

MARKETING TECHNIQUES: RHETORICAL STRATEGIES IN CEOs' LETTERS INTRODUCING CORPORATE SOCIAL RESPONSIBILITY REPORTS OF THE COMPANIES

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Abstract

This paper provides limited but new details on the rhetoric of Chief Executive Officers' letters to stakeholders. We analyze CEOs' letters to which introduce Corporate Social Responsibility reports for 2012 of several US large companies. The analysis is rooted in discourse analysis, rhetoric, and the theory of argumentation. It yields significant results to be later valued in the field of Business Ethics.

Keywords: *Corporate Social Responsibility (CSR) reports, Chief Executive Officer (CEO) letter, discourse analysis, marketing, rhetorical strategy.*

Date: Weds, 30 June 2010 From: Matt Rutledge (CEO – Woot.com)

Subject: Woot and Amazon To: All Woot Employees

[...] From a practical point of view, *it will be as if we are simply adding one person to the organizational hierarchy*, except that one person will just happen to be a billion-dollar company that could buy and sell each and every one of you *like you were office furniture*.

[...] After spending a lot of time falling asleep at the library while facing the philosophy books, I determined that the concept of destiny is a construct that allows man a gentle release from facing the terror of his existence, and that *a Hyundai full of twenties would pretty much offer the same benefits*. And so, I ultimately said YES!

This is definitely an emotional day for me. The feelings I'm experiencing are *similar to what I felt in college on graduation day*: excitement about getting a check from my folks combined with nausea from a hellacious bender the night before. I remember fondly that time when an RA turned on the lights and yelled "WHO OWNS THESE PANTS?" Except *this time, the pants are a company*, and *the RA is you*, and *the sixty five hours of community service is a deal that will ensure the Woot.com experience can continue to grow for years and years and years, like a black mold behind the Gold Box*. Join us, because together, *we can rule the galaxy as father and son*. Also, there will be six muffins waiting in the company break room, courtesy of the nice folks at Amazon.com. Welcome to the family!

[our italics] **Matt Rutledge CEO, Woot**

(<http://www.woot.com/blog/post/amazon-woot-and-you-but-mostly-woot>)

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1. Introduction

The excerpts above are from the letter the Woot CEO wrote to the company's employees on the occasion of the acquisition of Woot by Amazon in 2010. The three excerpts rely on a widely known and used argumentative scheme, argumentation by analogy. This means that in attempting to convince someone of the acceptability of an explicit or implicit standpoint (*The acquisition of Woot by Amazon is beneficial to the former's employees*), the speaker advances arguments based on analogy. Out of the 253 words contained in these excerpts, a bit more than 100 words are used for various types of analogies and their expansions. This represents almost 50% of the total of words in the above excerpts and about 10% of the text of the whole letter. These figures may serve as a departing point for the hypothesis that argumentation by analogy is a widely used, perhaps effective rhetorical device in CEOs' letters. However, we are not intending to test this hypothesis here, nor to put another hypothesis to tests.

Our goal is to explore several CEO letters serving as an introduction to various company reports in order to identify the main discursive techniques or rhetorical strategies used to enhance promotion of the company and its products. The topic of this 2014 conference, *Challenges of the Knowledge Society*, and our research interests in organizational discourse issues make us examine more closely how leadership focuses towards "the control of discourse and interaction between business and society" and "the use of relevant business information and knowledge in verifying social responsibility" (Burchell & Cook 2006: 122). We consider that rhetoric and discourse analysis, as well as linguistics, more comprehensively, may shed a new light on the way in which knowledge about doing business is shaped and molded into a social matter.

Starting with the very first initiatives of company reporting, CEOs' letters have been regarded by some researchers as attempts to influence stakeholders and present "a positive personal and corporate image." (Hyland 1998) The significance of the CSR discourse and the interest for its analysis is due to several of its characteristics. According to studies already deployed in this field, CSR may be seen as a method for large companies: 1) to gain "competitive advantage and social capital"; 2) "to develop strong links with the local communities in which they operate"; 3) to alleviate "risk and the threat of damaging publicity"; 4) to identify and manage "relationships with stakeholders beyond the traditional confines of shareholders and employees. (Burchell & Cook 2006: 121-122, also quoting other authors)

The discourse of annual or CSR reports and of CEOs' letters opening them has become an object of study for multidisciplinary approaches to business and organizational communication: "Many authors [...] have pointed to the value of analyzing CEO discourse such as disclosures in CEO letters to shareholders." (Brennan & Conroy, 2013: 56). The CEO's letter "is widely seen as a promotional genre", since it advances a (very) positive image about

We are of the opinion that discourse analysis of CEOs' letters to stakeholders from a rhetorical and argumentative perspective reveals a series of rhetorical devices and argumentative techniques which may contribute to a normative perspective. Rhetorical strategies in this context "are the choices a writer makes to achieve particular social purposes." (Hyland 1998, 229) At the same time, they may disclose less 'ethical' discourse maneuvers which are meant to manipulate the reader. Our study contributes to the scientific literature dealing with the rhetoric of these types of texts, and more generally of organizational discourse.

2. CSR Reports and CEOs' Letters

Companies are supposed to publish, during the second term of each year, detailed reports on their activities of the previous year. In the US, annual reports are mandatory, and companies may also issue financial reports, corporate responsibility reports, corporate citizenship reports, etc. (see Table next page). Each company has a different goal in mind when publishing a specific type of report, and the design follows certain regulations (most generally, according to the Global Reporting Initiative, GRI). There is a tendency towards producing CSR or sustainability reports, meant to show companies' commitment to business and society, as well as to global sustainability.

Our interest goes here to CSR reports, no matter the way in which they are called (see Legend of Table 1 for a set of various denominations of CSR or sustainability reports). Among the first 10 top US companies listed in Fortune 500, the only company which does not issue a CSR report is Berkshire-Hathaway. The company issues only an annual report in which Warren E. Buffet (the CEO) addresses the shareholders – not the stakeholders – in a letter about 20 pages long.

The British Petroleum disaster in the Gulf of Mexico in 2010 turned the attention of the public, of governments, and of the media to the damage which can be caused by the oil industry (Breeze 2012, 7). Corporate discourse will consequently become more and more aware of the necessity to influence public opinion by discourses produced on the occasion of press releases, corporate reports, etc. Organizational rhetoric finds in CSR reports a fully fledged object of study which can give way to interesting research in the field and produce valuable insights into normative and practical issues concerned with design of this type of discourse

A CEO letter has been used in the last decade as an introduction to the company Annual Report, the CSR (Corporate Social Responsibility) report or other types of reports that companies publish regularly addressing its stakeholders. This is a practice which has evolved in the US and developed lately as a result of the companies' tendency to comply with the regulations of the Global Reporting Initiative. A CEO letter should convey to the stakeholders a positive confident message, the image of a strong company enhanced by a competent CEO. The picture of the CEO most often accompanies the text of the message. We suggest that the analysis of such a picture from a semiotic perspective may add to the interpretation of the message from a rhetorical perspective.

First 10 companies listed in Fortune 100 top (US)

No	Company	Status of the report	Date of publication* (2013)	Position	CEO Name	App. no of words of CEO's letter
[1]	ExxonMobil	CCR**	May	Chairman & CEO	Rex W. Tillerson	800
[2]	Wal-Mart Stores Inc.	GRR	April	President & CEO	Mike Duke	1500
[3]	Chevron	CRR	May	Chairman of the Board & CEO	John S. Watson	750
[4]	ConocoPhillips	SDR	August	Chairman & CEO	Ryan M. Lance	770
[5]	General Motors	SR***	July	Chairman & CEO	Daniel F. Akerson	800
[6]	General Electric	SGR		Chairman of the Board & CEO	Jeffrey R. Immelt	800
[7]	Berkshire Hathaway	AR		Chairman of the Board	Warren E. Buffet	
[8]	Fannie Mae	PR		President & CEO	Timothy J. Mayopoulos	800
[9]	Ford Motor		June 2012			390
[10]	Hewlett Packard	GCR	April	CEO	Meg Whitman	450

AR = Annual Report; CCR = Corporate Citizenship Report; CRR = Corporate Responsibility Report; GCR = Global Citizenship Report; GRR = Global Responsibility Report; PR = Progress Report; SDR = Sustainable Development Report; SGR = Sustainable Growth Report; SR = Sustainability Report.

* These data are available at: www.corporateregister.com

** Title of the report: *Taking on the world's toughest energy challenges*. This is more like the slogan of the company. It is published on the cover page of the report.

*** Title of the report: *Charging Ahead. When Customers Drive Sustainability*. Idem**.

We identify the CEO's letter as part of a promotion strategy in which an authoritative figure, the head of the company, stands through one's ethos in front of the stakeholders to support, to improve, and to enhance the image of the company and to thus contribute to product mix promotion. We do not assume the CEO is the author of the final text of the 'CEO letter' in a company report. Yet, we strongly believe that the CEO is the main 'moral' author. A 'rhetor', or speechwriter – like Ted Sorensen for J. F. Kennedy –, or communication officer, builds the CEO's attitude and perspective into a most persuasive 'letter to the stakeholders' by using linguistic tools, rhetorical devices, and argumentative techniques converted subsequently into marketing strategies. Thus, the CEO letter represents a promotional tool of the company. This study starts from the idea that *selling a product depends, in some respect, on the discourse evolving around it* and, consequently, studying the discourse of CEO letters might shed some light upon the possible rhetorical strategies adopted.

Over the last years, CEOs' letters have expanded their dimensions to almost a chapter of the company annual or CSR report. This may be also due to the expanding dimension of the report itself – some of them reach 300 pages. This makes it difficult for any stakeholder to read it in full. Thus, the CEO letter has got a new role today, that of synthesizing the most important information in the report, sometimes putting it into a completely new form. Researchers have highlighted the persuasive function of these letters which have "enormous rhetorical importance in building credibility and imparting confidence, convincing investors that the company is pursuing sound and effective strategies." (Hyland 1998, 224)

Among hundreds of CEOs' letters, we have selected only five. They serve as an introduction to the CSR reports of the top five companies in the 2012 Fortune 100. The table below presents information on the subtype of CSR report the CEO letter is part of, as presented by its title, the full position and the name of the CEO, and the number of words the CEO's letter contains. The CEO may also be the chairman or the president of the company, as the data in the above table shows. The companies in the table are listed according to their ranking, with ExxonMobil being on the first place.

3. Organizational discourse and discourse analysis

The object of this study is represented by excerpts of the CEOs' letters referred to above as [1] to [5]. A *rhetorical perspective*, and *discourse analysis* as a method are used. Discourse analysis is used in social sciences to reveal particular functions of words, lexical constructions, intonation, figures of speech, etc. in building the message and its meaning. Discourse analysis always takes into account all data coming from the co-text and the situation in which a message is produced, its goal, the social and historical setting. We are using here only some of the elements proposed by discourse analysis.

When applying discourse analysis to the study of organizational discourse, the discourse analyst should have in mind one important thing: in business many voices would make one voice. The author of a piece of organizational discourse (such as the annual report and the CEO's letter) is a 'corporate' author, represented by a group of communication officers of the company and/or the professionals of a specialized agency outside the company.

Such an author's attitude and perspective depend upon both the company's general policy and strategy, and particular, departmental, local strategies. At the same time, it is obvious that some CEOs would like to project in the text of the opening letter their own personality and would make their 'hubris' (see Brennan & Conroy, 2013) transparent to readers / stakeholders. These are significant aspects in examining the issuing text.

4. Analysis and Discussion

4.1. Creating Presence

We are following in the analysis one of the most important principles of rhetoric: *Creating Presence* (see *The New Rhetoric. A Treatise on Argumentation*, Chaïm Perelman & Lucie Olbrechts-Tyteca, 1958 [1969]). This means that the simple fact of mentioning a notion, making reference to an event or to an entity in discourse directs the attention of the audience to that notion, event or entity. In this way, the other entities become less important and fade out from attention. *Creation of presence* is achieved by carefully selecting the elements presented to the audience. Creation of presence is an important device in argumentation and in persuasive discourse. For instance, advancing commitment in discourse means (for the audience) that the action is almost achieved since there is some intention to do it and since the necessity of its achievement is present – obvious – to the speaker and to the audience as well. When one is saying *I'll be back in half an hour* the hearer accepts the commitment as sincere and well meant, but also accepts, as true, the fact that the speaker will be back in half an hour. Yet, such an utterance has no truth value and it is a mistake to take it as such. However, this is why in election campaigns candidates easily declare themselves committed to a number of actions, and the voters take those engagements for granted.

Thus, mentioning particular notions becomes of crucial importance in persuading the public that the activity of the company is responsible, safe, etc. This may seem common sense and such a simple and handy maneuver that one (the audience) should not even take it into account, in the sense that if someone is saying *This is only the truth* the simple fact of mentioning the notion of *truth* is almost enough to make an addressee believe the utterance and, which is more, also a judge.

This rhetorical technique is used when a CEO declares the company to be committed to "core goals for sustainability: 1) to be supplied 100 percent by renewable energy; 2) to create zero waste; 3) to sell products that sustain people and the environment." [2] What the CEO qualifies as "*core goals for sustainability*" is not part of some theoretical representation in which these core goals are listed. Presenting them as such creates for the audience the belief that these are indeed the core goals for sustainability. The three goals which follow all create presence, and allow the audience to represent the company as being very near to reaching these goals only because they have been mentioned. The figures (*100%* and *zero*) are meant to strengthen this presence. Although the goals are only listed, the company image is not widely affected.

We thus consider that terms referring to notions (concepts, properties, etc.) in a CEO letter have the role of creating presence of those notions in the discourse. Other roles of such terms may be even more important, but they cannot be activated if the term corresponding to a particular notion is not present in the text.

4.2. The auctorial voice in the CEO letter

While the report itself is meant to reflect upon the year's activity, the CEO has got a special place in it. The CEO is an individual, sometimes the only individual, to be introduced

to stakeholders by means of a CSR report. The CEO may thus address the stakeholders dialogically. This means that the rhetoric of the CEO's letter may be rather different from that of the CSR report. It should also be consistent with the rhetoric and the contents of the same CEO's letter opening the annual report, if this is the case.

In most CEO letters, the CEO would be only a kind of spokesman of the company, saying *we* to refer to the company, the board, the staff, the employees, and to oneself. The use of *we* creates at the same time the feeling of power, solidarity, and consistency. This may stand as the usual, neutral rhetorical device by which the CEO points to the company as a whole and as an actor animated by clear, transparent goals. This is quite the rule in most CEO letters: "We look forward to continually improving our performance and contributing to innovation and growth in the decades to come." [1]; "We work hard every day at Walmart to be more responsible..." [2]; "Fundamental to everything we do is a constant focus on..." [3].

Addressing the stakeholders dialogically means that the CEO may refer to oneself by saying *I* and address directly the stakeholders by saying *you*. This is the case of CEO Daniel F. Akerson (General Motors): "I am very pleased to report that..."; "As you will read in this report..."; "You can see sustainability in action..."; "we hope you'll let us know what you think by leaving us feedback" [5]. It is perhaps important that CEO Daniel F. Akerson has a long and very fruitful experience in leadership positions in many other companies and businesses. He may thus give up temporarily the more common *we* to highlight his own personality. At the same time, this technique slightly detaches the image of the individual from the image of the company as a whole, but the merits of the latter are nevertheless the more stressed upon. In fact, by saying *I* in *I am very pleased* the CEO does not play upon his authority, but upon his inner feelings. He can also more easily address the stakeholders by *you*, placing himself in an equality relationship with them and identifying them as individuals: *you* means "all of you", each singular *you*. We are of the opinion that the use of *I* presents the CEO not only as an individual, but also as the leader of the company. In a large measure, being part of the company's leadership, the CEO will also refer to the company even when speaking in his personal name and pointing to oneself as *I*. This is the case with Mike Duke: "I pledged that we would broaden and accelerate our commitment [...], I pledge that we'll continue..." [2]. Wal-Mart Store's CEO stands here for himself and for the company at the same time – he is committed as a CEO and also guarantees from his position the commitment of the company to sustainable growth.

We consider as acceptable the idea that delivering the image of a CEO with a powerful ethos to the stakeholders is meant to enhance the image of the company and the sales of the products. There still remains to explain in a more detailed way what a CEO's "powerful ethos" consists in.

The author's voice diminishes when the name of the company is used instead of *we* or *I*: "ExxonMobil is focused on the long term" [1]; "Walmart U.S. crossed a significant threshold" [2]; "Chevron's 58,000 employees around the world" [3]; "For ConocoPhillips, sustainable development is..." [4]; "...GM has a role to play" [5]. This practice is less visible in CEOs' letters, as it is in the CSR report itself. It is probably not favored because repetition of the name of the company burdens the text, while use of *we* is more economical and rhetorically effective. Further investigation should indicate at which points in discourse the name of the company is mentioned, when a CEO or the author of the CSR report find it adequate to replace *we* by the company name. A 'combined device' is also used to refer to the company, its form being *we at {CompanyName}*. This is also a type of designation worth studying in subsequent research.

The CEO may also use at the same time all the possibilities identified above to refer to the company, as in the following excerpt introducing the letter: "I am very pleased to report that in 2012 General Motors created significant long-term value for *our* customers and

stockholders through the award-winning products *we* build, *our* strong business results, leadership on environmental issues and meaningful interaction with the communities in which *we* operate.” [5] The three manners of pointing to the company result in an enhancement of the rhetorical effect of the whole.

4.3. Rhetorical Devices

4.3.1. Types of Public Referred to in the CEO’s letter

The CSR report and the CEO’s letter opening it address the very large group of stakeholders, but only some of them are mentioned explicitly by the CEO letter. Again, mentioning these categories of stakeholders creates presence. When such information is released to the press, there are chances that members of each category get in touch with this information: indirectly, the mention of each category here plays the role of an emotional appeal. This is how persuasion plays: *The CEO mentioned in his letter the category I belong to, so this company treats me well*, or rather, *The company are fully aware of me as an individual since they mentioned the category I belong to*. In some cases only the place some categories live in is mentioned (in what follows, all italics are ours): the employees [1], the shareholders [1], the communities [1], the local communities [1], *growing populations and economies* [1], *countries where we work* [1].

4.3.2. Characterization of the company, of its actions and activities

The CEOs explicitly refer in their letters to the way in which the activity of the company is being deployed. They carefully select notions or concepts which better characterize this activity, as well as keywords and expressions that characterizes the whole company. This is a most useful and widely used technique of creating presence and this also makes up a canvas serving as a background for the company’s image: operate *safely* and *responsibly* [1], culture of *safety* [1], *citizenship* [1], operational *performance* [1], in a *safe, secure* and *environmentally responsible* manner [1], becoming a more *sustainable, responsible* company [2], building *meaningful, long-term change* [2], to set *ambitious goals* [2].

4.3.3. Reference to compartments of the company’s activity or systems underlying it

A CEO may mention the most performing or ‘delicate’ sectors of activity of the company: planning [1], management [1], accountability [1], Operational Excellence Management System [3]. Speaking about them to the stakeholders is of great importance for the leadership of companies dealing with production of energy (ExxonMobil, Chevron).

4.3.4. Pointing to qualities of the staff and other categories of collaborators

The CEO legitimizes the activity of the company by pointing to the professionalism of the staff: expertise [1], diligence [1], integrity [1], attention to detail [1], concern for the local communities [1], efforts [1], commitment to continuous improvement [1]. The categories of ‘experts’ CEOs point to in their letters are: (thousands of) employees around the world [1], (thousands of) contractors around the world [1].

The significant number of individuals (*thousands*) thus associated to the activity of the company also serves as an element for enhancing presence and providing a consistent image of the company to the stakeholders.

4.3.5. Pointing to the role of the company in the development of society

The CEO appeals to the argumentative scheme based on a cause-effect relationship. In the case of ExxonMobil, the need for energy is seen as a consequence of the social necessity of development and progress. On the other hand, the “complex challenges related to a growing world population, economic growth, climate change, food security and public health” [1] lead inevitably to a permanent use of energy. This cause-to-consequence connection is nevertheless not directly pointed to. The CEO shifts the public’s attention from the company to the other great stakeholders in the solution of world energy issues: “Most of these issues can only be tackled through effective dialogue and cooperative action between governments, business and civil society.” [1] In other words, the CEO is not saying *you will always need us*, but something like: we are willing to negotiate solutions, to be involved in the important decisions of the day. There follows a rather ‘unethical’ truth: “We must recognize that none of the challenges we face can be addressed without reliable and affordable access to energy”. The CEO announces the power position the company has, but introduces this truth gradually by the following rhetorical devices, all meant to avoid a brutal affirmation of the reality *Modern society cannot do without energy*:

- a phrase which does not communicate any particular meaning and serves only as an attention shifter and an attenuator, *we must recognize that ...* ;
- a pseudo-metonymy, by pointing to the way to get something, *(without...) access to energy*, instead of naming it directly, *without energy*;
- endowing a neuter term, *access*, with positive force, by adjoining to it positive determiners, *reliable and affordable access*, while *reliable* and *affordable* are to be read as properties depending on the company;
- omission of any explicit reference to the company, except by the term *energy*, placed on the least visible place in the sentence and modified by all the linguistic elements mentioned above. [1]

Moreover, in association with the previous sentence, there may be one more implicit meaning in the excerpt: *reliable and affordable access to energy* depends on the “...effective dialogue and cooperative action between governments, business and civil society” [1], that is government should support such an access by social programs, and so does civil society by paying particular taxes and fees.

4.3.6. Enhancing the position of the company by pointing to social actors

The CEO’s message refers to other actors on the social stage “(effective dialogue and cooperative action between) governments, business and civil society” [1], and although there is no direct reference to the company itself, the company is referred to implicitly since it is part of the business sector. This association of terms allows the CEO to point to the equality in status, on the one of the government, the actors of civil society, and the company itself, thus placed in a favorable position.

4.3.7. Use of emotionally endowed terms

The appeal to the audience through *pathos* is achieved by the use of various terms endowed with emotional meaning. This creates presence of a feeling of safety and tranquility owing to the company involvement, although no explicit reference is made to it: “Energy powers our *offices* and *schools*. It runs *life-saving medical equipment* and *operating rooms*. It manufactures *vaccines* and transports *medical personnel*.” [1]; “*healthier, affordable food* and *women’s global economic empowerment*.” [2]

Thus, public health, children [1], women [2], everyday life [1; 2] are indirectly referred to and their presence, in combination with promises, engagements of the company, public announcements of commitment, contribute to creating a positive image of the company.

4.3.8. Argument from authority or appeal to authority

Referring to one individual's words (by quoting or evoking them) or to one's facts may function as a good justification for the company's activities and actions if that individual has some positive notoriety. This is the case when, for instance, the founder of the company's words are recalled: "as *Sam Walton* often told us, 'swim upstream.'" [2] or when a prominent public figure is associated to the actions of the company, thus legitimizing the action: "we stood with U.S. first lady Michelle Obama and launched a major initiative..." [2]

4.3.9. Metadiscourse in CEO letters

Metadiscourse is discourse about discourse, whose role is to direct the reader (Crismore 1983, 2) or to provide the addressee with information about discourse. There are various types of metadiscourse. Hyland (1998) looks at the role of metadiscourse in CEOs' letters and shows that it "helps CEOs to engage their audience, signal propositional relationships, apprise readers of varying certainty, and guide their understanding of the information presented" thus accomplishing "persuasive objectives by contributing to [...] rational, credible, and affective appeals... (Hyland 1998, 230).

The CEO may synthesize the content of the CSR report to allow the stakeholders to direct their attention to particular aspects which represent the nucleus for the company. By placing a metadiscourse section at the very beginning of the message, the CEO creates the audience's expectation with respect to the report instead of simply attempting to comply with it: "It details our progress against specific goals, the wide range of issues we're engaged on and strengthens our commitment to transparency." [2] It may also play the role of a *captatio benevolentiae* by announcing some interesting or less predictable issue: "You will also learn about two new initiatives we launched in 2011: healthier, affordable food and women's global economic empowerment." [2]

4.3.10. Shifting from the past / present to the future

Company reports are usually drawn up in the first three to five months of the following year. CEOs' letters may be thought to be devised and composed at any moment before the report goes to press. This allows some CEOs to speak about the previous year in connection with the activity the company has undertaken during the first months of the year following the reported year of activity.

The CEO's message goes sometimes beyond the limits of the time interval referred to by the report itself. The CEO may stress upon any profitable development of the company and dwell less on unfavorable events which affected the company image after the year elapsed. This is the case of the ExxonMobil CEO letter, which mentions an unhappy event in the life of the company: "a crude oil spill in Mayflower, Arkansas", which took place in early 2013, and not in 2012, for which the report is being written. The reference to this / a regrettable event which is not in the 'official' span of time is achieving several persuasive objectives by the following rhetorical strategies: appeal to *pathos*, by showing regret – "a regrettable event", "we are deeply sorry"; appeal to *ethos*, by admitting that the company has made some mistake, openly acknowledged it, and assumed responsibility for it – "We responded immediately with a focus on community safety"; appeal to *logos*, by detailing upon the safety measures and systems operated by the company – "...our goal is to manage risk to avoid incidents such as these. (...) we have the competency and the capability to respond and a process to integrate lessons learned into future operations..." [1] This kind of appeal to logos is also meant to reinforce the appeals to pathos (positive emotional reactions resulting from

assurance of the community owing to adequate risk management) and ethos (an ethical attitude)

The CEO lays stress on the evolution of the company with respect to CSR / sustainability by pointing to the fact that the company is changing: “*becoming* a more sustainable, responsible company and *building* meaningful, long-term change” [2]. Even when speaking about *efforts* and *commitment to continuous improvement* [1], the temporal reference is to an interval open to the future.

5. Conclusions, Limitations, Implications

The analysis presented in this article is part of a much more extended study about business reporting. The attention is mainly directed towards CSR reports and CEOs’ letters or messages to the stakeholders. These are not designed to live only between the pages of a report, but also to be released to the press on particular occasions. These two types of discourse reveal a particular rhetoric for the unveiling of which many studies have been published so far. Our research is empirical at this time. It has been concerned with a very small amount of textual material since the main purpose has been so far to look very closely at each linguistic element in CEO discourse so as to identify moves instrumental in building persuasion with various types of audiences. Our research is at this moment empirical. The observations and remarks we could make trace an itinerary for future enquiry and selection of CEOs’ letters. In this study we pointed to the necessity to identify small discourse elements which do not always come under the form of a word, term or phrase, yet are part of the constructed complex meaning of each piece of discourse. The analysis we have practiced so far validates the need to study metadiscourse (Hyland 1998) in organizational discourse for the force metadiscourse has to put pressure on the audience. The relationship between use of the solidarity pronoun *we* and the other elements pointing to the company, its people, its leadership is complex and requires a lot more discourse excerpts to be analyzed; the analysis should reveal which combination is more adequate in various circumstances, and especially to enhance ethos of the leader and even of the company. The elements we have identified serve as examples in a much broader and longer journey termed by Conrad (2011) *Creating Topoi for Organizational Rhetoric*. Such *topoi* are meant to legitimize the company and the leader. Among them are the following, to be studied in other pieces of discourse: reference to various categories of public, to the qualities of the company and its staff, to particular events in the remote or very near past, to well-known personalities (and their words). To these add many more, to be unfolded in further research.

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