

**A Rhetorical Topics Analysis of Sustainability Discourse in the Non-Financial Reports of
Large Norwegian Companies in 2011 and 2021**

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"Language is not a neutral way to evaluate people, events and worldviews, but instead acts to create the world around us" (Beerman, 2017, p. 1478)

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This thesis is dedicated to all the trailblazers who paved the way for more sustainable and responsible businesses.

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Abstract

Corporate responsibility reporting has become more widespread in Norway and is increasing due to stakeholder demands, international climate agreements, and worsening climate change. Sustainability rhetoric plays a central role in how stakeholders perceive the issue of climate change, yet the critical academic study of this phenomenon is still in its infancy. Studying rhetorical topics allows academics to question the dominant perceptions of sustainability, ask critical questions, and challenge thinking. This thesis explores the rhetoric of non-financial topics, focusing explicitly on rhetorical topics related to sustainability through the theoretical lens of corporate social responsibility. The central question of this study is, "How do large Norwegian corporations use rhetorical topics in their non-financial reporting on sustainability in 2011 and 2021?" The study sampled non-financial reports on sustainability produced by four large cross-industry Norwegian companies in 2011 and 2021. The eight reports were analysed in NVivo using topic theory. The research aimed to discover rhetorical categories, explain their prevalence, and criticise the view of sustainability. Four rhetorical topics were identified: "Our company is working towards the world being more sustainable" (*change*); "Our sustainability practices are co-created with stakeholder participation" (*co-creation*); "Sustainability leads to more profitability" (*economy*); and "Laws, initiatives, and external groups approve of our sustainability work" (*approval*). The main conclusion of the research is that the companies use topics for the continuance of production rather than reform to mitigate climate change. Instead, these results indicate that perspectives of fundamental change in sustainability only have a slight impact, if any, on large Norwegian companies' non-financial reporting on sustainability. This thesis provided a vital opportunity to advance our understanding of how companies use topics to maintain the status quo of business in sustainability rhetoric. The research adds value to broader society by highlighting how companies use language to uphold ecological modernisation ideas.

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1.0 Introduction

This introduction makes four points to argue that this study is socially and academically relevant and makes an original contribution to the field. The points, which are chronologically discussed, are (1) recent developments in climate change have increased the need for critical awareness and contemplation of sustainability rhetoric; (2) corporate responsibility reports are central to our understanding of sustainability and corporate social responsibility; (3) the study of topics is helpful for critically engaging with the language of corporate responsibility reports because topics allow academics to identify angles often used to argue for an idea, question shared assumptions, and generate critical questions; and (4) research on corporate social responsibility and rhetoric is sparse. This thesis seeks to remedy the latter problem. After covering these four points, the next subchapter introduces the research question and defines the scope of the study.

(1) Recent developments in climate change have increased the need for critical awareness and contemplation of sustainability rhetoric

One of the most significant current issues in business and academia is the role of corporations in exacerbating and addressing social issues. Stakeholders and the media widely discuss social and environmental issues such as human rights abuses and climate change. "Corporate social responsibility" and "sustainability" are terms that are commonly used in reference to these debates in academia and business. In this thesis, corporate social responsibility (CSR) refers to "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (European Commission, 2011, shortened, p. 2). CSR refers to an academic concept, a field, and a business practice (Crane, 2008). CSR is often seen as a response to stakeholder demands. Despite its ubiquity in corporate circles and academia, the concept remains contested, fuzzy, and ambiguous, and few scholars agree upon its definition

(Rasche et al., 2017). The definition proposed for use in this thesis is widely employed (Ditlev-Simonsen et al., 2015; Strand et al., 2014) and its environmental dimension aligns with sustainability rhetoric. Furthermore, the definition does not specify whether CSR is a mandatory requirement or a voluntary action, which suits the Norwegian context, in which laws (Accounting Act, 1997) and voluntary action (e.g., Eco Light-House, Nordic Ecolabel, Sustainable Development Goals) coexist.

Sustainability falls under the umbrella of CSR. It is "the progressive maintenance of the life-supporting capacities of the planet's ecosystems" (Milne & Gray, 2012, p. 16). In this definition, sustainability is interpreted as an ecological issue and does not entail issues outside of this realm (e.g., economic development, social injustice). This thesis joins the debate on the responsibility of businesses with a focus on sustainability.

The issue of climate change has received considerable attention from governments, NGOs, academics, and businesses. In recent decades, there have been increased calls for action to mitigate climate change and for businesses to adopt more sustainable practices, as corporations have played a key role in damaging the ecosystem. There is consensus within the scientific community that the Earth is reaching its breaking point and that steps must be taken to ensure that habitats remain liveable (Intergovernmental Panel on Climate Change, 2013, 2021). Even though some firms, organisations, and governments are fighting against climate change, the 1.5-degree Celsius climate targets still need to be met.

These discussions are more pertinent in high-polluting countries such as Norway. As a country with high levels of consumption and oil exports, Norway contributes significantly to environmental degradation and has been the target of criticism and environmental activism. Therefore, compared to companies from other nations, Norwegian enterprises have a greater need to justify their environmental policies in their corporate responsibility reports.

This section has made the three fundamental points that CSR and sustainability are relevant for academics as the climate crisis continues. Norway has been identified as relevant to these ongoing discussions. Amidst increased calls for sustainable business practises, many companies have implemented reporting to demonstrate that they are responsible business actors. The next section examines this practice in greater depth.

(2) Corporate responsibility reports are central to our understanding of sustainability and corporate social responsibility

International actions (e.g., Sustainable Development Goals) and national legislation (Accounting Act, 1997) have pushed corporate actors to publish information on sustainability and CSR. Central to businesses' sustainability work are sustainability reports. Corporate responsibility reporting refers to the practice in which "companies endeavour to demonstrate their wider responsibility to society and to inform stakeholders as to what extent and how they might contribute to sustainable development" (Herzig & Kühn, 2017, p. 188). Studies have shown increased use of the term sustainability (Corneliussen, 2022) and growth in the number of sustainability reports produced (Ditlev-Simonsen, 2014; KPMG, 2008). Scholars need to investigate the language used in these reports with a critical lens. The changes wrought by climate change are unprecedented, and critical rhetorical analysis is adept at revealing the role that language plays in our understanding of climate issues (Catellani & Ihlen, 2022). As stated by some academics (Ihlen & Heath, 2018; Okoye, 2009), CSR is indispensable in business discourse. With this in mind, the investigation of sustainability rhetoric is a continuing concern, as firms need to be held responsible for their role in climate change.

This portion of the text has described the increase in the use and practice of sustainability reporting and argued that rhetoric is helpful for this critical investigation. This point is further developed in the next paragraph.

(3) The study of topics is helpful for critically engaging with the language of corporate responsibility reports. Rhetorical topics allow academics to identify angles often used to argue for an idea, question shared assumptions, and generate critical questions

Traditionally, the study of CSR has been monopolised by subdisciplines of management studies. These instrumental studies focus on increasing profits and competitive advantages and apply theories from business-managerial disciplines (Garriga & Melé, 2004; Gjølborg, 2012). More recently, scholars from the humanities and social sciences have entered the discussion to highlight CSR's broader ramifications and preconditions. This thesis aims to continue the critical work in CSR rhetoric research (Day, 2014; Onkila, 2009; Winkler et al., 2020) and follows the trend (Banerjee, 2008; Fleming & Jones, 2012; Middtun, 2013) of work that engages critically with the phenomenon of CSR. As CSR enters public policy, private companies, and public discourse, it is vital to consider which ideas are leveraged and how they contribute to individuals' perceptions of social and environmental issues. Some rhetoric and communications scholars (Catellani & Ihlen, 2022; Ihlen & Heath, 2018; Winkler et al., 2020) have noted the potential of rhetorical studies to direct a critical lens towards the phenomenon of CSR. Although highly relevant for the critical study of CSR and environmental discourse, the field of CSR rhetoric remains underdeveloped. This is the topic of the next part of the text.

(4) Research on CSR and rhetoric is sparse. This thesis seeks to remedy this problem

The subfield of corporate sustainability rhetoric has been the subject of relatively few articles and book chapters (e.g., Castelló & Lozano, 2011; Catellani & Ihlen, 2022; Devin, 2014; Marais, 2012) which indicates a need to expand the existing work in this area. Here, I preview the literature review of the thesis to indicate how this study modifies the designs of

previous research and fills existing research gaps. First, although some research has been conducted in the Norwegian context (e.g., Corneliussen, 2022), more empirical investigation needs to be conducted in Norway in the 2020s. Second, several studies have investigated sustainability rhetoric (Bullies & Ie, 2007; Ihlen & Roper, 2011; Livesey, 2002), but most similar studies were conducted in the 2010s. Therefore, there is a need to examine more recent samples. Third, research to date has tended to focus more on rhetorical devices (e.g., ethos, pathos, logos) than on topics (Aanonsen, 2019; Corneliussen, 2022; Ihlen, 2009a). Fourth, previous studies have mostly used political science theories instead of rhetorical theories. Taken together, this preview of the literature review reveals several areas for improvement in studies of CSR and rhetoric.

1.1. Research Question and Scope of Thesis

Before proceeding to the theoretical chapter, it is necessary to draw some boundaries of the research question. Bearing the discussion above in mind, I ask, **"How do large Norwegian corporations use rhetorical topics in their non-financial reporting on sustainability in 2011 and 2021?"**

I am asking this question to address the abovementioned research gaps. It is beyond the scope of this thesis to investigate the actions of companies. The same is true for examining whether companies' reporting is truthful. The thesis does not include a complete discussion of the perceived effect of the rhetoric. Ostensibly, the news media strongly influences how the general public perceives sustainability, although this study focuses exclusively on corporate rhetoric. Furthermore, although sustainability is a global issue and Norwegian corporate actors operate outside of Norway, the study only investigates sustainability in the Norwegian context and not globally. Finally, the study is primarily focused on the concept of CSR, as sustainability is mainly interpreted as a CSR issue.

1.2. Structure of the Thesis

The thesis is composed of six chapters, including this introductory chapter. Chapter Two presents the conceptual and theoretical foundations of the thesis. This second chapter, titled "Literature Review and Theoretical Contributions", is divided into two. The first section focuses on CSR and sustainability, while the second centres on rhetorical concepts. Chapter Three describes the research methods and related concepts related to research quality, such as reliability, validity, and generalisation. Chapters Four and Five present the results of the analysis and a discussion. The thesis ends with the sixth chapter. This final chapter draws together the entire thesis, weaving together the various theoretical and empirical strands to discuss the key findings and their implications. Finally, the last chapter discusses the limitations of the study, the implications of the findings, and possibilities for future research.

2.0 Literature Review and Theoretical Perspectives

The literature review is divided into two parts. The first part discusses theories of CSR and sustainability. The second centres on rhetorical theories and closes with a literature review. Four assumptions underlie the theoretical discussion: (1) social corporate responsibility is a socially constructed concept with diverse interpretations; (2) the epistemological perspective of social constructivism is helpful for understanding rhetoric and contesting ideas of truth and knowledge; (3) in the ongoing climate crisis, the critical tradition of rhetoric allows for criticism of the status quo; (4) rhetorical topics theory, developed by Gabrielsen (2008), reveals how arguments can influence individuals' perceptions of issues such as the climate crisis.

2.1. Sustainability

The primary aim of this section is to provide a conceptual and theoretical framework based on sustainability for critical analysis. Sustainability, as a term, is imprecise because its

academic and vernacular uses differ, and its meaning is ambiguous (Hopwood & O'Brien, 2005). It is possible to discern several ways of conceptualising sustainability (Garren & Brinkmann, 2018). The section below critically assesses two of these, namely ecological modernisation, and fundamental change (Hopwood & O'Brien, 2005), which are frequently recognised by scholars in the field (Ihlen, 2009b; Ihlen & Roper, 2011, p. 43; Milne et al., 2006, p. 803). The following paragraphs argue that these two ways of viewing sustainability enable the critical rhetorical analysis of corporate rhetoric.

2.1.1. Ecological Modernisation

Economic progress, technology, and a weak conceptualisation of sustainability are cornerstones of ecological modernisation (Hopwood & O'Brien, 2005; Milne et al., 2006). Ecological modernisation (Hajer, 1995) advocates for gradual change and accepts a certain degree of pollution because it provides jobs or other benefits that humans value (Ihlen & Roper, 2011, p. 43). From this perspective, balancing environmental needs with business is possible because economic development becomes part of the solution (Hopwood & O'Brien, 2005, p. 42). In other words, the problem is manageable, and society can adjust (Hopwood & O'Brien, 2005, p. 42). However, ecological modernisation adheres to managerial concepts, follows the "business case" for sustainability (Milne et al., 2006, p. 803) and has been heavily criticised (Everett & Neu, 2000). Extant critiques understand this conceptualisation as putting business at the centre (Hopwood & O'Brien, 2005; Ihlen, 2009b; Milne et al., 2006).

2.1.2. Fundamental Change

Fundamental change refers to more radical change than what is proposed under ecological modernisation. Milne et. al (2006) defines it as, "current modes of organizing are required for sustainability to be achievable" (p. 804). Scholars working from this viewpoint emphasise that humans have to stop the overexploitation of resources and reduce growth and development to avoid crises and environmental degradation (Hopwood & O'Brien, 2005). An

important aspect of this perspective is the belief that future generations should have access to resources (Milne et al., 2006, p. 806). The fundamental change perspective adopts a more ecological approach to sustainability than its counterparts and argues that humans should live within their limits. Proponents of this viewpoint hope to distribute resources and opportunities to future generations and usher in more responsibility for corporations. Hopwood and O'Brien (2005) describes how the transition will be achieved: "change will be mainly through political action working both in and outside the existing structures" (p. 48).

2.2. Rhetoric

The introductory chapter emphasised the suitability of rhetoric for studying CSR. Rhetorical traditions are eclectic. However, this thesis is positioned within the framework of New Rhetoric and adopts a socio-constructivist perspective. This theoretical section acknowledges the absence of a standardised research paradigm for studies of CSR. Consequently, I argue that a socio-constructivist epistemological view of rhetoric is the most appropriate approach for studying CSR. As a result, the discussions in this thesis play a significant role, as they are informed by theories that have shaped the perspective on language that is adopted and provide a preview of the literature review and analysis. The topics covered include how the epistemological perspective aligns with critical analysis and the subject of meaning-making. Furthermore, I argue that social constructivism can counter the somewhat instrumental tendencies observed in the literature (Ihlen, 2011a)

2.2.1. Defining Rhetoric

Many scholars have described the history of rhetoric (Cole, 1991; Hallsby, 2022; Herrick, 2021; MacDonald, 2017; Schiappa, 2015); thus, a broader discussion of this subject is not provided here. Likewise, extensive discussion of philosophical and ethical problems falls outside of the scope of the thesis. As such, the discussion moves towards arguing for a perspective on rhetoric. Rhetoric is a communication discipline in the humanities. While

varied definitions of rhetoric have been proposed (Aristotle, 2006; Corbett & Connors, 1999; Ihlen, 2011b; Kjeldsen, 2004), this thesis employs a definition that covers the breadth of rhetorical studies and expressions. According to Beerman, "[r]hetoric is a form of communication that includes both the art and practice of effective speaking and writing, often with the intent of persuasion" (2017, p. 1478). While rhetoric has traditionally been associated with persuasion, the definition presented here also includes communication that does not necessarily have persuasion as its purpose or effect. The text is situated within New Rhetoric, which refers to a theoretical approach which is associated with scholars in the twentieth century (Perelman & Olbrechts-Tyteca, 1991)

2.2.2. Defining Social Constructivism

Lock and Strong (2010) provide insight into the broad nature of social constructivism, stating that "[t]here is no one school of social constructionism. Rather, it is a broad church" (p. 6). Social constructivism can be defined as a perspective that highlights how communication constructs and modifies reality, social conditions, and relationships (Berger & Luckmann, 1966 cited in Ihlen, 2011a, pp. 28–29). This thesis adopts a moderate stance on social constructivism. It is acknowledged that not all aspects of life can be reduced solely to discourse. Nonetheless, rhetoric plays a crucial role in shaping individuals' perceptions of concepts such as CSR. While material structures undoubtedly exist, social constructivism clarifies how language and discourse mediate understanding and knowledge. In a broader sense, rhetoric and language have the power to create organisations, concepts, and social relations (Hossain et al., 2019). From this perspective, meaning and understanding is "a central feature of human activity" (Lock & Strong, 2010, p. 6). It is understood that there is no single shared truth. Rather, how humans create meaning is deeply embedded in socio-cultural processes (Lock & Strong, 2010). Furthermore, perceptions and understandings of events and concepts can vary depending on context and time (Lock & Strong, 2010, p. 7). As Ihlen and

co-authors state, “[o]ur knowledge and what we consider truth is historically and socially conditioned and based on social agreement” (2011a, p. 2). This recognition challenges the idea of shared truth and emphasises the influence of historical and social conditioning on knowledge and notions of truth.

2.2.3. Corporate Social Responsibility as a Socially Constructed Concept

CSR communication, referred to as “rhetoric” in what follows, is unavoidable because all companies must communicate with the outside world (Ihlen, 2013, p. 11). Within the framework of New Rhetoric, several writers support the notion that CSR rhetoric is inherently socio-constructivist (Coupland, 2005; O’Connor & Ihlen, 2018; Onkila, 2009, 2016). A commonly shared tenet of this perspective is the recognition that language holds significant power and is socially constructed (Ihlen, 2011b; Livesey, 2002; O’Connor & Ihlen, 2018). Ihlen and O’Connor argue that “[w]hat passed as acceptable corporate practice yesterday, is not necessarily the practice that is accepted tomorrow” (2018, p. 14). Social constructivism provides valuable insight into the negotiation of modern corporations' responsibilities, as the concept of corporate social responsibility is not static (O’Connor & Ihlen, 2018, p. 14). Epistemology is discussed in more detail in the section on the theory of rhetoric (see the introduction to section 2.2).

2.2.4. The Role of Social Constructivism in the Thesis

From a socio-constructivist perspective, the study of rhetoric allows for an understanding of how individuals support specific agendas and interests in the context of climate change (Catellani & Ihlen, 2022, p. 34). The perception of what is climate-friendly is created through dialogue with stakeholders with incongruent ideas and perspectives. Language use forms and maintains our understanding of what is considered responsible or irresponsible for corporations.

The preceding discussion clarifies how this epistemological perspective informs my views on text, truth, and rhetoric. As mentioned in the introduction (section 1.0), the CSR rhetorical literature occasionally exhibits instrumental tendencies. In contrast, a socio-constructivist perspective serves as a foundation for analysing corporate rhetoric. The significance of social constructivism lies in its recognition that knowledge is contested. This idea shapes how I approach the critical analysis. Acknowledging the contested nature of knowledge enables scholars to question assumptions and challenge notions of "truth". This critical analysis, in turn, facilitates self-reflection and allows for the examination and questioning of personal beliefs about what is considered true or "the truth" (Ihlen, 2011a, p. 29).

2.3 Topics

As the introduction explained, the analytical potential of topics has yet to be fulfilled in studies of CSR and sustainability. The theoretical section on topics is divided into three. It is necessary to discuss topics because it is one of the main theoretical components of the analysis. First, the section begins by reviewing scholarly definitions and, in so doing, outlines four reasons for conflict between rhetorical theorists. Subsequently, the text identifies a suitable perspective on topics for analysis. Another critical aspect of the thesis is the socio-constructivist perspective on rhetoric. Therefore, the text argues that topics viewed constitutive (Gabrielsen, 2008) work well with the epistemological view. Furthermore, the epistemological perspective and topics help challenge assumptions and question socially constructed truths. The section closes with a justification of why topics theory is used to analyse sustainability rhetoric.

2.3.1. Defining Topics

There is consensus amongst rhetorical scholars that topics are ambiguous, having diverse theoretical and technical interpretations (Corbett & Connors, 1999; Gabrielsen, 2008;

Herrick, 2021; Leichty, 2018; Wolrath Söderberg, 2017). Numerous academics have attempted to explain the vagueness of topics. Some of the commonly recognised factors that contribute to this vagueness are the absence of definitions in early influential text (Leichty, 2018), broad interpretations (Meyer, 2014) and changes in uses and meanings over time (Kjeldsen, 2004). Leichty (2018) contends that topics operate at various levels of abstraction and lack an essence (p. 127). These examples support the position that topics are eclectic concepts (Gabrielsen, 2008) "without unitary substance" (Leichty, 2018, p. 128).

Having discussed why it is challenging to define topics, this paragraph addresses ways of defining them. Topics, also known as *topoi* or commonplaces, are general headings that serve as prompts to aid the discovery and invention of arguments (Corbett & Connors, 1999 cited in Leichty, 2018, p. 128). Contemporary and classic rhetoricians (Aristotle, 2006) have applied various systems and definitions of topics. Some scholars view topics as a rhetorical learning structure in classical and modern rhetoric (Gabrielsen, 2008, p. 10). Others interpret topics as a theory of argumentation (Gabrielsen, 2008, p. 10). MacDonald (2017) assert that topics are basic categories and lines of argument ("places") that help the orator discover, arrange, and memorise material for a speech (p. 790). Moreover, the Aristotelian view is that a topics are a kind of argument (Sloane, 2006). Against this background, Ihlen and Lie (2019) distinguish between two views. First, scholars view topics as invented by the rhetor. This position is discussed later in the thesis. Second, academics that agree upon that rhetors reuse topics (Ihlen & Lie, 2019, p. 6)

As discussed above, theorists have differing views of (1) the number of components comprising topics, (2) the names of these components, (3) how the components operate, and (4) the levels of the components. Therefore, the following part of the text introduces three seminal perspectives (Aristotle, 2006; Gabrielsen, 2008; Kjeldsen, 2004) and discusses which

perspective fits best with the research aim (for other perspectives, see Corbett & Connors, 1999; Hirschmann, 1993; Perelman & Olbrechts-Tyteca, 1991; Wolrath Söderberg, 2017).

2.3.2. Topics by Kjeldsen (2004)

Kjeldsen asserts that “[i]t is hard to persuade someone if you do not agree with them on something else” (2004, p. 149 translated). Therefore, an orator’s argument must always be based on the general viewpoints that they share with their audience (Kjeldsen, 2004, p. 149). In this view, topics are helpful places where the orator can meet their debating partner (Kjeldsen, 2004, p.149). For Kjeldsen (2004), topics have three overlapping categories: structural, formal, and substantive (p. 151). Structural topics refer to the mental place and contain views and arguments that can be used in all cases (Kjeldsen, 2004, p. 162). Examples are checklists of questions and arguments used by the author to examine the topic (Kjeldsen, 2004, p. 166). Formal topics are "formal ways of thinking that underlie concrete arguments" (Kjeldsen, 2004, p. 166, translated). Finally, substantive topics are broader groups containing different versions of topics, referred to as loci communes, argumentative loci communes, or historical or cultural loci communes. Formulaic loci communes are conventional expressions used in a particular place, for example ways of writing in a speech (Kjeldsen, 2004, p. 166). Argumentative loci communes refer to standard arguments or premises, and historical loci communes refer to themes, motives, and places that characterise or dominate different cultural ages (Kjeldsen, 2004, pp. 166–167).

Kjeldsen's (2004) account of topics has certain shortcomings. First, CSR research does not universally use this model. Second, compared to those of Gabrielsen (2008), Kjeldsen’s (2004) topic theories have limited resource materials. Third, although there is a clear relationship between formal and structural topics, it is unclear how substantive topics fit with the rest of the categories.

2.3.3. Topics by Aristotle (2006)

Another account of topics is Aristotle (2006). Whereas Kjeldsen (2004) provides a clear definition, a much-debated question is how Aristotle defines topics. Aristotle (2006) classifies topics into material topics, *idioi topoi*, and formal topics, *koinoi topoi*. According to Aristotle (2006) formal topics helped invent arguments in various subject areas, for the three types of orations in classic rhetoric; forensic, deliberative, and epideictic rhetoric (Leichty, 2018, p. 127). Structural topics (Kjeldsen, 2004) are associated with Aristotle's special, also known as material topics (*idioi topoi*). *Koinoi topoi*, or formal topics, "offer more specific lines of argument for specific subject matters, disciplines, and discourse genres" (Leitchy, 2018, p. 127). Commenting on Aristotle (2006), Gabrielsen (2008) argues that the terminology lacks precision, and the relationship between form and content needs to be clarified. Aristotle's system is relevant only for scholars of classical rhetoric and has limited utility for New Rhetoric. The discussion here indicates that these conceptualisations (Aristotle, 2006; Kjeldsen, 2004) have proven insufficient. Therefore, the following paragraph moves on to another option.

2.3.4. Topics by Gabrielsen (2008)

Gabrielsen (2008) argues that topics refer to both formality and content. According to Gabrielsen (2008), previous works (Aristotle, 2006; Corbett & Connors, 1999; Perelman & Olbrechts-Tyteca, 1991) have not demonstrated how the components of topics work (pp. 87-89). Whereas Gabrielsen (2008) did not develop the idea of topics as concepts with two components (Aristotle, 2006; Grimaldi, 1972; Leff, 1983), their analytical model is superior because all components have a clear relationship to one another and a practical use.

As mentioned in the beginning of this subchapter, Gabrielsen (2008) views topics as constitutive. Topics are constitutive as the rhetor has the power to give existence to a new argument (Ihlen & Lie, 2019, p. 6). From this perspective, the rhetor constructs something

that does not already exist. Ihlen and Lie (2019) explains the perspective, "Through active choices, the rhetor can shape and adapt the situation according to his persuasive goal" (p. 6). Gabrielsen (2008) argues for an analytical approach which is described in the next section.

Gabrielsen (2008) employs the concrete factual and the general inferential premise (p. 166). The rhetor uses factual and inferential premises to make an argument (Gabrielsen, 2008, pp. 176-177). As stated by Gabrielsen (2008), the material topic is the starting point of the statement. On the other hand, formal topics help close an argument. (Gabrielsen, 2008, p. 119.) Throughout the thesis, I will use the pairing of formal and material topics. In other words, the rhetor selects an angle and a theme in a given context (Gabrielsen, 2008, p. 177). The factual premise connects the argument with its subject matter. Moreover, the factual premise function is to connect with a general statement that states that a circumstance is the case (Gabrielsen, 2008, p. 115, translated). Thus, topics are tools for locating and establishing the premises of an argument. The author labels the material topic as the main clause and the formal topic as the subordinate clause (Gabrielsen, 2008, p. 117). In light of this, formal and material topics work in complementary ways (Gabrielsen, 2008, p. 115). Finally, the formal and material topics lead to a conclusion (Gabrielsen, 2008).

2.3.5. Topics Analysis and Sustainability Rhetoric

There are several reasons that the rhetorical theory of topics is suited to an analysis of non-financial reports on sustainability. First, topics are central to written communication (Ihlen & Robstad, 2004, p. 115) and CSR and rhetoric studies (Catellani & Ihlen, 2022). Second, topic theory is critical for formulating questions about power imbalances, such as those present within the ongoing climate crisis (Pontoppidan et al., 2010). Third, rather than focusing on the character of the rhetor, which is the case with the artistic proofs (i.e., ethos, pathos and logos), topics address the more fundamental question of where arguments can be found (Crowley & Hawhee, 1999). Fourth, as Ihlen (2004) states, topics analysis helps

individuals to understand a domain, in this case, corporate sustainability rhetoric (p. 47). Because environmental issues are especially complex, topics can provide insight into how parties' views on environmental issues conflict. Fifth, analysing Norwegian sustainability reporting using topics theory will clarify how sustainability is perceived in Norway. Sixth, developing and investigating topics in sustainability rhetoric can aid practitioners in their message design (Leichty, 2018, p. 137).

2.4. Corbett and Connors' (1999) Formal Topics

The above theoretical sections indicate that the concept of topics has diverse interpretations. Understanding topics is facilitated by outlining common topics, also known as formal topics (Corbett & Connors, 1999). Returning briefly to Gabrielsen's (2008) framework on topics, the rhetor can use these formal topics to construct the inferential part of their argument. As discussed earlier, Gabrielsen's (2008) analytical approach places formal and material topics in complementary positions. Therefore, it is vital to describe the formal topics used in the analysis. The first part argues that formal topics are helpful for analysing environmental rhetoric by presenting examples of the topics use. The second part discusses formal topics, providing examples from environmental discourse.

2.4.1. General Description of Corbett and Connors' (1999) Typology

Although other typologies (Hirschmann, 1993; Perelman & Olbrechts-Tyteca, 1991; Wallace, 1973) are prevalent, the formal topics framework (Corbett & Connors, 1999) continues to be used in rhetorical scholarship, likely because it is a renowned framework (Leichty, 2018). Moreover, compared to the alternatives, Corbett and Connors' (1999) framework has several attractive features. Following an established pattern (Aristotle, 2006). Corbett and Connors (1999) lay out five main topics and 17 subtopics. Compared to their counterparts (i.e., material topics), formal topics are applicable for making inferences in all situations and themes (Leitchy, 2018). As topics tend to be associated with the inventio phase

of argument creation (Ihlen & Lie, 2019), Corbett and Connors (1999) interpret the material topics as prompters (p. 86). From this perspective, topics help initiate arguments and create order by forming categories of places from which orators can retrieve and sort arguments.

2.4.2. Definition

The first general heading of formal topics is definition. The definition topic aids the rhetor in specifying the issue that is up for discussion. Furthermore, establishing the characteristics of an issue or debate helps facilitate further debate with the audience or debate partner. Although the common definition topic is widely referenced in everyday conversation, it is challenging to find common ground.

The orator can apply two of the subtopics of definition: genus and division. The rhetor can employ the *genus* to suggest a line of argument (Corbett & Connors, 1999). The subtopic rests on the rhetor, suggesting that if something is true or false, the genus must apply to the species. For instance, "If all humans pollute the earth, and you are human, you must also contribute to pollution". The *division* subtopic can also be applied to construct an argument or persuade others. The rhetor might attempt to form a new genus. Further, Ihlen (2004) exemplifies the subtopic. An environmental group might argue that a factory's use of a new substance violates a legal act (Ihlen, 2004, p. 48). Then, the group might form their argument by referring to the act and claiming that the new substance would have been included if it had been well known at the time of the act's creation (Ihlen, 2004, p. 48).

2.4.3 Comparison

This subtopic is used when the rhetor compares two or more things in terms of their similarities, differences, superiority, or inferiority (Corbett & Connors, 1999, p. 91). The common topic of comparison has three subtopics: similarity, difference, and degree. *Similarity* refers to when the rhetor detects the likeness of things (Corbett & Connors, 1999, p. 103). An example of similarity would be an orator highlighting that carbon cuts and recycling are

similar because both reduce emissions. Likewise, orators can apply the subtopic of *difference* to note the distinction between things (Corbett & Connors, 1999, p. 106). In his 2004 book on environmental rhetoric, Ihlen gives an example of the subtopic of difference. If a chemical factory has a spill, they might react by arguing that the substance in the accident differs from that produced by factories that have been fined (Ihlen, 2004, p. 48). Finally, the subtopic of *degree* is helpful to highlight that one option is slightly better or worse than other choices (Corbett & Connors, 1999, p. 103). An example of the degree subtopic is "Norwegian-produced oil is better for the environment than foreign-produced oil".

2.4.4. Relationship

The third topic of the typology is relationships. This common topic has four subtopics. The subtopics are cause and effect, antecedent and consequence, contraries, and contradictions. Each subtopic is described below in this order. The rhetorical subtopic of *cause and effect* is employed when the orator argues that an effect stems from a cause or vice versa (Ihlen, 2004, p. 49). An example sentence for this subtopic is "The toxins from sea landfills will damage the fish and wildlife". An example of an *antecedent* subtopic is an environmental organisation's claim that because other companies that pollute are heavily fined (Ihlen, 2004, p. 49), current factories that pollute should receive equally severe penalties (Ihlen, 2004, p. 49).

Rhetoricians use the subtopic of *contraries* when they refer to things of the same kind that are either opposite or incompatible (Corbett & Connors, 1999, p. 105). According to Ihlen (2004), if the contraries subtopic is used, "the rhetor could point to opposite or incompatible things of the same kind" (p. 49). An environmental organisation might apply this subtopic by arguing that polluting with chemical substances is illegal and that polluters should take this matter seriously (Ihlen, 2004, p. 49).

The last subtopic under the relationship heading is *contradictions*. This subtopic is used when the orator argues that two positions cannot coexist. The following sentence demonstrates this subtopic: "A company cannot contribute heavily to pollution and reduce emissions".

2.4.5. Circumstance

This paragraph describes the common topic of circumstance and its subtopics. These subtopics are possible and impossible on the one hand and past facts and future facts on the other (thus, there are two subtopics, not four). An action can either be *possible or impossible*. Thus, the rhetor can argue that a course of action is feasible or cast doubt on its practicality (Corbett & Connors, 1999, p. 108). By way of illustration, a polluting company may create doubts about the feasibility of achieving climate goals by saying that it is not possible to do so, as most climate goals have yet to be reached. According to Corbett and Connors (1999), the *past fact and future fact* subtopic is "concerned with whether something has or has not happened" (p. 110). The rhetorician claims that the act has either been done or not been done (Corbett & Connors, 1999, p. 110). For example, an energy company might argue that it is not possible to stop producing high-polluting energy sources because it has never been done before.

2.4.6 Testimony

This paragraph turns to the last common topic of the typology, testimony. Compared to the formal topics discussed above, "testimony derives its material from external sources" (Corbett & Connors, 1999, p. 112). Although this is true, using internal sources (i.e., employees) is also possible. Regardless, testimony refers to when the orator gives an example to support their argument (Ihlen, 2004). More importantly, testimony has six subtopics. These subtopics are authority, testimonials, statistics, maxims, law, and precedent (Corbett & Connors, 1999, p. 112).

Authority is when the orator refers to the reputation of experts, scientists, or masters of a field (Corbett & Connors, 1999, p. 113). In this regard, it is likely that the opinions of an authority or a renowned climate panel would weigh more heavily in decision-making than those of a junior scientist (Corbett & Connors, 1999, p. 113). For example, "The intergovernmental panel on climate change supports these actions" is a persuasive argument that builds on authority. The subtopic of *testimonials* is widely used in advertising. It refers to when another person or organisation endorses the view of the rhetor. For example, an environmental organisation might endorse a building project because it conserves habitat for species. If the builder cites this endorsement, they are using the subtopic of testimonial. To persuade others, an orator can refer to figures and numbers and use a "more or less" argument that employs *statistics*. To illustrate this subtopic, corporate actors tend to cite emissions reduction statistics in their non-financial reporting.

Another option is to use the subtopic of *maxims*. Ihlen (2004) defines maxims as being employed when "the rhetor... use[s] general actions to be chosen or avoided" (p. 50). For environmentalists, avoiding degrading the environment is a maxim (Ihlen, 2004, p. 50). Ihlen explains that the subtopic of *law* refers to when "the rhetors cites statutes, contracts, and documents in support of a particular view" (2004, p. 50). For example, a conservation group could argue that a legal statute supports the motion to conserve a particular forest. *Precedent* is when the orator refers to a supporting example and uses deductive reasoning. For example, a prominent fashion company might state that other companies have not been fined for using polluting fabrics and hence claim that they should be permitted to conduct business without legal ramifications.

2.5. Literature Review: Corporate Social Responsibility and Rhetoric

The text so far has described CSR and sustainability theoretical frameworks. The thesis now turns to the literature review, which synthesises existing research to indicate how

this study contributes to the field. As the theoretical foundation of the thesis is CSR rhetoric, the literature review distinguishes the research from communications and sustainability studies and identifies gaps in the existing scholarship. CSR and rhetoric have emerged as a field of study over the last thirty years or so (Iivonen & Moisander, 2015; Livesey, 2002; Llewellyn, 1990; Winkler et al., 2020). Some of the key points of the literature review are (1) this study supplements existing research by verifying previous findings and using rhetorical theory instead of political science theories; (2) unlike much previous work, this study's sample includes reports from two years, digital research methods, and an up-to-date sample from Norway; and (3) for the field to prosper, it is necessary to diversify its theories, methods, and concepts.

2.5.1. Structure

The literature review is structured as follows. "Inclusion and Exclusion Criteria" explicates how peer-reviewed literature was selected for review in this thesis. "Literature on Corporate Social Responsibility and Rhetoric" situates the text within the relevant body of research. Subsequently, a three-part section focuses on three different periods (2000–2010, 2011–2016, and 2016–now) and discusses the main trends and findings relevant to this thesis. The chronological order is justified because the thesis builds primarily on previous insights. More specifically, there is a turn towards increased use of research programmes, topics as a framework, and studies of environmental rhetoric. The discussion ends with a summary.

2.5.2. Inclusion and Exclusion Criteria

Several inclusion criteria were identified prior to the literature search. First, the review includes peer-reviewed literature published between 2000 and 2023 that makes explicit mention of CSR or sustainability and rhetoric (exceptions Ferguson et al., 2016; Heath, 1993, 2001; Ihlen, 2015; Milne et al., 2006). As such, this thesis situates rhetoric as adjacent to but separate from CSR communications and discourse studies. The longer time frame is

reasonable, as relatively few studies on CSR rhetoric exist. Second, the literature review is non-exhaustive and focuses only on the aspects of the texts reviewed that are important to the research question. The text is situated primarily within CSR and rhetoric and not within sustainability rhetoric (Exceptions Ferguson et al., 2016; Ihlen, 2015; Milne et al., 2006). In this view, sustainability rhetoric is a subdiscipline of CSR and rhetoric research. Therefore, most of the texts centre around CSR, which is discussed further in the next paragraph. Third, because the domain is multidisciplinary, the review includes findings from fields outside of communications and rhetoric studies, such as management research (Marais, 2012; Stevenson & Steckler, 2015) and accounting research (Ferguson et al., 2016; Milne et al., 2006; Milne & Gray, 2012). This inclusion is sensible because this research is widely cited by other scholars (Catellani & Ihlen, 2022; Day, 2014; Ihlen, 2011a; Ihlen & Roper, 2011).

2.5.3. General Remarks on the Literature on Corporate Social Responsibility and Rhetoric

Whereas the field of CSR is vast and interdisciplinary, the field of CSR rhetoric remains small even in 2023. Some scholars, especially from the field of management, associate rhetoric with negative connotations and juxtapose rhetoric with reality (Esau & Malone, 2013).

According to Ihlen in 2011, many business and management handbooks on CSR ignore rhetoric (e.g., Rasche et al., 2017) (Ihlen, 2011a). After over a decade, this statement still aptly describes academic conversations, although there has been some progress. For example, some handbooks now include chapters on CSR rhetoric (Catellani & Ihlen, 2022; Ihlen, 2011a; Ihlen & Heath, 2018). The most likely causes of the growth in the field are the linguistic turns in organisational studies (Iivonen & Moisander, 2015) humanities, and the social sciences (Winkler et al., 2020). Another likely reason could be increased interest in the broader field of CSR communications research. Bordering on the CSR debate, the field of CSR rhetoric consists of a smaller number of contributions, typologies, taxonomies, and

frameworks, most of which date from the last twenty years (Catellani & Ihlen, 2022; Devin, 2014; Ihlen, 2011b; Marais, 2012).

2.5.4. *Early Works in 2000–2010*

The academic conversation in the 2000s was discombobulated with few contributions, as researchers referenced different fields, frameworks and theories (Coupland, 2005; Ihlen, 2009a, 2009a; Livesey & Kearins, 2002; Wæraas & Ihlen, 2009). A predecessor to contemporary CSR studies is Heath's (2001) idea of "the good organisation communicating well" (see Heath, 1993). It is relevant to consider rhetorical work within classic rhetoric to reveal disagreements within the field and to position this study within the critical rhetorical tradition. Instead of viewing organisations negatively for communicating about their CSR practices (Hossain et al., 2019), Heath adopted the Quintilian rhetor ideal from classic rhetoric. In this view, an organisation should communicate well through dialogic processes (Hossain et al., 2019). This idea has received criticism (Cheney & Christensen, 2001) because some scholars believe that not all voices will be heard in an unequal society (Ihlen, 2011a). Nevertheless, Heath (1993) follows classical rhetoric and is therefore an outlier in the field. The subsequent publication, Livesey (2002) is situated within New Rhetoric, alongside other most studies in the field (e.g., Coupland, 2005; Onkila, 2009). Around the turn of the 21st century, Livesey (2002) explored climate change rhetoric in ExxonMobil advertorials from 2000. Livesey (2002) combined concepts proposed by Burke (1970) and Foucault (1970) and analysed rhetorical metaphors. Livesey's (2002) critical rhetorical analysis showed how ExxonMobil employed rhetoric to justify their capitalist structure (Hossain et al., 2019) and question the link between their activities and ecological harm (Livesey, 2002, p. 128).

Milne et. et al. (2006) studied the role of metaphors in sustainability discourse and identified businesses' common use of the journey metaphor. Ihlen and Roper (2011) comment on the journey metaphor: "when corporations focus on traveling and changing, the goals are

left unstated, and the metaphor use seems to close down criticism: after all, business is moving" (p. 44). In a later work by Livesey and Graham (2007), these authors studied the rhetorical contests between oil companies in Nigeria. Their findings coincided with those of Livesey (2002), as they discovered that rhetoric "underpins the capitalist economy" (Hossain et al., 2019, p. 7). The companies employed CSR rhetoric and sustainability to create an identity and further the capitalist progress myth (Ihlen, 2011a, p. 7). In Bullies and Ie's (2007) study of environmental discourse, they recognised the different environmental stances of corporations. These stances are compliance (reacting to pressure), openness (sharing information), integration (attempting to realise positive gains), and collaboration (partnering with external stakeholders) (Bullies & Ie, 2007, p. 322). They also recognised the stance of sustainability (implementing an ethical, ecological, and systems-based approach that does not place the corporation's financial interests first) (p. 322). Onkila (2009) applied stakeholder theory to a study of leading Finnish companies in corporate environmental management. A significant finding of this study was that corporations applied three rhetorical forms to attain organisational legitimacy (Ihlen, 2011a). These were (1) the rhetoric of dominance, which "shows the corporation as a leading and environmentally responsible actor" (with its stakeholders as followers); (2) the rhetoric of subordination, in which "the corporation has limited influence over the external forces that influence its environmental actions" (Onkila 2009 cited in Ihlen, 2009a) and (3) the rhetoric of joint action and equality, in which the "corporation joins with partners in striving for a common goal" (Onkila 2009 cited in Ihlen, 2009a).

Particular attention has been paid to ethos, pathos, and logos in CSR research (Devin, 2014; Wæraas & Ihlen, 2009). For example, Wæraas and Ihlen (2009) draw on theories of legitimacy and ethos to analyse three documents from leading American companies. Their content analysis revealed four general themes of rhetorical claims: (1) "We improve the

world", (2) "We clean up our own act", (3) "We are like you", and (4) "Others approve of us" (Wæraas & Ihlen, 2009, p. 12).

A subsequent study, Ihlen (2009a) began a new line of research. Ihlen (2009a) is an environmental topics study and the main theoretical and methodological inspiration for the thesis. Ihlen (2009a) analysed topics in a cross-country sample of 30 leading companies. The study identified four topics central to sustainability discourse in non-financial reports. These were "(1) The environmental situation is grave"; "(2) The corporation is in line with the scientific consensus and the international political process on curbing emissions (testimony)" (Ihlen, 2009a, p. 245); "(3) The corporation has to take measures to reduce its own emissions (relationship)"; and "(4) The climate challenge poses an opportunity for business (circumstance)" (Ihlen, 2009a, p. 245). Similarly to previous works (Livesey, 2002; Livesey & Kearins, 2002), Ihlen (2009a) found that the reporting was typically used to improve the company's reputation and not to rethink the fundamental problems (Ihlen, 2011a). Then, Ihlen (2009b) conducted a case study of sustainability rhetoric in the Norwegian oil industry (p. 53) and found that corporations argued that they were striving to be sustainable and that therefore they could be considered sustainable (O'Connor & Ihlen, 2018, p. 15)

Few studies were published on CSR rhetoric from 2000 to 2010. Nevertheless, environmental issues and sustainability rhetoric have been hot topics in CSR rhetoric research since its inception. During this period, scholars used legitimacy and stakeholder theory as theoretical frameworks for their rhetorical studies. The trend of applying political science theories continued in the following period, namely from 2011 to 2016.

2.5.5. 2011–2016

The 2010s were a productive period in CSR and rhetoric research as the field started to take shape (see Christensen et al., 2013; Day, 2014; Devin, 2014; Ditlev-Simonsen & Wenstøp, 2011; Ihlen, 2011b, 2011a; Iivonen & Moisander, 2015; Marais, 2012).

Consequently, adjoining discussions began to overlap, and the literature from this period is more cohesive than that from the earlier period. Castelló and Lozano (2011) is relevant to the present study because it is also interested in the role companies play and the arguments they present regarding their CSR. Castelló and Lozano (2011) explored CEO statements from three years using legitimacy theory. The authors argued for three categories of CSR rhetoric: strategic, institutional, and dialectic. Strategic rhetoric refers to companies using CSR to maximise stakeholder value (Castelló & Lozano, 2011, p. 17). Institutional rhetoric centres on demonstrating the firm's legitimacy and is apparent in the evocation of ideas such as sustainability and CSR. Dialectic CSR rhetoric refers to re-conceptualising the firm's role. It involves the firm seeking social legitimacy through ideas such as the common good, inclusion, and dialogue (Castelló & Lozano, 2011). Moreover, the authors state that dialectic rhetoric is becoming more prevalent. However, there are limits to how far the concept of legitimacy can be taken, as its theoretical underpinnings still need to be tested. Similarly to Bullies and Ie (2007), Castelló and Lozano (2011) identified the rhetorical strategy or stance in which corporations highlight their collaboration with stakeholders in their corporate environmental discourse.

Later, Ihlen and Roper (2011) studied companies' use and operationalisation of sustainable development and sustainability concepts and their rationale for employing these (p. 42). They found that corporations treat sustainability as something that they have integrated into their business instead of a work-in-progress (p. 42). Afterwards, Stevenson and Steckler (2015) examined corporate sustainability claims in a cross-industry sample from North America. Similarly to Onkila (2009) and Ihlen and Roper (2011), they focused on corporations' claim to be leaders in sustainability. In addition, Ihlen (2009b) reported that companies use rhetorical strategies to claim to contribute positively to communities, society, or the world. This argument is also found in Stevenson and Steckler (2015). Then, Ihlen

(2015) studied the rhetorical strategies in 76 reports from the largest companies in the world. As in his previous publication (Ihlen, 2009a), Ihlen (2015) recognised that sustainability is reframed as a business opportunity.

Throughout this time, academic conversations started to connect significantly with sustainability discourse. This study is situated in the subsequent period (2016–now) when the significance of rhetorical topics began increasing.

2.5.6. 2016–Now

In contrast to the previous period, comparatively little attention has been paid to CSR and rhetoric between 2016 and the present date. Although fewer articles have been published during this period (see Onkila, 2016; Winkler et al., 2020) the field's importance has been recognised, as literature reviews have been added to handbooks on CSR (Catellani & Ihlen, 2022; O'Connor & Ihlen, 2018). O'Connor and Ihlen (2018) commented on the predominant use of non-communicative theories, specifically traditional rhetorical frameworks (p. 406). This thesis advances a rhetorical framework and moves against this trend.

Ferguson et al. (2016) used a discourse-based approach to study UK companies' mandatory and voluntary reporting on sustainability. The authors identified the linguistic strategies of rationalisation and differentiation used in two periods of the 2000s. Much of the available literature (e.g., Ihlen, 2009a; Livesey, 2002) or general criticism (Banerjee, 2008) has identified a strategy similar to rationalisation. Rationalisation refers to companies emphasising opportunities presented by climate change and advocating market-based solutions (Ferguson et al., 2016, p. 278). According to Ferguson et al. (2016), differentiation, which is becoming more prevalent, refers to attempts "to displace responsibility by presenting either government or suppliers as barriers to progress" (p. 278). Subsequently, the linguist Jaworska's (2018) longitudinal study combined corpus-linguistic tools with a qualitative discourse analysis of CSR and environmental reports in the oil industry. Jaworska (2018)

found that climate change in the mid-2000s was constructed as an issue to be handled (p. 194). In the 2010s, climate change was treated as an unpredictable agent (Jaworska, 2018, p. 194)

A decade after Ihlen (2009a), Aanonsen (2019) returned to the study of these topics. Apart from moderate differences, Aanonsen (2019) recognised topics similar to those of Ihlen (2009a) in a sample from 2016. Some of the similarities are the topics of (1) measures must be taken to reduce climate impact, (2) the environmental situation is grave, and (3) climate change is a business opportunity. However, Aanonsen's (2019) findings differ from Ihlen's (2009a) as she found that companies referenced national processes more in 2016 than in 2006. Additionally, Aanonsen (2019) found that companies referred to climate measures other than mitigating emissions, such as supporting green innovation. Most recently, Corneliussen (2022) furthered this line of research by studying corporations' rhetorical strategies when addressing the Sustainable Development Goals (SDGs) (p. V).

However, all these studies have some areas for improvement. For example, the qualitative environmental topics research (Corneliussen, 2022; Ihlen, 2009a) uses samples from one year only. Because business discourse is dynamic, this limited sampling method is unsatisfactory (Jaworska, 2018). If researchers and practitioners wish to improve their understanding of whether rhetorical topics on sustainability in these groups of large companies have changed over time, they must adopt a longitudinal research design. Therefore, this thesis samples from both 2011 and 2021 (see section 3.2).

2.5.7. Summary of Literature Review

Based on this review, the following conclusions can be drawn:

- Although CSR and rhetorical research is growing, studies in this area are still scarce, and more research needs to be done.

- Our knowledge of CSR is based primarily on qualitative rhetorical analysis and case studies that investigate the rhetorical strategies of corporations (an exception is (an exception is Stevenson & Steckler, 2015))
- Although studies on environmental rhetoric are abundant in CSR research, few qualitative research studies sample more than one year (exceptions are Aanonsen, 2019; Castelló & Lozano, 2011; Ihlen & Roper, 2011; Jaworska, 2018) As the research is scarce, researchers currently have limited information on whether types of arguments and particular rhetoric recur across industries, countries, companies, or periods.
- The topics under study in environmental discourse have become exciting topics of conversation (Aanonsen, 2019; Corneliussen, 2022; Ihlen, 2009a) and this thesis joins this conversation. Few previous studies have sampled Norwegian non-financial reports (Corneliussen, 2022).
- Although there is some empirical data from the Nordic countries (e.g., Corneliussen, 2022; Onkila, 2009, 2016), more work on this region is needed. As the review has shown, some geographical areas lack coverage. Hence, more research conducted outside of North America and Europe would be welcome.
- Common theoretical frameworks are ethos, pathos, and logos, while more minor parts of the research literature use enthymemes, metaphors, and topics. Rhetorical topics are an existing research avenue explored in the thesis.
- From its beginning, the critical orientation in CSR and rhetorical literature has been significant (Iivonen & Moisander, 2015; Livesey, 2002). The thesis continues this academic tradition as climate change progresses.

- Tensions within the literature exist between classical (Devin, 2014; Heath, 1993; Stevenson & Steckler, 2015) and critical rhetoric (Day, 2014; Livesey, 2002).
- Political science theories such as legitimacy (Castelló & Lozano, 2011) and stakeholder theory (Onkila, 2009) have been established in the research field for nearly three decades. As the field is in its adolescence, it is reasonable to diversify the perspectives adopted and rely more extensively on rhetorical theory as the predominant framework (Corbett & Connors, 1999; Gabrielsen, 2008).
- Past researchers have identified that corporations use balance metaphors (Ihlen, 2015; Ihlen & Roper, 2011) journey metaphors (Milne et al., 2006) and the claim that sustainability has been achieved (Ihlen & Roper, 2011; Milne, 2013) in sustainability discourse.

2.6. Summary of Theoretical Chapter

This chapter described two sustainability approaches, ecological modernisation, and fundamental change. Then, it suggested that these critical perspectives are befitting as a framework for critical rhetorical analysis. Another consideration of the chapter was social constructivism as an epistemological orientation. This section's main argument was that corporate social responsibility is a socially constructed phenomenon. Later, the discussion examined how Gabrielsen's (2008) analytical model is consistent with the epistemological view, as both clarify how social processes generate knowledge. The theoretical chapter has given Corbett and Connor's (1999) framework for deductive analysis. The next chapter, therefore, discusses the rhetorical analysis in more detail. The limited studies shown in the literature review highlight the need for less political science theory, more 2-year samples and topics research.

3.0 Methods

This chapter describes the rhetorical topics and analysis used in the investigation. The classification of formal and material topics in non-financial reports is crucial to achieving the overall research goal. Moreover, it enables broader comment on the rhetorical arguments applied in sustainability discourse. The chapter is divided into ten sections. Section 1, "Methods Used in Corporate Social Responsibility Rhetorical Scholarship", centres on prior works. The purpose of this section is to explain the foundation of the methodological choices in previous research, continue and extend an existing line of research, and argue for topic analysis. Section 2 details the population and sample used in the thesis. Section 3, "The Choice of NVivo for Qualitative Rhetorical Studies", explains why a computer programme was used to conduct the research. Section 4, "SDI method by Tjora (2017) " explains why I used the stepwise-deductive-inductive model by Tjora to find material topics (2017). Section 5, "Method for Identifying Material Topics Using the SDI Method in NVivo", explains the six-step research design used to classify material topics. Then, Section 6, "Method for Identifying Formal Topics using NVivo", describes the deductive research design and methodological assessments used to ensure adequate research quality in a two-step research procedure. No research design is perfect. Therefore, Section 7, "Shortcomings of the Research Design", deliberates on some inadequacies and argues for these methodological assessments. Afterwards, Section 8 discusses "Quality of the Research" with the concept validity, reliability, and generalisability, whilst Section 9 discusses, "Research Ethics". The chapter ends with a brief conclusion known as Section 10.

3.1. Methods Used in Corporate Social Responsibility and Rhetoric Research

This section reviews available research methods and justifies the rhetorical analysis. In CSR research, the methods commonly applied are case studies (Devin, 2014) rhetorical analysis (Day, 2014; Iivonen & Moisander, 2015; Livesey, 2002; Onkila, 2009, 2016)

and qualitative content analysis (Corneliussen, 2022; Wæraas & Ihlen, 2009). A minority of studies use interviews (Ihlen, 2009b; Onkila, 2016) or quantitative content analysis (Marais, 2012). Each of these methods has shortcomings and advantages. For example, rhetorical analysis is more resource-efficient than interviews (Joutsenvirta, 2009, p. 243). Textual strategies are easier to understand in context than more quantitative measures such as content analysis (Jaworska, 2018). Moreover, the data retrieved in a rhetorical analysis is independent from the researcher (Joutsenvirta, 2009).

3.2. Population and Sample

Before detailing the steps of the research design, it is necessary to explain the rationale used to select the population and sample.

(1) Norway

Examining non-financial reports from Norway is interesting because the country has high levels of non-financial reporting (Herzig & Kühn, 2017). Additionally, the oil industry makes a substantial contribution to the Norwegian economy. Other reasons are the previous work conducted in this country (Corneliussen, 2022) and the researcher's knowledge of the culture, which is essential for topics analysis.

(2) List of Companies

First, the company names were extracted from the 2019 Norwegian stock exchange list, which details the country's largest companies in terms of market value in NOK (Table 1). Then, the four largest companies were chosen from the list. Marais (2012) has argued that larger companies receive more public scrutiny and are held accountable to stakeholders to a greater extent than their smaller counterparts. The sample size was limited to four companies due to the limited scope of the investigation. In addition, detailed qualitative analysis works best with fewer texts (Joutsenvirta, 2009)

Table 1

List of the Largest Companies in Norway in Terms of Market Value from Titlon, the University of Tromsø (Titlon, 2019)

Rank in list	Name of Company	Market Value (in millions of NOK)	Sector
1	Equinor (formerly known as Statoil)	380	Oil and Energy
2	Telenor	254	Telecommunications
3	DNB	251	Banking
4	Mowi (formerly known as Marine Harvest)	108	Seafood

(3) Non-Financial Reports

As mentioned in the introductory chapter, non-financial reports provide transparent accounts of how corporate actors understand their role in the climate crisis. Similarly, the information in non-financial reports is not distorted by the news media or other parties and therefore represents companies' perceptions of sustainability. Non-financial information is "disclosure provided to outsiders of the organisation on dimensions of performance other than the traditional assessment of financial performance from the shareholder's and debt-holder's viewpoint" (Erkens, Paugam & Stolowy, 2015 cited in Corneliussen, 2022, p. 15).

(4) Prerequisites for Documents

A sampling strategy must include some criteria to allow for the removal of irrelevant cases. For this study, the first criterion was that the company had made an integrated (combined financial annual report and non-financial report) or non-financial report available online to the public. The second was that the non-financial report had to mention sustainability. To determine whether a report fit these criteria, I conducted a simple search

with the keywords (environment, sustain*, global warming) in Norwegian and English. All reports met these requirements.

3.3 The Choice of NVivo for Qualitative Rhetorical Studies

This section reflects on the use of NVivo, a programme for qualitative analysis, in the thesis. NVivo allows coding in nodes, which enables the user to see relationships and frequencies. Tjora (2017) points out that in NVivo, the researcher can preserve the original research document, while the copy-and-paste method alters the data material. NVivo allows the researcher to switch between documents systematically and brings clarity and systematicity to the research project (Ihlen & Lie, 2019). Finally, the program is helpful when coding using two layers (in this case, material, and formal topics).

3.4. SDI method by Tjora (2017)

The stepwise-deductive-inductive method, abbreviated as SDI, is suitable for analysing empirical evidence and creating material topics from raw data. The advantages of using the methods are the potential for conceptual generalisability (Tjora, 2017, p. 21), works well with large amounts of theory (Tjora, 2017, p. 21) and has clear systematic steps (Tjora, 2017, p. 18). The whole method is described in the following pages.

3.5. Method for Identifying Material Topics Using the SDI Method in NVivo

The topic analysis was done using procedures similar to those of Aanonsen (2019) and Corneliussen (2022).

Step 1: Collecting the data from company websites

Before detailing the analytical method, it is necessary to describe the collection of the documents. First, in line with previous research (Corneliussen, 2022; Ihlen, 2009a) the documents were downloaded from the company websites. This was done in November 2022 (Appendix 1). All research documents were collected and imported into NVivo in full (DNB, 2011, 2021; Equinor, 2021; Marine Harvest, 2011; Mowi, 2021; Statoil, 2011; Telenor, 2011,

2021). The sampling procedure followed empirical saturation. In qualitative analysis, empirical saturation is reached when adding new data will not yield a richer understanding of the topic. When empirical saturation was reached, NVivo made it possible to retrieve more reports without affecting previous analyses. As in Corneliussen (2022) each document was labelled with the company's name and the year, for example "Equinor_2021". These labels were helpful when determining whether particular companies used similar material and formal topics. In addition, the labels indicated the number of text excerpts on sustainability in each report and by each company. In the first round of data collection, 8 out of 8 reports were successfully downloaded (Appendix 1).

Step 2: Processing the data in NVivo

Having discussed the data collection, this paragraph describes how the data were processed in NVivo. Although the initial collection method consisted of retrieving text using keywords, it was noticed that other scholars (Devin, 2014; Ihlen, 2009a; Ihlen & Roper, 2011) had read the reports in full when conducting similar research. Therefore, the sample was derived by reading the entirety of the reports, which enabled the nuances of the language to be captured. A total of 1,026 pages were read over the course of 2 months. In NVivo, quotes were marked that explicitly mentioned

- The environment
- Climate change
- Sustainability
- Ideas, terminology, and processes related to sustainability (e.g., low-emission societies, “the green transition”)
- Sustainable development

It should be noted that the categories listed above were not coding categories, and no additional coding was conducted at this stage. These excerpts were all collected under the

category of "SUS_main", an abbreviation of "Sustainability main category". As context is essential for topic analysis, the text surrounding most excerpts was retained. Elements that were important for the topics, such as subheadings and titles, were added to give sufficient context, provided that they were explicitly relevant (for example, it was noted whether excerpts on sustainability were found in a specific report section).

The following material was excluded from the data:

- Images (excluding images with text)
- Topics unrelated to the environment (e.g., social issues and human rights). For example, discussions of sustainable wages fall outside of the thesis' scope.
- Financial information and third-party documents in the case of integrated reports containing non-financial and financial reports (e.g., Health, Safety and Environment (HSE) annual reports and accounting, Board of Directors report).

Mistakes can be made throughout the research process. Sometimes, I cut the quotes too short or included irrelevant elements. After collecting all the quotes in the second step, I read through them in their original contexts and revised the excerpts in NVivo to ensure that they were represented correctly. Similar research procedures have previously been used in topic research (Ihlen, 2009a; Ihlen & Lie, 2019; Ihlen & Raknes, 2020; Ihlen & Roper, 2011) and were therefore deemed appropriate.

Step 3: Empirical coding

The next step in Tjora's (2017) Stepwise-deductive-inductive (SDI) method is coding the data. In Step 2, I divided the collected texts and assigned one or more codes to each part. Although codes reflect an interpretation of the data, the SDI requires the data to be empirical. Therefore, to comply with Tjora's (2017) SDI framework, coding categories cannot be generated in advance. By following the SDI method, the results obtained are the product of structured work methods and are less likely to be arrived at by chance.

Once I had coded the relevant material in NVivo under "SUS_main", I inductively generated additional coding categories. The coding categories were retained in Step 2, and I created a new level of coding. After sorting the material under the code "SUS_main", I created a new category, namely "Material_Topics". All data from Steps 3 to 5 were coded in "Material_Topics". All new coding categories were generated based on the material to ensure that the coding categories were as closely related to the reading material as possible. The coding process aimed to summarise the excerpts from the non-financial reports and identify points for further analysis. Several codes overlapped, and all text excerpts identified as "SUS_main" were coded as belonging to one or more categories. A total of 24 coding categories were identified in NVivo.

Step 4: Grouping of codes

The main disadvantage of extensive empirical coding is the large number of nodes (Tjora, 2017). A node in this thesis is a text excerpt. Therefore, the starting point for the categorisation task is a large number of partly overlapping empirical nodes. I generated a new code level and grouped the coding categories thematically to structure the analysis. I inductively examined the nodes in "Material_Topics" and looked for common words, phrasing, and arguments. Tjora (2017) states that researchers should create three to five code groups (p. 210). I identified clear criteria for the thematic codes to avoid stereotyping or oversimplifying. The categories were iterated on several times. However, I deemed some quotes unremarkable for answering the research question and placed them in the surplus category. Then, I could return to the surplus category afterwards. I checked all the groups to determine whether it would be possible to form one new category from several original categories. An advantage of this approach is that it enabled me to examine the prevalence of mentions of sustainability issues. It also allowed me to determine whether some companies

used similar wording or topics to group the codes. Based on this coding procedure, I created 23 codes.

This section explained the grouping of the codes. The following section describes how I generated specific concepts.

Step 5: Development of concepts (i.e., material topics)

Based on the quotes and labels identified in the previous step and consultation of Gabrielsen (2008), I identified four material topics. First, I reread my literature review on sustainability and rhetoric to ensure that other relevant theoretical contributions had been accurately applied. Then, I drew upon Gabrielsen (2008) and Corbett and Connors (1999) to generate my material topics. Therefore, I switched frequently between rereading the literature on the one hand and the analysis and classification work on the other.

3.6. Method Used to Classify Formal Topics in NVivo

Thus far, this text has focused on the classification of material topics. This section describes the two steps used to classify formal topics and the procedures followed to ensure research quality. First, after analysing the material topics, I classified the formal topics in NVivo. In the investigation, there were several sources of potential error. This section discusses two of these sources. The approach initially adopted was to code inductively without relying on a framework or list of topics. However, after a short coding session, I found that this strategy made creating inferential and material topics challenging, as described in Gabrielsen (2008), and determined that a different approach was necessary. Therefore, I revised the method to include Corbett and Connors' (1999) framework. This framework is one of the most widely used frameworks for topic analysis (Leichty, 2018).

I conducted all coding using Corbett and Connors' (1999) typology and material and without accessing previous research. This was done to reduce the risks of confirmation bias and unintentional plagiarism.

Step 1: Reuse coding categories in NVivo

Parts of the research design and some of the coding categories were reused as a time- and resource-saving measure. These included the following materials:

- The coding category "SUS_main"
- Company names and reports in NVivo
- The previously coded category "Material_topics" and the identified material

topics of Approval, Co-creation, Economy, and Change.

Subsequently, a third code was created, labelled "Material_topics".

Step 2: Coding using Corbett and Connors' (1999) framework

The next step was to code all the excerpts in NVivo for the deductive analysis. First, I coded the excerpts using a methodology similar to that of Ihlen and Lie (2019). I then conducted a close-reading deductive analysis of the research material using Corbett and Connors' (1999) framework to identify formal topics. Each node was coded with one or several formal topics. A total of 1,026 excerpts were coded in multiple stages following Corbett and Connors' (1999) framework.

Due to my limited research experience, labelling excerpts based on Corbett and Connors' (1999) framework was sometimes challenging. Therefore, I marked some quotes with "DOUBLECHECK" to indicate the need to revisit them. After coding for 14 days, I reviewed all the "DOUBLECHECK" quotes and categorised the excerpts in NVivo a second time. The quality procedure of checking and doublechecking the quotes also applies to the first part of the research process.

3.7 Shortcomings of the Research Design

This section describes three shortcomings of the research design: (1) the exclusion of audio-visual elements; (2) the one-sidedness of the sample; and (3) the instability of digital texts.

Studying language is as valuable as studying audio-visual texts, as language provides valuable insight into how corporations interpret their surroundings. Several researchers (e.g., Catellani & Ihlen, 2022) have called for more attention to be paid to audio-visual rhetoric. However, my design is unable to capture the rhetoric of visual imagery. Additionally, the method that was selected is unsuitable for studying audio-visual elements, such as video and sound. Thus, a reasonable criticism of the research design is that it fails to consider audio-visual elements that play a crucial role in comprehending corporate sustainability reporting. However, although these are valid concerns, the thesis centres on words and language.

Secondly, the general perception of sustainability as an issue is shaped by more than just non-financial reporting. Other stakeholders, such as the news media, politicians, governments, and NGOs, participate in the general debate on sustainability. Although media coverage and other stakeholders undeniably impact perceptions of sustainability, there is value in studying corporations because they are powerful, resourceful, and produce large amounts of emissions.

Finally, another foundational assumption of this study is that digital reports (i.e., non-financial reports) can be changed, edited, or removed. From this perspective, they are not stable texts. Although the retrieved texts were imported into NVivo to add a layer of stability, the non-financial reports could have been revised or edited by the respective corporations. This was not considered a significant issue because I retrieved the reports from the companies' websites, and the sampling procedure I used is standard in qualitative rhetorical research.

This section has described some issues with the research procedure. Acknowledging these issues will allow other researchers to make sound assessments when they conduct similar research.

3.8. Quality of the Research

So far, this methods chapter has focused on the defects of the research design. This next section highlights the choices made in the research process to ensure the highest degree of research quality. Validity, generalisability, and reliability will be discussed in the forthcoming pages.

3.8.1. Validity

Validity is an essential component of research quality. According to Neuendorf (2002), validity refers to "the extent to which a measuring procedure represents the intended, and only the intended concept" (p. 112). Non-financial reports are a valuable source of data to answer the thesis' research question, as they contain texts on sustainability written by corporations. The methods chapter has thus far explained choices made in the research design to increase validity. Therefore, Tjora (2017) describes how showing the methodological considerations improve validity, as others can judge the measurements in terms of their relevance and precision (p. 234). Another measure taken to ensure validity was constantly revising the coding categories used to ensure the accuracy of the codes. Theories were used (Corbett & Connors, 1999; Gabrielsen, 2008) to question and test alternative interpretations. By cross-referencing reports from 2011 and 2021, the thesis yielded higher levels of validity as the rhetorical categories were tested with data from several sources. All modifications to the research design were outlaid in the methods chapters so others could reuse the method and conduct a similar study.

Communicative validity refers to a study's relation to previous research and field theories (Tjora, 2017, p. 234). Therefore, the research design was methodologically and theoretically inspired by previous studies to increase communicative validity (Aanonsen, 2019; Corneliussen, 2022; Ihlen, 2009a).

3.8.2. Reliability

A primary concern related to research quality is reliability. In this thesis, reliability refers to whether other scholars could conduct studies similar to this one and obtain similar results. Central to qualitative research is the researcher's interpretation of the research material. Many academics have argued that qualitative researchers can only be partially neutral (Tjora, 2017). To mitigate personal bias, I have provided information on the sampling requirements and process of the reports. The study's methods chapter and the tables in the appendices (Appendix 1; Appendix 2), which provide information on the sample documents, help to increase reliability and trustworthiness. In addition, to improve reliability, textual quotes have been added to represent the topics. All data was collected consistently following the methodological procedures, which yields higher levels of reliability.

3.8.3. Generalisability

Generalisability refers to whether "we can draw conclusions based on statements, facts or data that can be documented in one way or another into more comprehensive summaries, hypotheses, theories or the like" (Østbye et al., 2013, p. 231 translated). However, the generalisability of this study is subject to some limitations. The thesis aims not to generalise but to provide in-depth knowledge of the phenomenon of climate rhetoric and CSR. The sampling list from Titlon (2019) makes these findings more generalisable to the sustainability rhetoric of companies of a similar large size and in the context of Norway. This is further discussed in the limitations of the study (view 6.1).

3.9. Research Ethics

This section on research ethics identifies and explains the ethical deliberations and challenges encountered during the study. As Bengtsson et. al (2020) state, there are no right or wrong answers in research ethics (p. 18). Instead, researchers must reflect throughout the research process to ensure adherence to research ethics.

Bengtsson et al. (2020) affirm that the critic's role is vital in rhetorical studies, as the researcher determines which sides of rhetorical practice are downplayed and highlighted (p. 18). To avoid bias and adhere to scientific procedures, all methodological and theoretical choices made have been discussed in this thesis (view methods chapter). Concerning this process, it is essential to remember that the researcher's subjectivity inevitably influences the analysis. The analytical process challenges the researcher creatively, intellectually, and analytically and requires endurance. Therefore, my analysis is unavoidably affected by my personal experiences, characteristics, and research competence.

3.10. Summary of Methods Chapter

The beginning of the chapter synthesised and evaluated methods based on the research aim. It went on to suggest that rhetorical topic analysis is appropriate for capturing the nuance of language. Next, it demonstrated how NVivo, and the Stepwise-deductive-inductive method (Tjora, 2017) enhanced research quality. The next part of the chapter explicated the sample of non-financial reports and the sampling criteria to ensure transparency. Then, the text explained the research process steps with the SDI (Tjora, 2017) and formal topics (Corbett & Connors, 1999). At last, the chapter concluded with ethical and research quality considerations.

4.0. Results

The attention now shifts to answering the research question, "How do large Norwegian companies use topics in their non-financial reporting on sustainability in 2011 and 2021?". This chapter has four sections and a summary. Each section concentrates on one of the four material topics that were identified (Appendix 2). The rhetorical strategy is presented systematically. All paragraphs are marked with the formal and material topics as they form the argument (Gabrielsen, 2008). Thus, all formal topics used in combination with the material are first presented.

4.1. Results: The Topic of Change

The first material topic identified is "Our company is working towards the world being more sustainable" (*change*). Companies argue that sustainability is being integrated into their business, other companies, customers, and the value chain. Common rhetorical strategies employed include discussions of the company's climate impact and recognition of the need for technology and innovation. The companies primarily focus on demonstrating the positive impact of their sustainability projects, goals, measures, and results. A minority of companies problematise their role in emissions and discuss the challenges that sustainability action poses for businesses.

4.1.1. Change/Relationship

One of the largest coding categories in the data was the topic of relationships (Corbett & Connors, 1999). Companies often make general statements about how their actions will reduce future climate impacts. DNB (2021) proposes a similar relationship between their financing and sustainability: "DNB finances the climate transition and is a driving force for sustainable value creation" (p. 52). The explicit mention of "value creation" and "financing" reinforces the idea that sustainability is achievable if it is invested in. This idea could result in undue emphasis being placed on profitability and quick returns on investment, potentially neglecting broader environmental and social impacts.

The emphasis on value creation and financing in relation to sustainability has important implications for stakeholders' perceptions and expectations. By highlighting the link between financing and sustainability, companies may inadvertently promote the idea that sustainability can only be achieved through investment. This perspective may shape stakeholders' understanding of sustainability as a business opportunity rather than a moral imperative or societal responsibility.

In the non-financial reports, companies also reference more specific climate action. The climate actions covered in the reports are diverse and often industry specific. For example, some companies focus on investing in renewable energy and conserving water, while others focus on constructing less energy-intensive buildings, green financing, and recycling. Large parts of the non-financial reports are devoted to details of projects and their goals. A striking pattern in the data is that companies primarily reference future solutions. Using forward ambitions for climate cuts or other action could lead stakeholders to believe that a company's environmental performance has already been improved (Pollach, 2018). Two examples from the data support this point. First, Equinor's statement: "By developing low-carbon solutions, such as CCS and hydrogen, we can also help society decarbonise" (Equinor, 2021, p. 7). This quote suggests a collaborative relationship between the corporation and society and emphasises their role in developing sustainable solutions. Second, Mowi states, "We have a global policy on climate change guiding our operations to take actions that lead to reduction in GHG emission" (Mowi, 2021, p. 46). Mowi's report focuses on their internal actions, emphasising the relationship between their policies and the reduction of greenhouse gas emissions (GHG). In this sense, climate action and solutions are seen as problems to be addressed in the future.

In addition to companies' emphasis of the importance of relationships in their sustainability reporting, an important aspect is their argument for reductions in the climate impact of consumers, companies, and value chains. As described in the literature review, prior studies have found that companies made references to their actions (Ihlen, 2009a) and the supply chain (Aanonsen, 2019). The following example illustrate how companies refer to their suppliers: "Last year, we increased focus on emissions from our supply chain, stating that nearly 70 per cent of our suppliers shall set science-based targets within 2025. I believe

this is the way forward. We can create green synergies by cutting our emissions and demanding that the people we do business with do the same" (Telenor, 2021, p. 4).

In the 2011 and 2021 reports, there are several instances in which companies reference reducing the climate impact of their customers. DNB explains why it has set the goal of becoming being a zero-emission bank by 2050: "The targets are intended to reduce ESG-related risk in DNB's credit portfolio and guide our customers towards a sustainable transition" (DNB, 2021, p. 28). Telenor writes, "We also develop smart solutions for use of communications that can deliver significant reductions in the greenhouse gas emissions of our many customers" (2011, p. 7). Undoubtedly, assisting customers and suppliers in selecting environmentally friendly options can yield positive outcomes. However, alternative interpretations of this rhetorical approach exist. It can be seen as a strategy to divert attention from the company's own responsibility for climate change by shifting the focus onto customers, suppliers, and the value chain. The rhetorical strategies above exemplify how companies emphasise the importance of creating green synergies by setting science-based targets for their suppliers, highlighting the interconnectedness of sustainability efforts.

The underlying claim of the topic is that multiple parties share responsibility for climate degradation. An examination of the data reveals that numerous companies position technology and cooperation as essential elements in addressing the climate crisis. Telenor, for instance, addresses the issue by stating, "Telenor provides technology and platforms to enable climate action and raise awareness of climate change and the risks faced from global warming, pollution, and waste" (Telenor, 2021, p. 45). Furthermore, Telenor's (2021) quote references technology in a non-committal way, reflecting a generic stance on actions on that could be taken to change the planet.

Equinor, formerly known as Statoil, presents a slightly different perspective. In their statement from 2011, Equinor asserts, "As an international energy company, Statoil has an

important contribution to make to finding solutions to this energy, climate, and environment dilemma. We believe we have the technology, experience, and capital required to develop some of the future solutions" (Statoil, 2011, p. 47). Again, the proposed solution to climate change revolves around significant capital, competence, and technology (Aanonsen, 2019; Ihlen, 2009a, 2015; Livesey, 2002). Quotes of this sort deflect criticism of the company's operational changes and minimise the issue of climate change.

Alternatively, some companies recognise the value of industry partnerships, as exemplified by Telenor's statement: "In 2021, together with other ICT companies, we started an initiative to work for more clean energy in countries that today rely too heavily on fossil fuels" (Telenor, 2021, p. 4). This approach emphasises collaborative initiatives as a means to reduce reliance on fossil fuels. These examples highlight the notion that climate change is a challenge of the future that can be addressed through various approaches.

4.1.2. Change/Degree

In addition to companies' emphasis on the importance of relationships and collaborative initiatives in their sustainability reporting, another prominent aspect that emerges from the analysis is their commitment to reducing their climate impact. This commitment is often supported by use of the topic of degree, as highlighted by Corbett and Connors (1999). By showcasing various measures and metrics, such as GHG emissions and CO₂ reductions, companies argue that they have actively reduced their environmental impact and taken responsibility for protecting the environment.

The reports examined devote much space to quantifying and demonstrating these reductions. For example, Mowi (2021) comments on their past environmental performance by stating that they "[r]educed [their] total GHG emissions by 8% in 2021" (p. 7). This quote exemplifies the application of the topic of degree, as it signifies an improvement in Mowi's environmental performance compared to previous years (Corbett & Connors, 1999). Similar

applications of the topic of degree can be found throughout the reports. Equinor (2021) states, "Our total scope 1 and 2 GHG emissions for 2021 were 12.1 million tonnes – a decrease of 1.5 million tonnes from the previous year" (p. 25). These examples illustrate how companies employ the topic of degree to reinforce their environmental efforts and showcase measurable progress. Furthermore, DNB (2021) highlights their commitment to emissions reduction by stating that they will "[r]educe the portfolio's emissions intensity by 2030" (p. 4).

4.1.3. Change/Cause and Effect

In addition to the various rhetorical strategies employed in sustainability reporting, another notable approach that companies infrequently employ is accepting responsibility for their own pollution and environmental impact. This approach is exemplified by Mowi's (2021) statement: "In terms of environmental impacts, we contribute to greenhouse gas emissions along the supply chain and affect local ecosystems in the vicinity of our farming operations" (p. 19). Indeed, use of the cause-and-effect topic leads to the strong assertion that their business operations cause environmental harm (Corbett & Connors, 1999).

The rhetorical use of the company as a polluting actor is striking and contrasts with the findings of previous studies, which have highlighted corporate evasion of discussing their environmental impact (Ihlen, 2009a; Jaworska, 2018; Livesey, 2002; Milne et al., 2006). Mowi's systematic discussion of their business' contribution to climate change represents a shift towards more fundamental ecological discussion of the role of business in addressing climate issues. This discursive choice may lead to more productive debate and discourage companies' evasions of their responsibility for CO₂ emissions and their impact on local ecosystems.

While some companies have begun to engage in discussions of sustainability issues, the majority tend to downplay their environmental impact. For instance, Equinor (2021) acknowledges their impact while simultaneously minimising their responsibility, stating: "We

recognise that our activities may have substantial impacts on society and the environment. Our operations may impact biodiversity and ecosystems through emissions, disturbances, spills, waste, discharges and effluents to water, soil and air" (p. 7). It is noteworthy that Equinor adds the word "may" to mitigate the statement's strength, suggesting a less certain cause-and-effect relationship. This strategic use of language serves to minimise the detrimental effects of the oil industry on the environment.

Another example is found in Telenor's (2011) statement: "Telenor is committed to minimising its environmental impact, making all reasonable efforts to reduce use of resources including energy, water and raw materials" (p. 21). The use of the phrase "reasonable effort" leads to the belief that climate change can only be partly addressed.

4.1.4. Change/Definition

An intriguing aspect revealed in the analysis is how companies define and address climate change and global warming using a discursive strategy in which they acknowledge the urgency of these issues with certain caveats (Corbett & Connors, 1999). Telenor (2011) identifies the threat posed by climate change: "The threat of global warming represents perhaps the greatest challenge to continued growth and development for our planet and its people" (p. 26). While the statement acknowledges the gravity of climate change, the use of "perhaps" reduces the urgency. Additionally, the mentions of "growth" and "development" deflect attention from the urgency of climate change. In this quote, it is difficult to understand the role of companies in climate change, as the more general terms "our planet" and "its people" are positioned as the causes of concern.

Equinor (2021) approaches the issue in a similar way, stating, "Climate change and reaching the goals of the Paris Agreement represent fundamental challenges to society" (p. 17). In this quote from COP 26, Equinor is not positioned as an agent. Instead, the company situates itself as a part of a broader collective by using terms such as "global" and "society",

thus characterising climate change as a shared issue rather than explicitly acknowledging the role of corporations therein. However, while it is true that no single company can be held responsible for climate change, omitting reference to the role of corporations is a diversionary act that leads to the assertion that other constituencies are to blame (Ferguson et al., 2016).

4.2. Results: The Topic of Co-Creation

The second material topic discovered in the reports is *co-creation*. The conclusion is "Our sustainability practices are co-created with stakeholder participation". This material topic relies on stakeholders' engagement in the corporations' rhetoric and results in the perception that all parties are equally equipped and responsible for addressing environmental matters. However, the collaborations assign primary importance to production and capital, which are traits of ecological modernisation views of sustainability. Corporations undoubtedly have resources and political power. Thus, this topic propagates the false idea that preservation of the environment is a common cause.

4.2.1. Co-creation/Authority

"WWF is taking part in developing our environmental targets and evaluating them.

This occurs in yearly top management meetings between WWF Norway and Marine Harvest's Group management team. This way we secure that WWF plays an important part in our environmental work and contributes with improvements with their knowledge and competence" (Marine Harvest, 2011, p. 118).

The above quote uses authority, in which an authoritative figure provides material to support an argument (Corbett & Connors, 1999, p. 113). The quote implies that someone with authority in environmental affairs, the World Wildlife Fund, hereafter WWF, agrees with the statement that Mowi is environmentally responsible. The rhetorical choices "important part" and "contributes" embed the WWF as partly accountable for Mowi's environmental plans. This rhetorical strategy is prominent in other documents: "Together with the Irish Seafood

Development Agency (BIM), Mowi Ireland is preparing a carbon footprint for Irish seafood production (including aquaculture)" (Mowi, 2021, p. 46). In the same vein, DNB reports that they are "[m]eeting with the WWF and ZERO regarding environmental and climate issues, challenges and opportunities" (DNB, 2011, p. 11).

Central to these arguments is the positioning of climate change in general terms and the claim that NGOs, government organisations, and private actors do their part. While there is a case to be made that all actors are responsible for climate change, it is difficult to discern the motives and responsibilities of the actors in the quotes. With this in mind, private companies and nature conservation NGOs undoubtedly have conflicting interests, namely profit versus environmental preservation. However, whose interests will be prioritised in these evaluations is unclear in these quotes. Making vague references to stakeholders' shared responsibility for the environment can be a misleading rhetorical technique. It is unclear whether the collaborations will translate into action without concrete action or descriptions of how the corporations and NGOs plan to work together. Therefore, one of the limitations of the explanations above is that they do not explain the distribution of roles, time frame, or task of the collaboration sufficiently.

A transformative view of sustainability puts the intrinsic value of nature first and human needs second. These descriptions sound like common business practice and echo ecological modernisation (Hajer, 1995), in which humans set targets for how they will work with the environment. It is not sufficient to describe actions related to the environment that have people at their centre while providing little detail about how the activity will impact the environment.

4.2.2. Co-Creation/Testimonials

Testimonials are closely related to the authority subtopic, as both refer to external sources of arguments (Corbett & Connors, 1999). In the examples presented below, the

company uses testimonials to show that competent professionals or other groups credit their environmental policies (Corbett & Connors, 1999, p. 114)

The following quote is from Sigrun Aasland, General Manager of ZERO, a Norwegian environmental organisation. She comments on the importance of reaching the national goal of halving CO₂ emissions by 2050.

"With strong expertise, capital and organisation, Equinor has a particular advantage, and also responsibility, to make this happen. Equinor can contribute even more and faster than today towards shifting the Norwegian and global economy from a fossil past to a renewable future" (Equinor, 2021, p. 29)

The quote by Equinor (2021) is labelled as an "external voice" to create the perceived space between ZERO and Equinor, resulting in the appearance of a more impartial evaluation. Alongside phrasing such as "expertise", "contribute even more", and "renewable future", Aasland suggests that Equinor is partly to be commended for their transition towards increased use of renewables. However, Aasland's rhetoric does little to identify Equinor, a significant oil exporter, as a culprit in "the fossil past", as the general comment is largely positive. The primary function of the references is to have a group that represents environmental interests explicate how the company meets the "needs", in this case, to "shift" the economy.

A basic assumption of the quote is that climate change is business-centred, not ecology-centred. The quote describes production as being incrementally improved and encourages small adjustments without the need for radical societal changes (Hopwood & O'Brien, 2005). While a fundamental change approach to sustainability calls for large decreases in production and consumption to balance the environment's needs, the above rhetoric does not take these concerns into consideration.

Several other examples can be found in the reports. An employee working on sustainability speaks for DNB (2021): "I believe that the goals of DNB's sustainable strategy give us a very clear direction" (p. 121). Mowi uses a similar technique, allowing an executive to speak on their behalf: "Producing food from the ocean is both good for the planet, because of lower environmental impact compared to alternative land animal proteins, and good for people because of its unique nutritional profile" (2021, p. 75). Customers also write of their hopes for the banking company DNB: "DNB should become part of the solution to the climate problems and turn this into a competitive advantage" (DNB, 2011, p. 13). Therefore, customers are considered authorities in the sense that they create demand and hold authority over their needs.

The overarching focus of the strategy of using stakeholders is to legitimise the business (Ihlen, 2011a) and convey that economic value creation can continue as long as the organisations have the support of a third party. In the above quotes, all the speakers (employees, customers) provide business with profits and labour; therefore, they revolve around their needs and production. Critical scholar Livesey (2002) argues that this rhetorical technique can be deceptive (p. 129). According to Livesey (2002), companies "become their own judge and juror in the social debate" (of environmentalism) (p. 129). As shown in Equinor (2021), there is some criticism, but mostly positive comments. The absence of genuinely critical voices aligns the practice with ecological modernisation, leaving vague how the company deals with environmental activism.

4.2.3. Co-creation/Relationship

The sections that follow critically examine how the companies apply the topic of relationships (Corbett & Connors, 1999) to ideas of dialogue, transparency, and trust. Mowi, at the time Marine Harvest, writes of what they hope to achieve with their reporting: "Marine Harvest aims to have an open dialogue about how we conduct business. We hope that this

report will encourage more people to give their input and feedback" (Marine Harvest, 2011, p. 134). Here, the rhetor uses the subtopic of antecedent and consequence (Corbett & Connor, 1999).

By portraying themselves as eager to have a "dialogue", businesses can deflect criticism, as it is difficult to criticise a business that appears open for input. The phrasing "more input" makes it clear that some people are already "talking" with Mowi. In this quote, reporting itself is presented as being open. However, although this is true, many individuals recognise that it is difficult for individuals to engage in fair dialogue with large multinational corporations. Dialogue, in these terms, becomes an ecological modernisation concept, as it is never-ending, unspecified, and lacking any given participants or roles.

The following quote shows how partnerships are highly valued in corporate responsibility reporting. "We collaborate with a wide range of people, organisations, initiatives and partners to promote sustainable operations at the corporate, country and project levels" (Statoil, 2011, p. 16). The quote illustrates the relationship topic (Corbett & Connors, 1999) because the cause – collaboration – results in the promotion of sustainable operations. In the literature, a topic of much discussion is critics' insistence on "better consistency between organisations' actions and words" (Christensen et al., 2013, p. 374). In line with this argument, collaborations commit the organisation to acting in a manner that is viewed as acceptable by the other participants. Discussions of collaborations and partnerships signal that the corporate actor and external partner share values.

The perception that companies are insincere and deceptive can compromise stakeholder trust. The association made by Mowi (2021) shows how the antecedent (transparency) leads to the consequence (increased trust). "Being transparent about our environmental, social and product performance is key for building trust with our stakeholders and correcting misinformation" (Mowi, 2021, p. 22). This passage is notable because the

company indicates that it is acting in the best interests of its stakeholders (Devin, 2014).

Image and reputation are articulated as essential aspects of transparency by making reference to "misinformation". In this view, the purpose of transparency is to avoid contentious issues and focus instead on the business-centric view of sustainability.

The frequent references to transparency as a catchphrase in corporate reporting have received criticism (Ihlen, 2009a, 2011a; Milne, 2013). Companies that appeal to the collective value of transparency without disclosing information may be chastised. For this reason, Milne (2013) comments on the claims of transparency and claims that "the practices and standards of external verification need to improve dramatically" (p. 143).

4.3. Results: The Topic of Economy

"Sustainability leads to profitability" (*economy*) is the third topic. The material topic of economy privileges short-term economic gain over long-term environmental conservation. A feature of the topic is that it expands the definition of sustainability to include social and economic issues. Because capital plays a key role in this argument, sustainability is communicated in terms of value creation, innovation, and market demands. By highlighting the needs of the market, corporations make sustainability into an ecological modernisation concept.

4.3.1. Economy/Definition

The common topic of definition indicates what is being discussed (Corbett & Connors, 1999, p. 88). In the following text, smaller parts are recognised as belonging to a larger concept. Global oil giant Equinor writes, "Sustainability is no longer just about doing business responsibly – it is also about seeing social and sustainability challenges as opportunities for innovation and business development" (Statoil, 2011, p. 2). Thus, although there are many other definitions of sustainability, Equinor devises a new, indirect definition. However, paradoxically, the company does not mention CO₂ emissions or even climate change when

they use the topic of definition (Aristotle, 2006; Corbett & Connors, 1999). Instead, climate change is interpreted as self-explanatory (Ihlen, 2015) and there is notably little discussion about how the oil company affects the environment.

What Equinor (Statoil) refers to is usually known as CSR. Existing research indicates that the terms "CSR" and "sustainability" often overlap in meaning (Ihlen, 2011b; Okoye, 2009). It has been argued that extending the concept of sustainability to encompass a social dimension renders the term less precise. Including non-environmental issues under the umbrella of sustainability makes it more difficult to criticise corporations' poor environmental practices. Therefore, a firm could be considered sustainable for social or financial accomplishments while performing poorly on environmental issues.

Another way of using the topic of definition (Corbett & Connors, 1999) is demonstrated in the following quote: "Sustainability performance for Statoil means helping to meet the world's growing energy needs in economically, environmentally and socially responsible ways" (Statoil, 2011, p. 0). By referencing the demand for growing energy, the quote minimises the idea of sustainability and incorporates the balance metaphor (Milne et al., 2006). Statoil (2011) also adds two more dimensions of sustainability performance with the words "economically" and "socially". It is impossible to balance increased production, which leads to pollution, with environmental conservation. From an ecological perspective, the quote deviates from the original conceptualisation of sustainability. Thus, an organisation that underperforms on climate issues can claim that they are doing their part in economic or social terms. Here too, sustainability is increasingly framed as a larger unit that can accommodate issues outside of the environment.

4.3.2. Economy/Relationship

Here, the topic of relationships refers to competitiveness (Corbett & Connors, 1999). The formulation positions the ability to address environmental issues as a cause, which

increases profit. "Telenor's ability to address environmental challenges and opportunities is likely to increasingly contribute to the company's business value" (Telenor, 2021, p. 48). The environmental perspective positions climate change as a competitive advantage and rests on the premise that it can be addressed (Ihlen, 2009b, 2009a; Livesey, 2002). The rhetorical choice shifts climate change from a negative phenomenon to a positive one. Thus, sustainability has been transformed into a factor that can lead to business success (Ihlen, 2009a, 2015). A close examination of the account makes it apparent that the market's financial interests, not general societal or ethical concerns, are the predominant concern. A more critical view would acknowledge that climate change challenges the company's value.

DNB expresses their customers' demand: "We see that our customers both want to, and have to, invest in sustainability in order to streamline their operations, save costs, meet their stakeholders' expectations, gain access to capital and exploit new business opportunities – in short, to be competitive" (DNB, 2021, p. 12 in factbook).

There is a direct relationship between positive outcomes for businesses (streamlining, cost-saving, and new capital) and sustainability investment. Therefore, the excerpt is categorised under relationships (Corbett & Connors, 1999).

Another example of the topic of relationships is the following: "Telenor Group remains confident that finding the best way to manage and reduce our own carbon footprint and our energy costs makes good business sense" (Telenor, 2011, p. 26). Here, Telenor argues that reducing their environmental footprint contributes directly to business success.

DNB makes an association between climate change and profit: "Climate change represents a key risk factor, but also offers opportunities in the financial markets of the future" (DNB, 2011, p. 15). Whilst the phrase "key risk factor" in DNB (2011) implies some concern for the environment, the corporate rhetor primarily interprets sustainability as a set of

economic goals. It is also evident that DNB primarily references the supposed positive attributes of sustainability, as shown in the word choice of "opportunities".

The discourse marginalises the idea that corporations must fundamentally change to combat climate change (Ihlen & Roper, 2011; Milne et al., 2006). The excerpts privilege ideas from ecological modernisation such as cost effectiveness, the value of capital, and continued business growth. This is seen in the phrases of "exploit new business" and "streamline" (DNB, 2021). Far from radical ideas of environmental reform, the excerpts concentrate on the demands and needs of private companies and clients. According to the quote's portrayal of sustainable development, companies do not have to choose between investing in environmental matters or profitability. It is assumed that the existing system will be nudged in a more sustainable direction by competition, as business drives sustainability. Remarkably, the market-based approach to environmentalism, also known as ecological modernisation (Hajer, 1995), has been identified in reports from the early 2000s to the present day (Aanonsen, 2019; Ihlen, 2009b; Ihlen & Roper, 2011; Jaworska, 2018; Livesey, 2002; Livesey & Graham, 2007)

4.3.3. Economy/Past Fact and Future Fact

The analysis confirms previous findings that corporations use past and future factual topics in their sustainability rhetoric (Aanonsen, 2019, p. 72; Ihlen, 2009a, p. 256). According to Corbett and Connors (1999), this subtopic is "concerned [with] whether an act has happened or not" (p. 110). Telenor (2011) uses it in this way: "As a leading international mobile operator, Telenor Group has a significant role to play in providing innovative solutions and shaping our future low-carbon society" (p. 28).

The central premise here is that the company has established a role for itself that is likely to persist in the future. It is assumed that the company is already contributing to

sustainability, that is, that they are sustainable. In conjunction with this, the words "leading", "significant role", and "innovative" speak for their competency in environmental matters.

Keen readers might notice the phrase "our future low-carbon society" (Telenor, 2011, p. 28). It has been argued that use of personal pronouns, such as "our" in "our future" and "our environment", creates a distance between the company and its climate footprint. In doing so, the word choice positions the climate as a shared concern and blurs the line between consumers, companies, and society. This type of rhetoric is problematic, as individuals have smaller carbon footprints than corporations. Therefore, holding private corporations responsible for their actions makes more sense than assigning responsibility to the broader society.

4.4. Results: The Topic of Approval

This results section examines the fourth material topic, "Laws, initiatives, and external groups approve of our sustainability work" (*approval*). These arguments rest on the ecological modernisation idea that the market will self-regulate to make corporations more sustainable. A common feature of this topic is compliance with external regulations and third-party control and measurement of firms. Other distinctive features observed are references to the authority of international organisations such as the EU and the UN.

4.4.1. Approval/Testimonials

The following quotes have been categorised under the strategy of testimonials, as they testify to the performance of the companies and attempt to influence the opinion of the reader (Corbett & Connors, 1999, p. 114). In support of this claim, the following quotes show how companies redefine sustainability as a competitive advantage.

The banking company DNB grounds their argument in a stock exchange index for sustainable investing: "This is confirmed by its inclusion in the Dow Sustainability Index for the third consecutive year in 2011" (2011, p. 2). Similarly, they state that "DNB was ranked

sixth globally within project finance of renewable energy (Bloomberg New Energy Finance) in 2011" (DNB, 2011, p. 15). Using lists from financial organisations is an ecological modernisation strategy, as the market sets the terms and judges the organisations' performance.

Telenor references the Carbon Disclosure Framework, a project to disclose greenhouse gas, stating: "In 2011, Telenor was listed as one of the top 10 telecommunications companies on carbon disclosure" (DNB, 2011, p. 40). Mowi utilises a similar argument by referencing the CDF: "Mowi is ranked in the leadership category (A) in the CDP supplier engagement rating (SER)" (Mowi, 2021, p. 46). Other companies reference media lists: "Canadian media company Corporate Knights also publishes a "Global 100" sustainability list, on which Statoil is ranked number one of all energy companies, and number three regardless of industry" (Statoil, 2011, p. 2).

Interestingly, and in line with the previous theoretical discussion of ecological modernisation, the excerpt reinforces the widely held idea that companies can address climate change with market-based approaches. By emphasising their position in an index, the companies can enhance their environmental profile compared to that of their competitors. Their high rank makes their environmental efforts superior to those of companies that have a lower rank or are excluded from the list. The quotes above are examples of sustainability being made instrumental in shaping a narrow discourse that is focused on financial metrics and a favourable reputation. The rhetorical choices lead to a limited discourse where the markets define the measures of success.

4.4.2. Approval/Authority

The main tactic addressed in this section is companies' reliance on the authority of international figures and climate initiatives in their corporate responsibility reporting.

Highlighting how their activities support an external authority with competence in climate-related topics supports the argument that the companies' actions align with the authority.

Companies make frequent reference to the UN and EU agreements to strengthen their perceived environmental responsibility. Similarly to the findings of past research (Aanonsen, 2019; Ihlen, 2009a, 2015), most organisations and agreements referred to are international rather than domestic. Mowi comments on their past track record with the SDGs: "We remain committed to the principles of the United Nations Global Compact and to maximising our contribution to its Sustainable Development Goals (SDG)" (Mowi, 2021, p. 9). Telenor explains its commitments: "Telenor is committed to all 17 Sustainable Development Goals (SDGs)" (Telenor, 2021, p. 38) and "Telenor's operations align with the EU Taxonomy" (Telenor, 2021, p. 72). The phrase "align with" emphasises that Telenor's climate policies are in accordance with those of the EU, which is a prominent player in the environmental domain. These organisations have interests other than securing profits, which makes them appear more impartial and more competent in relation to environmental issues than corporate actors. Referring to these organisations, even in more general terms, can be highly persuasive (Corneliussen, 2022).

Many organisations reference international climate agreements to create a positive impression of their environmental impact (Aanonsen, 2019; Ihlen, 2009a; Jaworska, 2018). The rationale for this strategy is the idea that business is part of a larger community and works towards attaining goals set by other institutions and actors (Landrum & Ohsowski, 2018). As could be expected, some references are general. For example, Equinor states that they "support policies that advance the goals of the Paris Agreement and actions to accelerate the energy transition" (Equinor, 2021, p. 19). DNB takes another approach by implicitly referencing their portfolios: "In DNB, we support the Paris Agreement's targets for greenhouse gas emissions, and we aim to achieve net-zero emissions from our loan and

investment portfolios, as well as our own operations, by 2050" (DNB, 2021, p. 82).

International climate agreements have many positive aspects, as they can move corporations in the right direction by setting requirements and standards to curtail high pollution levels.

There is certainly a case to be made that corporations are cognisant of their adherence to climate policies, as positive recognition might affect their economic interests and reputation.

When companies rhetorically argue that they support or follow an international or national initiative, law, or guideline, they may receive criticism from environmentalists. The formulation above by DNB (2021) and Equinor (2021) conveys a more general feel-good message, which has been criticised for obscuring the challenges of implementing large-scale climate agreements. Moreover, in these arguments, several companies omit details about their engagement. Therefore, promotion and emphasis do not necessarily imply that the company is taking action to mitigate climate change.

4.4.3. Approval/Relationship

Another strategy evident in the non-financial reports was use of the topic of relationships (Corbett & Connors, 1999) to indicate an association between a business organisation or policy and climate change. The phrasings demonstrate a desire to maintain the status quo in sustainability, as there is a "a reluctance to use law and regulations" (Hopwood & O'Brien, 2005, p. 43) Indeed, the developments and policies proposed in the quotes are voluntary and international. However, other business initiatives are portrayed as being integral to the company's sustainability. Therefore, the quotes discussed in the following sections support the view that the company is at the centre of its sustainability work.

Here, the cause is applying a standard, and the result is improved environmental performance. "We seek to continuously improve our environmental management system and performance by applying ISO 14001 principles" (Equinor, 2021, p. 37).

Another version of this argument is making reference to how the company fulfils its role from a legal perspective. "In its business activities, Statoil is committed to complying with applicable laws and regulations and acting in an ethical, sustainable, safe and socially responsible manner" (Statoil, 2011, p. 22).

Linking legal compliance to the environment is a key feature of a weak conceptualisation of sustainability. The reasoning rests on the premise that the company's responsibility is only to adhere to the requirements of the legal system (Landrum & Ohsowski, 2018).

Other statements are more general and highlight the results of climate policies. The following quote features the EU Green Deal: "Through its strategy, called the European Green Deal, the EU has set ambitious objectives for the transition to a low-emission society and for a climate-neutral Europe by 2050" (DNB, 2021, p. 84). The relationship is the new strategy, and the result are objectives that will lead to a climate-neutral Europe.

DNB has signed the Principles for Responsible Banking. In their report, the company explains what this entails: "Signatory banks will increase their positive impacts while reducing the negative impacts on and managing the risks to people and the environment resulting from their activities, products, and services. To this end, they will set and publish targets where they can have the most significant impacts" (DNB, 2021, p. 35). Carbon capture and storage is the focus here: "CCS and hydrogen are important enablers to deliver on the goals of the Paris Agreement" (Equinor, 2021, p. 29). In the preceding quote, the precedents are carbon capture and storage and hydrogen, and the cause is achieving the goals of the Paris Agreement.

4.5. Summary of Results Chapter

In view of all that has been mentioned so far, (1) companies use rhetoric to divert attention from their own climate impact onto customers, suppliers, and other businesses; (2)

downplay their environmental impact by using large definitions and imprecise language; (3) implicitly position the environment as a global and collective issue; (4) vaguely show their compliance with international standards and laws.

Overall, the material and formal topics show weak evidence for radical rethinking of corporation's place in the ongoing climate change crisis. Collectively, these results highlight outline the need for more critical discussion of sustainability rhetoric, which is the aim of the next chapter.

5.0. Discussion

Chapter four began by describing and discussing four material topics. In the chapter that follows, I will move on use the results obtained to discuss how sustainability rhetoric holds a significant role in how climate change is perceived from a social constructivist perspective. This chapter argues that the following rhetorical strategies undermine transparency, accountability, and responsibility of the environment. Moreover, the following four subchapters uses the same structure as the results section.

5.1. Discussion: The Topic of Change

Thus far, the thesis has focused on presenting the topic of change. It has been claimed that most companies' discursive representation of sustainability is ecological modernisation. The thesis' main argument is that the sustainability rhetoric of 2011 and 2021 represents little progress towards more radical notions of sustainability. The next sections of the thesis discuss this claim. They centre around themes of individualised responsibility, agent-less climate change, and collective language.

5.1.1. Individualised Responsibility

This study's results corroborate a great deal of the critical work that argues that companies defend the capitalist status quo (Ihlen, 2009a, 2009b; Ihlen & Roper, 2011; Livesey, 2002; Livesey & Graham, 2007; Onkila, 2009). Rather than taking responsibility for

their environmental impact, some companies reproduce the widely held premise that individuals, suppliers, and other businesses are also partly responsible for this impact (Aanonsen, 2019; Ferguson et al., 2016; Jaworska, 2018). Thus, a paradox arises: a report devoted to businesses accepting responsibility for their actions supports the idea that others are accountable for environmental preservation.

Nonetheless, depicting other external actors as responsible can lead to the perception that companies need not bear responsibility for their share of climate impacts. In doing so and claiming that others also pollute, companies can evade accountability for their emissions and other poor environmental performance. Furthermore, as inequalities exist between companies and stakeholders, this language use can lead to the perception that other organisations are largely responsible for the climate impact of private companies. Therefore, the discursive strategy can obscure who is responsible for companies' environmental impact and power imbalances can hinder holding companies accountable, creating barriers for stakeholders to challenge or question their practices. Moreover, companies' economic and political power can influence the perception of responsibility by enabling them to shift blame onto less powerful stakeholders. Furthermore, unequal power distribution may result in marginalised stakeholders having less influence in shaping the narrative, skewing the perception of responsibility.

Ferguson et al. (2016) call this strategy "differentiation". As described in the literature review, differentiation is a tactic to shift the "blame for climate change to other constituencies" (Ferguson et al., 2016 cited in Jaworska, 2018, p. 200). The companies express responsibility for climate change while articulating that other stakeholder, such as society, the community, and regulators, must do their part to address it (Ferguson et al., 2016). According to Jaworska (2018), this tactic can reinforce the idea that all are implicated in climate change, but it can also be deceptive (p. 215). As Ferguson et al. (2016) state,

differentiation can lead to the perception that companies' hands are tied (p. 290). As such, the discourse continues within the confines of ecological modernisation and risks becoming complacent regarding companies' roles and opportunities in the fight against climate change.

5.1.2. Agent-less Climate Change

As mentioned in the results chapter (section 4.1), the companies reproduced the idea of climate change and sustainability as challenging global problems. Portraying "the climate" as a volatile agent supports the notion that global warming and sustainable development are beyond human control. However, the truth of such claims is soon questioned, as private enterprises bear at least some of the responsibility for global warming. Furthermore, these discourses have the potential to downplay companies' agency in climate issues. If "the climate" is acting erratically, it is difficult to determine a straightforward course of action when faced with this "dilemma". This discourse can prevent companies and individuals from taking action against climate change. A possible interpretation is to view the arguments as a justification for current practices or the slow adoption of new technologies and production modes. Even if this were the case, it can still be argued that the companies acknowledge the gravity of the situation using language that signal the gravity and danger (Aanonsen, 2019).

Given past critiques of climate rhetoric that focuses on climate change as a "global" challenge (e.g., Aanonsen, 2019, p. 52; Jaworska, 2018, p. 208), it is surprising that these ideas prevailed in 2011 and 2021. The rhetorical use may foster the idea that climate change, although concerning, is "too large" of an issue and cannot be addressed without a joint effort. Perceiving climate change as a global challenge requiring collective efforts may lead to a sense of inaction and diffusion of responsibility. Challenges in fostering cooperation include differing interests, power dynamics, and conflicting sustainability goals. Therefore, perceiving the environment as a daunting task that relies on collaborative action can discourage individual engagement.

There are similarities between the attitudes identified in this study and those described by other scholars (Jaworska, 2018; Onkila, 2009). The rhetorical category is broadly consistent with Onkila's (2009) "rhetoric of subordination", where firms claim that external forces influence their environmental actions. This uncertainty places corporations in a position in which their actions are limited (Onkila, 2009, p. 290). Jaworska (2018) found that the oil industry embraced a similar "victim status" (p. 215).

5.1.3. Technology and Innovation

The results of this study are in keeping with previous rhetorical studies, where the rhetor expressed optimism regarding the ability of technology and innovation to battle climate change (Aanonsen, 2019; Ditlev-Simonsen et al., 2015; Ihlen, 2009a, 2009b, 2015; Jaworska, 2018; Livesey, 2002, p. 147). Milne et al. (2006) explain this perspective as follows: "Technology is seen as both necessary to scientific and economic progress and as the solution to managing environmental risks" (p. 804). Technological innovations might explain these results, as they allow companies to continue production by rethinking their business models. Therefore, it is plausible that the observed results can be attributed to the influence of technological advancements, enabling companies to reconsider their business models while maintaining their production activities.

Nevertheless, the strategy of solving climate change with technology has not escaped criticism. Ihlen (2009b) argued that companies imply that "as long as you strive to reach an ideal and use the best available technology, this is sufficient for you to be labelled, in this case, sustainable" (p. 57). However, difficulties arise when developing new technologies is resource-intensive or unsuccessful. The existing idea of ecological modernisation fails to clarify how the business will resolve the contradiction between increasing growth and adopting resource-saving measures to preserve the environment.

5.2. Discussion: The Topic of Co-Creation

The results (4.3) outlined how corporate rhetoric extensively referenced partnerships and stakeholders. The discussion moves on to describe why the stakeholder orientation portrays a misleading view of climate change. In the upcoming section, I will use the results to discuss how dialogue is instrumentalised to serve corporate interests. Then, the argument considers how language use can deflect criticism from a social constructivist perspective.

5.2.1. Hiding the Disproportionate Impact of Pollution

"Rhetoric of joint action and equality" is broadly similar to *co-creation* (Onkila, 2009, p. 294). The rhetorical category refers to "acceptable action based on the common interests" and cooperation between internal and external actors (Onkila, 2009, p. 294). The findings support the idea that all stakeholders play an equal role in sustainability and companies heavily reference society and stakeholders in their reporting (Onkila, 2009, p. 294).

The main weakness of this conceptualisation is that it obscures conflicts of interest (Onkila, 2009, p. 294) and picks out an assortment of stakeholders to serve corporate interests. Instead of embracing criticism from environmental activists, indigenous groups, or other critical voices, the corporations evade critical attention by extensively referencing positive and supportive actors. This approach allows them to evade critical attention and maintain a more favourable image.

This type of language might generate the misleading idea that stakeholders should regulate companies' behaviour. Moreover, rhetoric serves corporate interests, and acceptable environmental behaviour follows the false assumption that stakeholders, society, the environment, and businesses all share the same goals, resources, and perceptions of the environment. Shared goals rhetoric overlooks power imbalances, which marginalise less powerful stakeholders. Assuming a shared perception of the environment ignores conflicting

interests among stakeholders. Moreover, assuming consensus on the severity undermines urgency for action.

In Bullies and Ie's (2007) study, a category was collaboration, which refers to statements in which companies reference projects or partnerships (330). However, Bullies and Ie (2007) adopt another perspective, arguing that collaboration indicates that companies consider the environment as an opportunity and not just an expense (p. 322). Taken together, the discussions have shown how rhetorical use of collaboration might be viewed as both a positive and a negative. However, it was also suggested that the language upholds unfair power imbalances from a social constructivist perspective.

5.2.2. Misappropriating Dialogue

Prior studies have noted the importance of dialogue and stakeholder relationships in reporting (Aanonsen, 2019, p. 54; Bullies & Ie, 2007; Castelló & Lozano, 2011; Ihlen & Roper, 2011; Livesey, 2002). Furthermore, Livesey and Graham (2007) suggested that changing social values engenders collaboration between organisations and businesses. This especially happens when the conventional modes of operation are being questioned.

In the results, an intriguing finding were the frequent references to "dialogue", "listening", and "talking". An important part of topics theory is the argument that the rhetor chooses not to articulate (Gabrielsen, 2008). Of particular interest in the discussion is how most companies omit any discussion of power imbalances and opposing motives. From a socio-constructivist perspective, the language use not only helps actors deflect criticism but also appeals to prevailing ideas of democracy and creates the perception that stakeholders are being heard. In extreme cases, such gestures can be superficial and minimise the severity of climate change.

5.3. Discussion: The Topic of Economy

The results chapter (4.3) argued that the concept of sustainability was extended to encompass social and economic dimensions. This raises questions about definitions and conceptualisations of sustainability which is discussed in the following pages. Another key aspect of the discussion was how climate change was repositioned from a negative to a positive. However, this perspective has a number of drawbacks from an ecological perspective of sustainability, which will be discussed in the forthcoming sections. From the results chapter, it was seen that the balance metaphor was identified in the non-financial reports. In the next section, I will present how the balance metaphor undermines more radical notions of sustainability.

5.3.1. Balance

The results support the often-repeated claim that corporations use a balance metaphor, arguing that they balance environmental concerns with social and economic concerns (Aanonsen, 2019; Ihlen, 2009a; Ihlen & Roper, 2011; Milne & Gray, 2012). However, while it is vital for businesses to recognise social and economic issues, the metaphor diminishes the environmental concerns. From a socio-constructivist perspective, the "balance" approach to sustainability reduces ecology to one of many factors that needs to be considered. Furthermore, the language used compromises sustainability as a goal and makes it difficult to determine whether a company is pursuing sustainability. Moreover, the language employed undermines the clarity of sustainability goals and creates ambiguity regarding a company's commitment to sustainability. Finally, these more significant concepts, such as social and economic issues, might deceive stakeholders, as a company can perform well in the social or economic dimension whilst underperforming in environmental matters.

Based on the above discussion, the rhetoric justifies prioritising short-term financial gains over long-term ecological concerns. Is it fair to use the term "sustainability" if the

balance metaphor implies that companies can pursue cost-cutting, which inevitably damages the environment, and balance this action with a climate initiative? Imagining how economic concerns may offset more pressing ecological issues becomes inescapable. As this thesis defined "sustainability" as promoting an ecologically viable future, more than this "balancing act" is required (Ihlen & Roper, 2011). As Milne and Gray (2012) state, "Business would have us believe that there is no such conflict that both financial success and sustainability can be mutually constitutive" (p. 16).

It is likely that the frequent use of the balance metaphor stems from other definitions and organisations that view sustainability in more comprehensive terms. Examples are the UN Sustainable Development Goals, ESG, and the Triple Bottom Line (Milne & Gray, 2012). Milne and Gray (2012) argue that these concepts are "deeply problematic" (p. 24). They view the Triple Bottom Line as "bereft of [an] ecological understanding of sustainability" (Milne & Gray, 2012, p. 24). Hence, it can be hypothesised that these interpretations of sustainability may lead companies to use more imprecise language when discussing sustainability. Therefore, I second Milne and Gray's (2012) call for more ecological conceptualisations of sustainability, which can stop the conflation of sustainability and other social issues (p. 25).

5.3.2 Definition

Work from the 2010s highlighted that climate rhetoric often takes advantage of vague and misleading definitions to serve corporate interests (Aanonsen, 2019; Ihlen, 2009a, 2015; Ihlen & Roper, 2011). In contrast to Ihlen (2015), who found that "corporations referred to sustainability themes, not definitions" (p. 147), the corporations provided definitions of sustainability in their 2011 and 2021 reports. A possible explanation for this result is increased stakeholder demand for climate change information.

The construction of reality in these definitions justifies maintaining the status quo through resource exploitation and perpetual growth. Moreover, definitions that draw on an

ecological conceptualisation of sustainability can be deceptive, making it difficult for stakeholders and the public to examine and criticise a practice.

A "win-win" perspective on sustainability (Milne et al., 2006) propagates the idea that climate change poses few challenges to business. Researchers have identified the tendency, observed here, to produce a business-centric view of sustainability (Ihlen, 2009a, 2015). As Ihlen (2015) states, "It is left to the corporations to decide how much attention should be paid to environmental concerns at the expense of profits" (p. 147).

The theory section stated that topics refer to a common place in which debate partners meet. If two parties, such as the environmental movement and companies, have vastly different definitions and purposes for the term "sustainability", it is difficult for them to have a sensible discussion. Therefore, these definitions may limit more critical interpretations of climate change, which question assumptions of perpetual growth, profits, and efficiency (Milne & Gray, 2012).

5.3.3. Costs and Risk

Unsurprisingly, "the business case" for CSR and sustainability is frequently found in rhetorical studies (Aanonsen, 2019; Ihlen, 2009a, 2009b, 2015; Jaworska, 2018; Livesey, 2002, p. 130; Livesey & Graham, 2007). Instrumental views of the environment as a resource to be exploited persist in reporting from 2011 and 2021.

Several studies have shown that climate change is viewed as contributing to less risk and costs than companies not investing in sustainability (Aanonsen, 2019; Jaworska, 2018). For example, in Aanonsen's (2019) study, the companies argued that they could become more competitive in their environmental profile and save money by recycling and utilising new energies (Aanonsen, 2019, p. 72). When deconstructing the rhetorical use, the climate's value is positioned as serving business. The instrumental language depicts climate-friendly options in market terms and reinforces the notion of economic growth. As cost-cutting and similar

actions exacerbate climate change, the language upholds an ecological modernisation view of the climate. These perspectives fail to recognise the intrinsic value of the climate and its interconnectedness with ecosystems, limiting a holistic understanding of sustainability. They promote market-based and technological solutions that may not address underlying systemic issues contributing to environmental degradation. By framing climate change as manageable risks or cost-saving opportunities, they may delay urgent action and hinder necessary transitions to sustainable practices.

However, from a more ecological viewpoint, the climate should be seen as possessing intrinsic value, independent of its usefulness to businesses. Placing trust solely in market mechanisms fails to facilitate more radical and transformative steps toward sustainability.

5.4 Discussion: The Topic of Approval

A significant aspect of the topic of approval (4.4.) was market-based rankings and indices, as well as compliance with national and international laws. The following section will discuss the weaknesses of the compliance argument. On the other hand, Castelló and Lozano (2011) views global standards in a more positive light. Therefore, it is important to discuss whether global standards, such as the Global Reporting Initiative, can signalise companies bearing larger political, social and environmental responsibilities (Castelló & Lozano, 2011).

5.4.1. Laws, rankings, and initiatives

Several scholars have shown that companies rely on laws, rankings, and initiatives in their reporting (Aanonsen, 2019; Ihlen, 2009a, 2011b; Wæraas & Ihlen, 2009) This rhetorical topic corroborates Ihlen and Wæraas' (2009) finding. These authors identify the rhetorical strategy of "Others approve of us". Their study noted the importance of using indices, endorsement, environmental awards, and external recognition (Wæraas & Ihlen, 2009, pp. 21–22). The certification topic lends additional support to the idea that companies refer to third parties in their sustainability discourse. A possible explanation for this strategy might be

that companies compete with others, and investors and stakeholders value these indices and certifications.

Others have criticised companies' claim that they operate within the law (Landrum & Ohsowski, 2018, cited in Aanonsen, 2019). One significant consequence of extensively proclaiming support for climate initiatives, laws, and regulations is that it is difficult for stakeholders and consumers to assess the degree of support. Therefore, there is also a challenge for stakeholders to measure genuine support for an initiative and law based on the general phrasing of the reports.

Moreover, the attention paid to large initiatives can make it challenging for stakeholders to identify who is accountable or responsible for a specific climate initiative. Sometimes there might be a gap between the rhetoric and actual implementation.

5.4.2. Dialectic rhetoric

There are similarities between the topic of approval in this study and dialectic rhetoric (Castelló & Lozano, 2011). As defined in the literature review, dialectic rhetoric refers to "an effort by firms to relate with their stakeholders on the basis of dialogue and public justification of the firms' social contribution" (Castelló & Lozano, 2011, p. 20). According to Castelló and Lozano (2011), global standards, such as the Global Reporting Initiative (GRI) and Dow Jones Sustainability Index, exemplify dialectic rhetoric (p. 20).

Castelló and Lozano (2011) argued that such rhetoric could increase mutual respect between companies and the public (p. 20). Likewise, they view this type of rhetoric as opening up more civil society discourses about business operations (p. 21). In light of this, the topic of approval can be viewed as firms shouldering more significant political, environmental, and social responsibilities (Castelló & Lozano, 2011, p. 21).

However, critics argue that emphasising approval and dialectic rhetoric may result in superficial stakeholder engagement and serve as a mere public relations exercise.

Furthermore, concerns are raised about the potential for greenwashing, where companies manipulate their communication to appear more sustainable than it actually is.

5.5. Summary of Discussion Chapter

The following conclusions can be drawn out from the previous discussion. First, the findings of this investigation complement those of Ferguson et al. (2016) which identified the differentiation tactic. Second, the discussion strengthens that technological advancements are still portrayed as the solution for climate change in 2011 and 2021 (Ihlen, 2009b; Livesey, 2002). Third, these findings underpin previous scholarship that identified the tendency to portray climate change as a global and agent-less issue (e.g., Jaworska, 2018). Fourth, there seems to be some evidence to indicate that Onkila's (2009) rhetorical categories, "rhetoric of joint action and equality" and "rhetoric of subordination", persist in non-financial reports from 2011 and 2021. Fifth, the non-financial reports from 2011 and 2021 support the previously found premise that dialogue and stakeholders are heavily referenced in corporate sustainability rhetoric. Sixth, these discussions provide reasonably consistent evidence that stakeholder continues to use the balance metaphor. Seventh, the discussion shows continuous evidence that companies indirectly and directly use sustainability definitions to their advantage. Eighth, the chapter has raised the question of how "the business case of sustainability" is problematic from an ecological perspective of sustainability. Ninth, the discussions show how the non-financial reports gave evidence for dialectic rhetoric (Castelló & Lozano, 2011). Before concluding, the subsequent chapter will explain how these findings extend our knowledge of CSR rhetoric scholarship.

6.0. Concluding Chapter

Chapter six gives a summary and critique of the study's findings. This section provides an overview of the limitations of the study. The remaining parts of the paper includes

a discussion of how these findings impact future research into CSR rhetoric. It will then circle back to the introduction and focus on four methodological and theoretical advancements.

6.1. Limitations of the Study

Several caveats are to be noted regarding the present study. This section discusses the following points: (1) sample, (2) country-specific data, and (3) large companies.

The sample employed in this study does not yield any information on whether companies are moving towards more sustainable practices. Furthermore, it does not consider whether the non-financial reports are truthful.

The generalisability of this study may be questioned, as the empirical data is drawn from one country and two years. The main weakness of this study is the small number of non-financial reports examined. Caution must be exercised with a small sample size, as the findings might not be transferable to other countries or contexts. Whether the findings are transferable to other countries, with varying degrees of or non-existent legal requirements, is uncertain.

Furthermore, the sample is limited by the lack of variety among companies, as all the companies are large (see Appendix 1). According to Ditlev-Simonsen (2014) most Norwegian firms are smaller and have fewer employees than the companies examined in this thesis. Thus, readers should be careful when extending these findings to smaller companies in Norway. Other companies with fewer resources and external pressures will likely apply different rhetoric.

6.2. Conclusion, Implications of Findings, and Future Research

In the opening remarks of the thesis, four points were made to establish the study's academic and social relevance. In light of the findings obtained, this chapter revisits these positions, the research question, and the four empirical findings. After returning to the results, the following pages discuss these statements and summarise the thesis. (1) Although "real"

climate action is an essential field of study, studying climate change from a language-centred perspective reveals diverse and changing sustainability interpretations. Rhetorical and socio-constructivist epistemological perspectives must not be ignored in the quest to gain a complete perspective on climate change. (2) Although scholars have called for studies using other mediums, corporate responsibility reports have proven suitable for longitudinal and digital analysis. (3) Prior knowledge of sustainability gained from topics analysis is limited. There are important unanswered questions related to the rhetoric of CSR, and topics analysis has proven a reliable method of answering these questions. (4) More digital and longitudinal methodological advancements and interdisciplinary theories will aid in the field's development. This concluding chapter discusses and substantiates these claims and ends with a summary.

6.2.1. Research Question and Findings

This section comments on the research findings before discussing the four points referenced in the introduction. The study's research question was "How do large Norwegian corporations use rhetorical topics in their non-financial reporting on sustainability in 2011 and 2021?" Returning to this question, it is now possible to state that the study identified four material topics: *change, economy, collaboration, and certification*. Moreover, the rhetorical topics I have identified therefore assist in our knowledge of sustainability. These findings illustrate how large Norwegian companies indirectly and directly use rhetoric to maintain the modes of production. In addition, the contribution of this study has been to confirm that ecological modernisation approaches to sustainability were still prevalent in non-financial reports in 2011 and 2021. Returning briefly to the literature review, I have addressed several knowledge gaps in CSR rhetoric; two-year samples, more research from the Nordics, diversified the field with topics and social constructivism epistemology.

My study contributes to a more comprehensive understanding of the role of rhetoric in sustainability reporting. The thesis highlights both the similarities and differences in companies' approaches and provides insights into the underlying motivations and potential implications of these strategies.

6.2.2. Contributions to and Implications for CSR Rhetorical Theory

(1) Although "real" climate action is an essential field of study, studying climate change from a language-centred perspective reveals diverse and changing interpretations. Rhetorical and socio-constructivist epistemological perspectives must not be ignored in the quest to gain a complete perspective on climate change

The literature review revealed that scholars often juxtapose rhetoric with action, reality, or truth (see section 2.5). Admittedly, studying tangible climate action is still a worthwhile pursuit, and the aim of this thesis was not to discredit those studies. Rather, the assumption that rhetoric is a trick or somehow untruthful has been problematised. Language-focused approaches within a socio-constructivist epistemological framework provide the tools for critically examining climate change rhetoric. It is through such approaches that companies' rhetoric can be questioned and instrumentalist perspectives can be overruled. It can be argued that, however, one of the main challenges for companies dealing with climate change is to appear transparent, legitimate, and trustworthy (Ihlen, 2011a). Therefore, justifications, claims, and reports are as valuable for study as tangible actions are, as perceptions shape how individuals see the world. More research on topics needs to be undertaken to improve our understanding of sustainability and CSR rhetoric.

There is ample room for studying CSR and sustainability rhetoric. Future work should include more stakeholders, such as unions, employers' associations, and government organisations. As argued in the literature review, countries outside of Europe and America need to be studied more. A natural progression of this work would be to use the same

analytical framework to investigate other countries with various regulatory systems and fewer or more non-financial or other mandatory regulations. The next paragraph discusses whether reports are most suitable as research objects for future studies. **(2) Although scholars have called for studies using other mediums, corporate responsibility reports have proven suitable for longitudinal and digital analysis**

It has been argued that corporate responsibility reports are central to our understanding of climate change. Given corporate actors' influence on environmental matters, it seems reasonable to continue investigating CSR reports. What has proven to be an advantage is the volume of easily accessible texts that is available for digital analysis. Other formats and mediums in which corporations articulate their environmental perspective would also be welcomed. With this in mind, I encourage studies of mediums such as social media posts, CEO statements, and news articles. In conjunction with this argument, being seen as credible and sustainable is increasingly essential for companies as corporate reputations decline and climate change worsens. In addition, the topics analysis revealed perceptions of sustainability as more or less pressing. More quantitative research over longer time periods is possible with NVivo. Such research will increase in importance as climate change becomes more pressing. The methods available allow for the study of past, present, and future issues.

(3) Prior knowledge of sustainability gained from topics analysis is limited. There are important unanswered questions related to the rhetoric of CSR, and topics analysis has proven a reliable method of answering these questions

CSR researchers typically do not recognise the importance of rhetoric, but rhetoric must be accounted for. This thesis is a step towards rebutting the slight monopoly of managerial theories in CSR research. Relatedly, the thesis has illustrated that rhetorical theories are not superior to political science theories for understanding textual strategies. Topics have proven to be a natural tool for unearthing and assessing arguments in

sustainability rhetoric. With the help of contextual descriptions, it was possible to identify rhetorical strategies in which the prevailing social norms and perceptions of climate change were important for the rhetor. The conclusion has identified links to broader topics in CSR and sustainability rhetoric, such as epistemology and the state of rhetorical theory in the field at large. By exemplifying the use of topics analysis as a critical framework in CSR rhetoric research, this project aims to encourage others to engage in this exciting field.

(4) More digital and longitudinal methodological advancements and interdisciplinary theories will aid in the field's development

The introductory chapter described work in the field of CSR rhetoric as sparse. Past research was compromised by methodological and theoretical immaturity, resulting in the use of little theory and simple research designs. The following three paragraphs argue that digital research methods and multidisciplinary research will chart the course for future research in this area.

If the field of CSR is to progress and become more precise, digital methods are necessary. This thesis contributes to CSR rhetoric research by developing new research quality measures and further testing digital research methods (i.e., NVivo). Rhetorical analysis conducted with digital assistance, for example that of NVivo or artificial intelligence, as suggested by Ihlen and Catellani (2022) can enhance the production rate and the quality of research. Furthermore, new technologies make conducting multimodal and more advanced audio-visual analyses more accessible.

There is consensus in the literature on CSR and sustainability that the fields and concepts are somewhat related. What became apparent in the thesis' analysis is that CSR theory can reveal sustainability rhetoric. Sustainability and CSR are two silos in current academic conversation (Ihlen, 2011a). Disparaging amounts of co-creation, between scholars in sustainability rhetoric research and CSR rhetoric, have hampered academic growth. Instead

of viewing sustainability rhetoric and CSR as separate academic conversations, the conversation can progress if scholars more excessively adjoin the two fields. This can be achieved by scholars more widely utilising theoretical frameworks and methodological advancements from the respective fields.

Appendix 1

Description of Corporate Responsibility Reports in Sample

Company name	Year	Report name and type	Collection date
DNB	2021	Annual report 2021 Sustainability reporting is integrated in this report.	30 September 2022
DNB	2011	Annual report 2011: DNB Corporate Social Responsibility Report. Sustainability reporting is integrated in this report.	30 September 2022
Equinor	2021	Sustainability report	30 September 2022
Statoil*	2011	Sustainability report	30 September 2022
Telenor	2021	Telenor Annual Report Sustainability reporting is integrated in this report.	30 September 2022
Telenor	2011	Sustainability Report 2011	30 September 2022

Company name	Year	Report name and type	Collection date
Marine Harvest*	2011	Annual Report. No sustainability report available (integrated reporting)	30 September 2022
Mowi	2021	Annual Report. No sustainability report available (integrated reporting)	30 September 2022

* In 2011, the name of the company was Mariane Harvest, not Mowi. Equinor also underwent a name change during this period, from Statoil to Equinor.

Appendix 2

Description of Material Topics

Material Topics	Change	Co-Creation	Economy	Approval
Example of code words combined in NVivo to create category	Measures, actions, policies, acknowledgment, mitigate, reduce, pollute	Feedback, dialogue, speak, listen, respond, partner	Profitability, competitive advantage, shareholder interests	Endorsement, certification, third-party, indie, verification, award, law
Common phrasing (aggregate claims)	<ul style="list-style-type: none"> • (Company name) reduced emissions • (Company name) will improve energy efficiency/renewables • We will implement (x) • We will work with (y) • Due to (x), we work with (y) 	<ul style="list-style-type: none"> • We received feedback from (x) • We engaged with (y) • Our stakeholders pointed to (y), therefore we (z) 	<ul style="list-style-type: none"> • Sustainability is a competitive advantage • Sustainability saves money • Sustainability increases profits 	<ul style="list-style-type: none"> • (Company name) was included in • (Company name) is ranked as • We are certified as (x) • We comply with (z)
Example from report	"The threat of global warming represents perhaps the greatest challenge to continued growth and development for our	"In determining the content of the report, we have referred to stakeholder feedback received following our previous reports	"Sustainability is no longer just about doing business responsibly – it is also about seeing social and	"DNB was ranked sixth globally within project finance of renewable energy (Bloomberg New Energy Finance) in

Material Topics	Change	Co-Creation	Economy	Approval
	<p>planet and its people. It remains a worrying fact that the global community has not yet been able to agree on a common way forward to reduce the strain on the climate." (Telenor, 2021, p. 26)</p>	<p>and our recent engagements with employees, investors, customers, consumers and suppliers. We expect these to be the main audiences for this report. These audiences have been selected as they are essential for facilitating and defining our success" (Marine Harvest, 2011, p. 134)</p>	<p>sustainability challenges as opportunities for innovation and business development. " (Statoil, 2011, p. 1)</p>	<p>2011. " (DNB, 2011, p. 15)</p>

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