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## Corporate Social Responsibility in the Dock. How Persuasive Strategies Support Verbal Accounts in the Event of Loss of Trust\*\*

### Abstract

This paper conceptualizes the editor's question of a possible trust-or-fake dilemma of Corporate Social Responsibility with a rhetorical lens on CSR-Reporting. From a rhetorical point of view, the speaker has to persuade the stakeholders as its audience of the claim: "we are socially responsible". If the argumentation is judged by the audience as sound, it would trust the organisation. If not, the claim "we are socially responsible" will be judged as a fake.

The paper concentrates on the following research questions:

1. How do organisations employ argumentation to persuade their stakeholders of their corporate social responsibility?
2. How do they argumentatively cope with the problem of different stakeholder demands?
3. How do affective appeals interact with the argumentation?

With the help of the rhetorical framework various concepts from trust repair literature and neo-institutional theory could be integrated to deepen our understanding of a trust or fake dilemma. Literature on CSR-reporting mainly discusses the gap between talk and action. We focus on another point, the relevance of the CSR-arguments. We introduce several concepts taken from argumentation theory like the distinction between context-abstract and field-dependent topoi and between warrant-using and warrant-establishing argumentation schemes in order to examine companies' reactions to a loss of trust in their CSR-claim. Drawing on Mayring (2014), a mixed-method approach for content analysis was employed for the empirical analysis. The empirical case study contributed to the model building during the research process and illustrates the application of the model. We identified different phases of the verbal account strategy of Deutsche Bank. In these phases we found remarkable differences in the employment of warrant-establishing and warrant-using argumentations. We found also differences in the use of field-dependent topoi and categorized them following organisational façades.

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## Introduction

Legitimacy of an organisation is generally defined as “generalized perception by stakeholders that an organisation’s actions are appropriate within a socially constructed system of norms and values” (Pfarrer et al. 2008, p.731; see also Suchman 1995, p.574). When these activities are perceived as appropriate the organisation is perceived as a socially responsible organisation. There is a link between legitimacy and trustworthiness of an organisation: Stakeholders perceive legitimate organisations to be more trustworthy (Suchman 1975, p.575). We can therefore construct an argumentation chain that starts with CSR which produces legitimacy and thus trustworthiness. We conclude, that a loss of trust in the social responsibility is threatening corporate legitimacy (Castelló & Lozano 2011, p.11; Gillespie & Dietz 2009, p.129).

Literature discusses various reasons for the general loss of public trust in corporations and their social responsibility confirmed by various empirical studies like the Edelman trust barometer or Gallup Poll: Accounting frauds, deceit, avoidable accidents and catastrophic collapses in organisational finance have undermined the public perception of trustworthiness (Gillespie & Dietz 2009, p.127). Employing the rhetorical figure of metonymy, these reasons are linked with Enron, Lehman Brothers and Volkswagen.

The editors of the “management revue” propose a further, more fundamental reason in their call for papers: “CSR activities should partly contribute to value creation instead of aligning them with corporate objectives and values. Such a development leads to the loss of trust and thus to the assumption of responsibility becoming a fake” (Fietze, Matiaske & Menges 2017). And they wonder whether there exists a dilemma between trust and fake.

This paper picks this question up and examines it from a rhetorical point of view. The term fake is inevitably associated with “fake news”, a term coined by Donald Trump for a “widespread media bias” (Charteris-Black 2018, p.166). Fake news in this sense is deliberately used as a weapon to fabricate and distribute false information for ideological and/or financial gains” (Hou 2018). Jaster and Lanus recently make a clear cut distinction between propaganda, “journalistic” errors and Fake News: Fake News is untrue information and the sender of this information himself is not interested in the truth (Jaster & Lanus 2019). We suggest that we can better understand the question of a trust or fake dilemma in a CSR-Reporting context if we do not only differ between true or false but also between relevant or irrelevant.

Therefore, we interpret fake not as a lie, but rather as a low degree of persuasiveness or soundness of the CSR-Report. It is exactly this view that allows us to distinguish the two aspects of the audience's judgment: the truth of the argumentation and the relevance of the argumentation (Kienpointner 1992a).

Let us explain this point a bit deeper. We conceptualize a trust or fake-dilemma as the rhetorical problem of persuading an audience. From a rhetorical perspective, persuasive appeals "are brought into play as soon as the persuader begins to consider how to win the audience's trust" (Cockcroft & Cockcroft 2014, p.8). By adding the aspect of "relevance of the argument" in the "trust or fake" dilemma, we add an important aspect to the question which addresses directly the point made by the editors. We suggest that it is not only the fact that companies do not tell the truth and fabricate false information, but it is also that some arguments like the business-case logic, the win-win-situation logic or philanthropic activities are not considered relevant for the CSR-validity claim any more.

The rhetorical situation we are interested in is generally characterized by the loss of trust in the CSR of private enterprises. And the audience are the various stakeholders with their often contradicting claims. We are particularly interested in rhetorical situations where the organisation is required to briefly explain its corporate social responsibility to different stakeholders simultaneously: a situation which is comparable to an elevator pitch, an aggressive sales pitch. This seems typical of press releases, of CEO speeches, of letters to the stakeholders in the CSR- or Sustainability-Reports. Figuratively speaking, we identify this situation as "sitting in the dock". Classic rhetoric was originally developed for this particular situation, the forensic speech; i.e. the speeches in the courts. It has developed a rhetorical canon which builds the basic framework of our analysis.

The paper thus addresses its main research question: How do organisations try to briefly persuade their stakeholders that they are socially responsible?

In previous management literature there are various theoretical lenses which may help us to gain a better understanding of a trust or fake dilemma. Trust repair literature focuses on the (psychologically defined) concept of trustworthiness and examines the effectiveness of various verbal accounts in repairing trust, introducing mediation by credibility and responsibility judgments or analysing different levels of trust repair. Recent developments in neo-institutional theory, drawing on (embedded) agency, examine various legitimacy strategies to maintain or rebuild legitimacy. They employ rhetorical concepts as the enthymeme to analyse when and why institutional logics are taken-for-granted or not.

From a rhetorical point of view, we develop a model which modernizes the classic rhetorical model (Cockcroft&Cockcroft 2014; Ueding & Steinbrink 2011) by modern argumentation theory (Kienpointner 1992a, 1992b; Toulmin, Rieke & Janik 1984; Wohlraup 2014, see also Sieben 2015). Even though our main interest

lies in argumentation, i.e. the logos appeal, we try to integrate an analysis of affective appeals via meta-discourse theory (Hyland 2005, 2017).

From a management theoretical point of view the model employs and integrates insights from verbal account theory, legitimacy theory, the theory of organisational façades and rhetorical institutionalism. Despite the conceptual similarity between legitimacy and trustworthiness both lines of reasoning operate with some exceptions (e.g. Pfarrer et al. 2009; Hoßfeld 2018) independently. The missing linguistic (or rhetorical) foundation of verbal account literature was first queried by Hoßfeld (2011). Generally, management theorists have identified the Aristotelian persuasive appeals by lexis and the propositional content. Our paper employs a more detailed theoretical lens for the logos appeal. We introduce several concepts taken from argumentation theory like the distinction between context-abstract and field dependent topoi and between warrant-using and warrant-establishing argumentation schemes in order to examine companies' reactions to a loss of trust in their CSR-claim. And we theorize that persuasive appeals do not work independently and not only via the propositional content. Therefore, we employ the concept of meta-discourse to have a closer look at the interplay between logos appeals and affective appeals.

The empirical case study basically employs a mixed-method approach, Mayring's (2014) qualitative content analysis. The case study has contributed to the building of the model during the research process and illustrates its application. Our corpus are the CEO-letters to the stakeholders in the CSR-Reports of Deutsche Bank<sup>1</sup> from 2002 to 2016 (published in 2017). For two reasons a bank and particularly Deutsche Bank was chosen as a case study. First, regarding sustainability aspects, banks are no classical limelight industry. On the other hand, banks have been subject to particular public scrutiny since the financial crisis (and even beforehand). Literature claims that banks which are socially and publically more visible (which is obviously true for Deutsche Bank) are considered to feel greater social and political pressure to act in a socially desirable manner and to provide adequate information (Castelo Branco & Rodrigues 2006).

The remainder of this paper is organized as follows:

The literature review presents relevant findings from the repair of trust literature (theory of verbal accounts) and from the rebuilding of legitimacy literature.

Section 3 presents the theoretical framework informed by the "steps to rhetorical analysis" in social sciences suggested by Leach (2000). Starting with relevant in-

1 CEO-Letters as data for qualitative analyses are quite often employed in management literature (e.g. Amernick et al. 2007; Brühl & Kury 2016; Bujaki & McConomy 2012; Hyland 1998, 2005; Palmer et al. 2004; Patelli & Pedrini 2014, 2015). They are classified as the most powerful and influential type of corporate reporting (Craig & Amernic 2004, Mäkelä & Laine 2011), the most widely read part of a corporate annual report (Bujaki & McConomy 2012; Fanelli & Graselli 2005).

sights taken from Verbal Account Theory and Rhetorical Institutionalism, it explains the theoretical rationale of the concepts taken from argumentation theory and meta-discourse theory in every step. Drawing on Mayring's (2014) qualitative content analysis, Kienpointner's (1992a, b) classification of argumentation schemes and Hyland's (2005) classification of meta-discourse markers are the basis of the deductive category building. The definition of these categories and the coding rules were described and completed by some anchor examples taken from the data material (in the Appendix).

Section 4 presents the empirical findings of the analysis.

Finally, the findings are discussed, the study's shortcomings are addressed and opportunities for further research are identified.

## Literature Review

The literature review situates this paper in the realm of trust repair and legitimacy (rebuild) literature. It should be mentioned at the beginning that the legitimacy perspective in Corporate Social Responsibility Literature is only one of the various arguments which were discussed. Berger et al. (2007, quoted from Carroll & Shabana 2010, p.93) "argue that the mainstreaming of CSR follows from one of three rationales: the social value-led model, the business-case-model and the syncretic stewardship model." Carroll & Shabana (2010, p.99). observe, that "corporations are also reasoned to enhance their legitimacy and reputation through disclosure of information regarding their performance on different social and environmental issues".

Following Merkl-Davies & Brennan (2017) we avoid the terminus "disclosure of information" employed by Carroll & Shabana. It frames an interpretation which is not shared in the approach of this paper. "Disclosure of information" presupposes a transmission view of communication where information is disseminated and received. Following Merkl-Davies & Brennan (2017, p.439), this "suggests a view of organisations as containers enclosing a hidden reality, which is (partly or selectively) revealed through disclosures". Generally this is typical of a functionalist-behavioural transmission perspective of communication, where Merkl-Davies & Brennan (2017, P.435) situate also the systems-oriented tradition and the socio-psychological tradition. Verbal account theory and trust repair literature, often employing attribution theory, are basically part of this socio-psychological tradition.

The rhetorical perspective which has been taken in this paper is part of a symbolic-interpretive perspective of communication in the social sciences, like the semiotic, phenomenological, socio-cultural and critical tradition (Merkl-Davies & Brennan 2017). In this rhetorical perspective the focus is on argument and persuasion and therefore on the question of how verbal accounts can be supported by persuasive appeals. This rhetorical tradition has found a greater resonance in some newer de-

velopments of neo-institutional theory, called rhetorical institutionalism and communicative institutionalism (Cornelissen et al. 2015, Green & Li 2011, Hartelius & Browning 2008, Hofer & Green 2016).

The literature review focuses on these two branches of literature, verbal accounts and rhetorical institutionalism in broad terms.

Elsbach's (1994) description of the different views of verbal accounts literature and neo-institutional literature and its link to rhetorical theory is a good starting point to distinguish the two views:

Verbal accounts theory has a more individual-level view, and is focused on the speaker in the rhetorical trias. Elsbach (1994, p.83) explained the construction of verbal accounts by "spokespersons' attempts to provide logical, believable and adequate explanations", building a bridge to rhetorical theory. He did not theorize, however, what exactly "logical, believable and adequate explanations" means, a gap which will be filled by our argumentation theoretical approach.

Neo-institutionalists according to Elsbach have a more passive, organisation-level view of adopting widely accepted practices with a focus on the audience.

Generally, trust repair literature claims that once trust is jeopardized or even lost, companies engage in trust repair activities. Companies use verbal accounts as a response to protect themselves against threats to their perceived trustworthiness (Tomlinson & Mayer 2009). The main research interest in the trust repair literature is studying the effectiveness of these different verbal accounts to repair trust after an organisation's failure. The modern theory of verbal accounts defines: "By an account, then, we mean a statement made by a social actor to explain unanticipated or untoward behaviour" (Scott & Lyman 1968, p.46). Verbal account theorists developed various typologies to classify the reactions of organisations to untoward behaviour (e.g. Brühl, Basel & Kury 2017; Elsbach 1994; Sandell & Svenson 2016; Schönbach 1980; Scott & Lyman 1968). Various studies have investigated different verbal account strategies that can be used following a trust violation, for example denial, refusal, silence, excuse, justification, apology, refocusing, concession, mystification. Verbal account theorists focus on the psychological effect of verbal accounts: Responsibility and credibility attributions have different effects on trust building and trust repair. Brühl & Kury (2016, p. 20) maintain that managers favour excuses over concessions and identify external, uncontrollable causes for negative outcomes.

The results of the trust repair effectiveness of apology versus refusal and apology versus excuse (Brühl, Basel & Kury 2017) are of particular interest for our trust-or-fake-dilemma question. The authors examine the responsibility and credibility judgments caused by three different accounts, apologies, excuses and refusals. They argue that organisations that provide an excuse (and not an apology) after trust-violations will be judged as less responsible. Therefore, they are considered more trustworthy. On the other hand, these organisations will be judged less trustworthy due

to the mediation effect of credibility. They emphasize the double-sword dilemma of acknowledgments which enhance credibility (and thus trust) but also enhance responsibility (and thus diminish trust) (Brühl, Basel & Kury 2017). Therefore, apology, i.e. admitting the responsibility of an integrity-based trust violation and attributing it to internal factors, resulted in two opposite effects: “it repairs trust more successfully than refusal and excuse because it is evaluated as more credible. However, it is less successful than refusal and excuse because it is evaluated as more responsible” (Brühl, Basel & Kury 2017, p.1). For a better understanding of the “trust or fake dilemma” the mixed results regarding the effectiveness of different verbal accounts or the double-sword character of apology give important indications.

Scholars emphasize the bilateral character of trust repair between trustee and trustor, which, from a rhetorical point of view, is similar to New Rhetoric’s concern with speaker and audience. They had developed various process models of trust repair (Gillespie et al. 2014; Kim et al. 2009; Pfarrer et al. 2008, Gillespie & Dietz 2009).

Kim et al. (2009) suggested a multi level model of trust repair: on level 1 it is about the decision if guilty or innocent and on level 2 (in the case of guilty) if the act is attributable to the situation or the person. Then there is a discussion of the effects of various verbal accounts on these levels.

Gillespie et al. (2014) emphasize that legitimacy and organisational trustworthiness are “closely connected concepts”. They distinguish two theoretical frameworks for “holistically understanding the stages and processes by which a shamed organisation can recover its legitimacy and repair trust with stakeholders”: the reintegration model and the organisation-level trust repair model. According to Gillespie et al (2014, p.372), both frameworks are in their infancy in terms of empirical test and field examinations and call for in-depth contextualized case studies about how organisations try to repair trust.

The reintegration model, developed by Pfarrer et al. (2008), examines the process of rebuilding legitimacy in stakeholder relationships with the lens of stakeholder theory, image management, organisational justice and crisis management. They suggest that companies are more likely to rebuild legitimacy if they respond to the demands of its most salient stakeholder groups. They distinguish three categories, elite stakeholders, attentive stakeholders and latent stakeholders. Pfarrer et al. (2008) distinguish four questions which stakeholders might ask after the transgression and which have to be answered by the organisation: what happened, how did it happen, how will the organisation be punished and what changes have been made.

The organisation-level trust repair model by Gillespie & Dietz (2009) draws on trust, crisis management, strategic change and multilevel theory. According to Gillespie & Dietz effective trust repair requires a four stage process: immediate response

that acknowledges the problem and expresses sincere regret, a transparent diagnosis of the failure producing a credible explanation coupled with a sincere apology that acknowledges responsibility, reforming interventions and a transparent evaluation of the reforms. They suggest that an “organisation restores trust by sending repeated, clear and consistent signals of its renewed trustworthiness”.

The proposal that organisations should send “clear and consistent signals” (Gillespie & Dietz 2009) addresses quite clearly a shortcoming of the transmission perspective of communication. It neglects the ambiguity of language itself. It neglects that language is not a neutral external window but also performative. Generally, following the critical remark made by Hoßfeld (2011, p.86), verbal account theory lacks a linguistic or rhetorical foundation.

As mentioned above, it was presumably Elsbach (1994) in his seminal paper who built a bridge between verbal accounts and institutionalism, suggesting “that explaining a problem through verbal accounts that refer to widely accepted institutionalized practices could be an effective means of recovering legitimacy (Elsbach 1994, quoted in Lamin & Zaheer 2012, p.49).

Generally, different partially overlapping theories as resource dependence theory, neo-institutionalism, stakeholder theory have given insights in legitimacy. Initially scholars conceptualized the corporation as a passive entity which automatically reacts to institutional pressure. In this period, legitimacy scholars distinguished basically between isomorphic adaptation and strategic manipulation. The more passive, organisation-level view of adopting widely accepted practices, addressed by Elsbach, is typical of the early phases of neo-institutionalism.

Recently, scholars of neo-institutionalism abandoned the quite deterministic view of isomorphism and took embedded agency as starting point. At this point rhetoric was added to institutional theory and the shaping of the legitimacy of practices and institutional logics was examined. “Through rhetoric, actors shape the legitimacy of practices by making persuasive arguments that justify and rationalize practices” (Green; Li & Nohria 2009, p.11). Institutional logics are defined as “the underlying assumptions, deeply held, often unexamined, which form a framework within which reasoning takes place (Horn 1983, quoted by Suddaby & Greenwood 2005, p.36). Brown et al. (2012, p. 300) argue that institutional logics are constituted through language, and dominant logics can be shifted via rhetoric. Lamin & Zaheer (2012) examined the effect of firm responses to legitimacy threads on two different stakeholder groups: to employ a metonymy, they called them “Wall Street and Main Street”. They identify Main Street and Wall Street with different worlds of thinking. They found that Main Street views denial and defiance negatively, “whereas Wall Street shrugs off all responses except decoupling, which it views favourably” (Lamin & Zaheer 2012, p.62). From our viewpoint these were important steps towards a better understanding of a dilemma: Different stakeholders passed different judgments on the persuasiveness of the arguments made to shape the legitimacy of

practices or to shift institutional logics. Therefore, we will integrate them in our model.

Classic rhetorical theory and particularly the three Aristotelian persuasive appeals *logos*, *ethos* and *pathos* have also found various applications in legitimacy theory. Generally, the main idea of various scholars is to combine the persuasive appeals directly with legitimacy strategies and kinds of legitimacy, beginning with the seminal paper of Suchman (1995). Suchman (1995) himself suggested that cognitive legitimacy corresponds with an *ethos* rhetorical style, moral legitimacy with a *pathos* style and pragmatic legitimacy with a *logos* rhetorical style. Erkama & Vaara (2010) distinguish five types of legitimacy strategies, amplifying the Aristotelian *logos*, *ethos* and *pathos* by *autopoiesis* and *cosmos*. Castelló & Lozano (2011) distinguish three CSR rhetoric strategies, strategic rhetoric, identified with the *logos* appeal and pragmatic legitimacy, institutional CSR, described with the *ethos* appeal and cognitive legitimacy and Dialectic CSR, described with *pathos* appeal and moral legitimacy. Brown et al. (2012, p. 300) argue that *logos* appeals refer to cognitive legitimacy, *ethos* appeals build moral legitimacy and *pathos* appeals often work to construct pragmatic legitimacy. A non-Aristotelian approach was adopted by Suddaby & Greenwood (2005) with a theological framework distinguishing teleological, ontological and cosmological rhetorical strategies. These were important applications of the Aristotelian approach. Nevertheless, they neither go deeper into the argumentative structure of the strategies nor into the interplay between appeals typical of rhetorical theory. A gap, which will be addressed in our model.

A deeper argumentation theoretical view dare Green et al. (2009), identifying cognitive legitimacy with “taken-for-grantedness”. Green et al. (2009, p.14) claim that managerial practices are rationalized and institutionalized when the arguments which support these practices, are accepted and taken-for-granted. When drawing on classic syllogism, on enthymeme and the Toulmin scheme of argumentation, Green et al. (2009) argue that an increase in cognitive legitimacy or in “taken-for-grantedness” can be deduced from the incompleteness of the argumentation. In a nutshell, when one does not find all five parts of the Toulmin-scheme this is interpreted as an indicator that institutional logics are taken-for-granted. They argue: “at initial stages of institutionalization new material practices are supported with syllogistic, or expanded, arguments that advocate the moral or pragmatic value of the material practice. If the syllogistic argument is persuasive, the material practice acquires moral or pragmatic legitimacy. Over time, a persuasive syllogistic argument collapses into a more simple argument or enthymeme, and finally becomes the simplest argument of all, a claim. The collapse of argument structure (...) reflects a rise in cognitive legitimacy: comprehension followed by taken-for-grantedness” (Green et al. 2009, p.16).

These considerations could have interesting implications of the understanding of a “trust or fake-dilemma”. Considering, that the noun “taken-for-grantedness” in

English is understandable but might be quite unusual, we like to employ in the following the termini self-evidence or implicitness with the same meaning. Missing or reduced self-evidence reduces the soundness of argumentation which should have persuaded the audience from the CSR of the company. Responsibility becomes a fake. Complete argumentations might be an indicator that the company tries to restore the trust in its CSR.

Hoßfeld (2018) distinguishes between the rhetoric of highly institutionalized practices and the rhetoric of objectionable practices. He makes an important step to combine insights from rhetorical institutionalism and verbal account theory: "Actors use defensive accounts to relativize or reduce the objectionability of a practice. These are either excuses that dispute or mitigate responsibility for an action or justifications that admit to a practice being objectionable but relativize the extent to which it is objectionable" (p.12).

The rhetoric of acclaims, on the other hand, is related to legitimacy maintenance. Verbal Accounts in the model of Hoßfeld define the argumentation form which is combined with the argument structure in his model. To conceptualize argument structure Hoßfeld draws on Kienpointer's typology by supplementing content abstract argument inductively with content related arguments.

**Different Stakeholders and organisational façades.** Above we had concluded that the fact that different stakeholders have different CSR-claims is an important perspective in a dilemma between trust or fake, quoting Lamin & Zaheer. Pfarrer et al. (2008) emphasized another difficult point, considering that different influential stakeholder groups may place irreconcilable demands on the organisation: the consequence is a precarious moral position of organisations. An answer to the question of how organisations handle this problem is offered in Ortmann's (2012) concept of moral division of labour. Ortmann argues that organisations practise a kind of moral division of labour, for example between different departments of the organisation, to fabricate legitimacy. Some years earlier Brunson (2007, quoted in Cho et al. 2017) had suggested that organisations must often respond to conflicting stakeholder demands by engaging in organized hypocrisy. This becomes a problem when stakeholder groups become aware of hypocritical strategies. One answer to the question of how an organisation may maintain legitimacy by continually engaging in hypocrisy have recently offered Cho et al. (2015). They combine the theory of organisational hypocrisy with the theory of organisational façades. An organisational façade is a "symbolic front erected by organisational participants designed to reassure their organisational stakeholders of the legitimacy of the organisation and its management" (Abrahamson & Baumard 2008, p.437, quoted in Cho et al. 2015). Abrahamson & Baumard distinguish a rational façade, a progressive façade and a reputation façade. The rational façade presents the organisation at once that meets the so-called laws of the markets. "A progressive façade is used to display talk and decisions about new approaches to solving problems raised by stakeholders" (Cho et

al. 2015, p.82). The reputation façade displays rhetorical symbols which express corporate values, for example in mission statements or codes of ethics. In the traditional line of reasoning sustained incongruence between a corporation's talk and actions, i.e. hypocrisy, will ultimately erode the credibility. Cho et al (2015) suggest that the three façades can be an important tool for the analysis of sustainability reports: The rational façade answers to the request of the shareholders to short-term financial returns. The progressive façade is built to convince the stakeholders that corporate social responsibility can be conceptualized as win-win-solutions, as business cases or as a triple bottom line, i.e. being socially responsible without any harm to the core business. In highlighting positive impacts and avoiding addressing some fundamentally unsustainable and unsocial underpinnings of their business, organisations work at their reputational façade.

### The Conceptual Framework. An Overview

This paper takes its theoretical lens from classical and new rhetoric. The analysis draws on the "steps to rhetorical analysis" suggested by Leach (2000, p.225) for the application of rhetorical analysis to qualitative research in social sciences:

1. Establish the rhetorical situation of the discourse to be analysed.
2. Identify the type(s) of persuasive discourse.
3. Apply the rhetorical canons, the theory of the five production stages of the speech

The rhetorical situation will be described only roughly. We argue that the type of persuasive discourse is the forensic speech, the speech in the courts. Central part of the rhetorical model is the theory of the production stages: it integrates insights from verbal account and trust repair literature, legitimacy theory, rhetorical institutionalism and theory of the organisational façades to shed some light on the trust or fake dilemma.

### The Rhetorical Situation. A Sketch

A rhetorical situation, a terminus coined by Bitzer (1968), is mainly characterized by the exigence and the audience (see also Hermann 2018 for an application of Bitzer's theory in a discourse between government and central bank).

**Exigence.** An exigence "is an imperfection marked by urgency; it is a defect, an obstacle, something waiting to be done, a thing which is other than it should be" (Bitzer 1968). Empirical studies have shown that large banks have encountered an immense loss of trust and confidence since the beginning of the financial crisis 2007-2008. Hurley, Gong & Waqar (2014, p.349) quote the Gallup Poll and the Edelman Trust Barometer for the significant decline of trust in banks. Moran (2013, p.13) observes (for the UK) even a decline of public confidence in banks in advance of the crisis. Anyhow, the Edelman Trust Barometer 2019 (p.47) reported

an increase in trust in financial services from 49 in 2015 to 57 in 2019. But financial services still remain on the last place in the economy's trust classification. Hearit (2018, p.240) claims that it was (and is) of the utmost importance for banks to maintain their institutional legitimacy and regain trust. Literature also argues that banks which are socially and publically more visible are considered to feel greater social and political pressure to act in a socially desirable manner and to provide adequate information (Castelo Branco & Rodrigues 2006). Our illustrative example, Deutsche Bank, is the largest and probably one of the most visible and most contested banks worldwide. In 2016 Deutsche Bank was called "the most dangerous bank in the world" by the International Monetary Fund (BBC News 6.7.2016). Some scholars even contest the institutional legitimacy of banks (not of banking) and particularly of Deutsche Bank and speculate about its socialization (Adamati & Hellwig 2013; Hellwig 2016).

**Audience.** The audience of the CSR-Letter are the stakeholders of the organisation. To grasp the problem of a multi-audience analytically, we draw on the distinction of Wall Street and Main Street, suggested by Lamin & Zaheer (2012). Wall Street and Main Street are metonymies for investors and the general public. According to Lamin & Zaheer both are characterized by different thought-worlds and will therefore probably react in different ways to validity claims and legitimacy claims (Lamin & Zaheer 2012, p.51). Lamin & Zaheer (2012, p.52) enumerate differences in the primary focus (cash flow vs. societal impact), teleological framework (self-interest vs. fairness) and legitimacy claims (profits vs. alignment with societal norms).

## The Type of the Persuasive Discourse: CSR Discourse as a Forensic Speech

The classic rhetorical distinction of three types of persuasive discourse (forensic, deliberative, epideictic) is normally not mentioned in applications of rhetorical theory in managerial research. This may be justified by the fact that rhetorical theory, originally developed for the forensic speech, i.e. the speech in the court, is applicable (*cum grano salis*) also in a deliberative or epideictic context. There seems to be a lot of evidence that CEO-speeches and CEO-letters could also be regarded as a kind of epideictic speech, praising the successes of the CEO(s) in particular and of the fantastic and anonymous team in general<sup>2</sup>. Nevertheless, we suggest that the rhetorical situation characterized above is better analyzed with the rhetorical lens of a forensic discourse. The trustee (the organisation) is accused of not behaving socially responsible. This puts him (metaphorically) in the dock.

2 Regarding for example a big German producer of luxury cars, the media coined the expression "Dieter-Show" for these speech-events (e.g. FAZ 7.2.2019).

## The Rhetorical Canons: The Production of Persuasiveness in the CSR Discourse

Generally, the aim of argumentation as the central piece of rhetoric is to make contested validity claims less contested by arguments. For a forensic speech, the canons of rhetoric should help the speaker to persuade its audience with sound arguments. The classic rhetorical theory distinguished various canons or stages of the production of a speech: *Intellectio* (clarifying of the issue), *Inventio* (invention), *Dispositio* (arrangement of argument) and *Elocutio* (expression, choice of language) (Cockcroft & Cockcroft 2014, p.9; Ueding & Steinbrink 2011)<sup>3</sup>. Drawing on Kienpointner (1992a), we argue that the judgment by the audience, if the arguments are sound, basically depends on two factors: their truth and their relevance.

Further on, we will describe each of these production stages, present the rhetorical lens we will employ at every stage and explain, which part of verbal account theory and neo-institutional theory we integrate in the relevant stage.

### *Step 1. Intellectio: The point at issue*

The core of *intellectio* determines the point at issue (Cockcroft & Cockcroft 2014, p.11), the question “what is the issue”.

We argue that there are great similarities between the defence strategies provided by classic rhetoric (stasis theory), the verbal accounts in trust repair literature and the strategies discussed in legitimacy theory. This allows the rhetorical (or linguistic) backing of verbal accounts and a deeper understanding of legitimacy strategies. The production stage theory of classic rhetoric provides a framework for this analysis. We will demonstrate this point with some examples.

For the status *coniecturalis*, the question whether the accused committed the act, classic stasis theory provided two possibilities of defence: refusal or denial. The status *qualitatis*, the question of what kind or quality the issue is, provided various defence strategies for the lawyer<sup>4</sup>: for example “returning accusation to injured party” (*Relatio criminis*), “admission of failure and purification” (*Concessio* with purification) or “passing it on to others” (*remotio criminis*) (Ueding & Steinbrink 2011, p.212; Stroh 2009)<sup>5</sup>.

3 Further canons are *Memoria* (memory) and *Pronuntiatio* (delivery).

4 There are three basic issues or status: status *coniecturalis* or conjectural issue, status *definitionis* or definitive issue and status *qualitatis* or qualitative issue. The status *definitionis*, the question about what the accused exactly did, offered the defence the possibility of proving that the alleged did not occur.

5 Equivalent to the English terminus issue is the Greek terminus *stasis* and the Latin terminus *status*. Founded by Hermagoras of Temnos and Hermogenes of Tarsus (Stroh 2009, p.262, p.473) stasis theory was further developed by Cicero and Quintilian (Cockcroft & Cockcroft 2014, p.151).

Prima facie the multitude of proposals made in verbal account theory and the (slight) differences between the definitions of identical termini seem to impede the link with rhetoric theory. Essential for our purposes is the distinction between the basic pleas, either “not guilty/innocent” or “guilty, but”. This distinction corresponds with the basic dichotomy made in literature between denial versus accommodation, concealing versus accepting responsibility and denial versus acknowledgment. Table 1 demonstrates this idea, and suggests a categorization.

**Table 1. Innocent or guilty? Categories of verbal accounts**

Basic defence plea (level 1)	Verbal accounts (level 2)	Definition	Author(s)
innocent	denial	We were not involved; it did not happen	Elsbach 1994
innocent	refusal	Negative event has not happened or is not negative	Sandell & Svensson (2016); Brühl et al. (2017)
innocent	silence	Implicit account	Sandell & Svensson (2016)
Guilty, but	excuses	Accepts only partial responsibility; place responsibility on external (i.e. uncontrollable) factors	Scott & Lyman (1968); Sandell & Svensson (2016)
Guilty, but	justifications	Accepting responsibility but denying negative qualities	Scott & Lyman (1968); Sandell & Svensson (2016)
Guilty, but	apology	Attribute the event to internal factors; admit responsibility	Brühl et al. (2017)
	refocusing	Redirecting reader’s attention	Sandell & Svensson (2016)
Guilty, but	concession	Accept full responsibility	Schönbach 1980; Brühl & Kury 2016
	mystification	Vague account	Sandell & Svensson (2016)
	anticipation (praemunitio)	The speaker anticipates a possible argument of the opponent	Ueding & Steinbrink (2011), p.319

Now we want to find out how these verbal accounts are supported by argumentation, which is the task of the next step or canon, *inventio*. With this step, we produce a foundation taken from argumentation theory for the analysis of verbal accounts, an aspect not regarded in trust repair literature. Trust repair literature is mainly interested in the (psychological) effect of a verbal account on the trustor, and not on the persuasive appeals which the trustee employs to persuade the trustor.

*Step 2. Inventio. Making verbal accounts persuasive with argumentation (logos appeals)*

Seen with a rhetorical lens, the basic plea or verbal accounts, i.e. denial or acknowledgment, has to be supported by the three Aristotelian proofs to be persuasive, i.e. by *logos*, *ethos* and *pathos*. *Inventio* addresses the *logos* appeal (Ueding/ Steinbrink 2011, p.214): that is the finding of the proofs which support a verbal account.

We place the *logos* appeal in the theoretical realm of New Rhetoric, which developed a theory of everyday argumentation. Everyday argumentation aims at transforming disputable propositions or controversial opinions (called claims) into less disputable propositions or less controversial opinions.

Generally, in the literature of New (and classic) Rhetoric there are a lot of different proposals for the description of the argumentation scheme. Management scholars often employ the Toulmin scheme, consisting of five parts (Toulmin, Rieke & Janik 1984). Drawing on Kienpointner (1992a) we argue that all the different proposals can be reduced to a scheme with three elements, described in figure 1. The move from the arguments (or premises) to the claim (or conclusion) is justified by the argumentation rule or warrant.



### Figure 1. Prototype of the Argumentation-scheme

An argumentation is judged as sound (or plausible), if the argument, i.e. the less disputed proposition, is true and relevant (Kienpointner 1992a).

In our model, the organisation is accused of not acting socially responsible or not to be a socially responsible organisation. Therefore, the controversial or contested opinion, i.e. the claim, is “we are a socially responsible organisation”. The verbal accounts describe the various defence strategies of the organisation. In any case, the verbal account has to be supported by arguments to make the claim plausible and maintain or restore the trust in the responsibility of the organisation. When the audience rates these arguments as false or irrelevant for the argumentation, the claim is judged to not be sound, to be fake.

Now is the right moment, the *kairos*, to unpack our theoretical arsenal for the analysis of the argumentation.

The instruments and their connection with management theory are

- The enthymeme, defined as incomplete argumentation scheme, and its interpretation as indicator of implicitness of institutional logics
- The distinction between semantic or context independent argumentation schemes and field dependent or context specific argumentation

- The distinction between warrant-establishing and warrant-using schemes and its interpretation as second indicator of implicitness
- The interpretation of the field dependent topoi as the CSR categories discussed in CSR literature and its relationship with the theory of organisational façades

**Enthymeme:** In every-day argumentation it is rarely the whole argumentation scheme of figure 1 which is employed. It is often the warrant or the argument or even both parts missing. This incomplete argumentation scheme is often called the enthymeme. Informed by scholars of rhetorical institutionalism we argue that the incompleteness of the argumentation can be interpreted as an indicator of its self-evidence. And, vice versa, a complete or nearly complete argumentation scheme can be interpreted as an indication of the argumentation being highly controversial. The argument (or premise) in particular cannot be regarded as self-evident or taken-for-granted and needs more argumentative effort, for example some backing in the sense of Toulmin.

**Semantic versus field dependent argumentation:** Drawing on Kienpointner (1992a) and applications of argumentation theory in discourse analysis (e.g. Charteris-Black 2018; Bendel Larcher 2015) we employ the distinction between content independent (formal, semantic) and content specific (field dependent) argumentation schemes for our analysis.

Basically, “semantic arguments are characterised by the semantic properties that link the premises to the conclusion” (Charteris-Black 2018, p.143). “Field-dependent arguments are those that depend on their situational context” (ibid.). Since the times of classic rhetoric there have been different proposals to systematise semantic arguments. We will employ the empirically well-founded typology developed by Kienpointner (Kienpointner 1992a, b), which is regarded as “the best work (of topical classification, the author) which has been done so far” (Wohlrapp 2014, p. XLVII). Kienpointner’s typology in management science was first employed by Hoßfeld (2011, 2018). Generally, semantic schemes and content specific schemes could be interpreted as the ends of a scale (Ottmers 2007, p.92). This is the way Hoßfeld employs the categories. We argue that a clear-cut distinction offers additional analytical potential. The merit of Kienpointner’s topology is the reduction of the semantic schemes to four well-defined classes and the useful distinction in warrant-establishing and warrant-using schemes. The field dependent schemes in our case can be related quite precisely to the specific CSR discourse. We argue that this clear-cut distinction between context abstract arguments and context specific arguments (Kienpointner 1992), or, in the terminology of linguistic discourse analysis, semantic arguments and field dependent arguments (Charteris-Black 2018, p.143; Bendel Larcher 2015) allows us to distinguish between the persuasiveness via formal argumentation and the persuasiveness of field dependent argumentation. This will be explained in the following section.

**Formal argumentation schemes: Warrant-using versus warrant-establishing (semantic) topoi.** Kienpointner distinguishes primarily warrant-using from warrant-establishing schemes. A warrant-using scheme is very similar to a syllogism, it employs concepts as causality, comparison or definition. The main difference to a syllogism is that everyday logic does not guarantee truth but “only” plausibility. Warrant-establishing schemes typically use examples. “One or two examples are used as a basis for a generalization and thus to establish a rule to be used as a warrant in further discussion” (Kienpointner 1992b, p.181). The generalization is then plausible and justified when the example is perceived as typical (Kienpointner 1992a, p.368). In the topos of authority a disputed argument is not supported by a less disputed argument but the validity claim is based on authority, may be an expert, an organisation or, in the case of CSR, on codes and rules like GRI or Un Global Compact. Table 2 presents the four classes of formal argumentation schemes, drawing on Kienpointner (1992a, b) <sup>6</sup>.

**Table 2. Argumentation schemes according to Kienpointner (1992a, b)**

Main classes of Context abstract topoi	Definition
<b>Warrant using argumentative schemes</b>	
Definition scheme	Definiens and definiendum are equivalent regarding their content (Kienpointner 1992a, p. 253)
Part/ Whole scheme	“Is it a whole in itself or a part of something else” Cockcroft & Cockcroft 2014, p.119.
Comparison scheme	“several objects are considered in order to evaluate them through their relations to each other” (Perleman & Olbrechts-Tyteca 1971, p. 242).
Cause – effect	compared with the action-result scheme, not intended natural causes cause the effect
Ends- means	As the aim justifies the means
Action result	compared with the cause-effect scheme, concrete human and intended action caused the result
<b>Warrant establishing argumentative schemes</b>	
Illustrative Examples	Examples of particular cases support the argumentation scheme
Inductive examples	Generalization based on one or several examples

<sup>6</sup> It is important to underline that three different kinds of causal relations will be distinguished (Kienpointner 1992a): i) The cause-effect scheme (in the narrow sense) relies on (quasi-) natural causes, causes given by nature, and effects; b) the action-result scheme relies on human “causes”, choosing the word action; and c) the ends-means scheme evaluates the means by the ends. Quite subtle is the difference between the argumentation scheme “inductive examples” versus “illustrative examples”. In the case of the inductive scheme, one or some examples are enumerated to support the claim that Deutsche Bank is socially responsible (Kienpointner 1992a, p.368) and establish a new warrant. In the case of illustrative examples, an argumentation scheme is completed by some examples.

Main classes of Context abstract topoi	Definition
<b>Analogy</b>	“a resemblance of structures, the most general formulation of which is: A is to B as C is to D” (Perelman & Olbrechts-Tyteca 1971, p. 372).
<b>Authority</b>	“the argument from authority...uses the acts or opinions of a person or group of persons as a means of proof in support of a thesis.” (Perelman & Olbrechts-Tyteca 1971, p. 305).

We wondered if an organisation, which is quite sure of the self-evidence of its arguments, employs mainly warrant-using argumentations to support its claim (or almost a balanced mix of warrant-using and warrant-establishing argumentations). And we assume that we can conclude from a stronger use of warrant-establishing schemes that the hitherto employed arguments have lost their weight or self-evidence. The empirical analysis, informed by qualitative content analysis (Mayring 2014; Flick 2014; Lune & Berg 2017) builds the deductive Categories from Table 2. Coding Rules and some anchor examples are presented in Appendix 1.

**Field-dependent topoi:** An argumentation analysis restricted to the formal semantic schemes would remain incomplete. Topoi in the field of corporate social responsibility are for example the Friedman-doctrine, the business case logic or the idea of the enlightened self-interest. Another possibility for a categorization of field dependent topoi are the four categories of CSR proposed by Carroll (Carroll 2015, Carroll & Shabana 2010): the economic, the legal, the ethical and the philanthropic dimension.

Having a focus on language and rhetoric, we have looked for another theoretical lens to situate and systematise the field dependent topoi. Cho et al. (2015) recently argued that “contradictory societal and institutional pressures (...) require organisations to engage in hypocrisy and develop façades” (p.78). The concept of the façades seems particularly interesting for our “Main-Street and Wall Street as audience”- approach. And it also seems quite adequate to address the trust-or-fake-dilemma raised by the editors of management revue; this is perhaps even better than approaches which see CSR disclosures mainly in the realm of window dressing and impression management. Picking up this idea of Cho et al., to employ the theory of organisational façades (developed by Abrahamson & Baumard 2008, quoted in Cho et al. 2015) in a sustainability reporting context and transferring it to our similar CSR context, we asked, if we can systematise the content-related topoi with the three different façades proposed by the authors: the rational, the progressive and the reputation façade. The rational façade is necessary to meet the norms of the market. The progressive façade argues with the adoption of state-of-the-art management techniques. The reputation façade gives special attention to the image of the corporation (Cho et al. 2015, p.82). We wonder if there is a difference in this serving of

façades in a period where an organisation seems not to have perceived a loss of trust compared to the periods when it has perceived the loss of trust and is forced to invest more rhetorical resources in trust repair.

*Step 3. Dispositio: Logos Appeals and Affective Appeals via meta-discourse markers*

Various scholars in management science have proposed rhetorical legitimation strategies, based on the Aristotelian trias of logos, ethos and pathos (v. above literature review). Main indication for a logos-, ethos- or pathos-dominated strategy was the lexical choice. We suggest meta-discourse analysis for the dispositio <sup>7</sup>, an approach, which was first developed and applied to management theory by Hyland (1998, 2005, 2017) and recently by Aerts & Yan (2017). For the linking of dispositio with meta-discourse theory Halliday's theory of the language meta-functions is important (Cockcroft & Cockcroft 2014, p. 43; Hyland 1998, p.225; 2005, p.26). It distinguishes between propositional content and meta-discourse, i.e. functional content. "The propositional material is what is talked about. Meta-discourse, on the other hand, is what signals the presence of a text-organizing and content evaluating author" (Hyland 2017, p.18). In other words, "meta-discourse is the commentary on a text made by its producer in the course of speaking or writing" (Hyland 2017, p.16). The meaning of a text is the result of these two elements working together, making the text persuasive <sup>8</sup>. Examples of logos-oriented metadiscourse markers are transitions (e.g. furthermore, therefore, on the contrary). Affective metadiscourse markers are for example hedges (e.g. might, perhaps), self mentions (I, exclusive we) or engagement markers (you, inclusive we). An exhaustive overview of the various categories of markers, coding rules and anchor examples are described in Appendix 2.

Therefore, the paper theorizes that the three persuasive appeals operate with the help of propositional content **and** functional content which were chosen in the disposition stage of speech production. In our model, this approach allows us to analyse the relation between logos appeals and affective appeals separately and with a new lens. We assume that an enhanced affective commitment of the speaker indicates his increased awareness of conflicting stakeholder demands.

7 The task of dispositio in classical Latin rhetoric was to organize the proofs. The material had to be organized according to the three tasks of a rhetor, to teach (docere), to move to action (movere) and to delight or give pleasure (delectare) (Cockcroft & Cockcroft 2014, p.25). These tasks in Ciceronian Rhetoric correspond with the three persuasive appeals in Aristotelian Rhetoric.

8 The functionally oriented perspective can also be described by Hyland's three principles of meta-discourse (Hyland 2005, p.38): (1) meta-discourse is distinct from propositional aspects of discourse, (2) meta-discourse refers to aspects of the text that embody writer-reader interactions, (3) meta-discourse refers only to relations which are internal to the discourse.

#### Step 4. *Elocutio: hyperbole and litotes*

To have a further and different indicator of enhanced persuasive effort, we'll look exclusively on hyperboles (and litotes) in the final step, the *elocutio*. Hyperboles and litotes (understatements) are important parts of the figurative, stylistic device of "amplification and diminution". They are mostly used to enhance the importance of the subject and can, used in the right measure, produce powerful persuasive effects (Cockcroft & Cockcroft 2014, p.234f). The hyperbole or exaggeration is a trope which can produce effects in both directions, as an amplification or a diminution (Ottmers 2007, p.185; Cockcroft & Cockcroft, Ueding & Steinbrinck 2005). The proposition is exaggerated in quantity or intensity. Typical forms are metaphors, comparisons, superlatives. The litotes or understatement makes the proposition smaller but its effect is an amplification. Appendix 3 presents the definitions and anchor examples

We have summarized our theoretical framework in Figure 2.

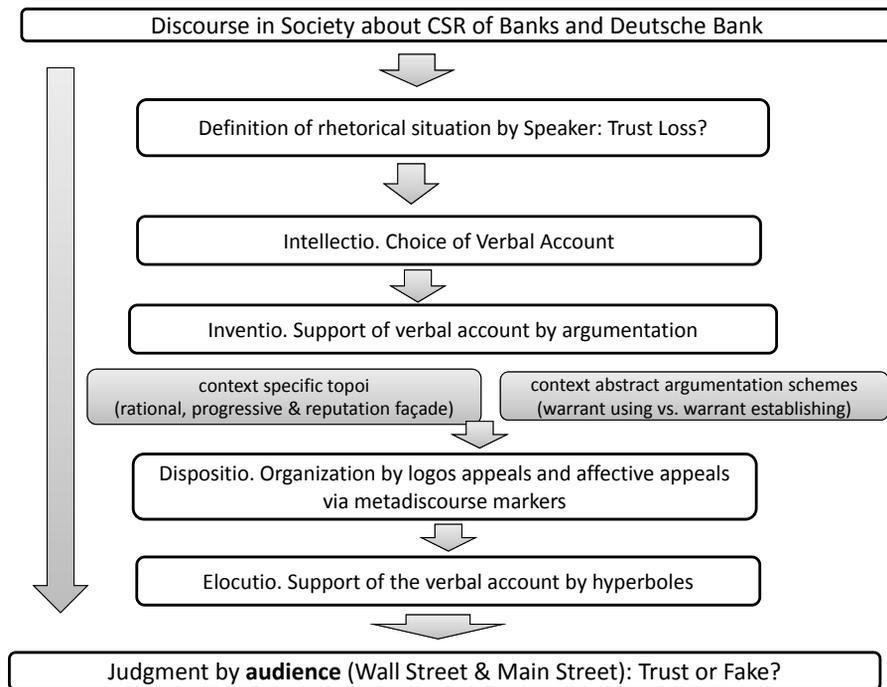


Figure 2. Theoretical framework

## Empirical Findings<sup>9</sup>

### Intellectio: The Verbal Accounts

In the years from 2002 to 2007 Deutsche Bank pro-actively takes up common criticism of companies' CSR-activities: CSR-activities are only a "matter of money" (DB 2002, 2003), "providing financial support" (DB 2004, DB 2005), a "PR-issue" (DB 2006) or an "alibi" (DB 2007). Deutsche Bank denies this criticism. Rhetorically, this is an anticipation (more exactly a praemunitio). The verbal account is a denial.

In 2008 the tide is beginning to turn. For the first time a loss of trust is addressed, and this continues throughout the whole analyzed period until 2016. But the descriptions remain vague. Deutsche Bank mentions

- that many are "wondering how much they can still trust the banking system" (DB 2008), or
- a general critique of the "lack of ethics (...) especially among banks and bankers" (DB 2009).

We classify this account as a (very) vague excuse, hiding any particular lack of social responsibility of Deutsche Bank behind the veil of a general dissatisfaction with banks.

In 2012 the tide is turning again: a (vague and opaque) concession is made, "we must renew the contract with society" (2012), "restoring the bond of trust with society" (2013). The connection with a change at the top of Deutsche Bank (Ackermann to Fitschen-Jain) may not be a coincidence. But the loss of trust is shared with the whole financial sector or single persons who are examples of "conflicts of interest" and "selfish behaviour". In 2014 the concession is only a little bit clearer, addressing "instances occurred within Deutsche Bank where conduct fell short of what our stakeholders expected of us". Finally, a full concession is made in the 2016-letter: "We must and we will show that we are drawing the right conclusions from our past mistakes." This seems to reflect the mission of the new Deutsche Bank-Chef John Cryan: "Moral is absolutely Kernaufgabe", as Frankfurter Allgemeine Zeitung choses its German-English headline (Kanning 2015)<sup>10</sup>.

Based on this analysis, we will distinguish according to the three different accounts three different strategies, which correspond with three periods: 2002 – 2007: denial, 2008 – 2011: vague excuse (trust repair 1); 2012 – 2016: concession (trust repair 2).

The empirical results of the verbal account analysis are summarised in Table 3.

9 The CSR-Reports of Deutsche Bank were downloaded in pdf-format from [https://www.db.com/cr/en/datacenter/reports-and-publications.htm#tab\\_reports](https://www.db.com/cr/en/datacenter/reports-and-publications.htm#tab_reports). The data, the CEO-letters, were copied in word and checked to correct character recognition problems.

10 In proper English: Morality is our absolute core mission.

**Table 3. Descriptive Results of the Verbal Account Analysis**

Year	Verbal Account	Key example
2002	Denial (anticipation)	“The Bank’s activities as a corporate citizen are not primarily a matter of money.” “Our activities are not a sideline we pursue only in a strong economy.”
2003	Denial (anticipation)	“Yet, money is not everything.”
2004	Denial (anticipation)	“Our commitment is not limited to providing financial support..”
2005	Denial (anticipation)	CSR does “not stop with giving financial support”
2006	Denial (anticipation)	CSR is “not just a PR issue for Deutsche Bank”
2007	Denial (anticipation)	“Consequently, we do not view corporate social responsibility as a sacrifice, an alibi, or charity, but rather as (...).”
2008	(vague) excuse	“Many are wondering how much they can still <b>trust</b> the banking system” “What’s more, many have now come to see a major gap between the markets on the one hand and ethics on the other.”
2009	(vague) excuse	“All over the world, people criticize the lack of ethics in business, among enterprises and managers, and especially among banks and bankers.”
2010	(vague) Excuse	“This loss of <b>trust</b> harms not only enterprises and their managers but all of us.” “Banks in particular require people’s <b>trust</b> ”
2011	(vague) excuse	“Public expectations of banks’ social responsibility have further risen significantly since the financial crisis.” “To win <b>trust</b> and preserve it ...” “To create and strengthen trust ...”
2012	(vague, mystical) concession	“The <b>trust</b> in banks is at a record low due to perceived conflicts of interest and selfish behaviour.” => “We must renew the contract with society and strengthen the fabric of <b>trust</b> with all of our stakeholders.”
2013	(vague, mystical) concession	“Restoring the bond of <b>trust</b> with society is a top priority – for the banking industry and for Deutsche Bank.”
2014	Concession	“In 2014, Deutsche Bank, like other leading banks, continued to work through litigation matters which arose because, in the past, instances occurred within Deutsche Bank where conduct fell short of what our stakeholders expected of us and what we expected of ourselves.”

Year	Verbal Account	Key example
2015	(vague) concession	<p>“our vision, to be a <b>trusted</b> and successful bank”</p> <p>Our vision reflects our conviction that to be successful we must be <b>trusted</b>; corporate responsibility is central to our efforts to win and maintain the trust of all our stakeholders”</p>
2016	Full concession	<p>“We must and we will show that we are drawing the right conclusions from our past <b>mistakes</b>.”</p> <p>“we have launched many initiatives to address our <b>failings</b>”</p> <p>“To win back <b>trust</b> ...”</p>

## Empirical Results: Inventio: The Topoi or Places of the Argumentation Schemes

### Semantic Argumentation Schemes

Our main interest in the analysis of the semantic topoi lies on the distinction between warrant-using and warrant establishing schemes. Therefore, after coding and counting of the schemes we checked if there are significant differences between the three periods characterized by different verbal accounts. We employed an Analysis of Variance (ANOVA) test, a non-parametric test for comparisons between three or more groups, often employed in corpus linguistics (v. Appendix 4). We found that the warrant-using schemes did not demonstrate significant differences in the three periods. Nevertheless, the warrant-establishing schemes demonstrated a significant increase in the last period, where Deutsche Bank had chosen a concession account<sup>11</sup>. Pars pro toto we present two examples. The complete empirical results of the argumentation analysis are presented in Table 4 a und b<sup>12</sup>.

A typical warrant-using scheme was the following definition scheme (DB 2008), where argument and warrant had to be reconstructed

**Claim:** Deutsche Bank is a socially responsible bank (implicitly)

**Argument:** The “topmost social responsibility of Deutsche Bank is to be internationally competitive, to earn profits and to grow as a company” (DB 2008)

Deutsche Bank is internationally competitive, earns profits and grows as a company (implicitly)

11 ANOVA tests whether observed differences between samples are greater than those arising due to chance between random samples (Oakes 1998, 22). The calculation yielded a F-ratio of 0,75 for warrant-using schemes and 9,7 for warrant-establishing schemes. The F value for the 5 per cent significance level is 3,89.

12 Technically speaking, a txt-file was generated. Afterwards the corpus linguistic program AntConc 3.4.4w (windows 2014) was employed, to count the frequency of the categories with a concordance analysis.

**Warrant:** If social responsibility of business is defined by being internationally competitive, earning profits and growing as a company increasing profits then Deutsche Bank is socially responsible.

An inductive, warrant establishing scheme is the following dating back to the concession-period (DB 2016). This is of interest, because the fact that Deutsche Bank abandoned its plan to create new jobs is employed as inductive example for a new ends-means warrant.

**Claim:** Deutsche Bank made a “clear commitment to diversity, tolerance and equality” (i.e. is socially responsible)

**Warrant:** The ends, the “clear commitment to diversity, tolerance and equality” is for the evaluation more important as the means, to “shelve the plans to create new jobs in North Carolina”

**Argument:** “When, for example, the US state of North Carolina suspended the protection of the rights of lesbian, gay, bisexual and transgender (LGBT) communities in some cities in April 2016, we shelved our plans to create new jobs in Cary” (DB 2016).

This is remarkable: Deutsche Bank normally employs “creating jobs” as argument for its social responsibility. Now, “not creating jobs” is employed as an argument, because these jobs would be created in a US state with an apparently intolerant legislation.

The quantitative results of the analysis of argumentation schemes are summarised in Table 4 (a and b).

**Table 4a. Warrant using and warrant establishing schemes (every year)**

Warrant-using schemes

2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
7	3	2	2	8	10	5	9	9	7	6	5	4	10	3

Warrant-establishing schemes

2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
2	2	2	1	2	1	1	4	4	5	3	5	8	5	6

Generally, drawing on our theoretical considerations, we conclude that Deutsche Bank in the denial and excuse period was convinced that well established causal schemes would do its job to persuade the audience of its social responsibility. But in the concession period it realized that new argumentations had to be established to regain the lost trust. For a deeper understanding of this pattern we had to look at the context-specific or field dependent argumentation. In the following we present

typical examples of the topoi chosen in the letters and try to categorize them according to the three organisational façades.

**Table 4b. Argumentation schemes per period.**

	Denial (pre-crisis) 2002-07	Excuse (Trust Repair 1) 2008-11	Concession (Trust Repair 2) 2012-16
Words (absolute)	2997	2345	3198
Context abstract topoi absolute			
<b>Warrant using schemes</b>	<b>32</b>	<b>30</b>	<b>28</b>
Definition	5	3	1
Part/ Whole	5	6	6
Comparison	1	2	3,5
Cause – effect	1	7	4
Ends means	12	5	4
Action result	3	5	1
Opposition	0	2	3
<b>Warrant establishing schemes</b>	<b>10</b>	<b>14</b>	<b>27</b>
Illustrative Examples	5	7	4
Inductive examples	5	7	23
<b>Authority</b>	5	0	10

### Field Dependent Building Blocks of the Rational Façade (Denial and Excuse Period)

Many topoi found in the letters of the denial and excuse period can be categorized under the heading “CSR and success”. Typical topoi are

- long term success,
- success in the global competition,
- competitive advantages,
- cost-effective production procedures or
- innovative products.

Diversity (as part of CSR) is the means, the “testing ground” (DB 2002) if the “resulting challenges (of the taken-for –granted ends, the globalization, the author) can be mastered successfully”. It is a “key asset“ (DB 2002) or a “prime asset“ for entrepreneurial success. The dialogue with other organisations is important for the success of the company. Acting sustainably “ensures a competitive advantage” (DB 2005, *ibid.* DB 2006), it ensures the “future viability of the company” (DB 2005), it often leads “to more efficient and cost-effective production procedures” (DB

2006) and makes the whole concept more attractive to highly qualified staff (DB 2006). In a nutshell, CSR is justified because it is a suitable means to reach the ultimate target of a company, to make profits.

For the first time in 2007 appears the Milton-Friedman-definition scheme “Our topmost social responsibility is to be competitive, to be profitable and to grow our Bank.” (DB 2007).

Milton Friedman’s famous statement from 1970 “The Social Responsibility of Business is to increase its Profits” (Friedman 1970) is employed until 2011 in a decrescendo slightly altered in form but not in substance: “Our topmost social responsibility is to be internationally competitive, to earn profits and to grow as a company” (DB 2008). “We consider our topmost social responsibility to be internationally competitive, to earn commensurate profits, and to grow as a company” (DB 2009). “The foremost social responsibility for us is to be internationally competitive and to earn commensurate profits” (DB 2010). “We consider our topmost social responsibility to be internationally competitive and to earn commensurate profits” (DB 2011).

It is quite improbable that this building block is addressed to Wall Street where the Friedman-Credo might be part of its DNA. When it is addressed to Main Street, however, there remain various interpretations and questions. Did the speaker want to give Main Street a lesson in financial capitalism? Then it might be an indicator for a diminished self-evidence. Deutsche Bank seems to find it necessary to write the philosophy of capitalism in the tribe book of Main Street. Consequently, the main arguments are its profits, which allow it to pay its taxes<sup>13</sup> or to employ a huge number of employees. Then the continuous repetition is an indicator of a low self-evidence of this credo, the institutional logic is not taken-for-granted. Otherwise, there would not have been any necessity of quoting this argument. Or did the speaker (i.e. Josef Ackermann) wants to tell us something else in educated words, considering the well-known negative attitude of Milton Friedman regarding CSR? Something which in modern Trump speech might be similar to: “Hey, guys, you know it and I know it, CSR is nothing else but social chit chat, fake news, the only thing which counts and in which you should trust are our future profits.”

### **Field Dependent Building Blocks of the Reputation Façade (Denial and Excuse Period)**

The main topoi which deliver the building blocks of the reputational façade are philanthropy, the attainments of excellence awards and lighthouse projects.

Examples are the emphasizing of the social empathy of Deutsche Bank by catastrophes as 9-11, flooding or the 10 million euros donated after the tsunami catastro-

13 It might be interesting to mention that Deutsche Bank is investigated by the prosecutor of Cologne because of suspected Cum-ex-deals, basically a tax fraud (Handelsblatt 10.1.2019).

phe and the installed full-time tsunami-officer (DB 2004), which might warm the hearts of the audience and cost (nearly) nothing. Typical are also the repeated mentioning of the word “social commitment” and corporate citizen, the mentioning of international CSR-rewards with impressive names as Dragon Award, Bank of the year. Paradigmatic of lighthouse projects might be the financing of the “Solar Impulse” airplane, “the first airplane which is to fly around the world without any fossil fuels” (DB 2006). Or the repeated mentioning of Deutsche Bank’s ecological high rise as an important contribution to the fight against climate change and the salvation of the planet (DB 2009, 2010); or the Deutsche Bank collection of art in the newly renovated Group Head Office and the close partnership with the Berlin Philharmonic Orchestra (DB 2011), both activities with a certain touch of class, well compatible with the Deutsche Bank’s declared favourite clients, the wealthy people.

Last but not last we should mention other cost avoiding activities like “constructive talk” or the “discussions with environmental or human rights organisations” (DB 2005).

It might be probable that Wall Street and the wealthy customers of Deutsche Bank are persuaded of the bank’s CSR. In our analysis we can only speculate on whether the rest of society regards lighthouse and elite projects as really relevant for persuading people of a company’s CSR.

### **Field Dependent Building Blocks of the Progressive Façade (Denial and Excuse Period)**

The main building block of the progressive façade is the continuous mentioning of Deutsche Bank’s participation in the GRI sustainability reporting standards.

Let us now have a look at the trust repair period 2, the concession period, to see which field depended topoi accompany the change in formal argumentation.

### **Field Dependent (Context Specific) Topoi in Trust-Repair-Period 2 (2012-2016)**

**Rational façade:** The metaphor of our model, “CSR in the dock” is now to be taken literally, considering the continuous series of litigation processes. Consequently, on the rational façade, Deutsche Bank mainly addresses the resolution of “legal issues”, “litigation matters” or “legal disputes” (DB 2016). The repeated topoi of successful settlement quite frankly revealed a very optimistic statement after each year, hiding (with apparently less success) the serious problems of Deutsche Bank. The Milton-Friedman-topos has disappeared completely.

**Progressive façade:** In this critical period of (partial) concession of trust violation Deutsche Bank tries to erect a new progressive façade in its letters. Deutsche Bank diagnoses a “profound cultural change” and claims to be “at the forefront of this

cultural change in our industry” (DB 2012). Obviously, understatement is not part of the DNA of Deutsche Bank. The means to achieve this goal is “combining a culture of performance with a culture of responsibility” (DB 2012). The letters report impressive percentage increases of women in senior positions, percentage increases in assessed transactions and percentage increases in the anti-financial crime staff. Concealing, however, the absolute figures, those readers who are familiar with statistics might be less impressed. Deutsche Bank also tries to provide evidence for the application of state-of-the-art management techniques to repair its trustworthiness. Examples are: the adjustment of the compensation practices, the redesign of corporate performance standards (DB 2012), the redesign of the legal and compliance capabilities and the risk management system (DB 2013), the new mechanisms for investments, the “three lines of defense” and new management appointments like for example Sylvie Matherat and Kim Hammonds (DB 2015).

**Reputation façade:** The reputation façade is now mainly equipped with emphatic statements about the “restoring of the bond of trust”, the new “Values and Beliefs”, the goal to be the “leading client-centric global universal bank”, the vision of a trusted and successful bank, which deal in the image of Deutsche Bank, postponing real change, which is “not a quick fix” (DB 2012), in an uncertain future.

### Empirical Results Stage 3: Dispositio: Logos Appeals and Affective Appeals via Meta-discourse Markers

We guess that the observed change in verbal account, formal argumentation and topoi of the organisational façades is orchestrated by an enhanced deployment of affective appeals. As described in the theoretical part we try to reveal this affective “invasion” by analysing the meta-discourse markers. The quantitative findings of the meta-discourse analysis are presented in Table 5.

**Table 5. Logos, ethos and pathos appeals in meta-discourse**

Category: meta-discourse markers	2002-07 per 1000	2008-11 per 1000	2012-16 per 1000
Words total	2997	2345	3198
<b>Interactive (logos-appeals) (sum)</b>	<b>69</b>	<b>45</b>	<b>41</b>
Transitions	8,7	9,8	3,75
Frame markers	0,7	2,6	0,63
Endophoric	3,0	1,7	1,56
Evidentials	2,0	2,6	0,94
Code glosses	8,0	7,2	5,94
<b>Interactional (affective appeals: ethos and pathos) (sum)</b>	<b>168</b>	<b>115</b>	<b>292</b>
Hedges	0,7	0	0
Boosters	2,3	4,3	2,5

<b>Category: meta-discourse markers</b>	2002-07 per 1000	2008-11 per 1000	2012-16 per 1000
Attitude Markers	4,0	1,3	3,13
Self mentions	<b>9,0</b>	<b>6</b>	<b>59,72</b>
Engagement Markers	21,7	38	25,95

We observe a decrease of logos-appeals in the second and third period, and a massive increase in affective appeals in the third period. To check significance we use again the ANOVA-test. The calculation yielded an F-ratio of 1.19 for logos appeals and 4,85 for affective appeals. The F value for the 5 per cent significance level is 3.89. Therefore, there are no significant differences in the logos appeals and significant differences in the affective appeals. The reason for the relatively low F-value regarding the affective appeals is the relatively high between-period-variance of the affective markers.

Having a closer look at the affective markers, we detect a massive increase in self mentions. Indeed, the F-value is significant and remarkably higher, 13.1. The self mentions “we” and “our” are to be distinguished from the lexically identical engagement markers. Self mentions refer to some activities of the top-management, engagement markers refer to the engagement of all employees.

“We (self mention, the author) want Deutsche Bank to be at the forefront of this cultural change in our (engagement marker) industry. We (self mention, the author) want to show that we (self mention, the author) are sensitive to the interests of society; that we (self mention, the author) create value for clients, employees, and communities as well as shareholders” (DB 2012).

We (self mention, the author) are under no illusions. We (self mention, the author) recognize that deep cultural change is a process of years, not months. During 2013, we (self mention, the author) laid important foundations for sustainable, long-term change. We (self mention, the author) defined a new set of Values and Beliefs (...)” (DB 2013).

“Our (self mention, the author) vision reflects our (self mention, the author) conviction that to be successful we must (engagement marker, the author) be trusted; corporate responsibility is central to our (self mention, the author) efforts to win and maintain the trust of all our (engagement marker, the author) stakeholders” (DB 2015).

Engagement markers, hedges, boosters and self mentions “tend to mark and signal the presence of an authoritative, capable and honest communicator” (Aerts & Yan 2017, p.407) and may be used to build a trust relationship with the reader” (Aerts & Yan 2017, p.408). This rhetorical style pattern tries to project an image of a committed and trustworthy steward (Aerts & Yan 2017, p.425). Therefore, self mentions can normally produce a strong ethos appeal. Drawing on Garver (quoted

in Cockcroft & Cockcroft 2014), ethics can build up trust “progressively by impression’s of someone’s moral strength (arete), benevolence (eunoia) and practical wisdom (prudence). The self mentions direct the attention to the speakers, different ones in the observed period, who might be judged quite differently by Wall Street and Main Street.

## Empirical Results Stage 4: Elocutio: Hyperboles

The empirical results of the amplification-figures analysis are presented in Table 6.

**Table 6. Hyperboles and litotes**

Period	2002-2007	2008-2011	2012-2016	average
Words absolute	2997	2345	3198	2840
Hyperbole absolute	78	122	73	

Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Hyperbole	11	13	15	5	18	16	16	33	33	40	13	20	12	13	15
Words	731	349	565	264	682	406	342	704	630	649	443	587	705	796	667

We observe a massive increase of Hyperboles in Period 2008-2011, the period when Deutsche Bank tries to teach Main Street the basics of capitalism.

To test if the differences between the periods are significant or not, we employ the same non-parametric test Anova as described in the Appendix 4. The calculation yielded a F-ratio of 10,85 for the hyperboles. The F value for the 5 per cent significance level is 3,89. Therefore, the use of hyperboles did show significant differences in the three periods.

Some examples for hyperboles of Trust-Repair-Period 1 are: “Massive challenge” (DB 2009), “commitment to their CSR is more important than ever” (DB 2009), “topmost responsibility” (DB 2009, DB 2011), “no amount of profits” (DB 2009, DB 2010), “we are particularly proud of our CSR investments” (DB 2009), “one of the most environmentally friendly high-rises in the world” (DB 2009), “outstanding example of (not jeopardizing the future of our planet, the author) is the modernization of our Group Head Office in Frankfurt am Main” (DB 2010), “our extensive corporate social responsibility program” (DB 2010), “Deutsche Bank Collection in our headquarters (...) provide a unique view of artworks” (DB 2011), “huge participation in this initiative (i.e. Deutsche Bank Volunteer Award, the author) impressively demonstrates” (DB 2011).

## Discussion

This paper tried to shed light on the editors’ question of a trust-or-fake-dilemma in Corporate Social Responsibility from a rhetorical point of view. Our starting point

had been two usages of ‘fake’ identified in literature on fake news: the bad intentions of the sender and the fact that the information is not true.

From a rhetorical point of view the audience puts trust in the speaker if it regards his arguments as persuasive. In everyday argumentation (as contrasted to logical syllogism) the viewpoint is persuasiveness, plausibility or soundness, not truth. As basic epistemological assumption we laid down that plausibility is relative to a thought collective or language game. This basic assumption might not be shared by supporters of a “correspondence theory of truth”, nor by all scholars of argumentation theory (e.g. Wohlrapp 2014). Basically, the rhetorical relativism of this assumption, informed by Kienpointner (1992a), is not the position of pure relativism, nor does it need a Habermasian ideal speech situation. We think that a pure relativist position promotes the validity claims of those groups with the most power in society. We also are convinced, following Kienpointner, that Habermas’ ideal speech situation shifts the problem only to a meta-level of argumentation

In summary, taking a rhetorical point of view, the company as speaker has to persuade the stakeholders as its audience of its CSR with the help of persuasive appeals. If the argumentation is judged by the audience as sound, it will trust the organization. If the argumentation is regarded as not sound, the claim “we are socially responsible” will be judged as a fake. The concept of persuasiveness as soundness reveals two aspects which we think to be important for the examination of a trust-or-fake-dilemma. An argumentation is sound if the arguments are true and if they are relevant. Therefore, we argue that the claim “we are socially responsible” is not only taken as a fake, when the organization did not tell the truth but also when its arguments are regarded as not relevant for the claim. The assumption of rhetorical relativism that truth and relevance are relative to the language game opens the possibility of identifying another aspect of the trust-or-fake-dilemma: the aspect of a multi-audience. This means there are different stakeholder groups with different perceptions of the soundness of arguments. To illustrate this, we picked the basic distinction of Wall Street and Main Street proposed by Lamin & Zaheer (2012).

We identified two normally quite isolated fields of research in management science which could contribute to our exploration of a trust or fake dilemma: trust repair literature and neo-institutionalism, particularly rhetorical institutionalism. We tried to contribute to research by integrating these fields in our model. At first, we picked up Hoßfeld’s mention of the missing linguistic support of verbal accounts. But we didn’t follow Hoßfeld’s suggestion of taking verbal accounts as argumentation schemes, but interpreted them as an answer to the fundamental question in the *intellectio* phase of a forensic speech: “What is the issue?”. This seems plausible because of the similarity in the definition of basic verbal accounts and defense strategies in classic rhetoric. Generally, scholars of verbal account theories examined dilemmata as the double sword character of responsibility and credibility only in this first stage employing attribution theory (e.g. Brühl, Basel & Kury 2017). We

contribute to this research by looking deeper into the persuasiveness of the arguments which support the responsibility claim. We argue that credibility is not only conveyed by attributed psychological effects of the basic verbal account but primarily by the soundness of arguments.

Elsbach (1994, p.83) gave some indications in this direction by explaining the construction of verbal accounts by “spokespersons’ attempts to provide logical, believable and adequate explanations”. Our paper takes this idea up. But it theorises that the relevant field is everyday argumentation and not deductive logic. Therefore, it conceptualises “logical, believable and adequate” as soundness. The rhetorical foundation of verbal accounts also contributes to more sophisticated multi-level approaches of trust-repair (e.g. Gillespie & Dietz 2009; Gillespie, Dietz & Lockey 2014; Kim, Dirks & Cooper 2009; Pfarrer et al. 2002). Drawing on our production stage framework, we would claim that the credibility and responsibility judgments of the audience act (and can be influenced) not only on the stage of verbal accounts (i.e. the first production stage) but also on all the other production stages of the speech.

The analysis of the second stage, *inventio*, made a contribution to the examination of institutionalization processes in rhetorical institutionalism. Green et al. (2009, p.14) claim that managerial practices are rationalized and institutionalized when the arguments which support these practices, are accepted and taken-for-granted. By drawing on the enthymeme and the Toulmin scheme of argumentation, Green et al. argue that an increase in cognitive legitimacy or “taken-for-grantedness” can be deduced from the incompleteness of the argumentation. In a nutshell, when one does not find all five parts of the Toulmin-scheme, this is interpreted as an indicator of “taken-for-grantedness” or implicitness. They argue: “at initial stages of institutionalization new material practices are supported with syllogistic, or expanded, arguments that advocate the moral or pragmatic value of the material practice. If the syllogistic argument is persuasive, the material practice acquires moral or pragmatic legitimacy. Over time, a persuasive syllogistic argument collapses into a more simple argument or enthymeme, and finally becomes the simplest argument of all, a claim. The collapse of argument structure (...) reflects a rise in cognitive legitimacy: comprehension followed by taken-for-grantedness” (Green et al. 2009, p.16). These considerations contribute to our understanding of a “trust or fake-dilemma”. Missing or reduced “taken-for-grantedness” or implicitness reduces the soundness of arguments which should have persuaded the audience of the CSR of the company. Responsibility becomes a fake. Complete argumentation schemes (see figure 1) might be an indicator that the company tries to restore the trust in its CSR. We found some examples in our case study material which support this idea, primarily the “lessons in the Milton-Friedman-logic” of the second period. However, we also know from empirical applications of argumentation theory that incomplete schemes are the normal case in everyday argumentation. We found a significant increase in the employment of warrant-establishing argumentation schemes in the da-

ta of the last period, characterized by the verbal account concession. From an argumentative point of view, warrant-establishing schemes have the purpose of establishing new logics which can be employed via warrant-using schemes in future. Quite interestingly, in the last Cryan-letter Deutsche Bank tried to negotiate its CSR by addressing a situation where they (apparently) decided against short-term profit and employment and in favour of social values such as diversity. The audience has to decide whether this decision has to be judged as typical of the Bank, so that trust can be given; or as a one-time fair-weather campaign, that does not pass as typical CSR-behaviour. Basically, audience might wonder, if Deutsche Bank has install a continuous evaluation process of situations, in which profits and morals are not compatible. Having a closer look at the field dependent argumentation, we integrated the theory of organizational façades as the place of the field dependent topoi. We concluded that the voluntary and non-regulated letter to stakeholders is a good place for the audience to confront companies' strategies to build various organizational façades to handle the trust or fake dilemma separately.

Generally, a close reading approach is more appropriate for this kind of analysis than distant reading approaches. The 'production stage model', which we employed, allows a nuanced view on the persuasive strategies and particularly on the employment of semantic and field-dependent topoi to persuade of their CSR. But it might have also a typical defect of rhetorical models mentioned by one of the reviewers of this paper drawing on Wohlrapp (2014): you don't see the wood for the trees. We decided to demonstrate all steps, but our interpretation had a main focus on the first step (the verbal accounts) and the second step, the analysis of argumentation. One of our claims, regarding the novelty of the concept, is to shift the focus in the analysis of institutional logics from the enthymeme, the completeness of argumentation (see figure 1), to the semantics of the argumentation schemes. Inspired by considerations of one of the reviewers, we suggest that the concept of warrant-establishing argumentation has the potential of being applied beyond inductive and illustrative arguments in a speech. Considering the basic rationale, inductive examples serve to establish institutional logics which can be employed, once established, for warrant-using argumentation. Therefore, we suggest, that we can subsume the various activities of companies to influence the political process and to re-establish the notorious "truth of the markets" as warrant-establishing activities to push through those interpretation patterns which don't harm their business with unpleasant CSR-legitimacy requirements, and resolve the trust-or-fake-dilemma in their sense.

There are some basic challenges that needed to be faced in empirical argumentation analysis: subsuming the propositions of CSR-letters under Kienpointner's semantic categories required some interpretive effort. Incomplete argumentations had to be complemented and in those cases where the semantic character of the argument was not clear, we had to take informed decisions. But in the process of categorizing our corpus we also realized that the cases of doubt mainly existed when making attribu-

tions to sub- categories. In the main categories (warrant-using, warrant-establishing, authority, analogy), however, these hardly ever occurred. Considering that our main argument relies on the main categories, other coders might reproduce identical results. A further point which the model could not pick up on completely was the audience, the trustor or recipient of the persuasive appeals. We argued that different arguments have different persuasive effects, especially regarding the relevance effect, depending on the two stakeholders Wall Street and Main Street. And we assumed that it would be of particular interest to examine the (trust-or-fake) judgments of those stakeholders regarding warrant-establishing argumentations. Demonstrating some examples of our case study, we basically made only more or less plausible speculations about possible contrasting judgments of Wall Street and Main Street. Nevertheless, concrete testing remains a desideratum for further research.

Finally, we would like to add some normative considerations regarding the trust-or-fake-dilemma. If we return to our epistemological considerations and regard things from a pure relativist position, we will see that the dilemma will be resolved by the members of the language game who have more power in society. These powerful groups pretend to be experts and try to persuade other stakeholders of their allegedly exclusive way to the truth. The reader may think of recent trials of politicians who discredit the students' movement "Fridays for Future", judging it as inadequate because it is only experts, not "children", who can find the right solutions for our future society. Further regulations of CSR-Reporting, as often proposed (and recently realised by the CSR Directive Implementation Act in Germany), seem to confine CSR to the fulfilling of some standards, semantically speaking to the argumentation by authority. From our viewpoint of rhetorical relativism we like to suggest another way of handling the trust-or-fake-dilemma. Kienpointner suggested the pro and contra argumentation as basic principle of rhetorical relativism, the principle of "in utramque partem". CSR-Reporting as an interactive place of pro and contra argumentation may be dismissed as the proposal of a utopist. But in certain circumstances it might be better to imagine (and construct) a better world of trust than living in a dystopia of fake.

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## Appendix 1. Coding Rules and Anchor Examples for the Argumentation Analysis

The coding rule is to first reconstruct the entire argumentation scheme, then to complete the parts which were linguistically not realized and after that to use Table 2 to identify the topoi. The following anchor examples serve to clarify the method. All linguistically realized parts of the argumentation are characterized as quotes.

**Anchor example 1:** Topos action-result (normative) (DB 2005; Kienpointner 1992a, p.341)

**Claim:** Deutsche Bank should act sustainably.

**Argument 1:** “Acting sustainably ensures a competitive advantage”.

**Argument 2:** A competitive advantage is to evaluate positively.

**Warrant:** If the results of an activity are to evaluate positively, the activity should be done.

**Anchor example 2:** Warrant-using argumentation scheme Part-Whole (descriptive) (DB 2003; Kienpointner 1992a, p.275)

**Claim:** Deutsche Bank behaves like a corporate citizen/ is socially responsible

**Argument:** “In Germany, almost half the staff members work as volunteers for various projects in their leisure time as the above-mentioned survey revealed.....And in Argentina last year, practically all staff members took part in “Initiative plus”, Deutsche Bank’s global volunteering program.”

**Warrant:** when members show socially responsible behaviour, then the bank as a whole is socially responsible

**Anchor example 3:** Warrant-establishing argumentation scheme: inductive examples (descriptive) (DB 2011; Kienpointner 1992a, p.368)

Example 1 “we reinforced our processes” justifies the evaluation of Deutsche Bank as socially responsible

Example 2 “we ended some business practices” justifies the evaluation of Deutsche Bank as socially responsible

Conclusion (Claim): The evaluation of Deutsche Bank as socially responsible is (in many cases) justified

**Anchor example 4:** Warrant-establishing argumentation scheme Inductive example to establish a new Warrant Ends means (DB 2016; Kienpointner 1992a, p.342)

**Claim:** Deutsche Bank did a “clear commitment to diversity, tolerance and equality” (i.e. is socially responsible)

**Warrant:** The ends, the “clear commitment to diversity, tolerance and equality” is for the evaluation more important as the means, to “to create new jobs in North Carolina”

**Argument 1:** “When, for example, the US state of North Carolina suspended the protection of the rights of lesbian, gay, bisexual and transgender (LGBT) communities in some cities in April 2016, we shelved our plans to create new jobs in Cary.”

**Argument 2:** “In doing so, our intention was to make our commitment to diversity absolutely clear, towards tolerance and equality....”

## Appendix 2. Coding Rules and Markers as Anchor Examples for the Meta-discourse (Informed by Hyland 2005)

Hyland developed heuristics of meta-discourse markers or lexical items which allow the identification of meta-discourse (Hyland 2005, 2017). Table 7 summarizes this model, serving as coding rule and anchor example. Obviously, considering the multifunctional use of language, a marker might have more than one function. And it might not always be easy to differentiate between the ethos and the pathos aspect of interactional meta-discourse. For our purposes, we have tried to choose the dominant function of the markers for the classification and did not make any difference between the two affective appeals ethos and pathos, being interested mainly in the interaction between logos and affective appeals.

**Table 7. Meta-discourse markers (informed by Hyland 2005)**

Category	Function	Ressources (devices)
<b>Interactive Metadiscourse (logos)</b>		
Help to guide the reader through the text		
Transitions	Express semantic relation between main clauses Addition Comparison Consequence	- addition: And, furthermore, moreover, by the way, - comparison 1: similarly, likewise, equally, in the same way, correspondingly - comparison 2: in contrast, however, but, on the contrary, on the other hand - conclusion drawn: thus, therefore, consequently, in conclusion - argument is countered: admittedly, nevertheless, anyway, in any case, of course, but, in spite of

Category	Function	Ressources (devices)
Frame markers	Signal text boundaries or elements of schematic text structure, explicitly refer to discourse acts or text stages	<ul style="list-style-type: none"> <li>- sequence part of the text: First, then, at the same time, next, Finally, to repeat,</li> <li>- Label text stages: to summarize, in sum, by way of introduction, to conclude,</li> <li>- announce discourse goals: my goal is, my purpose is, I argue here, there are several reasons why</li> <li>- Indicate topic shifts: well, right, ok, now, let us return to</li> </ul>
Endophoric	Refer to information in other parts of the text	as noted above, see below, see figure
Evidentials	Refer to information from other texts; meta-linguistic representations of an idea from another source	According to
Code glosses	Elaborate propositional meanings by rephrasing, explaining or elaborating	Namely, e.g., in other words, such as, for example, this can be defined as, that is, this is called,
<b>Interactional Meta-discourse (affective, ethos and pathos)</b>		
Involve the reader in the text		
Hedges	Withhold writer's full commitment to statements and open dialogue	Might, perhaps, it is possible, about
Boosters	Emphasize force or writer's certainty in message	In fact, definitely, it is clear, clearly, obviously, demonstrate
Attitude Markers	Express writer's attitude to propositional content	Attitude verbs: agree, prefer; modals; sentence adverbs; unfortunately, Surprisingly, hopefully adjectives: appropriate, logical, remarkable
Self mentions	Explicit reference to author	I, me, mine, exclusive we, my, me, our
Engagement Markers	Explicitly refer to or build relationship with reader	Meet readers' expectations of inclusions: Between us, you can see, you, your, inclusive we

### Appendix 3. Hyperbole and Litotes: Definition and Anchor Example

Stylistic figure	Definition	Anchor example
Hyperbole	is characterised by superlatives	An outstanding example of this is the modernization of our Group Head Office in Frankfurt am Main (DB 2010)
Litotes	is often characterised by a double negation or the use of perhaps	“Perhaps this is the reason why Deutsche Bank was voted “Bank of the Year 2003” by the renowned trade journal “International Financing Review”(December 2003), and at the same time was praised by “Global Finance” for being one of the world’s “Most Socially Responsible Companies” (January 2004)” (DB 2004).

### Appendix 4. Analysis of Variance

We use – informed by Oakes (1998) – the Analysis of Variance (ANOVA), a non-parametric test for comparisons between three or more groups, common in corpus linguistics. We have three periods. The overall sample of 15 CEO-letters has 90 warrant-using schemes and 51 warrant establishing schemes (v. Tab. 4a). Therefore, the overall mean number of warrant-using schemes per group was 6 and the mean of warrant-establishing schemes was 3.4. The difference between the number of schemes in each letter in each group and the overall mean was found, then squared and summed across the entire data set. This is the total variation of the data which was for warrant-using schemes 112.07 and for warrant-establishing schemes 61.67.

To calculate the between-groups variance the mean number of schemes in each period was found, the difference between these values and the overall mean calculated, the results were squared and weighted with the number of letters in each period. These values were summed to yield a **between-periods variance** of 12.47 for warrant-using schemes and 38.07 for warrant-establishing schemes. The **within-period variance** was the overall variance of 112.07 minus the between-period variance of 12.47, i.e. 99.06 for warrant-using schemes and 61.67 minus 38.07, i.e. 23.6 for warrant-establishing schemes.

To estimate the population variance the degrees of freedom are the number of periods minus one. Thus, the estimate of population variance based on between-periods variance is 6.24 for warrant-using schemes and 19.04 for warrant-establishing schemes.

For the estimation of the population variance based on the within-period variance we have 12 degrees of freedom overall. Dividing the within-group variance by the degrees of freedom we get 8.3 and 1.97 respectively. Dividing the between-periods estimate of population variance of by the within-group estimate yielded a F-ratio of 0.75 for warrant-using schemes and 9.7 for warrant-establishing schemes. The F value for the 5 per cent significance level is 3.89. Therefore, the warrant-using

schemes did not show significant differences in the three periods, while the warrant-establishing schemes show significant differences.