Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe 26-28 July, 2013

Paper K056

Rhetoric and Argument in Social and Environmental Reporting: The Dirty Laundry Case

Niamh M. Brennan

University College Dublin, Ireland niamh.brennan@ucd.ie

Doris M. Merkl-Davies

Bangor Business School, Bangor University, UK abs213@bangor.ac.uk

ABSTRACT

Purpose – This paper explores the dynamic nature of social and environmental reporting by analysing the use of rhetoric and argument during a conflict over environmental performance.

Design/methodology/approach – We adopt Aristotle's triangular framework of the rhetorical situation to examine the influence of writer, audience, and purpose of communication on the rhetorical strategies used to persuade and convince; and argumentation techniques used to defend positions and rebut arguments. Our analysis focuses on logos (appealing to logic), ethos (appealing to authority), and pathos (appealing to emotion), with a particular emphasis on metaphor. We base our analysis on a case study involving a conflict between Greenpeace and six organisations in the sportswear/fashion industry over wastewater discharge of hazardous chemicals. The conflict played out in a series of 20 press releases issued by the parties over a two-month period.

Findings – All six firms interacting with Greenpeace in the form of press releases eventually conceded to Greenpeace's demand to eliminate hazardous chemicals from their supply chains. We attribute this to Greenpeace's ability to harness support from other key stakeholders and to use rhetoric effectively. Results show the extensive use of rhetoric by all parties.

Originality/value – The study analyses the differences in the rhetorical strategies adopted by both sides in a conflict, thus capturing the nature of verbal interactions between the parties, and the different rhetorical ploys adopted by the two sides.

Keywords: Rhetoric, Argument, Social and environmental reporting, Stakeholder, Greenpeace.