

IMAGERIES OF CORPORATE SOCIAL RESPONSIBILITY: VISUAL RECONTEXTUALIZATION AND FIELD-LEVEL MEANING

Markus A. Höllerer, Dennis Jancsary,
Renate E. Meyer and Oliver Vettori

ABSTRACT

In this paper, we explore how corporations use visual artifacts to translate and recontextualize a globally theorized managerial concept (CSR) into a local setting (Austria). In our analysis of the field-level visual discourse, we analyze over 1,600 images in stand-alone CSR reports of publicly traded corporations. We borrow from framing analysis and structural linguistics to show how the meaning structure underlying a multifaceted construct like CSR is constituted by no more than a relatively small number of fundamental dimensions and rhetorical standpoints (topoi). We introduce the concept of imageries-of-practice to embrace the critical role that shared visual language plays in the construction of meaning and the emergence of field-level logics. In particular, we argue that imageries-of-practice, compared to verbal vocabularies, are just as well equipped to link locally resonating symbolic representations and globally diffusing

Institutional Logics in Action, Part B
Research in the Sociology of Organizations, Volume 39B, 139–174
Copyright © 2013 by Emerald Group Publishing Limited
All rights of reproduction in any form reserved
ISSN: 0733-558X/doi:10.1108/S0733-558X(2013)0039A&B018

practices, thus expressing both the material and ideational dimension of institutional logics in processes of translation. We find that visual rhetoric used in the Austrian discourse emphasizes the qualities of CSR as a bridging concept, and facilitates the mediation of inconsistencies in several ways: By translating abstract global ideas into concrete local knowledge, imageries-of-practice aid in mediating spatial oppositions; by linking the past, present, and future, they bridge time; by mediating between different institutional spheres and their divergent logics, they appease ideational oppositions and reduce institutional complexity; and, finally, by connecting questionable claims with representations of authenticity, they aid in overcoming credibility gaps.

Keywords: Visual artifacts; imageries-of-practice; visual rhetoric; field-level logics; translation; corporate social responsibility

In no other form of society in history has there been such a concentration of images, such a density of visual messages. One may remember or forget these messages but briefly one takes them in, and for a moment they stimulate the imagination by way of either memory or expectation.

John Berger: *Ways of seeing* (1972, p. 129)

INTRODUCTION

With the proliferating interest in the effects of multiple institutional logics coexisting in fields, meaning and the interpretive work of actors – individual and organizational alike – have recently received much attention in institutional research. Our study follows this line of scholarly work by examining how one of the most prominent globally theorized management concepts from the recent past has been recontextualized and translated into a specific local setting. As such efforts at re-localization and translation (e.g., Boxenbaum, 2006; Campbell, 2004; Czarniawska & Sevón, 1996; Meyer, 2004; Zilber, 2006; for an overview, see Sahlin & Wedlin, 2008) have to be understood against the backdrop of the socio-historic specificities of the adopting field – Goodrick and Reay (2011) call this the “constellation of institutional logics” – we examine the ways in which organizations create locally resonating interpretations that resolve, bridge, and/or conceal existing inconsistencies between different institutional spheres and their underlying logics (e.g., Friedland & Alford, 1991; Greenwood, Raynard,

Kodeih, Micelotta, & Lounsbury, 2011; Thornton & Ocasio, 2008; Thornton, Ocasio, & Lounsbury, 2012).

While previous research on institutional logics has well embraced the linguistic turn in neoinstitutional theory – Thornton et al. (2012, p. 150), for instance, emphasize that “[l]anguage, embodied in theories, frames, and narratives, and embedded in vocabularies of practice, provides a critical linchpin by which institutional logics are constructed and meanings and practices are brought together” – we argue here that this focus on verbal discourse leaves the performative power of visuals in the emergence of field-level meanings and logics unaccounted for. To close this gap, we introduce the concept of “imageries-of-practice” in analogy to “vocabularies-of-practice” (Loewenstein, Ocasio, & Jones, 2012, building on Mills, 1940). In particular, we argue that visual “text” is, with its more immediate and less controlled mode of meaning construction, even better suited than words to express the symbolic *and* material character of institutional logics. The visual provides a crucial and unique resource through which the unobservable, unknowable substances of institutional logics (Friedland, 2009) take form and become, in the literal sense of the word, visible.

Surprisingly enough, the visual realm has, to date, remained largely unexplored in organization and management studies (e.g., Davison & Warren, 2009; Styhre, 2010; Meyer, Höllerer, Jancsary, & van Leeuwen, 2013). Although it is generally acknowledged that organizational discourse also covers visual representations (e.g., Grant, Hardy, Oswick, & Putnam, 2004; Phillips, Lawrence, & Hardy, 2004), the majority of empirical research has focused on verbal texts (influential examples include, for instance, Cornelissen, 2005; Vaara, Tienari, & Laurila, 2006; for an overview, see Phillips & Oswick, 2012), even when analyzing genres in which visualization plays an essential role. Here, we claim that visual “language,” with its more plastic and ambiguous “vocabulary,” offers manifold and distinct opportunities for actors to locally realign theorized and decontextualized ideas and concepts. A socially shared visual vocabulary is, we argue, central to the local interpretation and sense-making/-giving as well as for the emergence of field-level logics.

We explore these issues for the case of corporate social responsibility (CSR) in Austria. In more detail, we draw on concepts and methodologies from the sociology of knowledge (e.g., Meyer, 2008; Raab, 2008), visual semiotics (Kress & van Leeuwen, 2001, 2006), framing analysis (e.g., Benford & Snow, 2000; Gamson & Lasch, 1983; Gamson & Modigliani, 1989), hermeneutics (e.g., Froschauer & Lueger, 2003; Lueger, Sandner, Meyer, Hammerschmid, 2005; Müller-Doohm, 1997), and structural linguistic approaches in discourse analysis (e.g., Bublitz, 2011; Greimas, 1983; Link, 1997) to analyze images in

CSR reports of Austrian publicly traded corporations. This enables us, first, to reconstruct the fundamental semantic dimensions and polar categories that open up the meaning space for CSR in Austria. Second, we identify several rhetorical standpoints – or *topoi* – that, by constituting different positions within this meaning space, provide a distinct perspective on the concept of CSR. Third, we specify the prevailing set of societal logics – profession, corporation, community, religion, and, to a far lesser extent, market – that shape the field-level formation of the concept’s meaning. We show that visual artifacts are particularly qualified to reconcile inconsistencies. More specifically, they work as bridging devices in various distinct ways: They align abstract, globally theorized ideas with specific, locally resonating examples and symbols; in addition, their multivocal and plastic nature allows for the simultaneous communication of potentially antagonistic ideas, thereby mediating as well as balancing divergent ideational systems. And finally, they are not bound to the comparatively strict rules and conventions governing verbal text, thus providing an opportunity to address more fully and directly issues of, for instance, emotionality and spirituality.

The remainder of this paper is organized as follows: The next two sections sketch the conceptual premises of our research. We then briefly highlight the characteristic features of the phenomenon of CSR against the empirical setting of our study, followed by a section presenting the methodological framework and research design. The discussion of findings commences with an outline of the set of “discourse-carrying dimensions” that represent the “structural skeleton” of the visual CSR discourse in Austria. Subsequently, we explore our data by means of two descriptive networks. These provide further insights into the various *topoi* that corporations use to make sense of, and communicate, the category of the “socially responsible corporation”; moreover, they illustrate the field-level formation of institutional logics these *topoi* are built upon. A concluding section highlights the core contributions of the paper.

THE ROLE OF VISUALS IN MEANING CONSTRUCTION

The Performative Power of Visuals

Verbal language is undoubtedly a highly relevant system of signification and “reservoir” of typifications and institutional knowledge (Berger & Luckmann, 1967; Schütz & Luckmann, 1973), but it is by no means the only

one. Indeed, from an anthropological perspective, visual forms of representation and meaning construction have always been a vital part of social and cultural life, and there is considerable evidence that the proliferation of visual artifacts¹ has once again gained considerable momentum (Kress & van Leeuwen, 2006; Mitchell, 1994). The increasing amount of publicly available visual material, in combination with new information and communication technologies, has created novel opportunities for the use of visuals, and has consequently enabled social actors to move beyond the limitations of verbal language and linear writing that had dominated social life in the Western world for centuries (Kress & van Leeuwen, 2001). Elsewhere (Meyer et al., 2013), we have elaborated more extensively on how visuals, as do words, materialize, organize, communicate, store, and pass on knowledge (see also Raab, 2008) – thereby mirroring as well as constructing reality in a distinct way. Consequently, processes of theorization, institutionalization, and translation, for instance, are not only manifested in practices and verbal text but also in various visual artifacts. Likewise, institutional logics are symbolically represented by verbal and visual vocabularies. We argue that while both verbal and visual languages draw on the same fundamental systems of meaning that constitute our cultures, each does so by means of its own specific mode, and therefore requires different treatment in scholarly analysis.

Various researchers point to a trend that has been labeled as a distinct “iconic” (e.g., Boehm, 1994; Maar & Burda, 2004), “imagic” (e.g., Fellmann, 1995), or “pictorial” (e.g., Mitchell, 1994) turn in the cultural and social sciences. While, more recently, the number of scholars who take the specific potential of visuals seriously has been on the rise – also within the domain of organization and management studies (for overviews, see, for instance, Bell, Schroeder, & Warren, 2013; Meyer et al., 2013), a broad acknowledgment of the visual mode of meaning construction and of its far-reaching consequences for theory building, as well as for the discipline’s empirical research agenda, is still missing.

Interestingly, research on the role of visuals has found a particularly fertile ground in accounting research (see, for instance, the special issue in the *Accounting, Auditing & Accountability Journal*, 22[6]) – a discipline generally considered to be much more concerned with numbers, indicators, and facts, rather than imagery. This becomes less surprising when taking into consideration that “to account” means “to justify” and “to provide reasons,” and that visuals, due to their inherently iconic nature, have a similar fact-like character as have numbers. Moreover, visuals are equally qualified to disguise the ideological core they transport behind a “veil” of

allegedly objective representation (Kress & van Leeuwen, 2006; Mitchell, 1994). Carruthers and Espeland (1991), for instance, remind us that in the 15th and 16th centuries, Italian merchants – in order to support their truth claims and prove their decency as businessmen – visually invoked God and a variety of religious figures in their account books. Similarly, Quattrone (2009) argues that by providing complex ordering instruments through minimal signs, visuals have powerfully aided the global spread of accounting practices.

Until today, the various genres of corporate communication and public disclosure (for example, annual reports or corporate websites) have remained a central site of accounting for organizational activities and, therefore, for the struggle over meaning and social legitimacy. Pioneering research on the visual aspects of corporate public disclosure, while covering a broad range of topics and empirical phenomena, conceptually focused on how images and symbols had become integral elements in organizational self-depiction and corporate reporting practices (see, for instance, Benschop & Meihuizen, 2002; Breitbarth, Harris, & Insch, 2010; Campbell, McPhail, & Slack, 2009; Davison, 2008; Drori, Delmestri, & Oberg, 2013; Preston, Wright, & Young, 1996; Simpson, 2000). What unites all these endeavors is the notion that the relevance of visual artifacts goes far beyond a purely aesthetic moment. As Graves, Flesher, and Jordan (1996, p. 83) emphasize, they serve “the rhetorical purpose of arguing the truth claims of those reports and the social constructs they represent.” Hence, visualization in corporate documents is not at all trivial, or a simple and decoupled add-on. On the contrary, it plays a decisive role not only in inspiring readers’ sense-making activities through various forms and shades of imagination, but also in the construction of social meaning and reality.

Visuals as a Means of Translation and Recontextualization

Images and other visual artifacts are used to communicate complex ideas to broader audiences. As such ideas (for instance, in a managerial context, the concepts of shareholder value, total quality management, or – in our case – CSR) are mostly theorized on a global and rather abstract level, translation becomes necessary when implementing them in specific local – that is, historical, cultural, geographic, sectoral, or organizational – settings. The idea of “translation” (Czarniawska & Joerges, 1996) or “editing” (Sahlin-Andersson, 1996; for an overview, see Sahlin & Wedlin, 2008) has been developed in institutional theory as an extension of previous approaches

that conceptualized globally diffusing ideas and practices as “ready-to-wear” offers. In contrast to this conventional diffusion research, more recent studies show that managerial ideas and concepts have to pass “powerful filters of local cultural and structural opportunities and constraints” (Meyer & Höllerer, 2010, p. 1241) when being “imported” into local settings, and that their meaning is often altered considerably during these processes. While global ideas are decontextualized, theorized, and abstracted as “prototypes” or “templates” (Sahlin & Wedlin, 2008; Strang & Meyer, 1993), and can, in principle, be made sense of from a multiplicity of different perspectives and by use of various legitimating story lines (Meyer, 2013; Meyer & Höllerer, 2010), these perspectives and story lines have to be recontextualized in order to fit the local setting and confer legitimacy to the adopting organization. Thus, any translation and re-localization process has to be understood against the backdrop of the specific socio-historical context within which it unfolds; the *outcome* (i.e., the re-localized, or “glocalized,” ideas and practices) bears the imprint of the global prototype itself as well as of the socio-historical contingencies of the local context of its adoption (Drori, Höllerer, & Walgenbach, 2013).

An increasing number of studies have been concerned with the way in which actors perform such translation work (e.g., Boxenbaum, 2006; Creed, Scully, & Austin, 2002; Frenkel, 2005; Hallett & Ventresca, 2006; Lawrence & Suddaby, 2006; Meyer, 2004; Powell & Colyvas, 2008; Zilber, 2006). With regard to the *means* of translation, the vast majority of studies have been primarily focused on how actors use and manipulate verbal discourse. In line with sociological (e.g., Raab, 2008) and social semiotic (e.g., Kress & van Leeuwen, 2006) approaches to visual studies, we argue that the visual mode of meaning construction facilitates the recontextualization of global concepts in several distinct ways: First, visual artifacts are comparatively better suited to communicate novel ideas across divergent audiences. Although often less precise than verbal text, their symbolic content is supposedly more widely understood. Machin (2004) even argues that the use of globally available image databases aids the creation of a “global visual language.” Visually conveyed messages, in such a way, can more easily oscillate between different symbolic realms. Second, visual artifacts are able to transport complex messages while consuming rather low amounts of space and time: They present themselves to the viewer in a much greater “immediacy” than verbal text does (e.g., Raab, 2008). Instead of a lengthy verbal treatise constrained by the “corset” of language, an image can convey its message(s) in a more holistic way and often – as, for example, in the case of photographs – also implies a greater facticity compared to

words. Third, visual discourse is – still – less controlled than verbal text (Kress & van Leeuwen, 2006). Visual artifacts not only open up for imagination, they derive their persuasive effects especially from this implicitness, ambiguity, and openness (Phillips, 2000; McQuarrie & Phillips, 2005). This makes the use of visuals particularly well suited for the task of transcending dichotomies (e.g., “modernity,” “globalism,” and “traditional Islam” as shown by Kamla & Roberts, 2010), communicating ideas that are, for whatever reason (e.g., threats of illegitimacy, or taboos), difficult to verbalize, or addressing institutional plurality and complexity (e.g., Greenwood et al., 2011). The ability to “invoke” without having to provide an argument is a powerful rhetorical tool.

In summary, these characteristics of the visual, together with the difficulty of unanimously tying down the meaning of an image, make the use of visual artifacts very attractive in times when corporations are increasingly being held accountable for views and values they express in public. As Styhre (2010, p. 12) points out, “[i]mages and pictures may not communicate more things or offer more accurate accounts of perceived social reality, but they certainly offer new opportunities for theorizing organizations and organizational practice.”

THE ARCHITECTURE OF DISCOURSE

The analysis of discourse has greatly contributed to research on organizations and institutions over the past decades (for an overview, see Phillips & Oswick, 2012). We extend existing research by integrating concepts from three literatures: First, in order to gain insights into the overall structure of a discourse, we draw on ideas from structural linguistics as adapted and utilized in German-speaking variants of discourse analysis (e.g., Bublitz, 2011; Diaz-Bone, 2010; Link, 1997). In more detail, we suggest that the meaning structure of a specific discourse is organized by a relatively small number of constitutive dimensions. According to Link (1997, p. 15, our translation), these discourse-carrying dimensions act as “steel beams” of the discourse in the sense that pulling them out “would make it tumble like a house of cards.” Discourse, then, appears as a comprehensive network of these dimensions and of the “polar opposites” that define their range (Bublitz, 2011; we henceforth refer to these polar opposites as “polar categories” to stress their role as building blocks of discourse).²

Understanding the structures that underlie actors' interpretations requires a reconstruction of these dimensions and of the meaning space they demarcate.

Second, we argue that framing approaches (e.g., Benford & Snow, 2000; Gamson & Modigliani, 1989) provide a useful way of studying meaning and logics on the field level (Meyer, 2004; Meyer & Höllerer, 2010). Frames invoke social stocks of knowledge; they have, at their core, an organizing idea to assign meaning to a diverse array of symbols or "idea elements" and to cluster them in a coherent pattern (e.g., Gamson & Lasch, 1983). They make sense of relevant events, suggesting "what is at issue" (Gamson & Modigliani, 1989, p. 3), and, therefore, indicate a specific discursive "position" for interpretation. With new or contested topics, a variety of such positions is available (e.g., Meyer & Höllerer, 2010). While verbal framing cues have successfully been utilized to analyze how issues are framed and ideas are adapted to specific local settings, the potential of visual artifacts in this respect has yet to be explored in organizational research.

Third, to describe the discursive formation on the field level and the different clusters of dimensions and polar categories that are used by field-level actors to make sense of and to construct organizational practices, we borrow the notion of *topos* (from Ancient Greek τόπος, "place"). Topoi resemble interpretive packages (Gamson & Modigliani, 1989; Meyer, 2004) in that they are meaningful, contextualized sets of argumentative resources that can be employed to mobilize consensus among one's audiences. Considering their etymological origin, topoi denote places in the discursive space that provide a solid foundation; by referring to and invoking such topoi, statements and claims are *located* within the discourse (i.e., reflect a standpoint toward a certain issue). The analysis of topoi has its roots in linguistics (e.g., Kienpointner, 1992; Kopperschmid, 1989; Rubinelli, 2006; Wengeler, 2003); applications in organization research are rare (for exceptions, see, for instance, Grue, 2009; Jancsary, 2013). We take the assemblage of "standpoints" or topoi available within a particular field to constitute the discursive "landscape" (in a similar notion, e.g., Gamson, [1992] calls this the "issue culture"; Meyer & Höllerer, [2010] refer to a "topography of meaning"). This landscape, we argue, also delineates the meaning horizon within which novel ideas, concepts, or practices may be recontextualized. How this landscape is shaped, and where its boundaries lie, is a result of the specific historical, cultural, and material contingencies and the constellation of institutional logics at work in a particular field.

PHENOMENON AND EMPIRICAL CONTEXT

Since the turn of the millennium, corporations have found themselves in the center of a growing public debate on the role and responsibilities of business within society (Höllerer, 2012). Legal regulation and “soft law” on corporate governance have pressured corporations to engage proactively in this discourse, resulting in various business-led initiatives. Indeed, maintaining, substantiating, and managing societal legitimacy (e.g., Brammer & Pavelin, 2006) have become central tasks in times of crisis and worldwide corporate malfeasance – and even more so in the light of instable financial markets and a loss of confidence in executive boards. Stakeholder dialogue and communication with influential actors in a corporation’s environment have thus gained increasing relevance, and the effects thereof can be seen across various genres of corporate communication (den Hond, de Bakker, & Neergard, 2007).

CSR broadly denotes social and societal challenges that come with the conduct of business (Hiss, 2009) and aligns a corporation’s economic processes with the ideas of integrity, fairness, transparency, and generally accepted social values (e.g., Matten & Moon, 2008; Thompson, 2008). As a vaguely defined umbrella concept and comprehensive label for a bundle of related sub-concepts, the notion of CSR looks, on the one hand, back on a “long and varied history” (Carroll, 1999, p. 268); on the other, and despite the recent hype in corporate practice and academic literature (for an overview, see Crane, McWilliams, Matten, Moon, & Siegel, 2008), its actual meaning, content, and scope have been the subject of controversial debates ever since. Depending on perspective and institutional background, different aspects and elements have been emphasized (Brammer, Jackson, & Matten, 2012; see also, for instance, Jackson & Apostolakou, 2010; Kinderman, 2009, 2012; Matten & Moon, 2008).

Although in some countries – especially continental European countries characterized by coordinated market economies – the understanding of a broad social/societal responsibility of business is not at all new, the Anglo-American coined terminology of CSR has only recently been adopted (Hiss, 2009; Höllerer, *forthcoming*). The same applies to the highlighting of, and reporting on, corporate social performance beyond legal requirements (Höllerer, 2012; Vogel, 2005). It is in this sense that the dissemination of an explicit commitment to CSR in countries like Austria mirrors the concept’s global victory march (see also Meyer & Höllerer, 2011).

For various reasons, Austria is an excellent setting for the empirical study of the translation of CSR in greater detail. As a country with a strong

corporatist tradition (for comparative data, see [Gourevitch & Shinn, 2007](#)), social/societal responsibility of business has been firmly anchored in Austria's institutional framework as part of "institutionalized solidarity" (e.g., [Kinderman, 2009](#)), but also in the often paternalistic self-understanding of the nation's business elite ([Höllerer, forthcoming](#)) – long before it was "discovered" as a strategic instrument to signal sound management conduct. Explicit social disclosure is, in general, a rather recent phenomenon in Austria, and had long been restricted to a small number of corporations. Before 2000, issues of CSR had altogether been addressed infrequently – and if so, only in passing. Gradually throughout the late 1990s and early 2000s, corporations learned the explicit vocabulary and rhetoric of CSR. The absence of detailed regulation or standards has, however, left considerable leeway for corporations to pick issues deliberately from the CSR agenda and disclose selected information and data to the public. Stand-alone annual CSR reports were not issued by any publicly traded corporation in Austria prior to 2001. While sometimes criticized as glossy marketing instruments or mere "talk," these reports nonetheless materialize corporations' interpretations of CSR. Apart from verbal accounts, descriptions, and explanations, these reports contain a conspicuous number of images in which corporations give insights into their interpretations and translations of CSR. These visual claims are the focus of this paper.

EMPIRICAL DESIGN

Sample and Empirical Material

Our empirical sample encompasses stand-alone annual CSR reports³ issued by Austrian publicly traded corporations in addition to their annual financial reports. The observation period starts in 2001, when the first reports were issued, and ends in 2008. What makes this new (sub-)genre of corporate communication particularly attractive for our study is the fact that it addresses multiple audiences and, hence, can be assumed to embrace the diverse expectations corporations are confronted with in the context of CSR. Our sample constitutes the full count⁴ of publicly traded corporations in Austria issuing stand-alone annual CSR reports (i.e., a total of 37 reports from 12 different corporations featuring 1,652 images). The majority of corporations included in our sample are part of the Austrian Traded Index (ATX); various industries are covered, with utilities playing an important role among our empirical sample. Due to some reporting periods comprising

two fiscal years in one volume, our empirical material covers a total of 43 fiscal years.

Analytical Procedures

Even though the development of visual research methods has gained momentum during the last years (e.g., [Margolis & Pauwels, 2011](#); [Ray & Smith, 2012](#); [Rose, 2007](#); see also a recent special issue in *Qualitative Research in Organizations and Management*), scholarly work in organization and management studies has been mostly limited to hermeneutical or semiotic analyses of single pictures or fairly small sample sizes (a notable exception is, for instance, the content-analytical approach of [Breitbarth et al., 2010](#)). Studies that are interested in field-level formations, however, require a methodological foundation that is able to deal with larger amounts of visual data without, at the same time, compromising the claim to reconstruct meaning. For such analyses, existing methodologies are useful only to a limited degree. Elsewhere ([Jancsary, Höllerer, Meyer, & Vettori, 2011](#)), we elaborate in more detail on an approach for the analysis of large quantities of visual data that also incorporates hermeneutical procedures of meaning reconstruction. We will briefly discuss our various analytical steps in the following.

In a first step, we inductively developed codes and categories regarding the *manifest* (i.e., content and stylistic elements) and *latent* (i.e., symbols and connotations) aspects of the images included in our sample.⁵ The development of these detailed codes mainly served to understand better the specific visual vocabulary used (see also [Kress & van Leeuwen, 2006](#)). The result was a comprehensive visual “dictionary” of “symbolic devices” ([Gamson & Lasch, 1983](#)) referring to different aspects of the potential meaning of CSR in the Austrian corporate world.

The core objective of the second step was the analysis of patterns within and across individual images, using manifest elements and latencies as sensitizing concepts. We adapted the analytical grid of Froschauer and Lueger’s hermeneutic analysis (2003; [Lueger et al., 2005](#); [Lueger, 2010](#)) and applied it to the reconstruction of visual idea elements (i.e., of the typical “claims” transported by the images). At least one short paraphrase was formulated for each of the 1,652 individual images, answering the question: “What are the claims the image conveys?”. For each such paraphrase, subsequently, potential structural conditions (“Under what circumstances can such claims be perceived as reasonable and/or typical?”) and hypothetical consequences

(“What effects would such a claim typically have, and how would this impact on our understanding of CSR?”) were considered. To avoid subjectivity and an improper “narrowing” of interpretations, coding was carried out in a research team of up to four and included several interpretive “cycles.”⁶ The results were condensed and aggregated, resulting in a set of 154 different idea elements, each denoted by a catchphrase. In order to account for the inherent multivocality of visuals, each image was coded with one to five idea elements (with single coding being the rare exception).

The third step was devoted to the reconstruction of the discourse-carrying dimensions that underlie the idea elements: For each idea element, the whole research team discussed the organizing dimensions it addresses, as well as the polar opposites that are implied by these dimensions.⁷ This resulted in a list of 21 discourse-carrying dimensions and 42 polar categories, with each pair representing the oppositional ends of a discourse-carrying dimension.

In a fourth step, we considered the more quantitative aspects of our data in order to get a comprehensive picture of the discursive formation or landscape. We plotted the polar categories into a network, with links between them denoting the typicality of their mutual co-occurrence in individual images.⁸ This illustrates, on the aggregate field level, which categories and dimensions occupy similar positions in the discursive space. We then applied the Newman clustering algorithm⁹ to the network in order to identify internally consistent, modular clusters. As these clusters consist of polar categories that are – in our sample – typically invoked together to create a visual claim, we take them to constitute seven different topoi; that is, they represent different rhetorical standpoints within the overall discursive landscape which enable specific perspectives on the issue of CSR. A topos – much like an interpretive package – has a central story line expressing its main argument (see, e.g., Meyer & Höllerer, 2010). For each topos, thus, we reconstructed this story line using polar categories, as well as related idea elements, as cues. Subsequently, we assigned labels to the topoi capturing their most prominent ideas.¹⁰

THE VISUAL DISCOURSE OF CSR IN AUSTRIA: FINDINGS AND DISCUSSION

Constitutive Dimensions

We define discourse-carrying dimensions – building on Link (1997) – as the “steel beams” that hold together the discursive edifice. They are connected

to each other and, through these ties, constitute the overall character of a specific discourse; through their formation, they present the “architecture” of discourse (Bublitz, 2011). Table 1 presents the 21 “steel beams” of Austrian visual CSR discourse, as well as the polar categories that delineate each dimension’s outreach. The table also shows frequencies as the number of images representing a specific dimension and its polarities.¹¹

Among the discourse-carrying dimensions in Table 1, we find six that express divergent attitudes or orientations relevant for CSR. These comprise [value system], which is by far the most frequently invoked dimension, but also [impetus], [attitude toward change], [strategic preference], [human values], and levels of [seriousness]. Three of these dimensions are heavily lopsided in respect to the polarities invoked, implying that when referring to CSR, there is a focus on [other (noneconomic) values] over [economic value], of [innovation] over [tradition], and of [exploration] over [exploitation]. For the remaining three

Table 1. Discourse-Carrying Dimensions and Their Polarities.

Discourse-Carrying Dimension	<i>N</i>	Polarity A	<i>N</i>	Polarity B	<i>N</i>
Value system	650	Economic value	86	Other (noneconomic) values	585
Impetus	306	Rational	190	Emotional	123
Attitude toward change	239	Tradition	78	Innovation	196
Strategic preferences	214	Exploration	187	Exploitation	33
Human values	78	Material	78	Spiritual	125
Seriousness	57	Serious	33	Playful	33
Exchange	488	Giving/sharing	475	Taking/keeping	14
Exertion of influence/ control	238	Managed/ controlled	165	Untouched/ uncontrolled	74
Area of human influence	592	Nature	257	Technology	469
Life sphere	302	Sphere of work	257	Beyond work	583
Level of abstraction	380	Typified	44	Personalized	341
Scope/sociability	284	Individuality	1	Collectivity	283
Variance	31	Homogeneity	0	Heterogeneity/diversity	31
Connectivity	390	Connection	390	Separation	2
Familiarity	165	Familiar/close	134	Unfamiliar/alien	70
Locus	140	Universal/global	80	Specific/local	68
Timeline	272	Past	26	Future	265
Development	258	Improvement	254	Deterioration	5
Trustworthiness	640	Trustworthy	638	Untrustworthy	3
Professionalism	579	Professional	579	Unprofessional	0
Capability	270	Potency	270	Impotency	0

dimensions, both poles are depicted rather equally in the visual CSR representations. A second set of dimensions addresses different forms of behavior. On the dimension of [exchange], the polar category of [giving/sharing] is more often implied than [taking/keeping]. A look at the dimension of [exertion of influence/control] shows that a focus on the active management of the organization's environment ([managed/controlled]) is favored over the notion of unobtrusiveness ([untouched/uncontrolled]). A third set contains dimensions differentiating [nature] from [technology], and the [sphere of work] from personal life spheres [beyond work]. CSR is strongly related to all these domains. Much more imbalance in terms of frequencies can be found in the fourth set that deals with social dimensions. While the scales clearly tip in favor of [personalized] accounts and [heterogeneity/diversity], [collectivity] is preferred over [individuality]. With regard to spatial dimensions, we find dimensions relating to distance ([connection] vs. [separation], and [familiar/close] vs. [unfamiliar/alien]) as well as reach ([universal/global] vs. [specific/local]). We assess that "distances" are minimized, with [familiar/close] and [connection] being clearly more frequent than their respective opposites. With regard to temporal dimensions, we find an overwhelming credo for advancement. [Future], together with its developmental "companion" [improvement], is clearly dominant and conveys a rather optimistic view. A final set of dimensions represents different qualities in the sense of specific attributions that corporations assign to themselves: [trustworthiness], [professionalism], and [capability]. These dimensions constitute dichotomies of "either/or," with the organization either having a specific quality or not. Unsurprisingly, the positively connoted pole of the respective dimensions is always dominant, with [unprofessional] and [impotency] being, effectively, absent in the discourse (i.e., they are purely hypothetical poles that are never manifested in actual images).

These dimensions, and the polar categories that define their oppositional ends, are the "raw material" from which the field-level visual CSR discourse is built. The next section will present the visual-rhetorical positions that are constructed from this material.

Topoi: Rhetorical Standpoints Toward CSR

In order to map the formation of visual CSR discourse in Austria, we plot the polar categories into a network based on their co-occurrence in individual images. We use the Newman algorithm to cluster these categories into modular sets (Fig. 1).¹² Building on the conceptual framework outlined

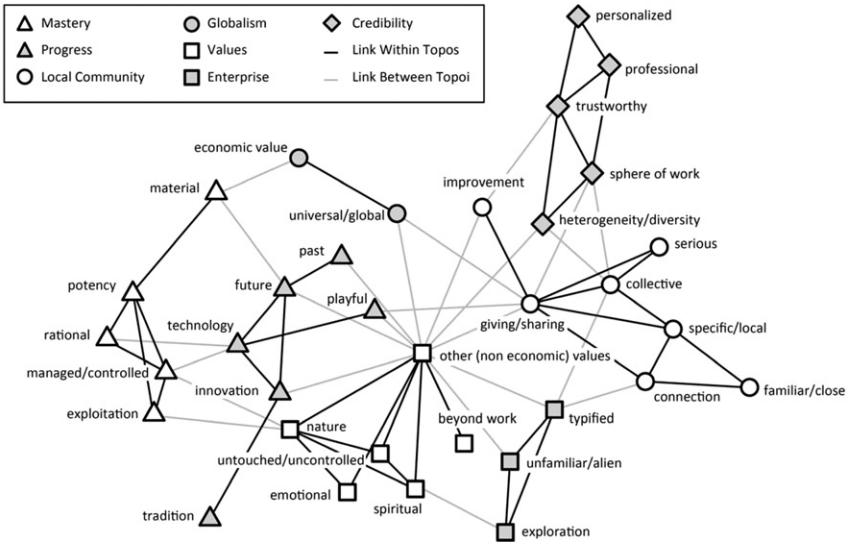


Fig. 1. Network of Polarities (Newman Clustering Algorithm).

above, we argue that the resulting network can be interpreted in a “spatial” manner: Each of the clusters forms a topos – a distinct standpoint providing a specific perspective on CSR.¹³ Taking this spatial metaphor further, the comprehensive set of topoi within a field (i.e., our clustered network) provides a “topography of meaning” (Meyer & Höllerer, 2010), with the individual topoi claiming different degrees of space and “visibility” within the whole landscape (see also the frequency of their use within the discourse in Fig. 2).

Exhibit 1 provides a brief portrait of the seven central topoi we found in our analysis of “Austrian-style” visual CSR discourse. To characterize each topos, we interpret the specific constellation of clustered polar categories and the signature idea elements¹⁴ that are represented by these categories.

These seven topoi encompass the different rhetorical standpoints that are assumed by publicly traded corporations when they visually enact CSR. Corporations use them with varying intensity. Taking into account Austria’s long history of institutionalized social solidarity and implicit CSR (e.g., Höllerer, forthcoming), together with the corresponding notion of the entrepreneur as an essentially paternalistic actor, it comes as little surprise that the topos of Local Community is the most dominant one, appearing in about half of the featured images. A corporation’s

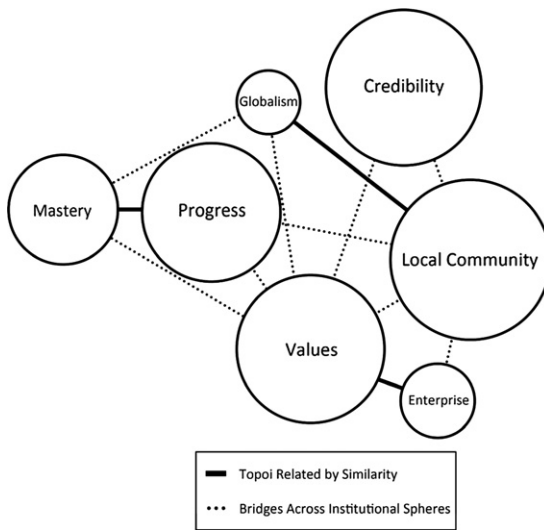


Fig. 2. Collapsed Model of Topoi and Their Interrelationships.

responsibilities, thus, seem to be directed foremost at the community in which it is embedded. However – and strongly overlapping – the topoi of Values is invoked almost to the same degree. On the one hand, it complements responsibility for the local community with one for other focal internal and external stakeholder groups, such as employees and families. On the other hand, it stresses responsibility toward more abstract “stakeholders” like nature or future generations. Both avenues are characterized by religious and ethical ideas, using spiritual/metaphysical symbolism as a basis for legitimacy. Concern with the future, however, is paralleled by a strong rootedness in history and tradition: Progress, a third highly visible topoi relating to CSR, invokes the country’s (as well as the focal corporation’s) rich history as a solid basis for a bright future – and de-problematizes technological developments. Topoi with a more direct link to the corporate/business world – Mastery, Globalism, and Enterprise – are featured to a far lesser degree, with the latter two – in terms of frequency of occurrence – bordering on insignificance. CSR in Austria – as portrayed by corporations in visual discourse – thus, is above all a strongly integrated amalgam of community values, spiritual reverence of untouched nature as divine creation and place for recreation, and commitment to past traditions and achievements “spiced” with references to economic and technological

Exhibit 1. Topoi and Central Story Lines.

Mastery. Visualizing CSR from the standpoint, or topos, of Mastery involves presenting the corporation as strong, capable, and vigorous. Through the use of polar categories such as [potency], [rational], [managed/controlled], [material], and [exploitation], the corporation claims power and control over itself and its environment. This is relevant in the context of CSR in at least two ways: On the one hand, acting socially and environmentally responsible necessitates a certain control over external factors (for instance, how could anyone be held responsible for something he/she cannot influence?). Idea elements like *having an impact* or *measurability* lie at the core of this argument. On the other hand, only an economically potent corporation will have the means to go beyond the “required” levels of responsibility and engage in the protection of nature or the support of society (see also the classic arguments presented by, for instance, Carroll, 1991; Drucker, 2007). Such capacity is, for instance, inherent in idea elements like *demonstrating physical strength and vigor* and *evidence of success*. The implicit story line of this topos is, thus, one of mastering challenges and managing the broader organizational environment.

Progress. There are three distinct ways in which the topos of Progress supports efforts to mediate apparently incompatible ideas. First, it directly connects the polar categories of two dimensions: [timeline] by incorporating [past] as well as [future], and [attitude toward change] by linking [tradition] and [innovation]. These connections create a strong sense of future-oriented development without neglecting one’s own history. They are invoked by core idea elements such as *bridging time, mediating tradition and innovation, or we have a history*. Second, technology is linked to the preservation of natural resources, as illustrated in the idea element *mobility and clean energy*. And third, technology is linked to accessibility (*easy-to-use technology, playful approach to technology*). The story line of this topos is one of creating development and change that is path-dependent and hails the achievements of the past. Defining CSR from this perspective emphasizes the genuineness and casualness by which the corporation strives for technological progress.

Local Community. The corporation does not exist in a social vacuum; it is physically and culturally embedded ([connection]) in a [specific, local]

community of various stakeholders ([collective]) toward whom it assumes a certain responsibility. While – most of the time – this means *integration, embracing the community*, as well as an *exchange of views and ideas*, sometimes more drastic action is necessary. In the case of [serious] disasters it also means *being prepared for crisis response operations* in order to protect the community. Overall, the underlying story line here is one of mutual interdependence, and CSR essentially entails giving back ([giving/sharing]) to the community in which the corporation is embedded.

Globalism. The topos of Globalism seems to be antagonistic to that of Local Community. It is concerned with relationships beyond the specific environment in which a corporation is situated ([universal, global]) and also includes [economic value] – a category that seems to be in contradiction to the common good-oriented tone within the Local Community cluster. Looking more closely, however, the story line stresses that an international orientation not only means novel and *international business opportunities*, but also increased responsibility. The signature element *global orientation* captures this broader understanding of a corporation's global engagement. It expresses adherence to global standards (for instance, the UN Global Compact) as well as, more broadly, recognition of the global impact of corporate decisions and actions. We therefore interpret the topos of Globalism as an extension of the community idea that transcends a specific local context. CSR, from this perspective, emphasizes that the economic world has become global – and so has the corporation's responsibility.

Values. CSR, expressed through this very topos, emphasizes the importance of values other than purely economic ones. This topos evokes the [spiritual] and [emotional] realm, often embodied in an idealistic, or even naïve, view on [nature]. Corresponding idea elements comprise, for instance, *appreciation of nature's wealth*, or *sanctity/divinity of nature*, which, to a certain degree, also imply *worshipping nature*. The consequence of such appreciation of nature is the notion of *preserving natural idylls*, which is particularity well expressed through the polar category of [untouched/uncontrolled]. Even though established religions are not explicitly referred to, this topos tells a story of reverence, appreciation, and gratitude. It contains a variety of religious symbols and connotations, such as a ray of light, people in awe, or notions of infinity, fertility, and creation. Providing a counterpoint to the economic and occupational sphere, the topos of Values also

addresses the human being in its everyday life-sphere [beyond work], be it as part of a family or community, or, mostly, as an individual in need of *recreation*. The topos extends the corporation's domain of responsibility to include formerly private spheres of life – an extension that, from a power and control perspective, may arouse negative associations.

Enterprise. Visionary ideas, however, are not necessarily restricted to the natural realm. The comparatively infrequently invoked topos of Enterprise is dedicated to looking beyond existing solutions and practices. It is concerned with [exploration] and leaving the beaten track in order to discover and face the [unfamiliar/alien]. Here, corporations present themselves as visionaries daring to transcend the taken-for-granted, with the signature idea element being *looking for answers*. Accordingly, the storyline of this topos is that CSR entails the quest to discover novel answers to existing or new challenges for the corporation.

Credibility. This last topos is not primarily concerned with depicting certain aspects of CSR; rather, it aims at ascertaining the credibility of the focal corporation as “claims-maker.” Visual artifacts using this topos portray the corporation as [professional] and [trustworthy] in its core domain ([sphere of work]). Credibility is [personalized]; that is, it comes “with a face and a name.” Such focus on the person is further enhanced by [heterogeneity/diversity]. A closer look at the signature idea elements reveals more cues: Corporations visually establish credibility in two different – but related – ways. On the one hand, they aim at invoking ideas such as *fairness in business, transparency, valuing diversity, we are responsible, or quality of services*. On the other hand, they utilize the voice and testimonial of prominent and/or prestigious stakeholders by visualizing *external approval, being under the scrutiny of stakeholders, and various forms of advocacy*.

capability, global engagement, and visionary entrepreneurial spirit. This is highly consistent with paternalistic elements and the influence of Christian ethics on the traditional Austrian economic elite (see also Meyer & Höllerer, 2011; Höllerer, forthcoming). What seems noteworthy is that publicly traded corporations as well evoke the interpretive scheme of the traditional industrialist family when visualizing CSR. However, corporations construct

not just the practice of CSR, but also themselves in relation to the practice (i.e., the socially responsible corporation). The high prevalence of yet another topos – Credibility – makes evident that, with regard to the symbolic representation of their interpretation of CSR, corporations are considerably concerned with broader issues of credibility and accountability – especially when it comes to the noneconomic sphere and to community claims.

Field-Level Formation and Governing Logics

Topoi are field-level constructs – according to [Kopperschmidt \(1989\)](#), they only appear as true or legitimate within specific belief systems. As [Thornton et al. \(2012, p. 148\)](#) note, such field-level constructs are embedded in, and shaped by, societal-level logics; they draw on categories and schemes provided by them, but are equally subject to field-level pressures and processes that “generate distinct forms of instantiation, variation, and combination of societal logics.” Thus, on a higher level of abstraction, topoi have core organizing ideas or principles; these ideas, and the categories and schemes they provide, bear the imprints of the combination of societal logics that govern the field. While some discursive “zones” are exclusively governed by single logics, others combine different logics and, in this way, absorb institutional complexity on the field-level into meaningful interpretations of the issue.

In our network, this becomes apparent in the assortment of polar categories *within* the clusters, but also in the existence or absence of links *between* the various topoi. About two thirds of our idea elements bridge topoi. Looking at individual images, this mediating effect is even more pronounced: About 75% of images within our sample invoke aspects of several topoi simultaneously. Such images provide a “blended” perspective on the phenomenon, enabling several standpoints at the same time.

To facilitate the presentation of relationships between topoi, we collapsed the various clusters from Fig. 1 into single nodes and arranged them in a schematic manner. Fig. 2, then, represents the emerging model. The size of a node symbolizes the overall visibility of the corresponding topos.

We find that images establish relationships between topoi in two different ways: First, they link topoi that are similar with regard to the underlying constellation of logics. Second, they provide bridges between topoi that represent different societal logics. In addition to established relationships, the absence or relative weakness of links also deserves attention.

Concerning the first type of relationship, topoi can be related by similarity (solid lines in Fig. 2). Such relationships emerge between clusters that are close to each other in the original network (see Fig. 1) and form topoi that instantiate similar combinations of societal logics. The topoi of Mastery and Progress, for instance, both essentially claim that the corporation “knows its craft,” visualize organizational and managerial expertise, and thus give shape to the schemes and categories provided by a specific combination of the logics of profession and corporation. The connection between them is primarily built on the bridging power of [technology] as both a rational tool used to master one’s tasks and as an area of improvement, modernization, and progress. In a similar vein, the topoi of Values and Enterprise are related insofar as their metaphysical symbolism and focus on faith and sacredness bear the imprint of the societal logic of religion. They are connected by the symbolic representation of exploring the unknown as a [spiritual] experience and [other (noneconomic) value] in its own right. Local Community very clearly activates a community logic, while the topos of Globalism extends this notion of embeddedness, reciprocity and [giving/sharing] to the entire activity space of the corporation, yet does so with a conspicuous coloring of a market logic [economic value].

Second, images and their respective idea elements constitute bridges *across* different institutional spheres (dotted lines in Fig. 2). For instance, Mastery – a topos anchored in a professional and corporate logic – is aligned with the spiritual sphere of Values through the symbolic representation of [nature] as a material resource for the corporation to be used *and* as life’s essential elements, beyond human understanding and control. Mastery and Globalism are linked by conjuring up ideas that belong to the otherwise fairly underrepresented logic of the market: [material] and [economic value], visualized especially as the corporation’s *industrial and economic power*, as well as the *ideal of the free (capital) market*. Progress is aligned with Values through framing technology in alternative ways, as in, for instance, *industrial romance*, but also by the visual alignment of innovation and family values. It links with Local Community through “improving everyday life,” as expressed in idea elements like *embeddedness of technology in our lifestyle*.

Finally, the weakness or absence of links between two topoi is as interesting as the existence of ties, because it points to spheres that, in general, remain visually separated. In our case, the topos of Credibility provides an interesting example: It exclusively links to two other topoi: Values and Community. The appreciation of noneconomic values and the

pursuit of community goals are precisely those discursive zones where corporations presumably lack credibility. Thus, images are employed not only to appeal to different audiences simultaneously, they also transport authenticity claims and allow for the bridging of “credibility gaps.”

To sum up: The field-level topoi used by Austrian publicly traded corporations to construct visually the practice of CSR evoke the societal logics of corporation, profession, community, religion, and – in a rather vague manner and confined mainly to a global action radius of the corporation – market. What is striking is that images neither rely on single topoi nor on single underlying logics. To the contrary, we find that most images bridge topoi and logics, thereby establishing CSR as a “bridging concept” that overcomes various traditional dichotomies.

CONCLUSION AND CONTRIBUTION

Our paper started with the question of how institutional complexity is managed during the translation and recontextualization of a prominent, globally diffusing managerial concept. While prior research has focused on verbal discourse and demonstrated how field-level logics and vocabularies emerge to guide local interpretation and sense-making, we emphasize here the performative power of the visual in making visible the invisible, unobservable, and unknowable institutional substances (Friedland, 2009). In order to tackle our initial question empirically, we reconstructed the meaning dimensions that underlie the ways in which Austrian publicly traded corporations visually make sense of, and construct, the practice of corporate social responsibility in their CSR reports.

Borrowing the concepts of “discourse carrying dimensions” and “topoi” from structural linguistics and rhetorics, we reconstructed a set of meaning dimensions that organize the visual discourse via fundamental opposites. We identified consistent clusters of polar categories within the discourse, representing seven standpoints that provide quite distinct perspectives corporations use to relate to CSR. We then discussed how these topoi and the “topography” they amount to bear evidence of the combination of broader societal logics that govern the field: Austrian corporations primarily use categories and schemes provided by the broader logics of profession, corporation, community, and religion to depict and represent a CSR orientation. Whether the relative insignificance of the market logic is a

specificity of the practice (i.e., CSR), or the corporatist context in Austria, is a question that exceeds the scope of this paper and requires further analysis.

Corporate actors, in their efforts at creating a locally resonant version of the global prototype, have to address multiple audiences and resolve inconsistencies created by the specific constellation of institutional logics prevalent at the field-level. We show that – visually – CSR is a bridging concept not only in the sense that global ideas are made resonant on the local level, but also in that the images used facilitate the reconciliation of these inconsistencies. Similar to, for instance, Meyer (2004), who argues that verbal accounts that do not belong to one interpretive package exclusively but “fit” into multiple story lines are an important resource for “frame alignment” (see also Snow, Rochford, Worden, & Benford, 1986), we find that multivocal or ambiguous visual accounts can be used to profess the compatibility of divergent positions. However, such ambiguity can also be detrimental to corporate interests, as the polysemous nature of visuals exacerbates targeted communication and invites unintended and subversive readings. An emerging awareness of these issues and the increasing “visual literacy” both on the producer and the consumer side can be expected to lead to more hesitation regarding the non-reflective use of visualization in corporate communication. Our overall impression is that, over time and with increasing experience, corporations exhibit more compartmentalization, greater reflection and expertise (e.g., fewer “snapshot” images, more stylization), and more differentiated and individualized forms of claims-making and enactment of field-level logics. Also, attention increasingly seems to be given to other, less ambiguous forms of visualization, and thus to visual artifacts such as graphs, typography, fonts, or elaborated color schemes.

Our work adds to literature on institutional complexity (e.g., Greenwood et al., 2011) and field-level institutional logics (e.g., Thornton et al., 2012) by examining how a pluralistic local environment and broader societal logics impact the translation and recontextualization of a complex managerial concept. In promoting their institutional logics perspective, Thornton et al. (2012) have called for more attention to field-level logics, in particular to how practices and symbolic representations are entwined through the emergence of field-level “vocabularies-of-practice.” Prior research has demonstrated that vocabularies are strongly tied to and representative of institutional logics, and has shown how their strategic use can help to reify, resist, or transform these logics (e.g., Dunn & Jones, 2010; Loewenstein et al., 2012; Nigam & Ocasio, 2010). Burke (1989) also notes that the

blending of vocabularies can downplay distinctions by acting as bridges between two terminologies. Examining how imageries-of-practice provide a shared visual language around the category of the “socially responsible corporation,” we argue that visuals are equally central to communication, sense-making, and collective identities as are verbal vocabularies. In fact, we argue that pictures might be even better suited to imply facticity and to objectify the socially constructed categories they represent. Moreover, we contend that the holistic, immediate, and less tightly controlled visual mode of meaning construction (see Meyer et al., 2013) is particularly well equipped to address situations of institutional complexity. Visual artifacts are able to invoke different rationalities simultaneously: Happy children in front of a power plant situated in green pastures, complex technology presented as children’s toys, or an oil rig portrayed against a red sunset are all examples of such unobtrusive visual blending. In addition, visual artifacts can symbolically represent aspects that are hardly possible to articulate through more traditional means (for instance, it has been quite difficult for corporations to verbally express metaphysical and spiritual ideas in annual reports, while this is feasible through the use of imagery).

This capacity to reconcile and mediate makes visual rhetoric especially useful for processes of translation and recontextualization that always have to “locate” a new practice in “what’s already there” (e.g., Boxenbaum, 2006; Campbell, 2004; Czarniawska & Sevón, 1996). In our study, we find images to support the mediation of oppositions in several ways: First, by translating abstract global ideas into concrete local knowledge, they aid in mediating spatial oppositions; second, by linking the past, present, and future, they bridge time; third, by mediating between different institutional spheres and their divergent logics, they appease ideational oppositions and reduce institutional complexity; and fourth, by connecting questionable claims with representations of authenticity, they aid in overcoming credibility gaps. While topoi and the related imageries-of-practice are embedded in and shaped by field-level logics and societal logics, their relationship is, diachronically, recursive. Future research is needed to analyze the dynamic dimension of the emergence of imageries-of-practice, field-level logics, and the evolution of the broader societal logics.

With regard to the translation of global ideas and practices in institutionally complex local environments, our study indicates that the visual recontextualization concerns at least three different levels of abstraction: First, on the level of images, abstract global ideas are transformed into locally resonating symbols through the use of specific visual cues (e.g., depicted objects, stylistic

variations, rhetorical figures). Examples are the depiction of “trust” through a handshake, the evocation of “community” by showing an idyllic village in the mountains, or of the “flow of time” through a series of locally resonant icons from different historic eras. Such use of rhetorical devices may be strategic, although the preference of some symbols over others might not be a conscious choice, but rather the result of the cultural socialization in a specific life-world. In documents like CSR reports, corporations also have ample opportunity to use multiple images, including their sequencing, to achieve local resonance. Second, recontextualization is realized on the level of idea elements and topoi: As rhetorical devices have to draw on the social stock of knowledge in order to be understood, the visual claims they make transcend the single image. Visual translation, thus, has to be achieved by using a “standpoint” and making visual claims that are regarded as legitimate for the particular claim-maker within the local setting. Similar to verbal recontextualization, claims that are potentially problematic – in our case: corporations claiming to champion noneconomic and community values – require specific visual accounts as safe-guarding devices. Finally, on the level of discourse structure, the meaning horizon within which ideas and practices can be recontextualized is defined by the particular arrangement of fundamental discursive dimensions and the polar categories they contain. The extent to which a novel idea or practice can be meaningfully related to such dimensions, and the degree to which they resonate with the local contingencies and the particular constellation of field-level logics, defines the number and the persuasiveness of topoi; it thus expands or restricts the discursive space available for actors to recontextualize innovations. Visuals seem especially suited to enlarge this meaning space through their capacity to invoke without arguing, as well as to bridge and blend.

Like any study, this study has its limitations, the most apparent of which is the lack of a comparative design. More research is needed to explore the use of visual cues across different cultural settings, but also to compare visual and verbal topoi as well as the discursive structures they create. In a sense, this study is only a first step: Longitudinal, cross-sectional, and comparative designs open up for a vast array of avenues for future research. Moreover, and despite the fact that we analyze the full sample of publicly traded corporations in Austria, we do not cover the entirety of the visual discourse on CSR in this specific empirical setting. It would be interesting to include voices from outside the world of business as well, and to compare the corporate perspective with the one of other societal actors (e.g., civil society, interest groups, or media). Finally, we did not consider the context of production of visuals in detail. We are, however, aware that a

considerable part of CSR reports are produced with the professional help of public relations agencies.

In closing, we return to the remark that a specific strength of visual rhetoric undoubtedly lies in enabling a particularly creative and unrestricted use of symbolic language, mainly as it is not limited by the linear and successive logic of verbal text. And while it might be true that visual artifacts do not enjoy the same “status” in our Western culture as verbal text does this also means that they are less institutionally regulated and still fly “under the radar of control” (see also [Kress & van Leeuwen, 2006](#)). One has to be aware, however, that visual rhetoric – as an effect of the very same multivocal nature that enables bridging different institutional spheres – creates “excess meaning” that is controllable only to a limited extent: Images may communicate more, or different, things than intended, and they are particularly prone to creating irony and subversive reading. Thus, visual rhetoric can be strategic only to a certain degree. Still, their powerful presence – even if often unobtrusive – is hard to ignore, as they immediately make an impression on their consumers ([Mitchell, 1994](#)). Or, as [Berger \(1972, p. 7\)](#) puts it: “Seeing comes before words.”

NOTES

1. “Visual artifacts,” in general, encompass a broad array of forms, from photographs, pictures, paintings, drawings, sketches, and figures to logos and typography, or even to the “visual design” of social situations (for instance, in architecture).

2. A focus on oppositional structures is quite common in structuralist theory. It is, for instance, embodied in Greimas’ (e.g., 1983) idea of “semic categories.” Apart from linguistics, oppositions have also been used in Foucauldian discourse analysis (e.g., [Link, 1997](#)) and systems-theoretical approaches (e.g., [Titscher, Wodak, Meyer, & Vetter, 1998](#)). In organization research, [Jones, Maoret, Massa, and Svejnova \(2011\)](#) have recently presented a research design to study the emergence of a *de novo* category in architecture that points in a similar direction.

3. We also cover reports that are labeled as “sustainability reports” and/or use German equivalents; environmental reports were not included as they constitute yet another (sub-)genre (see also [Höllerer, 2012](#)).

4. Two reports were excluded from the sample as they did not contain any visual artifacts.

5. We used NVivo to facilitate coding during all steps.

6. While two team members conducted all steps of coding and interpretation, the other two were involved especially in the initial, second, and the third step, as well as for reliability measures.

7. The idea element *displaying heroism*, for instance, was decomposed into the dimensions [exchange], [capability], and [trustworthiness]. On the dimension of [exchange], it occupied the pole [giving/sharing] as opposed to [taking/keeping]; on the dimension of [capability], it expressed [potency] rather than [impotency]; and on the dimension of [trustworthiness], it incorporated [trustworthy] as opposed to [untrustworthy]. See also below for more details.

8. Plotting co-occurrences as absolute numbers would bias our results due to variation in the frequency of individual nodes. Instead, we opted for normalizing the co-occurrence matrix in ORA (<http://www.casos.cs.cmu.edu/projects/ora>). In this way, links represent the *proportion* of images coded with the two respective polar categories (normalized with the size of the smaller node, and resulting in a coefficient between 0 and 1). We also deleted all links with values of 0.1 and below in order to focus our discussion on typical relationships.

9. The Newman clustering algorithm attempts to optimize modularity in a particular network by creating clusters in a way that maximizes internal links between cluster members and minimizes external links (for technical details, see, for instance, Newman, 2006).

10. We refer to topoi using capitalization (idea elements in italics; discourse-carrying dimensions and polar categories in square brackets).

11. Note that the frequencies of the two polarities of a dimension do not necessarily add up to the frequency of the dimension, as individual images can contain both polarities for two reasons: First, a single idea element can integrate both polarities (e.g., future and past); second, images were usually coded with more than one idea element, and their combination could result in both polarities being represented.

12. Links to images illustrating the respective clusters can be found in the Appendix.

13. Burke (1989) presents a quite similar spatial metaphor when conceptualizing loci of motives that place the object of definition in contexts of various scopes, and that have a corresponding effect upon its interpretation.

14. We define, as a “core” idea element, one that expressed polar categories only within one specific topos. In the terminology of Gamson and Lasch (1983), these are referred to as “signature elements,” providing a “shortcut” to the topos (see also Meyer, 2004).

ACKNOWLEDGMENTS

We wish to express our gratitude to several colleagues who provided valuable comments and helpful suggestions. We are especially indebted to Vitaliano Barberio, Eva Boxenbaum, Christof Brandtner, Maria Grafström, Johanna Hofbauer, Stefan Jonsson, Martin Kornberger, Mike Lounsbury, Manfred Lueger, Michael Meyer, Ryan Raffaelli, Vaughn Tan, Eero Vaara, Sam Warren, and Johanna Winter. Omissions and errors are entirely our own. The authors acknowledge support from the Austrian Science Fund (FWF): I 635-G17.

REFERENCES

- Bell, E., Schroeder, J. E., & Warren, S. (Eds.). (2013). *The Routledge companion to visual organization*. London: Routledge.
- Benford, R. D., & Snow, D. A. (2000). Framing processes and social movements: An overview and assessment. *Annual Review of Sociology*, 26, 611–639.
- Benschop, Y., & Meihuizen, H. E. (2002). Keeping up gendered appearances: Representations of gender in financial annual reports. *Accounting, Auditing & Accountability Journal*, 27(7), 611–636.
- Berger, J. (1972). *Ways of seeing*. London: BBC and Penguin.
- Berger, P. L., & Luckmann, T. (1967). *The social construction of reality: A treatise in the sociology of knowledge*. New York, NY: Anchor Books.
- Boehm, G. (1994). Die Wiederkehr der Bilder. In G. Boehm (Ed.), *Was ist ein Bild?* (pp. 11–38). München: Fink.
- Boxenbaum, E. (2006). Lost in translation: The making of Danish diversity management. *American Behavioral Scientist*, 49(7), 939–948.
- Brammer, S. J., Jackson, G., & Matten, D. (2012). Corporate social responsibility and institutional theory: New perspectives on private governance. *Socio-Economic Review*, 10(1), 3–28.
- Brammer, S. J., & Pavelin, S. (2006). Corporate reputation and social performance: The importance of fit. *Journal of Management Studies*, 43(3), 435–455.
- Breitbarth, T., Harris, P., & Insch, A. (2010). Pictures at an exhibition revisited: Reflections on a typology of images used in the construction of corporate social responsibility and sustainability in non-financial corporate reporting. *Journal of Public Affairs*, 10(4), 238–257.
- Bublitz, R. (2011). Differenz und Integration. Zur diskursanalytischen Rekonstruktion der Regelstrukturen sozialer Wirklichkeit. In R. Keller, A. Hirsland, W. Schneider & W. Viehöver (Eds.), *Handbuch sozialwissenschaftliche Diskursanalyse. Band 1: Theorien und Methoden* (3rd ed., pp. 245–282). Wiesbaden: VS Verlag.
- Burke, K. (1989). *On symbols and society*. Chicago, IL: University of Chicago Press.
- Campbell, D., McPhail, K., & Slack, R. (2009). Face work in annual reports: A study of the management of encounter through annual reports, informed by Levinas and Bauman. *Accounting, Auditing & Accountability Journal*, 22(6), 907–932.
- Campbell, J. L. (2004). *Institutional change and globalization*. Princeton, NJ: Princeton University Press.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, July–August, 39–48.
- Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & Society*, 38(3), 268–295.
- Carruthers, B. G., & Espeland, W. N. (1991). Accounting for rationality: Double-entry bookkeeping and the rhetoric of economic rationality. *American Journal of Sociology*, 97(1), 31–69.
- Cornelissen, J. P. (2005). Beyond compare: Metaphor in organization theory. *Academy of Management Review*, 30(4), 751–764.
- Crane, A., McWilliams, A., Matten, D., Moon, J., & Siegel, D. S. (Eds.). (2008). *The Oxford handbook of corporate social responsibility*. New York, NY: Oxford University Press.

- Creed, W. E. D., Scully, M. A., & Austin, J. R. (2002). Clothes make the person? The tailoring of legitimating accounts and the social construction of identity. *Organization Science*, 13(5), 475–496.
- Czarniawska, B., & Joerges, B. (1996). Travel of ideas. In B. Czarniawska & G. Sevón (Eds.), *Translating organizational change* (pp. 13–48). Berlin: de Gruyter.
- Czarniawska, B., & Sevón, G. (Eds.). (1996). *Translating organizational change*. Berlin: de Gruyter.
- Davison, J. (2008). Rhetoric, repetition, reporting and the “dot.com” era: Words, pictures, intangibles. *Accounting, Auditing & Accountability Journal*, 21(6), 791–826.
- Davison, J., & Warren, S. (2009). Imag[in]ing accounting and accountability. *Accounting, Auditing & Accountability Journal*, 22(6), 845–857.
- den Hond, F., de Bakker, F. G. A., & Neergard, P. (Eds.). (2007). *Managing corporate social responsibility in action: Talking, doing, measuring*. Aldershot: Ashgate.
- Diaz-Bone, R. (2010). *Kulturwelt, Diskurs und Lebensstil* (2nd ed.). Wiesbaden: VS Verlag.
- Drori, G. S., Delmestri, G., & Oberg, A. (2013). Branding the university: Relational strategy of identity construction in a competitive field. In L. Engwall & P. Scott (Eds.), *Trust in higher education institutions* (pp. 134–147). London: Portland Press.
- Drori, G. S., Höllerer, M. A., & Walgenbach, P. (2013). The globalization of organization and management: Issues, dimensions, and themes. In G. S. Drori, M. A. Höllerer & P. Walgenbach (Eds.), *Global themes and local variations in organization and management: Perspectives on glocalization* (pp. 3–23). New York, NY: Routledge.
- Drucker, P. F. (2007). *The practice of management*. Oxford: Butterworth-Heinemann.
- Dunn, M. B., & Jones, C. (2010). Institutional logics and institutional pluralism: The contestation of care and science logics in medical education, 1967–2005. *Administrative Science Quarterly*, 55(1), 114–149.
- Fellmann, F. (1995). Innere Bilder im Licht des imagic turn. In K. Sachs-Hombach (Ed.), *Bilder im Geiste: Zur kognitiven und erkenntnistheoretischen Funktion piktorialer Repräsentationen* (pp. 21–38). Amsterdam: Rodopi.
- Frenkel, M. (2005). The politics of translation: How state level political relations affect the cross-national travel of ideas. *Organization*, 12(2), 275–301.
- Friedland, R. (2009). Institution, practice, and ontology: Toward a religious sociology. *Research in the Sociology of Organizations*, 27, 45–83.
- Friedland, R., & Alford, R. R. (1991). Bringing society back in: Symbols, practices, and institutional contradictions. In W. W. Powell & P. J. DiMaggio (Eds.), *The new institutionalism in organizational analysis* (pp. 232–263). Chicago, IL: University of Chicago Press.
- Froschauer, U., & Lueger, M. (2003). *Das qualitative Interview: Zur Praxis interpretativer Analyse sozialer Systeme*. Wien: WUV.
- Gamson, W. A. (1992). *Talking politics*. Cambridge, MA: Cambridge University Press.
- Gamson, W. A., & Lasch, K. E. (1983). The political culture of social welfare policy. In S. E. Spiro & E. Yuchtman-Yaar (Eds.), *Evaluating the welfare state: Social and political perspectives* (pp. 397–415). New York, NY: Academic Press.
- Gamson, W. A., & Modigliani, A. (1989). Media discourse and public opinion on nuclear power: A constructionist approach. *American Journal of Sociology*, 95(1), 1–37.
- Goodrick, E., & Reay, T. (2011). Constellations of institutional logics. *Work and Occupations*, 38(3), 372–416.

- Gourevitch, P. A., & Shinn, J. (2007). *Political power and corporate control: The new global politics of corporate governance*. Princeton, NJ: Princeton University Press.
- Grant, D., Hardy, C., Oswick, C., & Putnam, L. (2004). Organizational discourse: Exploring the field. In D. Grant, C. Hardy, C. Oswick & L. Putnam (Eds.), *The Sage handbook of organizational discourse* (pp. 1–36). London: Sage.
- Graves, O. F., Flesher, D. L., & Jordan, R. E. (1996). Pictures and the bottom line: The television epistemology of U.S. annual reports. *Accounting, Organizations and Society*, 21(1), 57–88.
- Greenwood, R., Raynard, M., Kodeih, F., Micelotta, E. R., & Lounsbury, M. (2011). Institutional complexity and organizational responses. *Academy of Management Annals*, 5, 317–371.
- Greimas, A. J. (1983). *Structural semantics: An attempt at method*. Lincoln, NE: University of Nebraska Press.
- Grue, J. (2009). Critical discourse analysis, topoi and mystification: Disability policy documents from a Norwegian NGO. *Discourse Studies*, 11(3), 305–328.
- Hallett, T., & Ventresca, M. J. (2006). Inhabited institutions: Social interactions and organizational forms in Gouldner's patterns of industrial bureaucracy. *Theory and Society*, 35(2), 213–236.
- Hiss, S. (2009). From implicit to explicit corporate social responsibility: Institutional change as a fight for myths. *Business Ethics Quarterly*, 19(3), 433–451.
- Höllerer, M. A. (2012). *Between creed, rhetoric façade, and disregard. Dissemination and theorization of corporate social responsibility in Austria*. Frankfurt am Main: Peter Lang.
- Höllerer, M. A. (forthcoming). From taken-for-granted to explicit commitment: The rise of CSR in a corporatist country. *Journal of Management Studies*, doi: 10.1111/joms.12029
- Jackson, G., & Apostolakou, A. (2010). Corporate social responsibility in Western Europe: An institutional mirror or substitute? *Journal of Business Ethics*, 94(3), 371–394.
- Jancsary, D. (2013). *Die rhetorische Konstruktion von Führung und Steuerung: Eine argumentationsanalytische Untersuchung deutschsprachiger Führungsgrundsätze*. Frankfurt am Main: Peter Lang.
- Jancsary, D., Höllerer, M. A., Meyer, R. E., & Vettori, O. (2011). *Framing images: Visually embodied meaning and its reconstruction on the field level*. Working paper. WU Vienna University of Economics and Business.
- Jones, C., Maoret, M., Massa, F. G., & Svejenova, S. (2011). Rebels with a cause: Formation, contestation, and expansion of the de novo category “Modern Architecture,” 1870–1975. *Organization Science*, 23(6), 1523–1545.
- Kamla, R., & Roberts, C. (2010). The global and the local: Arabian Gulf states and imagery in annual reports. *Accounting, Auditing & Accountability Journal*, 23(4), 449–481.
- Kienpointner, M. (1992). *Alltagslogik. Struktur und Funktion von Argumentationsmustern*. Stuttgart: frommann-holzboog.
- Kinderman, D. (2009). *Why do some countries get CSR sooner, and in greater quantity, than others? The political economy of corporate responsibility and the rise of market liberalism across the OECD: 1977–2007*. Discussion paper. WZB Wissenschaftszentrum Berlin für Sozialforschung.
- Kinderman, D. (2012). “Free us up so we can be responsible!”: The co-evolution of corporate social responsibility and neo-liberalism in the UK, 1977–2010. *Socio-Economic Review*, 10(1), 29–57.
- Kopperschmidt, J. (1989). *Methodik der Argumentationsanalyse*. Stuttgart: frommann-holzboog.

- Kress, G., & van Leeuwen, T. (2001). *Multimodal discourse. The modes and media of contemporary communication*. London: Hodder Education.
- Kress, G., & van Leeuwen, T. (2006). *Reading images: The grammar of visual design* (2nd ed.). London: Routledge.
- Lawrence, T. B., & Suddaby, R. (2006). Institutions and institutional work. In S. R. Clegg, C. Hardy, T. B. Lawrence & W. R. Nord (Eds.), *The Sage Handbook of organization studies* (pp. 215–254). London: Sage.
- Link, J. (1997). *Versuch über den Normalismus*. Opladen: Westdeutscher Verlag.
- Loewenstein, J., Ocasio, W., & Jones, C. (2012). Vocabularies and vocabulary structure: A new approach linking categories, practices, and institutions. *Academy of Management Annals*, 6, 1–46.
- Lueger, M. (2010). *Interpretative Sozialforschung: Die Methoden*. Wien: WUV.
- Lueger, M., Sandner, K., Meyer, R. E., & Hammerschmid, G. (2005). Contextualizing influence activities: An objective hermeneutical approach. *Organization Studies*, 26(8), 1145–1168.
- Maar, C., & Burda, H. (Eds.). (2004). *Iconic Turn. Die neue Macht der Bilder*. Köln: DuMont.
- Machin, D. (2004). Building the world's visual language: The increasing global importance of image banks in corporate media. *Visual Communication*, 3(3), 316–336.
- Margolis, E., & Pauwels, L. (Eds.). (2011). *The Sage handbook of visual research methods*. Los Angeles, CA: Sage.
- Matten, D., & Moon, J. (2008). “Implicit” and “explicit” CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33(2), 404–424.
- McQuarrie, E. F., & Phillips, B. J. (2005). Indirect persuasion in advertising: How consumers process metaphors presented in pictures. *Journal of Advertising*, 34(2), 7–20.
- Meyer, R. E. (2004). *Globale Managementkonzepte und lokaler Kontext: Organisatorische Wertorientierung im österreichischen öffentlichen Diskurs*. Wien: WUV.
- Meyer, R. E. (2008). New sociology of knowledge: Historical legacy and contributions to current debates in institutional research. In R. Greenwood, C. Oliver, K. Sahlin-Andersson & R. Suddaby (Eds.), *The Sage handbook of organizational institutionalism* (pp. 519–538). Thousand Oaks: Sage.
- Meyer, R. E. (2013). “Re-localization” as micro-mobilization of consent and legitimacy. In G. S. Drori, M. A. Höllerer, & P. Walgenbach (Eds.), *Global themes and local variations in organization and management: Perspectives on glocalization* (pp. 80–90). New York, NY: Routledge.
- Meyer, R. E., & Höllerer, M. A. (2010). Meaning structures in a contested issue field: A topographic map of shareholder value in Austria. *Academy of Management Journal*, 53(6), 1241–1262.
- Meyer, R. E., & Höllerer, M. A. (2011). *Laying a smoke screen: Obfuscation and ambiguity as organizational responses to institutional complexity*. Working paper. WU Vienna University of Economics and Business.
- Meyer, R. E., Höllerer, M. A., Jancsary, D., & van Leeuwen, T. (2013). The visual dimension in organizing, organization, and organization research: Core ideas, current developments, and promising avenues. *Academy of Management Annals*, 7, 487–553.
- Mills, C. W. (1940). Situated actions and vocabularies of motive. *American Sociological Review*, 5(6), 904–913.
- Mitchell, W. J. T. (1994). *Picture theory. Essays on verbal and visual representation*. Chicago, IL: University of Chicago Press.

- Müller-Doohm, S. (1997). Bildinterpretation als struktural-hermeneutische Symbolanalyse. In R. Hitzler & A. Honer (Eds.), *Sozialwissenschaftliche Hermeneutik* (pp. 81–108). Opladen: Leske + Budrich.
- Newman, M. E. J. (2006). Modularity and community structure in networks. *Proceedings of the National Academy of Sciences*, 103(23), 8577–8582.
- Nigam, A., & Ocasio, W. (2010). Event attention, environmental sensemaking, and change in institutional logics: An inductive analysis of the effects of public attention to Clinton's health care reform initiative. *Organization Science*, 21(4), 823–841.
- Phillips, B. J. (2000). The impact of verbal anchoring on consumer response to image ads. *Journal of Advertising*, 29(1), 15–24.
- Phillips, N., Lawrence, T. B., & Hardy, C. (2004). Discourse and institutions. *Academy of Management Review*, 29(4), 635–652.
- Phillips, N., & Oswick, C. (2012). Organizational discourse: Domains, debates, and directions. *Academy of Management Annals*, 6, 435–481.
- Powell, W. W., & Colyvas, J. A. (2008). The microfoundations of institutions. In R. Greenwood, C. Oliver, K. Sahlin & R. Suddaby (Eds.), *The Sage handbook of organizational institutionalism* (pp. 276–298). Thousand Oaks: Sage.
- Preston, A. M., Wright, C., & Young, J. J. (1996). Imag[in]ing annual reports. *Accounting, Organizations and Society*, 21(1), 113–137.
- Quattrone, P. (2009). Books to be practiced: Memory, the power of the visual, and the success of accounting. *Accounting, Organizations and Society*, 34(1), 85–118.
- Raab, J. (2008). *Visuelle Wissenssoziologie: Theoretische Konzeption und materiale Analysen*. Konstanz: UVK.
- Ray, J. L., & Smith, A. D. (2012). Using photographs to research organizations: Evidence, considerations, and application in a field study. *Organizational Research Methods*, 15(2), 288–315.
- Rose, G. (2007). *Visual methodologies: An introduction to the interpretation of visual materials* (2nd ed.). Los Angeles: Sage.
- Rubinelli, S. (2006). The ancient argumentative game: Τόποι and loci in action. *Argumentation*, 20(3), 253–272.
- Sahlin, K., & Wedlin, L. (2008). Circulating ideas: Imitation, translation and editing. In R. Greenwood, C. Oliver, K. Sahlin-Andersson & R. Suddaby (Eds.), *The Sage handbook of organizational institutionalism* (pp. 218–242). Thousand Oaks: Sage.
- Sahlin-Andersson, K. (1996). Imitating by editing success: The construction of organizational fields. In B. Czarniawska & G. Sevón (Eds.), *Translating organizational change* (pp. 69–92). Berlin: de Gruyter.
- Schütz, A., & Luckmann, T. (1973). *The structures of the life-world*. Evanston, IL: Northwestern University Press.
- Simpson, L. L. (2000). The annual report: An exercise in ignorance? *Accounting Forum*, 24(3), 231–247.
- Snow, D. A., Rochford, E. B., Jr., Worden, S. K., & Benford, R. D. (1986). Frame alignment processes, micromobilization and movement participation. *American Sociological Review*, 51(4), 464–481.
- Strang, D., & Meyer, J. W. (1993). Institutional conditions for diffusion. *Theory and Society*, 22(4), 487–511.
- Styhre, A. (2010). *Visual culture in organizations: Theory and cases*. London: Routledge.

- Thompson, L. J. (2008). Gender equity and corporate social responsibility in a post-feminist era. *Business Ethics: A European Review*, 17(1), 87–106.
- Thornton, P. H., & Ocasio, W. (2008). Institutional logics. In R. Greenwood, C. Oliver, K. Sahlin & R. Suddaby (Eds.), *The Sage handbook of organizational institutionalism* (pp. 99–129). Thousand Oaks: Sage.
- Thornton, P. H., Ocasio, W., & Lounsbury, M. (2012). *The institutional logics perspective: A new approach to culture, structure and process*. Oxford: Oxford University Press.
- Titscher, S., Wodak, R., Meyer, M., & Vetter, E. (1998). *Methoden der Textanalyse: Leitfaden und Überblick*. Opladen: Westdeutscher Verlag.
- Vaara, E., Tienari, J., & Laurila, J. (2006). Pulp and paper fiction: On the discursive legitimation of global industrial restructuring. *Organization Studies*, 27(6), 789–813.
- Vogel, D. (2005). *The market for virtue: The potential and limits of corporate social responsibility*. Washington, DC: Brookings Institution Press.
- Wengeler, M. (2003). *Topos und Diskurs: Begründung einer argumentationsanalytischen Methode und ihre Anwendung auf den Migrationsdiskurs (1960–1985)*. Tübingen: Niemeyer.
- Zilber, T. B. (2006). The work of the symbolic in institutional processes: Translations of rational myths in Israeli high tech. *Academy of Management Journal*, 49(2), 281–303.

APPENDIX: Topoi and Illustrative Images.

Topos	Image and Source	Description of Image
Mastery	OMV, Sustainability Report 2007/08: 33 http://www.omv.com/portal/01/com/omv/OMVgroup/sustainability/reports	Petroleum refinery at night
	OMV, Performance Report 2003/04: 83 http://www.omv.com/portal/01/com/omv/OMVgroup/sustainability/reports	Engineer checking gauges
Progress	VKW, Nachhaltigkeitsbericht 2008: 56 http://www.vkw.at/downloads/at/nachhaltigkeitsbericht_illwerkevkw_2008.pdf	Traditional and innovative forms of hydro power
	EVN, Nachhaltigkeitsbericht 2006/07: 38 http://www.evn.at/getattachment/cd31f8a8-9d2d-4205-9088-df7b26c1b936/nhb-06_07.aspx	User-friendly and easy-to-use technology
Local Community	Lenzing, Nachhaltigkeit in der Lenzing Gruppe 2003: 4 http://www.lenzing.com/fileadmin/template/flashbooks/Nachhaltigkeit_Broschuere_2003_DE/pubData/source/Nachhaltigkeit_Broschuere_2003_DE.pdf	The board of directors in front of the headquarters and production site in rural Austria
	Telekom Austria, Nachhaltigkeitsbericht 2004: 28–29 http://www.telekomaustria.com/verantwortung/Archiv/nachhaltigkeitsbericht-2004.pdf	The company and its products as an integral part of local communities
Globalism	OMV, Performance Report 2001/02: 30–31 http://www.omv.com/portal/01/com/omv/OMVgroup/sustainability/reports	Human rights as a global responsibility of the multinational corporation
	OMV, Sustainability Report 2007/08: 1 http://www.omv.com/portal/01/com/omv/OMVgroup/sustainability/reports	An OMV employee salutes a local in Pakistan
Values	Lenzing, Nachhaltigkeit in der Lenzing Gruppe 2008: 38 http://www.lenzing.com/fileadmin/template/flashbooks/Nachhaltigkeit_Broschuere_2008_DE/pubData/source/Nachhaltigkeit_Broschuere_2008_DE.pdf	Appreciation of natural beauty and sanctity
	Telekom Austria, Nachhaltigkeitsbericht 2002: 11 http://www.telekomaustria.com/verantwortung/Archiv/nachhaltigkeitsbericht-2002.pdf	Kids at play – “nostalgic optimism”
Enterprise	OMV, Performance Report 2005/06: 38–39 http://www.omv.com/portal/01/com/omv/OMVgroup/sustainability/reports	R&D as exploring unknown shores

APPENDIX: (Continued)

Topos	Image and Source	Description of Image
	Verbund, Nachhaltigkeitsbericht 2006: 63 http://www.verbund.com/~media/0BD4E117AA334735ABE8358C9F6D3BC1.pdf	Taking unusual/ alternative perspectives
Credibility	Verbund, Nachhaltigkeitsbericht 2008: 2 http://www.verbund.com/~media/D2F86D6686B04810A769E2115830B613.pdf	The board of directors as the “institutional face” of the corporation
	OMV, Performance Report 2001/02: 4 http://www.omv.com/portal/01/com/omv/OMVgroup/sustainability/reports	The CEO being interviewed by Paul Lendvai, a renowned Austrian journalist