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Metaconversations in Creating Sustainability Reporting

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ABSTRACT

This study examines and compares the rhetorical tone of two deliberations on developing sustainability reporting: development of limited mandatory reporting of legally binding remediation liabilities within the financial reporting framework, and the development of broad-scope voluntary reporting within the Global Reporting Initiative (GRI) reporting framework.

While the organizational sponsors of these two initiatives differ, similar interests actively participated in shaping each – corporate actors, accountancy organizations, financial sector participants. In addition, members of civil society interested in advancing greater transparency in corporate environmental performance joined the GRI development, suggestive of the broader scope of this reporting initiative.   This last group of actors includes actual, as opposed to theoretically conceptualized, users of the reports around which the deliberations form.   In both contexts participants were engaged in a process of making meaning, and of developing new institutional norms.   Convincing argumentation is required to cast a preferred approach in winning terms that will be adopted as a new norm of sustainability reporting. The study utilizes institutional theory and the perspective of metaconversation developed within that by Robichaud et al. (2004).   This perspective is applied beyond the scope of a single organization to examine ways in which discursive identities are used in efforts to expand and transplant these identities, and their rules of operation, to newly emerging communities of practice. The methodology of content analysis focusing on language-as-action is used to examine rhetorical strategies in the comment letters received by the American Institute of Certified Public Accountants (AICPA) and the GRI as part of these two deliberation episodes.   The two deliberations are examined individually and also in comparison to one another in an effort to explore the discursive work that is undertaken.

Keywords: CSR reporting, institutional theory, content analysis