

Corporate Social Responsibility Employment Narratives: a Linguistic Analysis

Abstract

Purpose – This study has two objectives. First, it investigates whether and to what extent ‘linguistic hedging’, an impression management form of linguistic expression that conveys an ambiguous level of commitment, is used in corporate social responsibility (CSR) employment narratives. Second, it explores whether there is any difference in the use of linguistic hedging between written and spoken corporate forms of language. It mobilises these objectives by examining employee-related narratives made by electronic manufacturing services (EMS) providers domiciled in Taiwan, in the context of labour malpractice incidents.

Design/methodology/approach – Two groups of data are examined: corporate responsibility reports (written language) and interviews and speeches of corporate founders and senior executives (spoken language). The research sample is ten Taiwanese EMS firms, all of which attracted public criticism and scrutiny due to a series of employee-related incidents. The sample period is between 2009 and 2013. Linguistic hedging is measured quantitatively by the relative word frequency of hedges, using the concordance software ANTCOnc, with findings interpreted through the lens of legitimacy theory and impression management.

Findings – The study found that hedging was evident in CSR narratives. The EMS providers in Taiwan appeared to use hedging in employee-related disclosures to manage legitimacy challenges due to employee-related incidents that had happened in their assembly plants. The adjustments in employee-related disclosures made by the EMS firms as a legitimisation strategy can be seen as a rhetoric device of impression management or a form of symbolic legitimisation to persuade society to restore their legitimacy status. Further, overall hedging was more frequently used in spoken than written language, which suggests that rhetorical hedging in written narratives is more likely to be a deliberate choice of tactics to influence stakeholder perceptions and thereby manage corporate legitimacy.

Originality/value – The study introduces a new analytical technique, linguistic hedging, into the CSR literature. This enriches research methods used in this field, providing more compelling insights into the relationship between the use of language and CSR narratives in the process of corporate legitimisation of employee-related practices. This study thus provides a platform for future computational-linguistics studies in the field of CSR.

Keywords—narrative analysis, linguistics hedging, corporate social responsibility, employee, reporting, legitimacy, impression management, rhetoric

1. Introduction

Narratives are defined as ‘texts, spoken or written, which usually involve a sequence of actions and events in a chronological and generally logically consistent manner’ (Eshraghi & Taffler, 2015, p. 694). Written and spoken accounting narratives can be found in corporate files, such as annual reports, corporate social responsibility (CSR) stand-alone reports, corporate websites and press releases. Discussing how to analyse business narratives, Beattie et al. (2004) listed five possible approaches: subjective ratings, disclosure index studies, thematic content analysis, readability studies and linguistic analysis. Within these different methods, Beattie (2014) particularly encouraged the use of linguistic knowledge in analysing narratives and mentioned the potential of *linguistic hedging* in delivering additional insights beyond what has been found by the other methods.

As a linguistic characteristic in narratives, hedging means “the expression of tentativeness and possibility” (Hyland, 1996, p. 433). It is ‘the use of strategies that distance the speaker from the meaning or the implications of an utterance’ (Johnstone, 2002, p. 240). Crompton (1998, pp. 308-309) suggested that ‘someone who hedges is concealing the truth, lying by omission rather than by commission in that they are saying less than they know to be true rather than something they know to be untrue... we must restrict ourselves to the issue of degree of speaker commitment, which is in principle quantifiable’. Salager-Meyer (2000) indicated that hedging cannot be treated as a concrete physical object, but as “a faceless person who uses many different masks”, where ‘to try to remove the masks in order to see the real face is mere ingenuousness’ (Salager-Meyer, 1998, p. 301).

The objective of this study is twofold. First, it investigates whether and to what extent linguistic hedging is used in CSR narratives. Second, it also explores whether there is any difference in the use of hedging between written and spoken corporate forms of language. Narrowing the analytical scope, we examine linguistic hedging in employee-related narratives disclosed by ten electronic-manufacturing-services (EMS) firms¹ domiciled in Taiwan. We consider employee-related narratives extracted from CSR reports as written narratives, and interviews and speeches given by founders and senior executives of the ten firms as spoken narratives. Spoken narratives such as interviews and speeches do not enjoy the text editing that can be

¹ EMS firms offer manufacturing-related services to firms that own brand names and carry out marketing of their final electronic products (Barnes et al. 2000).

used to polish written reports.² A comparison between two types of narratives is, therefore, expected to help us understand how the editing used in written narratives may affect use of linguistic hedging.

This study contributes to the extant CSR literature in two ways. First, it investigates corporate responses to employee-related malpractice, focussing on EMS firms headquartered in Taiwan. Between 2010 and 2012, several high-profiled employee-related incidents occurred in the EMS industry. In 2010, 17 workers of a major Taiwanese EMS provider committed or attempted to commit suicide (SACOM, 2010). In 2011, an assembly plant of another Taiwanese EMS providers exploded, causing three deaths and 15 injuries. In the same year, another explosion at a Taiwanese EMS provider's plant caused 61 injuries and 23 hospitalisations. In 2012, a series of strikes happened in a Taiwanese EMS provider, halting production. These employee-related incidents not only revealed serious labour malpractice in the supply chain of electronic products, but also damaged the legitimacy of EMS firms domiciled in Taiwan (Xu and Li 2013). A study of employee-related narratives from EMS firms domiciled in Taiwan, therefore, contributes to our understandings about voluntary CSR reporting behaviour in a developing country context, at the same time offering a rich, unique and meaningful context in which to explore how language is used to manage corporate legitimacy.

Second, corporate responses to those incidents are framed using linguistic hedging – a strategy mentioned by Beattie (2014) – thereby contributing to the CSR literature by addressing the question ‘how do various communication techniques and medi[a] affect organization[s]’ communication and the messages they entail?’ (Tregidga et al., 2012, p. 149). The potential of linguistic analysis has received relatively little attention in the extant literature, which closely examines the length and comprehensiveness of CSR narratives. For example, Patten (1991, 1992), Deegan and Rankin (1996), Deegan et al., (2000), Cho and Patten (2007), Islam and Deegan (2010) and Loh et al. (2015) examined CSR narratives by content analysis. However, most of these studies did not investigate linguistic phenomena in CSR narratives. Thus, a focus on linguistic hedging in CSR narratives introduces a new, insightful, analytical approach to the CSR literature.

² Interviews and speeches are heterogeneous in terms of topic, context and year.

The research sample is ten Taiwanese EMS firms, all of which attracted public criticism and scrutiny due to a series of employee-related incidents. The sample period is between 2009 and 2013. Linguistic hedging is measured quantitatively (Beattie and Davison, 2015) using the concordance software ANTCOnc to find how often certain hedging words or phrases are used, with findings interpreted through a joint consideration of legitimacy theory and impression management.

The rest of the study unfolds as follows. Section 2 reviews prior studies, emphasizing CSR narratives and linguistic-analysis techniques. Section 3 illustrates the theoretical perspectives underpinning the study. Section 4 explains the research method. Section 5 presents results and discussion. Section 6 summarises the conclusions of the study.

2. Prior Research on Accounting Narratives

2.1 Accounting Narratives – General

Accounting narratives are a part of business communication that can be found in different forms, such as reports, statements, advertisements, interviews and in public speech. Accounting narratives demonstrate managerial language³, the characteristic of which is linguistic ambiguity – the ambiguity in business communication preserves corporate coherence and manages uncertainty (Astley and Zammuto 1992). The literature on business communication can largely be classified under three threads. The first thread of studies focuses on numbers in business communication. For example, Healy and Wahlen (1999) review the literature about earnings management, a topic about the strategic use of numbers. The second thread⁴ investigates visuals (e.g. pictures and graphs) used in business communication. For example, Beattie and Jones (2008) review the literature about the use of graphs. The third thread of studies examines accounting narratives⁵. For example, Li (2010) summarizes the previous studies on this subject. This study sits along with the third thread of studies, in investigating narratives from a linguistic perspective.

2.2 Accounting Narratives – CSR

Content analysis has been the dominant method in the analysis of CSR narratives. Two groups of analysis can be found in literature (Smith and Taffler 2000). First, the theme-amount approach has frequently been used – it quantifies CSR narratives to different themes using a measurement unit (e.g. number of words or of sentences). Patten (1991, 1992) and Loh, Deegan and Inglis (2015) use this approach to analyse changes in CSR narratives across time or before and after certain events. Islam and McPhail (2011), Islam and Jain (2013) and Kent and Zunker (2015) use the theme-amount approach to analyse employee-related narratives.

Second, the hermeneutic approach is also quite common – it focuses on interpretation of texts, requires reading and re-reading of narratives, and triangulates sources of information to investigate CSR narratives. Examples of this approach include Laine (2005, 2009) and

³ Managerial language “categorizes and structures organizational context, defines organizational boundaries, and provides a framework within which action unfolds” (Astley & Zammuto, 1992, p. 450).

⁴ Previous studies on visuals in annual report can be referred to Beattie and Jones (2008). Previous studies on visuals in CSR reports can be referred to Jones (2011).

⁵ Accounting narratives is also defined as “information that either does not have a pre-defined data model and/or does not fit well into relational tables” (Li, 2010, p. 143).

Bebbington, Larrinaga-González and Moneva-Abadía (2008a) who cross-refer multiple sources of information to analyse CSR narratives.

Previous studies also investigate CSR narratives in the specific context of employee-related issues. Archel et al. (2009), Mäkelä and Näsi (2010), Cooper, Coulson and Taylor (2011), Kent and Zunker (2015) and Williams and Adams (2013) employ the hermeneutic approach to investigate employee-related narratives disclosed by firms in different countries' context. From perspective of globalization and developing nations, Mäkelä and Näsi (2010) and Islam and McPhail (2011) explore antecedents and consequences of employee-related narratives via lens of different theories. However, despite the prevalence of content-related CSR research, the linguistic characteristics of CSR narratives are barely explored in the literature. This study will fill this void by analysing employee-related narratives released by the EMS providers domiciled in Taiwan from a linguistic perspective.

2.3 Accounting Narratives and Linguistic Analysis

Linguistic analysis of accounting narratives is not new in the field, although these works by and large do not study the use of linguistic hedging in CSR narratives. Prior studies have reviewed the literature relating to the use of linguistic analysis in business narratives (Sydserff and Weetman, 1999, 2002; Beattie, 2014; Merkl-Davies and Brennan, 2007; Brennan *et al.*, 2009; Li, 2010; Merkl-Davies *et al.*, 2011; Stone and Parker, 2013). A number of studies, including Sydserff and Weetman (1999, 2002), Li (2008), Stone and Parker (2013) and Loughran and McDonald (2014) explored the readability of accounting narratives and its economic consequences. Another group of studies, including Rogers, Van Buskirk, and Zechman (2011), Huang, Teoh, and Zhang (2014) and Henry and Leone (2016) examined the tone of language in narratives. Overall, previous studies have found that the thematic content of accounting narratives can be strategically prepared so as to persuade readers to endorse the views of firms. Our current study investigates the use of linguistic hedging in CSR narratives. It focuses on the rhetorical function of CSR narratives as the use of hedging is closely related to this. Rhetoric can be defined as 'the use of language to persuade or influence others' (Brennan *et al.*, 2010, p. 253). A feature of this group of studies is heterogeneity, and two obvious patterns can be found in it.

First, many studies in this group examined outward communication from business only (see Hyland, 1998; Suddaby and Greenwood, 2005; Laine, 2005, 2009; Davison, 2008; Tregidga et

al., 2012), and very few studies analysed information from multiple sources (see Adams, 2004; Joutsenvirta, 2009; Williams and Adams, 2013; Brennan and Merkl-Davies, 2014; Cooper and Slack, 2015 and Joutsenvirta and Vaara, 2015). Second, the studies about rhetoric either analysed the whole texts (i.e. the macro approach) or traced a single concept or phenomenon in texts (i.e. the micro approach). Using the macro approach, Brennan and Merkl-Davies (2014), and Hahn and Lülfs (2014) investigated multiple use-of-language phenomena in business narratives. Adopting the micro approach, Laine (2005, 2009), Joutsenvirta (2009), Tregidga, et al. (2014) and Ihlen and Roper (2014) examined how the meanings of a specific term changed over time. For example, Tregidga et al. (2014) investigated how the meaning of sustainable organisation changed in the CSR disclosures rendered by firms in New Zealand between 1992 and 2010.

This study follows the micro approach (see Tregidga et al., 2014 and Ihlen and Roper, 2014), to examine linguistic hedging (a rhetoric device) in employee-related narratives (a type of business narrative). Thus, the study contributes to the extant literature in two ways. First, it aligns with studies on accounting narratives in exploring managerial language from a linguistic perspective – by examining hedging in employee-related narratives. Acknowledging the very rich findings of the rhetoric literature, this study contributes to that literature by exploring how linguistic hedging works as a rhetorical device in employee-related corporate narratives. Second, it introduces a linguistic analytical method – analysis of hedging -- into the CSR literature.

3. Theoretical Perspectives Underpinning the Research

This study applies a joint consideration of linguistic hedging, legitimacy theory and impression management in order to identify whether and how hedging was used in employee-related narratives by the EMS firms domiciled in Taiwan. The following sections explain hedging from three aspects, definitions, taxonomy and nature, followed by an overview of legitimacy theory and impression management. The section ends with an illustration of the relationship between legitimacy, impression management and linguistic hedging.

3.1 Linguistic Hedging

3.1.1 Definitions: Hedge and Hedging

In linguistic terms, hedges are the tools of hedging. Crompton (1997, p. 281) gives a quite comprehensive definition of ‘hedge’: ‘an item of language which a speaker uses to explicitly qualify his/her lack of commitment to the truth of a proposition he/she utters’. Crompton’s (1997) definition effectively enlarges the scope of hedge, from words (e.g. possible and would) to grammatical structures (e.g. passive voice). It also suggests how to determine whether a proposition is hedged: ‘can the propositions be restated in such a way that it is not changed but that the author’s commitment to it is greater than at present? If ‘yes’, the proposition is hedged’ (Crompton, 1997, p. 282). In a more recent study, Laurinaitytė (2011, p. 10) defines hedges as ‘mitigating devices which tone down utterances and statements to reduce the riskiness of what one says and mitigating what might ... seem too forceful’. In other words, hedges can affect the level of exaggeration in business communication and to some extent protect the party who is responsible for sending information from uncertainty. The relationship between hedging and impression management is immediately apparent.

As a linguistic phenomenon, hedging can be discussed from the *fuzzy* logic perspective (Zadeh 1978): ‘instead of just being in the set or not, an individual is in the set to a certain degree’ (Lakoff, 1973, p. 461). An example used in Lakoff (1973) to illustrate the fuzzy logic is that in the set of ‘fruit’, ‘banana’ can be viewed as a central member, yet ‘prune’ may be deemed peripheral. Regarding the category membership, a set may include central members of a category and peripheral members. Thus, fuzzy logic reflects how information is communicated in the real world. To a great extent hedging reflects the blurs in reality. Schröder and Zimmer (1997, p. 249) define hedging as ‘the strategies of using linguistic means as hedges in a certain context for a specific communicative purpose, such as politeness, vagueness, mitigation’. The words and phrases pertaining to hedging are ‘mitigation; avoidance of unnecessary risks;

considering a possible objection; avoidance of absolute statements; striving for vagueness; expression of uncertainty, doubt, scepticism and open-mindedness; expression of different degrees of probability' (Laurinaitytė, 2011, p. 11). Hyland (1994, p. 241) concludes: 'it allows claims to be made with due caution, modesty, and humility', and "such tentativeness avoids personal accountability for statements, reducing the author's degree of liability'.

3.1.2 Taxonomy

Hedges can be grouped based on their features in communication. For example, Salager-Meyer (1994) classified hedges into five groups based on their different roles and argued that the five groups not mutually exclusive. Another example is Hyland's (1996) classification, in which hedges were grouped at three levels. Hedges can also be classified based on their grammatical nature (e.g. noun, verb and adjective). This study is built on Resche (2015), who classified hedges according to their functions. Resche (2015) examined the talks given by chairpersons of US, UK, EU and Canada central bank governors, with these talks drawn from the period of the global financial crisis (between January 2008 and July 2013). The selection of this economic crisis period was important for Resche's (2015) theoretical basis, since the author disagreed with the traditional view of hedging (i.e. functions of hedging are to convey scientific uncertainty and/or to reduce the speakers' degree of liability) and emphasised 'hedging as a much broader concept, which implies understanding ... in a given situation' (Resche, 2015, p. 7). Accordingly, the author proposed that the purpose of linguistic hedging in speeches during this period was to reduce the liability of the organizations in the eyes of audiences (i.e. a different and also context-specific function of hedging).

Resche's (2015) dictionary of hedges is appropriate to this study for three reasons. First, this dictionary is quite inclusive: Set A relates to vagueness, Set B covers hedges limiting the time of statement, Set C contains hedges pertaining to uncertainty, Set D includes hedges regarding veracity, Set E relates to justification, and Set F consists of hedges expressing organizational/personal conviction. Second, it covers not just hedges but also phraseology of hedges and where they stem from. Third, it is used to investigate hedging in narratives from chairpersons of central banks, a specific context of business communication. Appendix 1 presents the classification of hedges proposed by Resche (2015).

In Resche (2015), the speeches sampled were made during the period of global financial crisis (between January 2008 and July 2013). The author highlighted the fact that during a crisis

central bank chairs tend to engage in adjusting their speeches through hedging. By applying linguistic hedging in the analysis, the author explored how these linguistic hedges were used in their speeches to earn trust from audiences during this period. For example, hedging was used to convince the audience that the global financial crisis would not destroy the central banks, because they had successfully coped with all past economic crises. Our study aims to introduce linguistic hedging into the analysis of voluntary, employee-related disclosures in the context of labour malpractice incidents in Taiwanese EMS firms. The selection of this crisis period is important as we try to understand, using linguistic hedging analysis, whether any adjustment was made to EMS firms' employee-related narratives to earn trust and acceptance after such incidents.

Table 1 presents a few examples to show some of the hedges we identified in the sample narratives, and how they delivered the hedging effect. The ten examples are taken from the 2009 CSR reports in the sample, but we do not identify which reports they are extracted from to maintain the anonymity of individual EMS firms.

Table 1 Examples of Linguistic Hedges in the Employee-related Narratives

Set	Examples	Explanation
A Approximators and vague quantifiers	1: In 2009, Typhoon Morakot brought <i>nearly</i> 3000mm of rain ... (Firm 1 – 2009) 2: ... we hope to maintain return on investment at <i>around</i> 25% ... (Firm 1 – 2009)	The words, <i>nearly</i> and <i>around</i> , express a level of uncertainty about figures reported.
B Time references	3: ... covers [name of organisation]'s <i>recent</i> developments and its continued growth from January to December ... (Firm 2 – 2009) 4: She is <i>now</i> the deputy supervisor ... (Firm 2 – 2009)	The two words, <i>recent</i> and <i>now</i> , refine time periods for which claims are made.
C Modality/probability/Uncertainty	5: ... a potential conflict of interest in a motion that <i>could</i> cause harm to the company ... (Firm 3 – 2009) 6: ... risk that <i>could</i> have a negative impact on ... (Firm 4 – 2009)	Use of the word <i>could</i> conveys possibilities, rather than facts.
D Conjuncts	7: <i>In addition</i> , [name of organisation] took responsibility to ... (Firm 5 – 2009)	Use of words, <i>in addition</i> and <i>however</i> , links two parts together and makes readers understand logic behind sentences.

	8: <i>However</i> , a consensus was reached to ... (Firm 6 – 2009)	
E Logic and justification	9: <i>For example</i> , employees or their family members and close relatives are ... (Firm 7 – 2009) 10: <i>Therefore</i> , the first priority to reduce greenhouse gases emissions in ... (Firm 8 – 2009)	Use of words, <i>for example</i> and <i>therefore</i> , clarifies train of thought.
F Value and truth judgements/intensifiers	11: ... participation by employees is <i>most critical</i> for success ... (Firm 9 – 2009) 12: We <i>believe</i> that respecting stakeholders such as ... (Firm 10 – 2009)	Use of words, <i>most critical</i> and <i>believe</i> , demonstrates organisational conviction to the propositions made in employment narratives.

3.1.3 The Nature of Hedging

Some researchers (see, for example, Salager-Meyer, 1994; Hyland, 1994, 1996; Vold, 2006; and Vázquez Orta and Giner, 2008), suggest that hedging conveys purposive tentativeness and vagueness, avoiding exaggeration and overstatement. The use of hedging is related to the liability constraints of a sentence – ‘because the speaker is dependent on the ratification of his sentence by the hearer, he is under an obligation to justify the sentence to the hearer, if necessary, and he anticipates this obligation in the structure he chooses’ (Hübler, 1983, p. 14). The use of hedging in communication is to reduce the liability constraints imposed on the speaker, since ‘it lessens the liability for acceptability by reducing the number of acceptability conditions’ (Hübler, 1983, p. 19). Following this argument of Hübler (1983), Laurinaitytė (2011) and Taweel et al. (2011) suggest that hedging is used strategically, to reduce the speaker’s degree of liability. In an echo of Hübler’s views, Hyland (1998) concluded that the speaker who delivers the message may sidestep accusations attributable to mistakes in the information by hedging. Thus, this nature of the technique makes hedging a good rhetorical device (Resche 2015, 2004).

In CSR narratives, hedging has potential as, first, such narratives may wish to avoid unnecessary exaggeration, should the underlying performance be unexpectedly poor (e.g. the employee-related incidents in the EMS industry). Second, given that CSR narratives can be an impression management tool (Hooghiemstra 2000), hedging can be used strategically in such narratives to control the degree to which firms might be held liable for the factors reported. In other words, hedging functions as a kind of insurance in the process of impression management.

Our understandings of hedges and hedging determines how hedging is measured. For example, if hedges are deemed to be lexical units, they can be measured with a form-orientated approach, counting the number of hedges in text one by one. But if they are not limited to words, a meaning-orientated approach can identify and measure different grammatical structures that enable hedging. In other words, counting lexical units alone does not work. We argue that the meaning-oriented approaches are not suitable for this study. First, results from the meaning-orientated approaches are overly subjective so that the reliability of results is in question. Salager-Meyer (1998, p. 300) evaluated meaning-oriented approaches as ‘difficult and unfortunately not error-free’. Second, meaning-orientated approaches are time-consuming and inefficient. Third, they need coders to have linguistic expertise (Salager-Meyer 1998, 2000). Thus, we have used a form-orientated approach to examine hedging in the corpora used in this study.

Our study examines two types of managerial language, written and spoken. Astley & Zammuto (1992, p. 450) proposed a definition of managerial language as ‘corporate language [that] categorizes and structures organizational context, defines organizational boundaries, and provides a framework within which action unfolds’. Managerial language contains linguistic ambiguity to preserve organizational coherence and cope with uncertainty. By analysing two types of managerial language, we therefore probe differences between structured, written narratives (i.e. information about labour practices disclosed in standalone CSR reports) and unstructured, spoken narratives (i.e. interviews with and speeches given by senior managers). Compared to spoken narratives, written narratives in CSR standalone reports are carefully edited, and adjusted before being released, which might affect the use of linguistic hedging. However, past studies about hedging largely omit to explore such differences. Thus the extent to which structured, written narratives differ from unstructured, spoken narratives in their use of linguistic hedging, as examined in this paper, is an area worthy of investigation.

3.2. Organisational Legitimacy

In the CSR literature, legitimacy theory is a dominant approach to interpreting how CSR disclosures are used by businesses to shape their relationship with society (Gray, Owen and Adams 2009). Suchman (1995, p. 574) defined legitimacy as ‘a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions’. Organisational legitimacy is ‘the outcome of, on the one hand, the process of legitimation enacted by the focal

organisation, and on the other hand, the actions affecting relevant norms and values taken by other groups and organisations' (Dowling and Pfeffer, 1975, p. 125). Legitimation can be divided into two types of strategy, *substantive* and *symbolic*. Substantive legitimation is 'real, material change in organizational goals, structures, and processes or socially institutionalized practices', whereas symbolic legitimation describes the process where 'rather than actually change its ways, the organization might simply portray – or symbolically manage – them so as to appear consistent with social values and expectations' (Ashforth and Gibbs, 1990, pp. 178-180). In this type of legitimation, an organisation manipulates symbols to influence perceptions of stakeholders in order to convey a favourable image of the organization to external stakeholders (Westphal and Zajac, 1998; Fiss and Zajac, 2006; Zott and Huy, 2007).

Threats to organisational legitimacy often explain why firms voluntarily report CSR information. Regarding the length of such CSR disclosures, the empirical evidence seems to be inconclusive. Some studies, including Patten (1991, 1992 and Brown and Deegan (1998, reported that firms tend to increase the length of CSR disclosure to manage a challenge to legitimacy. Other studies, including de Villiers and van Staden (2006 and O'Dwyer (200, 2002, report the opposite outcome – firms reduce the length of disclosure when they confront a challenge to their legitimacy. Regarding the content of CSR disclosure, however, the evidence is quite consistent. For example, Fekrat, Inclan and Petroni (1996, Deegan and Rankin (199, 1999, O'Dwyer (2003, Adams (2004, Laine (2005 and Cho et al. (2015 all find that CSR disclosure is used as symbolic rather than substantive legitimation.

The literature embracing legitimacy theory refines the argument in the scenario of a challenge to or crisis of organizational legitimacy. An exogenous shock to the corporate image challenges corporate legitimacy so the firm attempts to re-legitimate itself through different ways. In the short term, symbolic legitimation is used to minimise the repercussions of socially irresponsible actions.

3.3 Impression Management

In the CSR literature, 'impression management' is considered as an important feature of CSR narratives (Hooghiemstra, 2000; Cho, et al., 2014; Tata and Prasad, 2015). At the individual level, impression management 'revolves around the concerns of individuals for making positive impressions on others' (Rosenfeld *et al.*, 1994, p. 602). This concept was proposed by Goffman (1971 and has been further applied in other areas (DuBrin 2010). At the

organizational level, impression management is ‘a process in which managers select the information to release and present it in a way that distorts readers’ perceptions of corporate achievement’ in order to present their organization in the best possible light (Osma & Guillamón-Saorín, 2011, p. 187). In a similar interpretation, Brennan *et al.*, (2009, p. 790) explain that impression management occurs ‘when management selects information to display and presents that information in a manner that distorts readers’.

Previous literature investigating the motivations behind impression management tactics at the organizational level often focuses on gaining or maintaining reputation in order to understand the mechanism behind it. Impression-management tactics involve creating or maintaining desired images, cultivating or restoring corporate reputation. Image reflects ‘how a business firm, its activities, and its products or services are perceived by outsiders’ (DuBrin, 2010, p. 177). For example, by interviewing senior executives in firms, Zu and Song (2009) report that a main motivation behind CSR is to build up desired corporate images, reaping benefits associated with better reputation. In the literature, CSR reporting is deemed as a medium for impression management to cultivate reputation. Past studies in the CSR literature discussed the relationship between CSR reporting and corporate reputation (Adams, 2008; Bebbington, et al., 2008a; Bebbington *et al.*, 2008b; Unerman, 2008). Barrage, Chyn, and Hastings (2014) provide strong evidence to demonstrate that CSR advertisements do protect corporate reputation from damages attributable to an accident such as oil leakage.

3.4 Legitimacy, Impression Management and Linguistic Hedging

The use of linguistic hedging in CSR narratives can be considered as a strategic choice by organizations to restore their image or reputation, rather than an unconscious use of language. It is ‘deliberately employed in order to direct attention away from certain facts and towards others in order to protect sectional interests, gain resources and maintain or restructure institutional patterns of power and deference’ (Brown, 1994, p. 863). This approach is described as a rhetorical device for managing impressions in the CSR literature (Suddaby and Greenwood, 2005; Laine, 2009). Suddaby and Greenwood (2005, p. 40) suggest that rhetoric is ‘an essential element of the deliberate manipulation of cognitive legitimacy’. Rhetoric is ‘here understood to subsume conscious choices of expressions, metaphors, symbols and language, through which the organization aims at (re)framing and (re)presenting itself as a certain kind of actor’ (Laine, 2009, p. 1034). In the CSR literature, rhetoric strategies in narratives have been examined at multiple levels. For example, some studies examine how

content in narratives can be used to persuade stakeholders to embrace views endorsed by firms (Laine, 2005, 2009; Tregidga, *et al.*, 2014; Cho, *et al.*, 2015). Besides the discussion at the content level, Cho, Roberts, and Patten (2010) and Arena, *et al.* (2015) indicate that rhetoric strategies can also be analysed at the linguistic level. Following this strand of studies, our current study investigates how hedging, a linguistic feature of narratives, was used by the EMS providers as a rhetorical strategy to re-secure their legitimacy.

In summary, the theoretical underpinning of our current study embraces a joint consideration of symbolic legitimacy and the rhetoric perspective of impression management to interpret the use of linguistic hedging in the data analysed. In the case of the EMS industry in Taiwan, the employee-related incidents appear to have caused at least a disturbance in the relationship between the industry and the global community in which it operates. The EMS industry in Taiwan aimed to repair its legitimacy by promoting more desirable images in the minds of their stakeholders. In doing so, they appear to sending signals about the attribution valued by their stakeholders (Highhouse, *et al.*, 2009). For example, a firm can present its CSR performance in a better light to persuade its stakeholders to perceive it as socially responsible. However, a firm without the desired attributes may try to make stakeholders believe that it has them by sending manipulated signals (i.e. the rhetorical device of impression-management), and thereby reap the benefits of better or restored legitimacy (Barrage *et al.*, 2014). Accordingly, any adjustments in employee-related disclosures made by the EMS firms can be seen as a rhetorical device to manage impressions or a form of symbolic legitimation to minimise damages to legitimacy and/or persuade wider society to reinstate legitimacy to them.

4. Research Method

This study has two objectives. First, it investigates whether and to what extent linguistic hedging is used in CSR employee narratives. Second, it explores any differences in the use of linguistic hedging in two types of narratives, written and spoken. We use a quantitative method for two reasons. First, a quantitative method is a more appropriate way to answer questions such as ‘is hedging frequently used in the narratives?’ Second, because a large amount of information needs to be processed and human judgements are involved in qualitative methods, a quantitative method enhances the efficiency of analysis and to some extent strengthens the reliability of the results.

4.1 Datasets

In the study, two groups of data are included, written and spoken language. Both groups of data are in English. Details of the two datasets analysed can be found in Appendix 2 and 3.

4.1.1 Employee-related Narratives – Written Language

We used a longitudinal design to observe any changes in the use of hedging in employee-related narratives covering the years between 2009 and 2013. Corporate information, including stock codes and corporate websites, was acquired from the Taiwan Stock Exchange. Then each corporate website was accessed to download CSR reports in the years surveyed. The criteria for including firms in this study were: (1) It is an EMS firm, listed in the electronic parts and components, computer and peripheral equipment or other electronic industries (see Appendix 2 for the number of EMS firms operating in Taiwan in each of these years). (2) It uploads CSR reports to its website⁶ (3) Its CSR reports for the period of analysis (2009-2013) have a publicly available English version⁷ (4) The format of reports must be convertible into TXT format, because the concordance software used (*see 4.2 below*) cannot analyse text in other formats (e.g. PDF or WORD).

The inclusion criteria narrowed the sample size down to ten EMS firms (see Panel A in Appendix 3). The number of CSR reports analysed in the study was 50 (10 firms’ reports × 5 years surveyed). It is worthy of note that although the original language of employee-related

⁶ CSR reports needed to be available online so that this study could include them in the analysis.

⁷ Because the hedging literature largely omits hedging in non-English languages, very few studies examine hedging in non-English languages (Schröder and Zimmer 1997). Thus, this study analyses the employee-related narratives in English only as it is not within the capacity of this study to examine reports in other languages. Future research may investigate hedging in other languages.

narratives is Chinese, this study utilised the English translations of the reports published by the EMS firms.

4.1.2 Interviews and Speeches – Spoken Language

In addition to the employee-related narratives in the CSR reports, interviews and speeches by founders and senior executives of firms in the sample group were also included, so that we could examine any differences between two types of managerial language, written and spoken. There are, however, two caveats: (1) the original language of the interviews and speeches was Chinese. This study, therefore, utilised the publicly available written English translations of the spoken language, which is likely to have changed from the spoken version; (2) despite the focus of our study is on employee-related narratives, the interviews and speeches covered a range of topics, including CSR issues, personal recollection and discussion about future performance. Following Adams and Laing (2000), we collected information about the senior executives of the ten EMS firms through corporate websites and annual reports. Then the names of these executives were entered into the ABI/INFORM database to find and retrieve interviews and speeches given by them and published in newspapers and magazines. The collection process was quite challenging. This study collected seven interviews and seven speeches (see Panel B in Appendix 3). Of these fourteen interviews and speeches, six were from the chairman of Acer, six were from the chairman of Foxconn and the other two were from chairmen of two other firms surveyed. The interviews and speeches were delivered between 1998 and 2017.

In summary, the first dataset was composed of written narratives extracted from 50 CSR reports. In total, these written narratives contained 193,441 words (44,955 words in 2009; 35,733 words in 2010; 39,882 words in 2011; 37,542 words in 2012 and 35,329 words in 2013). The second dataset was composed of spoken narratives extracted from seven interviews and seven speeches by the founders and senior executives of the EMS firms in the sample. In total, spoken narratives consisted of 25,580 words.

4.2 Data Analysis

This study uses a quantitative method to investigate hedging by measuring the relative frequency of hedge words and phrases in text. While the study acknowledges that reducing hedging to words and phrases (lexical items) unavoidably creates some measurement error, such an approach is acceptable because hedging is a linguistic phenomenon that ‘crystallizes around... discrete lexical items’ and also ‘is played out on a larger textual stage, and with

varying and unpredictable lexical realizations' (Mautner, 2009, p. 124). On one hand, a quantitative method efficiently and reliably measures lexical items; on the other, it will not find hedging through larger-scale construction of sentences or paragraphs and can misclassify lexical items that are not (in context) intended as hedging. Thus, the quantitative method to some extent trades absolute validity for reliability and efficiency. This study employs concordance software, ANTCOINC (a computer program created by Laurence Anthony), to measure the relative frequency of hedges in the two datasets. The dictionary of hedges compiled by Resche (2015) (see Appendix 1) was used to analyse the use of hedging in both written and spoken narratives.

5. Results and Discussion

In the study, a set of two groups of data, using written and spoken language, is examined. The first dataset, the written narratives, was extracted from the CSR stand-alone reports between 2009 and 2013. The second dataset, the spoken narratives, was extracted from interviews and speeches held on the database ABI/INFORM. This section presents findings from analysis and inferences based upon our analysis.

5.1 The Relative Word Frequency of Hedges in Written Language

The relative word frequency of hedges in the employee-related narratives is shown set by set in Table 2, which summarises our investigation regarding the use of linguistic hedging in CSR narratives. The dataset is separated year by year to reveal changes in the relative word frequency of hedges over time, following the sets identified and defined in Appendix 1. Table 2 indicates that hedging is present in CSR narratives. The relative word frequency of hedges in the employee-related disclosures is 1.58% over the five years, which indicates that employment narratives analysed are just moderately hedged compared with the relative word frequency found by Resche (2015)⁸, which was 4.7% -5.8%. A possible explanation of the low percentage of hedges is that written language tends to deliver hedging via different grammatical structures that may not be included in Resche's (2015) dictionary. Thus, counting lexical units may capture only part of hedging in the employee-related narratives. Another possible explanation is that this study used the publicly available English version of the CSR reports, while the original language of the CSR reports was Chinese. Therefore, the low percentage of hedges might be attributed to the differences in original languages of the reports examined by our study and by Resche (2015).

We also performed a Wilcoxon-signed-rank test to find out whether any statistically significant changes were present in the relative word frequency of hedges used in different sets (Rey and Neuhäuser, 2011)⁹. The test results suggest that there were no statistically significant changes over the period in the relative frequency of linguistic hedge words in Sets A (approximators and vague quantifiers), B (time references) and E (logic and justification). The results, however, show statistically significant changes across the five years of the study in the relative frequency

⁸ Prior studies on hedging adopted different dictionaries of hedges, therefore, no valid comparison can be made among them. As this study adopted the dictionary from Resche (2015), a simple comparison with Resche (2015) might be useful.

⁹ The function of the Wilcoxon-signed-rank test is to "calculate and correctly interpret a paired samples t statistic due to marked violations of the normality assumption" (Allen et al., 2014, p. 265).

of words and phrases in Sets C (modality/probability/ uncertainty), D (conjuncts) and F (value and truth judgements/intensifiers). In particular, the difference between Set C hedges in 2011 and 2012 is significant, as is the difference in Set D hedges over the same period. The differences in Set F hedges between 2009 and 2011, 2010 and 2011, and 2011 and 2012 are significant.

Table 2 Relative Word Frequency of Hedges in Written Language (%)

Set	2009	2010	2011	2012	2013	Results of Wilcoxon Signed Rank
A Approximators and vague quantifiers	.37	.35	.33	.37	.34	Insignificant
B Time references	.12	.09	.09	.11	.16	Insignificant
C Modality/probability/Uncertainty	.32	.35	.30	.40	.48	<i>Significant</i> $z_{2012-2011} = -2.67 (p = .008)$
D Conjuncts	.28	.30	.27	.38	.47	<i>Significant</i> $z_{2012-2011} = -2.81 (p = .005)$
E Logic and justification	.20	.22	.23	.24	.29	Insignificant
F Value and truth judgements/intensifiers	.24	.16	.12	.15	.17	<i>Significant</i> $z_{2011-2009} = -1.96 (p = .050)$ $z_{2011-2010} = -1.82 (p = .069)$ $z_{2012-2011} = -1.79 (p = .074)$
Frequency of Total Hedges	1.53	1.47	1.34	1.65	1.91	
Average frequency of total hedges between 2009 and 2013	1.58%					

Note: Relative Frequency of Hedge Words_j =
$$\frac{\sum_{j=specific\ set}^{i=1,2,3,...,10} N_{ij}}{\sum_{j=specific\ set}^{i=1,2,3,...,10} M_{ij}}$$

where:

i = each of the 10 EMS firms in sample

j = a specific set of hedges out of a possible six sets (see Appendix 1)

N = absolute frequency (number of words) of hedges captured by the concordance software

M = length of each piece of employee-related disclosure, measured by number of words.

5.2 The Relative Word Frequency of Hedges in Spoken Language

The relative word frequency of hedges in the interviews and speeches is summarised set by set in Table 3. It shows that the sum of the relative word frequency of all hedges is almost 4%, while Sets A (approximators and vague quantifiers), C (modality/probability/Uncertainty) and D (conjuncts) were more frequently used than the other sets. It is worth noting that the figures in Table 3 are weighted-averages, as interviews and speeches collected by this study covered a period between 1998 and 2017. Therefore, instead of reporting percentage of hedges in each interview/speech, this study puts them together to present an overall picture about the use of hedging in the sample of spoken language.

Table 3 Relative Word Frequency of Hedges in the Interviews and Speeches (%)

Set	Interviews and Speeches
A Approximators and vague quantifiers	.85
B Time references	.24
C Modality/probability/Uncertainty	1.02
D Conjuncts	.88
E Logic and justification	.38
F Value and truth judgements/intensifiers	.44
Average Frequency of Hedges in Sample	3.81

Note: Relative Word Frequency of Hedges_j =
$$\frac{\sum_{i=1,2,3,\dots,10}^{i=\text{specific set}} N_{ij}}{\sum_{j=\text{specific set}}^{j=1,2,3,\dots,10} M_{ij}}$$

where:

i = each interview/speech in sample

j = a specific set of hedge words and phrases

N = absolute frequency of hedge words and phrases captured by the concordance software

M = length of each interview/speech, measured by number of words.

5.3 A comparison of hedging frequency in written and spoken language

To understand whether there was any difference in the use of hedging between written language (employee-related narratives in this study) and spoken corporate forms of language (interview and speeches on corporate issues, including CSR issues), this study compared the data in the written and spoken datasets in two ways. First, we made a comparison between the two types of narratives based on the relative word frequency of *total* hedges, providing an overall picture about the degree of hedging in two types of language. The weighted average word frequency of hedges in written narratives between 2009 and 2013 was 1.58% (see Table 2), whereas in interviews and speeches between 1998 and 2017 was 3.81% (see Table 3). Clearly, linguistic hedging was used less frequently in written CSR narratives than in interviews and speeches¹⁰.

Second, we made a comparison between the two types of narratives based on the relative word frequency of *individual* set of hedges. In other words, we examined which sets were used more frequently in a type of narrative. A direct comparison between Table 2 and Table 3 suggest that the word frequency of each set (from Set A to Set F) is higher in interviews and speeches than in written narratives. Such result is not surprising, as there was a discernible gap between two types of narratives in terms of total hedges. To investigate it further, we considered the weight of each set of hedges in total hedges. This percentage was calculated as the relative word frequency of an individual set of hedges divided by the frequency of all sets of hedges in total. Table 4 shows which sets of hedges were more frequently used, thereby consisted of the greater proportion of total hedges.

Table 4 Weight of an Individual Set in Total Hedges

Set	Written Language					Spoken Language
	2009	2010	2011	2012	2013	1998 – 2015
A Approximators and vague quantifiers	.24	.24	.25	.22	.18	.22
B	.08	.06	.07	.07	.08	.06

¹⁰ Our sample period for written narratives (2009 - 2013) corresponds to a unique context: before, during and after specific organizational crises. However, to compare the use of hedges between written and spoken narratives, this study also collected more recent years' CSR reports, from 2014 to 2017. In summary, the relative word frequency of total hedges between 2014 and 2017 were 1.44%, 1.47%, 1.50% and 1.67%, respectively. On average, the relative word frequency of total hedges during this period was 1.52%, which is marginally lower than that of 1.58% between 2009 and 2013. Thus, written narratives in more recent years seemed to not change dramatically in terms of the use of total hedges.

Time references						
C Modality/Probability/Uncertainty	.21	.24	.22	.24	.25	.27
D Conjuncts	.18	.20	.20	.23	.25	.23
E Logic and justification	.13	.15	.17	.15	.15	.10
F Value and truth judgements/intensifiers	.16	.11	.09	.09	.09	.12

Table 4 indicates that there were differences between written language and spoken language in terms of individual sets of hedges. Marginally, Set C hedges (modality/probability/uncertainty) were more frequently used in spoken language than in written one. On the other hand, Sets B (time references), E (logic and justification), and F (value and truth judgements/intensifiers) were less frequently used in spoken language than in writing. Table 4 also indicates that Sets B, E and F hedges were consistently used less often in both written and spoken language, whereas Sets A, C and D hedges were consistently used more often in both types of language across time.

In summary, the comparison between written and spoken narratives indicates that the relative word frequency of *total* hedges in spoken language seems to be higher than that of in written language. However, although we find differences between the two types of language in terms of the use of *individual* sets of hedges, the weights of individual sets varied between the two languages. Some of the set/s seemed to be more frequently used in the spoken language than written one, and vice versa. The comparison also indicates that Sets A (approximators and vague quantifiers), C (modality/probability/uncertainty) and D (conjuncts) hold greater proportion of total hedges in both language. Future studies may explore more about the use of individual set of hedges in a particular language, and why they seemed to be used more or less frequently in a language compared to other types of hedge.

5.4 Discussion

This study examined the use of hedging in particular datasets by measuring the relative frequency of hedge words and phrases, defined using a classification compiled by Resche

(2015). We found that CSR narratives use hedging. As indicated in Table 2, the use of three types of hedge (Sets C, D and F) changed significantly over the period, i.e. before and after employee-related incidents had occurred. Hedges of these types were strategically used by the firms surveyed as rhetorical devices in the process of impression management.¹¹ Given that hedges in Set C convey probability or possibility, they can be used to *conceal* information – ‘an organisation’s management obfuscates or downplays negative information by giving it less prominence’ (Cooper and Slack, 2015, p. 806). Given that Set D hedges express the authenticity of arguments, they *enhance* information – ‘an organisation’s management claims that the value of a positive event is greater than thought and/or achieved despite negative external influences’ (Cooper and Slack, 2015, p. 806). As Set F hedges express organizational conviction of the truth of what has been disclosed in narratives, they can be used in a process of *dissociation* – ‘an organisation’s management distances itself from events with negative implications’ (Cooper and Slack, 2015, p. 806). The nature of Set F is ‘comments on value-judgements or truth-judgements, helping to state personal conviction’ (Resche, 2015, p. 86). This set of hedges does not modify the precision of claims but ‘diminishes the author’s presence in the text’ (Hyland, 1996, p. 443). Thus, it can protect a writer against possible criticisms and reduce the writer’s responsibility for the truthfulness of claims.

So, changes in Set C hedges can be considered as part of a concealment strategy, Set D hedges as enhancement strategy, and Set F hedges as a dissociative strategy, a rhetorical device used in the process of impression management (Cooper and Slack, 2015). Over the period of the study, the firms examined used the concealment strategy less and less in their employee-related narratives, where they communicate or covered occupational health and safety incidents. Given that the incidents were extensively reported in the mass media, increased concealment in CSR narratives simply was not an option. Moreover, the firms made restricted use of the enhancement strategy – the occurrence of employee-related incidents two years running made their stakeholders sceptical of corporate narratives, and an enhancement strategy does not help to restore reputation and thereby legitimacy. Finally, the EMS firms increased the use of dissociative strategy in their narratives, attempting to distance themselves from the incidents in order to help repair their reputations. In the process of restoring legitimacy, the EMS firms

¹¹ ‘The process of languaging sometimes seems much more explicitly goal-directed, and it strikes us as appropriate to query a speaker’s intentions and to use motive to account for text’ (Johnstone, 2002, p. 197).

used language more cautiously (i.e. less concealment and less enhancement) and tried to dissociate themselves from the incidents.

The study also found that there were no obvious changes in the use of Sets A, B and E hedges between 2009 and 2012. Given that Set A hedges express degree, quantity, frequency and vagueness, Set B hedges are about time signals and Set E hedges use logic to guide the reader/listener through an argument, we argue that the primary function of these three types of hedge is self-expression,¹² rather than rhetoric. Following Benoit (1997), we argue that hedges in Sets C, D and F were adjusted for use as rhetorical devices to restore legitimacy that was under threat. However, being primarily self-expressive, hedges in Sets A, B and E were not necessarily used differently as part of the process of impression management. In other words, hedges of Sets A, B and E were adaptive,¹³ while hedges of Sets C, D and F were strategic.¹⁴ It is interesting to compare what has been found here and what has been reported by other CSR studies. A number of such studies, such as Adams, Coutts and Harte (1995), Adams and Harte (1998), Deegan, Rankin and Tobin (2002), de Villiers and van Staden (2006), Tregidga, Milne and Kearins (2014) and Loh, Deegan and Inglis (2015), found that firms strategically adjust the length and content of CSR narratives as part of symbolic legitimation; whereas a few studies, such as Deegan and Rankin (1996) and Cho, Roberts and Patten (2010), found that firms also manipulate the tone of the language they use. What has been found in the current study indicates that, in symbolic legitimation, a firm may use language in a way that expresses less conviction about the employee-related disclosure given. The study suggests that the use of language in a more cautious way, expressing weaker organizational conviction about the content, might have been rhetorical strategies by the EMS firms surveyed that formed part of symbolic legitimation strategies. The information provided by the firms may, therefore, have contained an insurance device that distances firms from negative events, a concealment of information achieved through linguistic hedging.

¹² Hedges can be multi-functional (Johnstone, 2002). The self-expressive function of hedges focuses on the person speaking/writing (i.e. the EMS firms), not the listener/reader (i.e. the stakeholders that are perceived as the addressees of CSR narratives) (Johnstone, 2002).

¹³ Language can be adaptive – ‘language is a part of society’, ‘language is a social process’ and ‘language is a socially conditioned process, conditioned that is by other (non-linguistic) parts of society’ (Fairclough, 2015, pp 55–6).

¹⁴ Language can be strategic – ‘rhetoric theory has often treated all persuasive discourse as if it were entirely the result of conscious, author-controlled strategies for dealing with dispute’ (Johnstone, 2002, p. 210).

The study also identifies differences between the use of linguistic hedging in written and spoken language. We suggest that this linguistic feature might be more prevalent in unstructured, spoken language than in written language. One possible explanation is that written narratives are subject to editing and the use of templates, whereas spoken ones are not. If so, in corporate reports such processes (editing and the use of templates) may hinder the use of hedging, particularly rhetorical hedging. Thus, we posit that in written CSR narratives rhetorical hedging is more likely to be a deliberate choice of impression management tactics that inevitably implicates such tactics in a broader corporate legitimation strategy (Bansal and Clelland, 2004).

6. Conclusion

The objective of this study was twofold. First, it investigated when and to what extent linguistic hedging was used in CSR narratives. Second, it also explored whether there was any difference in the use of hedging in written and spoken corporate forms of language. Adopting a joint framework of legitimacy theory and impression management, we examined hedging in a specific scenario, i.e. the restoration of legitimacy in the context of high-profiled labour malpractice incidents by the EMS providers in Taiwan. Employee-related narratives were extracted from CSR reports of the Taiwanese EMS providers and from reported interviews and speeches, and analysed using a quantitative method to measure the relative frequency of hedge words and phrases in written and spoken texts. This study found that linguistic hedging is evident in CSR narratives. The Taiwanese EMS firms that we surveyed appeared to use hedging in employee-related disclosures to manage challenges to legitimacy stemming from employee-related incidents in their assembly plants, just as central bank governors had done in Resche (2015). The adjustments to employee-related disclosures made by the EMS firms can be seen as a rhetorical device to manage impressions or a form of symbolic legitimation to persuade wider society to restore their reputation and thus, legitimacy.

Table 2 on the study found that, over time, although there were no significant changes in the use of three types of hedge (which could be considered self-expressive), the changes in the use of three other types of hedge were significant (these could be considered rhetorical). Functioning as rhetorical devices in CSR narratives, Set C hedges could be considered as part of a concealment strategy, Set D hedges as part of an enhancement strategy and Set F hedges as related to a dissociative strategy. Attempting to restore their damaged legitimacy, the EMS

firms made limited use of concealment and enhancement strategies but greater use of dissociative strategy.

The study also explored any possible differences between the use of linguistic hedging in written and spoken managerial language. Comparing data from 50 CSR reports and 14 interviews and speeches by senior executives of sample firms, we found that hedging was much more frequently used in spoken language than in written language. Text editing and the use of templates might have an impact on the use of linguistic hedging in written narratives, particularly rhetorical hedging. Therefore, we conclude that hedging identified in employee-related written narratives was more likely to be a deliberate choice of impression management tactics that are often used to influence stakeholder perceptions and manage corporate legitimacy (Bansal and Clelland, 2004). Future research is expected to shed light on what might determine differences between written and spoken uses of linguistic hedging.

The major contribution of this study is to introduce to the CSR literature the identification and analysis of linguistic hedging, a linguistic expression conveying an ambiguous level of commitment. This enriches the research methods used in this field, providing more nuanced insights into the relationship between the use of language and legitimating CSR narratives. The research into linguistic characteristics contributes to the literature about rhetoric in business narratives, and to the corpus of linguistics through an expansion of scope to include CSR disclosure. The paper offers the possibility that CSR communication can be demonstrated to be a strategy for legitimation, not only through changes in the amount of CSR information disclosed but also through changes in the use of language.

Another contribution of the study is that, although it examines employee-related information prepared by the EMS industry in Taiwan, it has broader practical implications. Taiwanese EMS manufacturers are closely connected with many multi-national high technology firms, such as Dell, HP and Apple. As suppliers to these firms, EMS providers in Taiwan are encouraged to communicate their CSR performance. Many assembly plants in the EMS industry are located in China to take advantage of lower labour costs. As a result, labour practices in Taiwanese EMS firms affect not only workers in Taiwan but also a large number of workers in China.¹⁵

¹⁵ For example, one of the firms in our sample, as the biggest EMS provider domiciled in Taiwan, employed 748,000 workers in 2009, yet more than 99% of them are employed in China, not in Taiwan.

When employee-related incidents occur, therefore, this not only appears to challenge the legitimacy of the EMS firms involved but also threatens the legitimacy of other EMS companies domiciled in Taiwan and, by extension, the multi-national corporations with which they do business. The results of this study are, therefore, relevant to other types of firm with low levels of legitimacy.

The study is not free from limitations. First, its dataset is relatively small, i.e. 193,441 words of employee-related narratives and 25,580 words of interviews and speeches. For example, Hyland (1994) examined over 800,000 words, and Vold (2006) analysed 494,111 words. However, this study is comparable in dataset size with that of Resche (2015), who processed 210,915 words. Second, the validity of the quantitative method used by this study can be questioned. Uncertainty about this method prompts the question: to what extent are its findings attributable to measurement error? This study cannot answer this question. An interdisciplinary study, like this one, is limited by the degree of development in the different disciplines involved. Thus, the validity and reliability of measurements of hedging are confined by the state of research into computational linguistics. Third, the dataset consists of translated texts.¹⁶ The disclosures surveyed were originally written in Chinese and then translated into English, and the interviews and speeches were also initially delivered in Chinese and later translated into English. Thus translation may have an impact on the findings of this study.

Despite these limitations, this study demonstrates an innovative perspective for future research on CSR reporting. It provides a platform for future research that can be developed further in relation to analysing linguistic phenomena in accounting narratives. Richer insights could be derived by analysis of a larger dataset or the use of qualitative methods.

¹⁶ Translation was not done by the authors.

Appendix 1

Classification of Hedges

Set	Name	The Meanings of Each Set	Dictionary of Hedges	The Number of Hedges in Each Set
A	Approximators and vague quantifiers	Adverbs and verbs express degree, quantity, frequency and vagueness or uncertainty.	About, A degree of, Almost, A number of, Approximately, Around, At some point, Barely, Broadly, (to a.....) Extent, Generally, Gradual(ly), In part, Largely, Mainly, Markedly, Moderate(ly), Modest(ly), Most (of), Mostly, Much of, Near, Nearly, Not all, Often, Overall, Partly, Quite, Rather, Relatively, Roughly, Sharp(ly), Slight(ly), Some, Sometimes, Somewhat, Subdued, Substantial(ly), Unusual(ly), Usual(ly), Weak	42
B	Time references	Hedges that limit the period when the claims made are valid.	At present, Current(ly), Frequent(ly), Long(er) (-) term, Medium (-) term, Near (-) term, Now, Recent(ly), Short (-) term, Temporary/Temporarily, Thus far, To date	12
C	Modality/probability/uncertainty	Adjectives, adverbs, modal lexical verbs, and nouns express probability or possibility.	Apparent, Appear, Can, Could, Estimate, Expect, If, Imply, Indicate, Indication, Likelihood, Likely, May, Might, Perhaps, Possibility, Possible/Possibly, Probable, Probably, Seem, Suggest, Tend to, Unlikely, Would	24
D	Conjuncts	Conjuncts assert the veracity of what is being said or the logic behind the reasoning.	Albeit, Although, But, Contrary to, Despite, Even so, Even though, However, In addition, In/by contrast, In spite of, Moreover, Nevertheless, Notwithstanding, On the one hand, On the other hand, Still, Though, Unlike, Thus, While, Yet	22
E	Logic and justification	Hedges help clarify the train of thought.	Accordingly, Actually, After all, As a result (of), As I said, As...mentioned, (As) you/we know, Available (data, information, indicators, instruments, tools), Confirm, (As a) consequence, Consequently, Consistent with, Data, Evidence, Expected to, For example, Given, Hence, In any case, Indeed, In fact, In light of, In this view, In view of, No only, Of course, (from a) Perspective, Prove, Show, Therefore	30
F	Value and truth judgements/intensifiers	Hedges help state personal conviction.	Assume, Believe, Clear(ly), Confident, Critical(ly), Essential(ly), Exceptional(ly), Extraordinary, Extremely, In my/our view, Importantly, Most(+adj/adv), Much(+comparative), No doubt, Notably, Noticeable, Noticeably, Not surprising(ly), Particularly, Significant(ly), Unexpected(ly), Unprecedented, Very(+adj/adv)	23
Total Hedges				153

Source: the table is adopted from Resche (2015)

Appendix 2

Total Taiwanese EMS firms operating in each year of survey period

Year	No of firms in electronic-parts-and-components industry
2009	167
2010	168
2011	167
2012	169
2013	171

Note: This list includes firms operating in the electronic parts and components sector, computer and peripheral equipment sector, and other electronic sector.

Appendix 3

Groups of Employee-related Narrative Analysed for Linguistic Hedging

Panel A – The First Group – Written Narratives			
Stock code	Company name (in Chinese)	Company name (in English)	Corporate website
2308	台達電	Delta Electronics	www.delta.com.tw/
2317	鴻海	Hon Hai/Foxconn	www.foxconn.com.tw/
2350	環電	USI	www.usish.com/english/default.php
2352	佳世達	Qisda	www.qisda.com.tw/
2353	宏碁	ACER	www.acer.com/
2371	大同	Tatung	www.tatung.com.tw/
2382	廣達	QCI	www.quantatw.com/
3231	緯創	Wistron	www.wistron.com.tw/
4938	和碩	Pegatron	cht.pegatroncorp.com/
8008	建興電	LITE-ON IT	www.liteon.com/

Note: As indicated in Table 1, to maintain anonymity of the ten EMS firms, the firms labelled 1–10 in that table do not necessarily appear in the same order as this panel.

Panel B – The Second Group – Interviews and Speech Transcripts – Spoken Narratives				
Year	Name	Position	Corporate affiliation	Source
1998	Stanley Shih	Board Chairman	ACER	Dow Jones & Company Inc.
2000	Bruce Cheng	Board Chairman	Delta Electronics	Dow Jones & Company Inc.
2001	Barry Lam	Board Chairman	QCI	Market Intelligence Centre, Taiwan Ministry of Economic Affairs
2002	Stanley Shih	Board Chairman	ACER	Dow Jones & Company Inc.
2004	Stanley Shih	Board Chairman	ACER	<i>New Straits Times Press</i>

2004	Stanley Shih	Board Chairman	ACER	<i>The Newsweekly for Builders of Technology Solutions</i>
2006	Stanley Shih	Board Chairman	ACER	<i>Electronic Engineering Times</i>
2007	Terry Gou	Board Chairman	Hon Hai	Dow Jones & Company Inc.
2010	Terry Gou	Board Chairman	Hon Hai	Bloomberg Business
2010	Stanley Shih	Board Chairman	ACER	Academy of Management Perspectives
2013	Terry Gou	Board Chairman	Hon Hai	<i>Financial Times</i>
2015	Terry Gou	Board Chairman	Hon Hai	<i>Commonwealth Magazine</i>
2015	Terry Gou	Board Chairman	Hon Hai	Dow Jones & Company Inc.
2017	Terry Gou	Board Chairman	Hon Hai	Nikkei

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