

# The Social Construction of Moral Agency: A Communication View on the Corporation, Corporate Moral Agency, and Corporate Social Responsibility

Master Thesis Strategic Management

Simon Jacobs – s1013301

Radboud University Nijmegen

## Supervisors

dr. K.F. van den Oever (Koen);

prof. dr. A.U. Saka-Helmhout (Ayse)

**Abstract.** Scholars in the traditional debate on Corporate Moral Agency (CMA) tend to hold either that the corporation is not a moral agent, or that it is only a moral agent in a reduced, ‘weak’ sense. However, as CMA is a prerequisite for a meaningful normative account of Corporate Social Responsibility (CSR), such a denial or ‘weakening’ of CMA would entail a corresponding denial or weakening of normative CSR. In this paper, I theorize that this problem can be resolved by conceiving of CMA as socially constructed. Based on the notion that Communication Constitutes Organizations (CCO), I argue that, in its communication with the environment, the corporation constitutes itself and is constituted as a moral agent. Through the analysis of CSR-related communicative acts by and toward/about corporations in two cases – the Shell ‘Klimaatzaak’ and the Volkswagen ‘Diesel scandal’ – I show that the social construction of moral agency is not only theoretically sound, but also supported empirically.

**Keywords.** Corporate Moral Agency (CMA); Corporate Social Responsibility (CSR); Communication Constitutes Organizations (CCO); Shell; Volkswagen;

Do corporations have social responsibilities toward the societies they are a part of? Is it justified for us to condemn Shell for underplaying its role in causing climate change, or to applaud of Nike for speaking out against racism in its recent advertising campaigns? And if so, how would we like to see these responsibilities manifested in practice? These and related

questions have, in the past forty years, taken central stage in business discourse as questions of Corporate Social Responsibility (CSR). Whereas several decades ago scholars tended to regard making profit as the only responsibility of the corporation, scholars nowadays seem more receptive to the idea of CSR (Aguinis & Glavas, 2012; Carroll & Shabana, 2010).

Fundamental to the idea of Corporate Social Responsibility, however, is the idea that the corporation is *the type of entity* that we can attribute responsibility to; i.e. that the corporation is a *moral agent* (Werhane, 1985; Rönnegard, 2015). This idea of Corporate Moral Agency (CMA) is not self-evident. For each of the supposed necessary and sufficient conditions of moral agency generally mentioned in CMA literature – the ability to perform actions, form intentions, make autonomous choices and make value judgments (French, 1995; Pettit, 2007; Rönnegard, 2015) – it is unclear how these apply to the corporation *qua* corporation, as opposed to applying solely to individual corporate members. Scholars have thus either denied the idea of CMA (Velasquez, 1983, 2003; Hasnas, 2012; Rönnegard, 2015; Lampert, 2016), or opted that only a ‘weak’ version of moral agency applies to the corporation (Donaldson, 1982; Werhane, 1985; French, 1995; Arnold, 2006).

Can we still attribute (social) responsibilities to corporations in the absence of Corporate Moral Agency? For Rönnegard (2015) and Lampert (2016), it is a mistake to think of corporations as moral agents, and “CSR’s impotency is a direct result of this mistake” (Lampert, 2016, p. 79). In the absence of CMA, these scholars hold, we should conceive of CSR not as a project of business ethics, but as something that can only be addressed properly through politics. In other words, we cannot expect corporations to ‘act responsibly’, it is up to politicians to develop proper laws to guide corporate behavior. To treat the corporation as the type of entity that has social responsibilities is to misrepresent what a corporation is. Corporate Moral Agency does not exist, and thus normative accounts of Corporate Social Responsibility – and our related daily practices of CSR-related praise and blame – are *a priori* invalid.

In this paper, I will take up this problem, and argue that the problematization of CMA and CSR only works if we accept certain – positivist – assumptions that Rönnegard, Lampert, and almost all other CMA scholars take for granted. However, the problem does not occur if we approach CMA and CSR from a constructionist perspective. Based on the notion that Communication

Constitutes Organizations (CCO), I will propose that moral agency is not an abstract, ‘essential’ concept with clearly defined conditions that equally well-defined corporations may or may not fulfill, but rather that the corporation, Corporate Moral Agency, and Corporate Social Responsibility are socially constructed. Specifically I hold that, in the continuous process of *institutional positioning* (McPhee & Zaugg, 2009; McPhee & Iverson, 2009; Taylor, 2009), the corporation constitutes itself and is constituted by its environment as a moral agent. Communication, understood as a socially constitutive act of both human and non-human actors, is thus the essential modality for the constitution of the corporation and Corporate Moral Agency.

Having proposed such a constructionist account of CMA and CSR, I will subsequently explore to what extent this account accurately describes the empirical reality of institutional positioning through an analysis of communicative acts by and toward/about corporations in two cases – the Shell ‘Klimaatzaak’ and the Volkswagen ‘Diesel scandal’. As this analysis shows, although the corporation and/or corporate members may not consistently present the corporation *qua* corporation, the corporation is consistently engaged with by its environment as a coherent unit of action, intention, autonomous choice and value judgment – i.e. as a *moral agent* – and it is consistently attributed social responsibilities by this environment. Beyond a theoretically sound response the problems posed by Rönnegard (2015) and Lampert (2016), the constructionist account of Corporate Moral Agency and Corporate Social Responsibility thus seems a reasonable description of how we ‘use’ moral agency and responsibility in ordinary practice. I will conclude by discussing the implications and limitations of the current study and suggest promising avenues for future research.

I will start by presenting a brief overview of the traditional debate on Corporate Moral Agency, and will subsequently discuss the extent to which CMA is a prerequisite for Corporate Social Responsibility, and the implications of the prevailing views on CMA for normative accounts of CSR.

## I. THE TRADITIONAL DEBATE ON CORPORATE MORAL AGENCY

In our daily language, it is common to think of corporations<sup>1</sup> as entities capable of action, intention, and responsibility. We might say that “Target opens a new store”, that “Shell intends to reduce its carbon emissions”, or that “it is BP’s responsibility to clean up the oil spill in the Mexican Gulf”. Similarly, we conceive of corporations as entities worthy of praise and blame. We are angry at Volkswagen for cheating emissions tests in the Diesel Scandal, and we are proud of Nike for speaking out against racism and police violence in its recent advertising campaigns. All in all, it would seem that “people perceive the corporation as a moral entity” (Donaldson, 1982, p. 1).

On closer inspection, however, the attribution of action, intention and responsibility to corporations is not as straightforward as it may at first seem. What do we mean, for example, when we say that a corporation has certain responsibilities? Do we mean that the corporation *qua* corporation has these responsibilities? Or are we simply invoking the corporation as a shorthand for a subset of individuals within the corporation, as Velasquez (1983) argues? Are we genuinely angry at Volkswagen for the emissions scandal, or are we angry at (particular) managers and employees within Volkswagen? In legal practice, it is common to think of corporations as legal agents that may be attributed legal responsibilities, but it is not self-evident that we can similarly think of corporations as *moral* agents that may be attributed *moral* responsibilities<sup>2</sup>. In business

<sup>1</sup>I will follow common practice in debates on CMA and CSR and speak in this paper of the ‘corporation’ – i.e. an association with a legal status to operate as a single unit with limited liability over an indefinite period of time (Rönnegard, 2015). However, I am convinced that the fundamentals of my main thesis – that CMA and CSR are socially constructed – hold for any formal ‘organization’ – i.e. formally structured, goal-oriented group of people – and thus applies equally to ‘firms’, ‘businesses’ and/or ‘companies’.

<sup>2</sup>The difference between *legal* and *moral* responsibility is a subtle, but important difference. Legal responsibilities follow from the law, i.e. from a formal, sedimented system of rules. Moral responsibilities

ethics, this question is commonly known as the question of Corporate Moral Agency (CMA). CMA implies that “corporations can be the proper bearers of moral responsibilities in a manner that is distinct from their human members” (Rönnegard, 2015, p. 1).

Most contributions in the CMA debate – whether defending or debunking the idea Corporate Moral Agency – follow the same structure. The author asks two questions: (1) What are the necessary and sufficient conditions for moral agency, and (2) Does the corporation fulfill these conditions? Although there is no explicit consensus on the conditions for moral agency (Rönnegard, 2015), four conditions recur again and again in the debate. First, most authors agree that, for an entity to be a moral agent, it must be able to *act intentionally* (French, 1979, 1995; Donaldson, 1982; Werhane, 1985). That is, the entity in question must be able to *perform an action*, and to *intend an action* (Rönnegard, 2015). Additionally, many scholars hold that, for an entity to be a *moral* agent, it must be *autonomous* (Altman, 2007; Pettit, 2007; Rönnegard, 2015; Hess, 2018), and it must be able to *make value judgments* (Donaldson, 1982; French, 1995; Pettit, 2007).

I will briefly survey these four agency conditions as they are discussed in CMA literature, and show that, for each condition, it is difficult to explain how and why exactly it should belong to the corporation *qua* corporation, and not to its members instead.

### Can a corporation *perform* an action?

The first necessary condition we identified for Corporate Moral Agency is the ability to perform an action. Although corporate action attributions are ubiquitous in common language – “Company X invests \$1m in project A”; “Company Y opens a new store in B” – it is

follow from (considerations of) right and wrong. The domains of law and morality do not fully overlap: the law may include considerations of social or practical utility that are irrelevant to morality. Situations may arise in which an action is legally allowed but morally wrong, or morally right but illegal. Similarly, although the law dictates that corporations are legal agents with legal responsibilities, it does not necessarily follow that the corporation is a moral agent with moral responsibilities.

not self-evident how a corporation *qua* corporation can perform such an act as an investment or a store opening. If we understand an act narrowly as the execution of an intention “through bodily movements over which [the agent] has direct control” (Velasquez, 1983, p. 4), then we would have to conclude that, strictly speaking, a corporation cannot perform an action:

In corporate agency, action does not originate in a body belonging to the corporation to whom the act is attributed, but in bodies belonging to those human beings whose direct movements constituted or brought about the act that is then attributed to the corporation (Velasquez, 1983, p. 7).

Scholars have answered to this objection by conceptualizing corporate acts as *vicarious acts*; an “action *a* done by *y* but attributable to *x* due to the fact that *y* has been delegated to do *a* as a substitute for *x*” (May, 1983, p. 77). Colloquially, we may say that corporate members act as *representatives* of the corporation, but that the act can still be attributed to the corporation itself. As a principal in a vicarious relationship, the corporation is “able to perform an action by virtue of the acts performed by its constituents that are then attributed to the [corporation]” (Rönnegard, 2015, p. 31).

Patrice Werhane (1985) goes one step further. According to her, a corporate act is not just an individual act carried out on behalf of the corporation, but an *emergent, non-distributive act*. Several actions combine to form a corporate act that cannot be reduced to its constituent individual actions. In other words, “more often than not, the acts must be described with reference to the corporation, since the acts here are different from the acts of the individual members, just as the whole is different from its parts” (May, 1983, p.73). The ‘transformation’ from individual acts to corporate acts is often explained in reference to the corporate decision structure (French, 1979, 1995; Pettit, 2007).

Both the account of vicarious acts and the account of emergent acts can explain how such acts as an investment or a store opening can come about. However, nei-

ther account makes it self-evidently clear why it would be justified to say that the corporation *qua* corporation performs these actions. The fact that an action may in some cases not be attributable to an individual does not necessarily mean that it is justified to attribute that action to the corporation. Whether we understand it in terms of acts by individual members (Velasquez, 1983), vicarious acts (May, 1983; Walsh, 1970), or emergent, non-distributive acts (Werhane, 1985; Pettit, 2007), the notion of a corporate act remains problematic. From the survey of positions on corporate action, we would have to conclude either that the corporation *qua* corporation is – at worst – not really capable of action or – at best – only a secondary agent.

### Can a corporation *intend* an action?

As with corporate actions, attributions of corporate intentions are ubiquitous in ordinary language: “Shell intends to reduce its carbon emissions by 20% by 2030”; “Gazelle plans to open a new production site in the Netherlands in 2020”. French (1979) understands a corporate act to be intentional if it is “caused by a corporate desire coupled with a corporate belief”. It is the corporate decision structure, French argues, that provides the grounds for corporate intentionality. However, this ‘belief-desire theory’ of corporate intentionality has been widely attacked. Beliefs and desires are generally understood to be ‘mental states’, existing in a (human) mind. To posit corporate beliefs and desires is to posit a corporate mind, which is problematic since “the corporation as such does not have such a unified consciousness” (Velasquez, 1983, p. 550).

One may hold that corporate intention does not require the existence of a unified consciousness. Daniel Dennett (1987), for example, develops a conception of intentionality based on the way we attribute beliefs and desires to complex systems. Dennett uses the example of a chess computer. We figure out what beliefs and desires the chess computer ought to have, given its purpose and circumstances, and we predict that the computer “will act to further its goals in the light of its beliefs”, i.e. act intentionally (Dennett, 1987, p. 17).

Now, according to Dennett,

*All there is to being a true believer is being a system whose behavior is reliably predictable via the intentional strategy, and hence all there is to really and truly believing that  $p$  (for any proposition  $p$ ) is being an intentional system for which  $p$  occurs as a belief in the best (most predictive) interpretation (Dennett, 1987, p. 29, original emphasis).*

Dennett reverses the assumed line of causality. “It is not that we attribute beliefs and desires only to things in which we find internal representations”, but rather “that when we discover some object for which the intentional strategy works”, we “interpret some of its internal states or processes as internal representations” (Dennett, 1987, p.32). There is no magic moment in the transition from a simple system to a system that ‘really’ has internal beliefs. On Dennett’s account, if the intentional strategy works in interpreting any entity – e.g. if attributing beliefs and desires to a corporation works in interpreting its behavior – then the entity ‘truly has’ those beliefs, desires, and intentions.

Another way to conceptualize corporate intentionality is to forego beliefs and desires as necessary conditions and to ground corporate moral agency in a non-mental conception of intentionality. The later French (1995) uses Bratman’s (1987) *planning theory* of intention. According to Bratman, intention is located in “its characteristic commitment in the web of regularities and norms associated with our nature as limited, planning agents” (Bratman, 1987, p. 12). Corporate intentionality is guaranteed because the corporate decision structure can be regarded as a ‘conduct-controlling plan’. For French (1995), it is corporate plans that ground corporate intentionality, not beliefs and desires.

Finally, Arnold (2006) uses Bratman’s (1993) notion of *shared intention* to explain how corporate intentions may emerge from combined individual intentions. For Arnold, corporate intentions are “neither a set of individual mental states, nor the mental states of some superagent”, but rather “states of affairs consisting of

both the intersecting attitudes of the class of agents comprising the corporation and the internal decision structure” (Arnold, 2006, p. 291). A shared intention is a function of individual intentions and their ‘meshing subplans’. For a corporation to intend something means that its members share this intention in a way that cannot be reduced to individual intentions.

All three theories provide depth to a statement such as “Shell intends to cut its emissions”. However, as with corporate acts, it seems problematic to assert that, because we cannot explain something on the individual level, it is justified to attribute it to the corporate level. Whether we understand it in terms of beliefs and desires (French, 1979; Dennett, 1987), planning (Bratman, 1987; French, 1995), or shared intention (Bratman, 1993; Arnold, 2006), the notion of corporate intention remains as problematic as that of corporate acts.

### Are corporations *moral* agents?

For most thinkers, with the possible exception of French (1979) and Werhane (1985), the ability to act intentionally is a *necessary*, but not a *sufficient* condition for moral agency. As Donaldson (1982) remarks, under these conditions a cat trying to catch a mouse or a sorting algorithm would also qualify as moral agents. Two additional conditions are thus raised in CMA literature: corporate *autonomy* (Altman, 2007; Pettit, 2007; List & Pettit, 2011; Rönnegard, 2015; Hess, 2018), and the ability to *make value judgments* (Donaldson, 1982; French, 1995; Pettit, 2007; List & Pettit, 2011).

The first question is whether corporations are *autonomous*. For Immanuel Kant (1785/2002), an agent is autonomous if it is able to determine for itself the moral law that governs its will, and when it can simultaneously want this maxim to be universal law. Crucial to Kantian autonomy is that genuine moral principles “originate in the activity of rational volition, and cannot be based on values, principles or ends that are externally imposed on the will” (Reath, 2006, p. 122). Although the Kantian concept of autonomy seems heavily dependent on mental faculties – rationality and volition in particular (Altman, 2007) – Hess

(2018) argues that corporations might be considered ‘nonconscious Kantian moral agents’, as, for Hess, corporations can act on universalizable principles, give such principles to itself and, “to the extent necessary, draw on empathetically generated information and insights to inflect their performance, all in the absence of phenomenal consciousness” (Hess, 2018, p. 67).

Another way to understand corporate autonomy is in terms of Harry Frankfurt’s (1971) concept of *second-order volitions*. Second-order volitions are desires about which of our desires we would like to see effectuated. The ability to form second-order volitions forms the basis of autonomy “because we are able to independently choose our intentional actions rather than merely reacting to our desires” (Rönnegard, 2015, p. 13). For Rönnegard, corporations do not have the ability to form second-order volitions, and so there cannot be Corporate Moral Agency. However, one may argue that the question of corporate second-order volitions is simply an extension of the question of corporate intentionality. Second-order intentions – intentions as to which intentions we would like to see effectuated – might come about in the same way as first-order intentions – through corporate beliefs and desires, corporate planning, or shared intentions of corporate members.

Finally, for Pettit (2007), corporate choices are autonomous because they cannot (always) be reduced to the attitudes of individual members – given the impossibility of perfect collective decision-making systems. Given the aim of individual corporate members “to embrace a practice or constitution that allows them to ensure that the body of attitudes they accept and enact in the groups name is internally consistent” (Pettit, 2007, p. 182), “the members will have to create a group agent that comes apart in a manner from the way that they are individually disposed” (Pettit, 2007, p. 183).

Pettit (2007) uses this corporate decision-making process not only to ground corporate autonomy, but also to ground the corporate ability to *make value judgments*: judgments involving evaluations of ‘good’, ‘bad’, ‘right’ or ‘wrong’. For Pettit, corporations are able to make value judgments, because:

A group will form a judgment or other attitude over a certain proposition when the proposition is presented for consideration and the group takes whatever steps are prescribed in the constitution for endorsing it. [...] Thus, a group will be able to form a judgment over any proposition that members are capable of presenting for consideration (Pettit, 2007, p. 186-187).

A lot hinges on whether or not we are willing to accept Pettit’s account of the corporate decision structure as leading to the creation of a ‘corporate agent’. Again, we may not be able to trace a ‘collective’ decision back to its constituent parts, but it is unclear if this justifies attributing the decision to a ‘corporate agent’.

### Conclusion: The corporation is at best a ‘weak’ moral agent

We find roughly two positions in the traditional CMA debate. On the one hand, some thinkers wholly deny the possibility of Corporate Moral Agency (Velasquez, 1983, 2003; Hasnas, 2012; Rönnegard, 2015; Lampert, 2016). For these thinkers, the fact that corporate actions, intentions, choices and value judgments are not always fully reducible to the actions, intentions, etc. of corporate members is no sufficient ground to posit Corporate Moral Agency. Just because a ‘responsibility gap’ occurs in some cases does not mean that we should posit some type of fictional ‘super-agent’ that we can then attribute responsibility to.

The other position in the traditional CMA debate is inhabited by thinkers intent on rescuing some degree of Corporate Moral Agency. Consider Werhane (1985):

Corporations are what I call *secondary collectives* whose actions are ontologically reducible to, but not identical with, actions of individuals performing on behalf of the corporation. [...] A corporation functions as a unit, dependent upon, but distinct from its constituents (Werhane, 1985, p. 50, original emphasis).

Werhane holds that corporate actions and intentions are ontologically reducible to the actions and intentions of individual corporate members. However, “at least, in principle, it is possible that there could be corporate immoral ‘action’, that is the result of a series of blameless primary actions” (Werhane, 1985, p. 56). Similar accounts of Corporate Moral Agency can be found in Donaldson (1982), French (1995), Arnold (2006), Pettit (2007), and List and Pettit (2011).

Critically, then, it would seem that, at best, we might posit that Corporate Moral Agency is a *special kind* of moral agency (Rönnegard, 2015, p. 10), some type of ‘weaker’ moral agency that is not identical to human moral agency but also not fully reducible to it. However, it is far from clear what exactly this ‘weak’ moral agency would entail, or to what extent it would be sufficient ground to meaningfully attribute moral responsibilities to corporations. It is on the basis of this problematization of CMA that Rönnegard (2015) and Lampert (2016) argue for the invalidity of (normative) accounts of Corporate Social Responsibility.

## II. IS CMA A PREREQUISITE FOR CSR?

Although one may consider the question of Corporate Moral Agency to be an interesting question in its own right, most thinkers investigate CMA primarily because of its implications for corporate rights and responsibilities. One field of study where theoretical debates on the moral status of the corporation may have important practical consequences is that of Corporate Social Responsibility. It would seem that the entire idea of CSR presupposes that the corporation is the type of thing that we can meaningfully attribute responsibilities to (Rönnegard, 2015; Lampert, 2016). If we deny the corporation the status of moral agent, then the idea of Corporate Social Responsibility loses its validity (Lampert, 2016).

To see if CMA is indeed a prerequisite for CSR, we need to make a distinction between *normative* and *instrumentalist* accounts of Corporate Social Responsibility (Jones & Wicks, 1999; Frederiksen & Nielsen, 2013;

Moir, 2001). Starting from a general definition, the normative account understands Corporate Social Responsibility as the idea that “the private corporation has responsibilities to society that go beyond the production of goods and services at a profit” (Buchholz & Rosenthal, 1999, p. 303), whereas the instrumentalist account understands CSR as the idea that the private corporation *might assume* such responsibilities. Supporters of the normative account of CSR believe that corporations should engage in CSR “at least also because it is the morally right thing to do” (Frederiksen & Nielsen, 2013, p. 9). Proponents of the instrumentalist account of CSR focus on the business case for CSR, claiming that it could be “in the enlightened self-interest of business to undertake various forms of CSR” (Moir, 2001, p. 17). I will concern myself primarily with the normative account of CSR, as only on the normative account is CSR truly a matter of *moral responsibility*, rather than a matter of *voluntary association*.

## Do we need Corporate Moral Agency for a normative account of CSR?

It is commonly held that to *attribute* responsibility to an agent is to say that an agent *is* responsible. Consider Rönnegard (2015, p. 9): “The attribution of moral responsibility is an event-description founded on a normative conception of what it should mean to be morally responsible”. In other words, when we attribute moral responsibility to someone or something – e.g. when we say that BP is responsible for cleaning up the oil spill in the Mexican Gulf – we are implying that the subject of our attribution – BP – is *the type of thing* that can properly bear such responsibilities. Accordingly, “moral responsibility attributions are only legitimate to moral agents” (Rönnegard, 2015, p. 2). If we hold CSR to be a form of moral responsibility – as the normative account of CSR does – it would seem that we can only properly attribute CSR to moral agents. For Lampert (2016), it is a mistake to think of corporations as moral agents, and “CSR’s impotency is a direct result of this mistake” (Lampert, 2016, p. 79).

At the heart of business ethics approaches to CSR, then, we have a failure married to a confusion. The failure comes from attempting to address *morally* problems which are better addressed *politically*. And the confusion is one of normative scope; when either ‘business’ or corporations are taken as the moral subject, then business ethics commits itself to this failure by attempting to derive specific moral guidelines and obligations where no such guidelines and obligations can exist (Lampert, 2016, p. 99, original emphasis).

However, one may argue that, in the absence of CMA, we may simply attribute social responsibility to individual corporate members who actually are moral agents (Velasquez, 1983, 2003). In other words, does Corporate Moral Agency matter for CSR? What is the difference between a state in the world in which we assume CMA to exist and a state of the world in which we do not?

For any normative account of Corporate Social Responsibility, two answers present themselves. First of all, to deny that CSR is something that corporations qua corporations can have, is to deny the existence of CSR as a meaningful concept on the corporate level. This would invalidate many of our daily practices of praise and blame towards corporations. More than justifying punishment and reward only in terms of social utility (Goodpaster & Matthews, 1982; Kahan, 1998), it would seem that CMA justifies these practices as something a corporation may truly *deserve*. This cannot be the case in a world in which Corporate Moral Agency is denied (Lampert, 2016). If we hold that CSR can only be meaningfully located at the level of individual corporate members, not only are we invalidating our daily practices of CSR-related blame and praise, but we also invalidate any CSR research that locates CSR as a variable on the corporate level, which is the lion’s share of CSR research (Aguinis & Glavas, 2012).

The second reason why we need CMA for a normative account of CSR is to prevent ‘responsibility gaps’ (Collins, 2019). As Phillips (1995) argues, in some cases, no individual employee in a firm is responsible for the

harm a firm causes. Recall Werhane (1985), for whom “there could be corporate immoral action that is the result of a series of blameless primary actions” (Werhane, 1985, p. 56). This ‘responsibility gap’ is particularly apparent in cases of corporate negligence:

If a collectivity is said to act the question always remains: wasn’t that merely an act of an individual person who only happened to be a member of that collectivity? With negligence, though, if it is said that the collectivity failed to perform an action (which was required by a duty it had), the question does not arise. Since the corporation can only act through one of its members, a failure of every one of the members to act will become a failure of the corporation to act (May, 1983, p. 77).

To whom should we attribute the responsibility for harmful ‘emergent’ actions or negligence? If we deny CMA, the answer to this question can only be ‘no one’ (Velasquez, 2003); we are left with a ‘responsibility gap’. These gaps do not *prove* CMA, but they do demonstrate that the (non-)existence of Corporate Moral Agency is significant for Corporate Moral Responsibility and, consequently, for the meaningful attribution of normative Corporate Social Responsibility.

### The main problem: CMA and CSR do not (meaningfully) exist

This then is the problem I wish to address in this paper. Scholars in the traditional debate on Corporate Moral Agency tend to hold either that the corporation is not a moral agent, or that it is a moral agent only in some reduced, ‘weak’ sense. However, as CMA is a prerequisite for a meaningful normative account of Corporate Social Responsibility, such a denial or ‘weakening’ of CMA would entail a corresponding denial or weakening of normative CSR, to the point that Rönnegard (2015) and Lampert (2016) deny the validity of the normative idea of CSR – and our related daily practices of CSR-related praise and blame – altogether.

Although seemingly sound, this argument does rely on several implicit – positivist – assumptions; that there is such a thing as ‘the corporation’ as a well-defined, static entity, and that this ‘corporation’ may or may not have this other, well-defined, static property called ‘moral agency’. I believe this to be misguided. Based on a communications perspective, I will argue that the corporation can better be understood as a dynamic ‘construct’ constituted in communication. Both CMA and CSR can meaningfully exist if we understand them to be socially constructed in the communication between corporations and their environments. The remainder of this paper will defend this claim, and demonstrate that it provides an adequate description of our ordinary ‘use’ of moral agency and responsibility through an analysis of communicative acts in two cases: the Volkswagen ‘Dieselgate’ and the Shell ‘Klimaatzaak’.

### III. THE SOCIAL CONSTRUCTION OF CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE MORAL AGENCY

In the previous sections, I have shown that Corporate Moral Agency is often considered a problematic concept, and yet that it is a concept we need if we want to meaningfully posit Corporate Social Responsibility. If it is questionable that the corporation is a moral agent, then it is subsequently questionable that we might attribute social responsibilities to it (Rønnegard, 2015; Lampert, 2016). Any normative claim of CSR aimed at the corporation *qua* corporation would consequently be invalid. How might we save the idea of CSR?

One problem that pervades literature on both CMA and CSR, is that no one seems to know what Corporate Moral Agency and Corporate Social Responsibility *truly are*. We have seen that there are about as many interpretations of (the conditions of) Corporate Moral Agency as there are authors on the topic. Similarly, the conceptual confusion surrounding the notion of

CSR has led some authors to say, “We have looked for a definition and basically there isn’t one” (Dahlsrud, 2008, p. 1). One might be tempted to say that scholars have simply not ‘looked hard enough’ to find the core essences of CMA and CSR, but one may alternatively question the legitimacy of this quest:

I do not think it possible with any moderately complex philosophical concept to specify necessary and sufficient conditions without draining the concept of the very complexity that enables it to perform its theoretical role. [...] What one needs, therefore, is a study of how the term is connected with other notions, what role it plays in justifying various normative claims, how the notion is supposed to ground ascriptions in value, and so on – in short, a theory (Dworkin, 1988, p. 7).

Dworkin makes this remark in a discussion on autonomy, but it is easy to see how it might similarly apply to Corporate Moral Agency and Corporate Social Responsibility. Even if we are not sure what CMA and CSR actually are, we seem very adept at using the concepts in daily practice. Beyond CMA and CSR however, based on the work of organizational theorist Karl Weick on enactment and sense-making (e.g. Weick, 1969, 1995) and Anthony Giddens’ theory of structuration (Giddens, 1984, 1987), some scholars have pursued this ‘constructionist thrust’ to even question whether there is an abstract ‘core’ to the corporation itself. According to such scholars as Taylor and Van Every (2000), McPhee and Zaug (2009), and Putnam and Nicotera (2009), there is not. Instead of conceiving of the corporation as a well-defined, static entity, we should rather understand the corporation *itself* as a social construction. The corporation does not exist independent of communicative acts, as something that first ‘exists’ and can subsequently talk and be talked about. Rather, we should understand the corporation as a ‘dynamic construct’ or ‘social interaction system’, constituted in – or mutually constitutive with – communication.

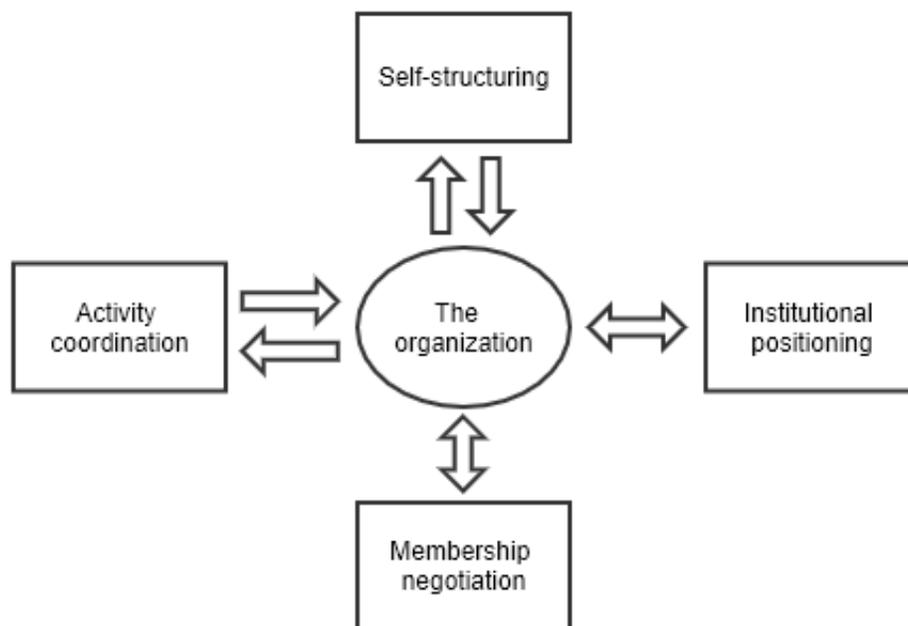


Figure 1: The Four Flows Framework (McPhee & Zaug, 2009, p. 33)

### Communication Constitutes Organizations

Developing the notion that Communication Constitutes Organizations (CCO), these scholars argue that communication and the corporation are mutually constitutive: the corporation comes about through communicative acts, and communicative acts come about through the corporation. Specifically, four processes or ‘flows’ of communication – ‘interactive communication episodes’ or ‘fields of evolving discourse’ (McPhee & Iverson, 2009) – jointly constitute the corporation: membership negotiation, self-structuring, activity coordination, and institutional positioning (McPhee & Zaug, 2009).

The first flow is *membership negotiation*. Corporate membership is often not a simple yes-or-no or once-and-for-all issue (McPhee & Iverson, 2009). The clearest example of membership negotiation is recruitment, but negotiation continues after recruitment also, as the relationship between individual and corporation is constantly being reproduced and transformed. Besides the fact that membership is collectively enacted and so-

cially interpreted (McPhee & Iverson, 2009), individual members are continuously affirming and redefining what it means to be a corporate member. Processes such as socialization, negotiation and power-claiming continuously constitute and re-constitute the relationship between individual and corporation.

The second flow is *self-structuring*. Corporations are the objects of continuous reflexive control and design (McPhee & Zaug, 2009). Examples of self-structuring communication are easy to give, as they are “stereotypical of organizational communication” (McPhee & Zaug, 2009, p. 36): organization charts, policy manuals, decision-making forums, and any other process aimed at designing the corporation, its formal structure, hierarchies and information-processing systems. Again, this process is a reflexive system of constituting and being constituted: the corporation constitutes its structure, and the structure constitutes the corporation.

Although self-structuring provides a division of labor and (often) a series of policies for work, such structural directions can never be complete or completely

understood. The third stream, *activity coordination*, is concerned with all communicative acts that aim at direct adjustments in the work processes and immediate practical problem-solving. Through activities such as mutual adjustment, local adaptation, or even simply conversing, attention-calling or “looking at the same thing at the same time” (McPhee & Iverson, 2009), corporate members co-ordinate their activities. Activity coordination contributes to the constitution of the organization not only through the integration of work processes, but also by being “the realm of emergence, [...] of the slow sedimentation of organizational culture/knowledge” (McPhee & Iverson, 2009, p. 78).

Finally, the fourth flow, *institutional positioning*, concerns itself with communication between the corporation and its environment. Through institutional positioning, corporations aim to develop and maintain a place in the inter-organizational social system. This involves communication with primary as well as secondary stakeholders; customers and suppliers as well as governments and society. Institutional positioning is essential to corporations, as they exist in societies “that already are organized, that already have institutional ways of maintaining order, allocating material resources, regulating trade, and dividing labor – and of course, that already have ways of communicating about all these practices” (McPhee & Zaugg, 2009, p. 41).

### Institutional positioning

McPhee and Iverson (2009) distinguish between three aspects of institutional positioning: face presentation, environmental exploration, and negotiation. *Face presentation* is the aspect of communication through which the corporation tries to give external parties “a sense of the nature of the organization, what it is trying to accomplish, and its character in cooperation or negotiation” (McPhee & Iverson, 2009, p. 81). Gaining the trust of stakeholders and developing and maintaining a place in the larger social system “will succeed only if the organization is somehow recognized by people as being *itself* an actor” (Taylor, 2009, p. 166, original emphasis). Accordingly, although face presenta-

tion “is carried out by varied organizational members, [...] organizational leaders typically try to coordinate and control the self-representations of the organization” (McPhee & Iverson, 2009, p. 81).

The second aspect of institutional positioning, *environmental exploration*, is “the process of gathering information about potential connections and competitors, opportunities and constraints” (McPhee & Iverson, 2009, p. 82). One aspect of the environment that a corporation needs to understand is the *institutional logic*. A logic is the set of “underlying assumptions, deeply held, often unexamined, which form a framework within which reasoning takes place” (Horn, 1983, p. 1). Institutional logics are the fundamental assumptions that operate in a particular institutional field. According to Suddaby and Greenwood (2005), these institutional logics “shape ways of viewing and interpreting the world”, “constrain and enable the potential agency of actors”, and “provide guidelines for practical action” (Suddaby & Greenwood, 2005, p. 38).

Finally, the third aspect of institutional positioning as presented by McPhee and Iverson (2009) is *negotiation*. Some mundane examples include negotiation about the conditions of transaction with customers and suppliers, or negotiation with legislative bodies concerning the laws that apply to the corporation. However, negotiation also applies to the more fundamental aspects of institutional positioning discussed previously. Neither the environment itself nor the position of the corporation in the environment are inherently fixed. Corporations may mobilize resources (including relationships) to instigate change in their environment, a process commonly referred to as institutional entrepreneurship (DiMaggio, 1988). Through such processes as face presentation, the corporation is in constant negotiation with its environment about its identity and its place in the environment (McPhee & Iverson, 2009). Finally, through all of these processes, corporations are constantly negotiating with each other and the environment *what it means to be a corporation*. This process can be understood as analogous to membership negotiation, but at a higher level of aggregation: society.

## The social construction of CSR

One important goal in institutional positioning is to gain legitimacy: a “generalized perception or assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs and definitions” (Suchman, 1995, p. 574). Legitimacy is vital for organizational survival as “persons or institutions who lose legitimacy will find it difficult to enter into processes of social exchange as their partners do not rely on their compliance with social rules” (Palazzo & Scherer, 2006, p. 71).

According to Suchman (1995), corporations strive for three types of legitimacy: *pragmatic* legitimacy – that people perceive a corporation to be beneficial – *cognitive* legitimacy – that a corporation and its activities are ‘taken-for-granted’ – and *moral* legitimacy – a “positive normative evaluation of the organization and its activities” (Suchman, 1995, p. 579). Moral legitimacy is the product of explicit public discussion, attributed to corporations based on judgments as to whether the activities of the corporation are ‘the right thing to do’ given the socially constructed value systems of its environment. According to Palazzo and Scherer (2006), moral legitimacy is the ‘yardstick’ of CSR.

Building on CCO literature and the idea that attributions of moral legitimacy are socially constructed, Schultz, Castelló, and Morsing (2013) argue that CSR is *itself* socially constructed; i.e. “communicatively constituted in complex and dynamic networks” (Schultz et al., 2013, p. 685). Rather than trying to discover some immutable laws – the ‘essence’ – of CSR, we should understand CSR as socially constructed in an environment in which “different actors such as corporations, government institutions, the media, and consumers organize and negotiate knowledge about the meaning and expectations to corporate responsibility” (Schultz et al., 2013, p. 685). Consequently, CSR is not something that can be controlled fully by the corporation, because in practice, “perceptions and expectations to corporate responsibility are constituted and changed in fluid networks that often emerge beyond corporate knowledge and control” (Schultz et al., 2013, p. 687).

## The social construction of CMA

According to CCO scholars, corporations are not the well-defined, static entities that they are implicitly assumed to be in CMA and CSR literature; rather, they are communicatively constituted, dynamic constructs (McPhee & Zaugg, 2009; McPhee & Iverson, 2009; Putnam & Nicotera, 2009; Taylor, 2009). These constructs engage with their environments through such practices as face presentation, exploration and negotiation, aiming to understand the environment and to develop and maintain a place in it (McPhee & Zaugg, 2009; McPhee & Iverson, 2009). As the corporation engages with the environment, the environment similarly engages with the corporation. In negotiations between the corporation and its environment and within the environment itself, corporations are attributed social responsibilities (Palazzo & Scherer, 2006; Schultz et al., 2013). As we have seen, these processes only make sense if the organization is somehow recognized as an actor (Taylor, 2009). Through the processes of institutional positioning – face presentation and negotiation in particular – the corporation presents itself as a “coherent unit of action and intention” (Taylor, 2009, p. 166), and this ‘coherent unit’ is subsequently attributed social responsibilities by actors in its environment *qua* corporation. In other words, in the communication between the corporation and its environment, the corporation constitutes itself and is constituted as a *moral agent*.

According to the traditional debate, CMA is a problematic concept, and as CMA is a prerequisite for a normative account of CSR, normative CSR must be similarly problematic. We can now see that this argument does not work if we conceive of the corporation as communicatively constituted. If we take this ‘communications view’, and investigate how this ‘social construct’-corporation interacts with its environment, we can see that this corporation constitutes itself and is constituted by its environment as a moral agent with corresponding social responsibilities. CMA and CSR are thus communicatively constituted, in communicative acts *by* the corporation to its environment, and acts in the environment *toward* or *about* the corporation.

### Communicative acts *by* the corporation

Following the traditional debate on CMA, one may expect interactions between the corporation and its environment to occur primarily through communicative acts by individual corporate members. However, we have seen that this does not fit the corporation as presented in CCO literature. In the process of institutional positioning, the corporation (and/or its members) engage in face presentation aimed at giving actors in the environment “a sense of the nature of the organization, what it is trying to accomplish, and its character in cooperation or negotiation” (McPhee & Iverson, 2009, p. 81). Moreover, gaining the trust of stakeholders and developing a place in the social system will succeed only if the organization is recognized by people as an actor (Taylor, 2009, p. 166). Finally, the corporation (and/or its members) aims to gain moral legitimacy *qua* corporation, not – or much less – *qua* individual members (Suchman, 1995; Palazzo & Scherer, 2006). Consequently, following a constructionist account of the corporation, CMA and CSR, I expect that, in communication toward the environment, the corporation and/or corporate members strive to present the corporation as a coherent unit of action, intention, choice and value judgment, i.e. as a *moral agent*:

**Proposition 1a:** In its communication toward the environment, the corporation and/or corporate members tend to present the corporation *qua* corporation as the primary agent, not individual corporate members;

**Proposition 1b:** When the corporation *qua* corporation is presented as the primary agent, it is presented as a coherent unit of action, intention, autonomous choice, and value judgment; i.e. as a *moral agent*.

### Communicative acts *toward* or *about* the corporation

Following the traditional debate on CMA, we might hold that the corporation is not *the type of thing* that can or should be properly engaged with as a coherent

unit. The only ‘true’ agents to engage with are individual corporate members. However, this again does not fit the corporation as presented in CCO literature. The corporation often presents itself as a ‘coherent unit’, aiming primarily to gain (moral) legitimacy *qua* corporation (cf. *qua* individual members; Suchman, 1995), and actors in the environment of the corporation negotiate its responsibilities *qua* corporation (cf. *qua* individual members; Schultz et al., 2013). Consequently, with respect to communicative acts *toward* and *about* the corporation and/or its members, I expect that actors in the environment primarily engage with the corporation *qua* corporation, and attribute responsibilities to it as a coherent unit, i.e. as a *moral agent*:

**Proposition 2a:** In their communication toward or about the corporation, actors in its environment tend to engage with the corporation *qua* corporation as the primary agent, not with individual corporate members;

**Proposition 2b:** When actors in its environment engage with the corporation *qua* corporation as the primary agent, they engage with the corporation as a coherent unit of action, intention, autonomous choice, and value judgment; i.e. as a *moral agent*.

If the corporation is consistently presenting itself as a moral agent (propositions 1a and 1b), and consistently engaged with as a moral agent (propositions 2a and 2b), then it would indeed seem that Corporate Moral Agency is socially constructed. Consequently, if we can coherently understand CMA to be socially constructed, then we have found proper ground on which to base (normative) Corporate Social Responsibility.

In the remainder of this paper, I will explore to what degree this theoretical solution to the problem posed by Rönnegard (2015) and Lampert (2016) accurately describes corporate communication in ordinary practice, in two cases of CSR-related discourse between a corporation and its environment: the Shell ‘Klimaatzaak’ and the Volkswagen ‘Diesel scandal’.

## IV. METHOD

### The analysis of communicative acts

Research on institutional positioning (Suddaby & Greenwood, 2005; Baker & Nelson, 2005; Taylor, 2009) generally assumes a ‘corporation-centric’ perspective, describing how a corporation acts (or should act) in interactions with its environment. Although interesting for many purposes, this perspective does not pay much attention to the other parties in communication, or to the communication itself. To gain a comprehensive overview of the communicative processes in which CMA is constituted, a better starting point would be to take the communication itself as the object of analysis. A discourse analysis – ‘discourse’ understood as “the totality of all effective statements [...] in their dispersions and events in the occurrence that is proper to them” (Foucault, 1972, p. 27) – provides the means to assume a non-corporate-centric perspective (Høvring, Andersen, & Nielsen, 2018).

As to the unit of analysis – what is understood by a communicative ‘act’ – one may be inclined to consider an individual speech, press release, report or similar unit as a single act. However these ‘units’ are not uniform in terms of what is presented as the primary actor, or what indications of agency are predicated of these actors. Consider this fragment from a statement by Martin Winterkorn – the CEO of Volkswagen AG at the time of the diesel scandal:

The Board of Management at Volkswagen AG takes these findings very seriously. I personally am deeply sorry that we have broken the trust of our customers and the public. We will cooperate fully with the responsible agencies, with transparency and urgency, to clearly, openly, and completely establish all the facts of this case. Volkswagen has ordered an external investigation of this matter. We do not and will not tolerate violations of any kind of our internal rules or of the law (Statement by Martin Winterkorn, 20/09/2015).

In just five sentences, the agency shifts from ‘Board of Management’, to ‘Martin Winterkorn’, a ‘we’ without a clear referent, ‘Volkswagen’, and again to a ‘we’ without a clear referent. To categorize this press statement as an indication of agency of Martin Winterkorn only, is to ignore largely the content of the statement. Rather, following Boltanski and Thévenot (2006) and Ylä-Anttila and Luhtakallio (2016), I will take the single ‘claim’ – i.e. coherent proposition – as the primary unit of analysis. This means dividing the previous fragment into five separate claims, and subsequently coding what presentation of the corporation and indications of agency are present in each of these claims.

### Introduction to the cases

In the remainder of this paper, CSR-related communicative acts *by* and *toward/about* corporations will be analyzed in two specific cases. These are cases in which the social responsibilities of a corporation are publicly contested, i.e. in which the corporation and actors in its environment negotiate the social responsibilities that can be legitimately attributed to the corporation. For pragmatic reasons, these cases should be sufficiently large to have led to significant production of textual statements by and toward/about the corporation with respect to its alleged social responsibilities. In other words, I am looking for cases where the actors in the environment of the corporation – in the broadest sense, including the ‘public’ – strongly disagree with the activities of a corporation, and consequently make claims toward/about the corporation with respect to the social responsibilities they consider it to have.

Hudson (2008) and Hudson and Okhuysen (2009) make a distinction between event stigma and core stigma. *Event stigma* refers to situations in which corporations suffer negative social evaluations as a result of an unusual or anomalous event, whereas *core stigma* refers to social disapproval for the core activities of a corporation (Hudson & Okhuysen, 2009). I hypothesize that it may be easier to identify particular individual managers or employees to blame (or praise) in the case of a single negative (or positive) event, whereas this

might be quite difficult when (dis)approval is aimed at the core activities of an organization. In other words, I hypothesize that in a case of event stigma, moral evaluations will more often be targeted at individual corporate members than in a case of core stigma. I will first explore a case of core stigma, in which I expect my thesis to describe corporate communication quite adequately, and subsequently investigate a case of event stigma, to see if such a case might falsify my thesis.

### **Case 1: The Shell 'Klimaatzaak'**

On April 5th, 2019, environmental organization Milieudefensie (Friends of the Earth Netherlands) filed a lawsuit against Royal Dutch Shell. According to Milieudefensie, through its activities and products, Shell actively contributes to dangerous climate change. In doing so, the corporation allegedly fails to live up to its 'duty of care' towards people who (are expected to) suffer from the effects of climate change. Together with six organizations – Greenpeace Nederland, Fossilvrij NL, Waddenvereniging, Both ENDS, Jongeren Milieu Actief, and ActionAid – and over 17.000 Dutch civilians, Milieudefensie aims to force Shell to comply with the climate goals outlined in the Paris Agreement. Concretely, the claimants demand that Shell changes its activities in such a way as to reduce carbon emissions by 45% in 2030, 72% in 2040 and 100% in 2050. The case is expected to begin in the fall of 2019.

The Shell 'Klimaatzaak' presents a clear case of core stigma. Milieudefensie and its co-claimants disapprove of (the outcomes of) Shell's core activities and products. The court case is not designed around a single event of alleged Corporate Social Irresponsibility, but around Shell's general attitude towards the environment. Additionally, given the public attention for this case in the Netherlands, sufficient textual material has been produced debating the alleged social responsibilities of Shell by the most important antagonists in the case (Milieudefensie and its co-claimants), as well as by third-party observers, most notably the 'public' (as evidenced by the abundance of Klimaatzaak-related claims in social media) and Dutch news media. The

primary corporation under investigation in this case is Royal Dutch Shell. The primary actors in the environment in Shell's institutional positioning are Milieudefensie and its co-claimants, the 'public' on Social Media, and Dutch news media.

### **Case 2: The Volkswagen 'Diesel scandal'**

As an exemplary case of 'event stigma', I will analyze the 2015-2016 Volkswagen 'Diesel scandal'. In 2014, the International Council on Clean Transportation (ICCT) demonstrated that lab tests for pollutants did not match pollution in real driving situations for three European versions of Volkswagen diesel cars. These results prompted an investigation by the U.S. Environmental Protection Agency (EPA) and the California Air Resources Board (CARB), which led to the discovery of a 'defeat device' – software that enabled the Volkswagen car to detect when it was being tested and thus to temporarily reduce its emissions – in September of 2015. Volkswagen employed this technology in 11 million cars worldwide. Volkswagen eventually came clean on September 20th, 2015. The scandal led to widespread public outrage and – especially in the United States – several court cases, as well as the resignation of several Volkswagen top managers.

The Volkswagen 'Diesel scandal' presents a clear case of event stigma. Volkswagen was before the diesel scandal regarded as one of the most socially responsible corporations in the automotive sector (Siano, Vollero, Conte, & Amabile, 2017). It was only through a particular event – the discovery of a 'defeat device' in Volkswagen cars and the subsequent admission of guilt by Volkswagen – that a debate on the social responsibilities of Volkswagen was sparked. I expect that in the Volkswagen case, moral evaluations are more easily directed to individual members of the corporation, who are held morally responsible for the scandal, than in the Shell case, in which it is significantly more difficult to identify particular corporate members who are morally responsible for the core activities and products of the corporation. Consequently, it could be the case that, in communicative acts in the Volkswagen case, moral

agency is more often attributed to the corporation *qua* individual corporate members, whereas in communicative acts in the Shell case, moral agency is more often attributed to the corporation *qua* corporation.

The primary corporation under investigation in this second case is Volkswagen AG. The primary ‘antagonists’ in Volkswagen’s institutional positioning are CARB, EPA and ICCT, supplemented by the ‘public’ on social media, and again Dutch news media, so as to enable cross-case comparisons.

### Analysis of claims *by* the corporation

The first propositions assert that, in its communication toward the environment, the corporation and/or corporate members tend to present the corporation as a coherent unit, capable of action, intention, autonomous choice and value judgment, i.e. as a *moral agent*. To test this assertion, I will analyze communicative acts – claims – by Shell (and/or its members) and Volkswagen (and/or its members) in relation to their respective ‘Klimaatzaak’ and ‘Diesel scandal’.

### Sampling

The sampling of source material is based on a purposeful selection of initial material combined with subsequent snowball sampling (Aguinis, Hill, & Bailey, 2019). The purpose is not to be exhaustive, but to get an idea of the type of communicative acts by the corporations and/or their members and the different means through which these acts are performed. For this purpose, material from a wide variety of different corporate communication channels is analyzed, such as corporate reports, speeches by executives, press releases, website publications, and corporate social media accounts (Twitter). The primary focus is on material related to the specific case – the Klimaatzaak or the Diesel scandal – supplemented by material outlining the corporation’s approach to CSR. A brief overview of source material for the analysis of claims *by* the corporation can be found in table 1. A full overview of source material can be found in Appendix A.

The first announcement by Milieudefensie that it would be launching a case against Shell was on April 4th, 2018, with the actual court summons following a year later, on April 5th, 2019. The analysis therefore focuses on material produced in the period from January 2018 to May 2019 (the time of this study). Selected source material by Shell and/or its members includes the three publications by Shell on the Klimaatzaak, supplemented by the Shell Sustainability Reports of 2017 and 2018, CSR-related speeches by Shell executives in the period January 2018 – May 2019, and Tweets by Shell Nederland (including retweets from Shell, Shell Pernis, Shell Moerdijk, or Shell Natural Gas). The sustainability reports are included to get an idea of the general approach to CSR followed by Shell. The speeches by executives are included as an attempt to falsify proposition 1a, as these speeches provide explicit communicative acts by individual corporate members. Finally, social media material has been included as social media have had a significant effect on the inclusion of ‘public opinion’ into CSR debates (Schultz et al., 2013), and so Shell’s social media activity may prove an important catalyst for case-related claims toward and/or about the corporation on social media.

The Volkswagen Diesel scandal gained public attention with EPA’s Notice of Violation on September 18th, 2015, and Volkswagen’s subsequent admission of guilt on September 20th, 2015. Consequently, I take the year after the scandal gained public attention (i.e. September 2015 to August 2016) as the period of analysis for the Volkswagen case. Volkswagen produced substantially more case-related material than Shell. A total of 42 press releases by Volkswagen are analyzed. This material is supplemented with the sustainability report of 2016 (the report of 2015 is no longer publicly available), speeches by Volkswagen executives in the period September 2015 – August 2016, and tweets by Volkswagen Group, Volkswagen News, and Volkswagen USA in the same period.

**Table 1: Sampling of claims by the corporation**

| Source:   | Quantity:       | No. claims: |
|---|-----------------|-------------|
| <b>Shell</b>  |                 |             |
| Publications about the Klimaatzaak                            | 3 publications  | 58 claims   |
| Sustainability Report 2017                                    | 71 pages        | 522 claims  |
| Sustainability Report 2018                                    | 86 pages        | 655 claims  |
| Speeches by Shell executives (Jan. 2018 – May 2019)           | 20 speeches     | 520 claims  |
| Tweets by Shell Nederland (Jan. 2018 – May 2019)              | –*              | 355 claims  |
| <b>Volkswagen</b>   |                 |             |
| Publications about the Diesel scandal (Sep. 2015 - Aug. 2016) | 42 publications | 573 claims  |
| Sustainability Report 2016                                    | 128 pages       | 1355 claims |
| Speeches by Volkswagen executives (Sep. 2015 - Aug. 2016)     | 5 speeches      | 1093 claims |
| Tweets by Volkswagen (Sep. 2015 - Aug. 2016)                  | –*              | 641 claims  |

\* The number of relevant tweets equals the number of claims, the total number of tweets was not recorded, as it is not given automatically by Twitter on a particular search

### Selection and coding of claims

From the source material, individual claims are distilled to be coded. The selection of claims focuses on claims that contain a relevant agent – the corporation, corporate members, divisions or collective bodies within the corporation, or other related agency constructions. Claims that do not contain an agent – e.g. “2016 was an exceptionally warm year” – or agents that are irrelevant toward answering the propositions – e.g. “Kofi Annan once said, ...” – are excluded from the analysis. Claims containing more than one agent – e.g. “The Board of Management has decided that Shell should ...” – are recorded separately for each agent contained in the claim (in this case: ‘Board of Management’ and ‘Shell’) and coded separately on the other coding categories. The claims do not have to be related directly to the case – i.e. Klimaatzaak or Diesel scandal – or CSR; their inclusion by the corporation or corporate member in the source material warrants their relevance for the analysis.

Claims by the corporation are coded on the basis of six categories. Apart from four basic categories – the content of the claim, the ‘speaker’, the intended addressee (to the extent determinable), and the means of communication – claims are coded on their manner of representing the corporation, and on possible indications of agency contained in the claim:

- **Representation of the corporation:** In an ideal world, every claim clearly contains one particular agent – e.g. “Shell intends to invest in A”, “The Board of Management of Volkswagen AG has decided to do B”. However, as experience has taught, many claims contain multiple agents, or contain as their agent a pronoun without a clear referent. Most prominent is the use of a fuzzy ‘we’ – “We contribute to society by...”; “We assess our performance through...”. In some cases, this ‘we’ can be traced to either the corporation qua corporation – “As the largest auto manufacturer in the world, we...” – or to a particular subset

of corporate members – “As Shell’s Board of Management, we...”. In these cases, representation is coded as ‘We (Volkswagen)’ and ‘We (Board of Management)’ respectively. When the ‘we’ does not have a clear referent, it is coded as ‘Fuzzy ‘we’;

- **Indication of agency:** The main question in analyzing communicative acts by the corporation and/or corporate members is to what degree the corporation is presented as a moral agent. To investigate this, claims are coded with respect to possible conditions of agency that are contained within it – action, intention, autonomous choice or value judgment. For claims that contain multiple agents, ‘Indication of agency’ is coded for each agent separately. Although ‘Indication of agency’ is interesting especially for claims that present the corporation *qua* corporation, it will be coded for all claims to enable cross-category comparisons.

A more extensive explanation of the coding protocol for ‘Representation of the corporation’ and ‘Indication of agency’ – highlighting the criteria for each in-code category – can be found in Appendix B. This appendix also provides several examples of how claims were coded in the analysis.

### Analysis of claims *toward* and *about* the corporation

The second propositions assert that, in their communication toward and about the corporation, actors in its environment engage with the corporation as a coherent unit, capable of action, intention, autonomous choice and value judgment, i.e. as a moral agent. To test this assertion, I will analyze claims toward and about Shell (and/or its members) and Volkswagen (and/or its members) in relation to their respective ‘Klimaatzaak’ and ‘Diesel scandal’. The analysis takes into account communicative acts by the ‘antagonists’ in these cases – Milieudefensie for Shell; CARB, EPA and ICCT for Volkswagen – as well as communicative acts in the public domain – i.e. on social media and in news media.

### Sampling

The sampling of source material is again based on a purposeful selection of initial material combined with subsequent snowball sampling. In both cases, a clear ‘antagonist’ can be identified. Source material is taken from formal (legal) publications and less formal (public) website publications by these main antagonists. Source material for claims toward or about the corporations in the public domain is sampled through purposeful searches of social media (Twitter) and purposeful searches of prominent news media. A brief overview of source material can be found in table 2. A full overview can be found in Appendix A.

In the Shell case, the ‘antagonists’ are Milieudefensie and the six co-claimants in the Klimaatzaak. Claims toward or about Shell by these parties are taken from the official court summons, as well as from publications by these parties on their websites. Claims toward or about Shell in the public domain are sampled through a purposeful search of Twitter – keywords “Shell”, “Marjan van Loon”, “Ben van Beurden”, “Klimaatzaak” – in the period January 2018 to May 2019, and through a purposeful search of seven prominent Dutch news media – for the same keywords – in the same period.

The main ‘antagonists’ in the Volkswagen case are the California Air Resources Board (CARB), the U.S. Environmental Protection Agency (EPA), and the International Council on Clean Transportation (ICCT). Claims toward or about Volkswagen by these parties are taken from official letters sent to Volkswagen, Audi and Porsche in the period from September 2015 to August 2016, as well as from publications by these parties on their websites in the same period. Claims toward or about Volkswagen in the public domain are sampled through a purposeful search of Twitter – keywords “Volkswagen”, “Martin Winterkorn”, “Michael Horn”, “Matthias Müller”, “diesel”, “emissions” – in the first three days after the case became public, and through a purposeful search of the same seven Dutch news media (to enable cross-case comparison) – for the six keywords – in the period September 18th, 2015 to September 30th, 2015.

**Table 2: Sampling of claims toward and about the corporation**

| Source:  | Quantity:       | No. claims: |
|--|-----------------|-------------|
| <b>Shell</b>   |                 |             |
| Court summons  | 235 pages       | 446 claims  |
| Website publications by 'antagonists'                        | 25 publications | 476 claims  |
| Twitter 'Klimaatzaak' (Jan. 2018 – May 2019)                 | –*              | 509 claims  |
| News publications (Jan. 2018 – May 2019)                     | 30 publications | 540 claims  |
| <b>Volkswagen</b>  |                 |             |
| Letters by 'antagonists' (Sep. 2015 - Aug. 2016)             | 13 letters      | 256 claims  |
| Website publications by 'antagonists'                        | 25 publications | 216 claims  |
| Twitter 'Diesel scandal' (Sep. 20st, 2015 - Sep. 23rd, 2015) | –*              | 808 claims  |
| News publications (Sep. 18th, 2015 - Sep. 30th 2015)         | 52 publications | 669 claims  |

\* The number of relevant tweets equals the number of claims, the total number of tweets was not recorded, as it is not given automatically by Twitter on a particular search

### Selection and coding of claims

The selection of claims from the source material is based on the same criterion as for claims by the corporation: that the claims contain a relevant agent – the corporation, individual members, bodies within the corporation, or other related agents. Coding of claims toward or about the corporation occurs on the basis of the same categories and criteria as applied to claims by the corporation: the content of the claim, speaker, addressee, means of communication, manner of representing (or addressing) the corporation, and indications of agency contained in the claim.

### Summarizing data

Through a three-step inductive coding process (focused, axial and theoretical coding; Charmaz, 2006), four categories for 'Manner of presenting the corporation' were distilled from claims by the corporation: (1) *Individuals* – All presentations of corporate members (e.g. 'Ben van Beurden'), collective bodies (e.g. 'Board of Management'), general mentions of 'employees' or 'man-

agement', and pronouns clearly referencing individual agents (e.g. 'I' during a speech by an executive); (2) *Corporation* – All presentations of the corporation *qua* corporation ('Shell'; 'Volkswagen'), particular corporate divisions (e.g. 'Shell India'; 'Audi'), and pronouns clearly referencing the corporation *qua* corporation; (3) *Fuzzy 'we'* – All uses of a pronoun without a clear referent, and (4) *Other* – Containing all presentations that do not fit any of the first three categories. The same categories were used to organize the claims toward/about the corporation, with the exclusion of 'Fuzzy we'.

Enlightening claims in terms of the theoretical propositions were marked during the coding process. After the coding process, based on the coding of 'Indication of Agency', all claims were again analyzed to distill representative claims for each of the four agency conditions. These claims are summarized in tables 4 and 6 in the paper. Additionally, for each proposition, a search was conducted to find claims that strongly supported as well as potentially contradicted the propositions.

## Reliability

To warrant intra-coder reliability in the coding process, two measures were implemented. First, research notes as well as a coding protocol were kept and updated throughout the analysis process, in which all relevant decisions were documented to ensure consistency in applying the methodology (Lacy, Watson, Riffe, & Lovejoy, 2015). Second, two checks for intra-coder reliability were conducted. A substantial number of claims from the Shell 2017 sustainability report recurred in the 2018 report – for a total of 104 pairs of identical claims. After the coding of both reports, claims from these pairs were compared to check the coding consistency for ‘Manner of presentation’ and ‘Indication of agency’. The reliability check showed a coding consistency on ‘Manner of presentation’ of 94,5%, and 60.9% on ‘Indication of agency’. Consequentially, the coding criteria for ‘Indication of agency’ were defined more stringently, and the claims were recoded. A second reliability check showed a consistency of 89.9%.

Additionally, to reduce subjective interpretation and increase reproducibility of the analysis, care was taken to produce a comprehensive audit trail describing each step in the research process – sampling, selection of claims, coding. Extensive explanatory guides for all steps were written and iteratively updated throughout the different phases of the analysis on the basis of the research notes. These guides can be found in Appendix B. Finally, adopting the Popperian dictum of falsifiability, considerable effort was invested to material that could disprove the propositions – both in terms of finding source material and in terms of interpreting claims in the qualitative analysis. In cases of doubt concerning the application of codes (e.g. between “We (corporation)” and “Fuzzy ‘we’”), claims were coded in such a way that they would not prove the propositions.

## Research ethics

All of the data used in the research has been gathered from source material that is entirely public and freely available. An overview of all the source material, as

well as ownership information, online location and date of retrieval can be found in Appendix A. However, no explicit permission was given to use the source material in this study. Whereas I did not deem this a problem in the use of source material from the corporations, main antagonists and news outlets – as these are all professional organizations – data gathered from Twitter has been redacted before use in the analysis, insofar that all account names and handles have been removed – except for Twitter claims by the main antagonists (or their CEO’s). Although this does not guarantee full anonymity, it does make it significantly more laborious to trace individual claims to individual twitter users.

## V. FINDINGS

### Claims *by* the corporation

#### Quantitative findings

The quantitative analysis of claims *by* Shell and Volkswagen in the two cases shows **moderate support for proposition 1a**. Table 3 provides an overview of the quantitative findings in both cases. Of the 5.758 claims by the corporations, 2.085 claims (36.2%) referenced a corporate agent – including the corporation itself, particular corporate divisions (e.g. Shell India; Audi), and pronouns clearly referencing the corporation *qua* corporation. In other words, in slightly over one third of the analyzed claims, the corporation or corporate members present the corporation *qua* corporation as the agent of their claims. In contrast, only 1.388 claims (24.1%) referenced an ‘individual’ agent – including individual managers/employees, collective bodies, general references to ‘employees’ or ‘management’, and pronouns clearly referencing individual agents. Interestingly, 2.176 claims (37.8%) had an undefined pronoun (‘we’) as an agent. Interpretation of the agent referred to in these fuzzy pronouns is highly dependent on the context of the claim and subjective interpretation by the addressee. These claims are therefore not further categorized as referencing either an individual or a collective agent.

Table 3: Claims *by* the corporation – Quantitative findings

|                   | Case-related Publications | CSR Reports | Speeches by Executives | Corporate Twitter | Total       |
|-------------------|---------------------------|-------------|------------------------|-------------------|-------------|
| <b>Shell</b>      |                           |             |                        |                   |             |
| Individuals       | 5                         | 95          | 105                    | 116               | 321         |
| Corporation       | 30                        | 385         | 195                    | 135               | 745         |
| Fuzzy 'we'        | 23                        | 668         | 166                    | 97                | 954         |
| Other             | 0                         | 29          | 58                     | 7                 | 94          |
| <b>Total</b>      | <b>58</b>                 | <b>1177</b> | <b>524</b>             | <b>355</b>        | <b>2114</b> |
| <b>Volkswagen</b> |                           |             |                        |                   |             |
| Individuals       | 269                       | 330         | 211                    | 257               | 1067        |
| Corporation       | 202                       | 563         | 310                    | 265               | 1340        |
| Fuzzy 'we'        | 103                       | 443         | 572                    | 104               | 1222        |
| Other             | 0                         | 19          | 0                      | 5                 | 24          |
| <b>Total</b>      | <b>575</b>                | <b>1355</b> | <b>1083</b>            | <b>631</b>        | <b>3644</b> |
| <b>Total</b>      |                           |             |                        |                   |             |
| Individuals       | 274                       | 425         | 316                    | 373               | 1388        |
| Corporation       | 232                       | 948         | 505                    | 400               | 2085        |
| Fuzzy 'we'        | 126                       | 1111        | 738                    | 201               | 2176        |
| Other             | 0                         | 48          | 58                     | 12                | 118         |
| <b>Total</b>      | <b>633</b>                | <b>2532</b> | <b>1607</b>            | <b>986</b>        | <b>5758</b> |

A cross-case analysis of claims by the two corporations shows that overall, Volkswagen is more inclined than Shell to present individual corporate members as the primary agents of their claims ('Individuals' are the primary agent in 29.2% of claims by Volkswagen, cf. 15.2% of claims by Shell). This difference is especially apparent in case-related publications and the CSR reports. Qualitative exploration of claims by VW in these media shows that, in the aftermath of the Diesel scandal, many claims mention personnel changes, decisions by internal boards and managers, and the inauguration of investigative committees.

Additionally, the tendency to present individual corporate members as the primary agent in claims seems more pronounced in publications shortly after the Diesel scandal than in publications that are published at a later stage (see figure 2).

#### Qualitative findings

The qualitative analysis provides **support for proposition 1b**. When the corporation is presented as the primary agent of a claim, it is consistently presented as a moral agent. Across both cases and across all media,

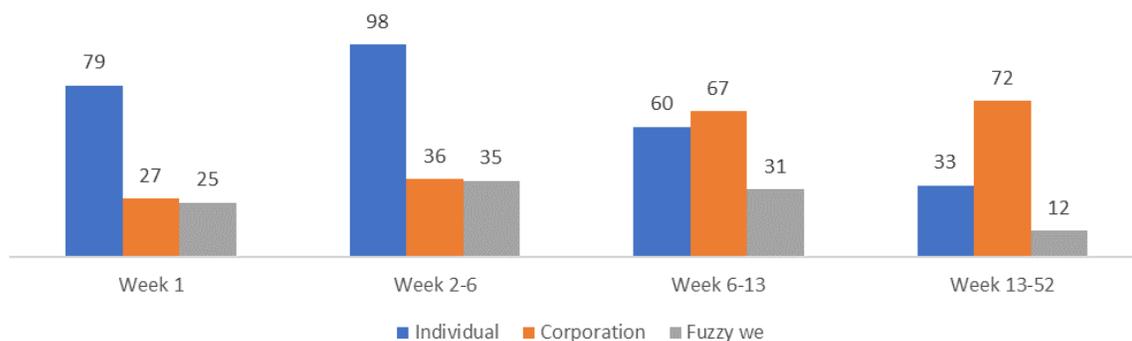


Figure 2: Agency-attributions in Case-related publications by Volkswagen over time

the corporation is presented as an entity that can act, intend, make autonomous choices, and make value judgments. Consider, for example:

*The Group has significantly expanded its voluntary commitment to act ethically and with integrity, and forged ahead with decentralization within the organization.* (1)

‘The Group’ – i.e. Volkswagen Group – is the primary agent of the claim. As Volkswagen is presented here, not only can it ‘act’ [action], it can ‘act ethically’ [value judgment], and even make a ‘voluntary commitment to act ethically’ [autonomous choice], which also carries within it an indication of intention, as to ‘commit to act’ in a particular way implies that these acts are intentional. In other words, Volkswagen is presented in this statement as an entity capable of action, intention, autonomous choice, and value judgment, i.e. as a moral agent. Similar claims can be found for Shell:

*Shell aims to manage the impacts of business changes on people respectfully and as consistently as possible.* (2)

*Shell and seven energy companies agreed to guiding principles to further reduce methane emissions from their natural gas assets.* (3)

In both claims, Shell is presented as capable of action (‘manage impacts’; ‘reduce emissions’), intention (‘aims to’; ‘to further reduce’), autonomous choice (‘agreed to principles’), and value judgments (‘respectfully’). In other words, Shell is presented as a moral agent.

Note that for claims (1) and (2), it is not possible to substitute the corporate agent for a particular (set of) corporate member(s) without changing the claim’s meaning. We might try, for instance, to attribute the ‘voluntary commitment to act ethically’ in the claim (1) to an individual manager or collective body. However, whereas the current claim implies that the commitment is shared by all members of the organization, and is made continuously and separately in different departments by different people (supported by the mention of decentralization), it would lose this implication if the commitment is attributed to one particular member only. The same goes for the claim (2): is the ‘aim to manage impacts respectfully’ shared by all corporate members, or is it only the aim of particular managers/employees? Only in the third claim can we maybe substitute ‘Shell and seven energy companies’ with ‘Ben van Beurden and seven CEOs’ without altering the meaning of the claim.

Claims in which the corporation is presented as a moral agent can be found across all media – case-related publications, corporate reports, speeches by executives, and social media. An overview of some of these claims is provided in table 4.

Table 4: Claims by the corporation – Qualitative findings

| Speaker             | Addressee          | Means                   | Claim  | Represent. corporation | Indication of agency |
|---------------------|--------------------|-------------------------|--|------------------------|----------------------|
| <b>Action</b>       |                    |                         |  |                        |                      |
| Shell               | Readers            | CSR Report 2018         | “Shell often works in joint ventures with national and other international energy companies”   | Shell                  | Action               |
| Volkswagen Newsroom | Readers            | Press Rel. (15/10/2015) | “Volkswagen will subsequently inform the owners of these vehicles over the next weeks and months”  | Volkswagen             | Action               |
| Donny Ching         | Lex Mundi Summit   | Speech (08/06/2018)     | “So, what are we doing as a company?”  | We (Shell)             | Action               |
| Volkswagen Newsroom | Readers            | Press Rel. (28/10/2015) | “Audi lifted operating profit to EUR 4.0 billion (EUR 3.8 billion) due to sales growth, positive changes in the mix and favorable exchange rate movements”   | Audi                   | Action               |
| <b>Intention</b>    |                    |                         |  |                        |                      |
| Maarten Wetselaar   | GasTech Conference | Speech (17/09/2018)     | “That is why Shell formed a coalition of industry, and with organisations like the Environmental Defense Fund, UN Environment, leading universities and the World Bank to develop a set of methane guiding principles” | Shell                  | Action + Intention   |
| Volkswagen Newsroom | Readers            | Press Rel. (10/12/2015) | “In parallel, Volkswagen is currently doing everything it can to limit the effect the current situation has on its business performance”   | Volkswagen             | Action + Intention   |
| Volkswagen          | Readers            | CSR Report 2016         | “Another step on the way to becoming a family-friendly enterprise is our ongoing expansion of tailored childcare provision”  | We (Volkswagen)        | Action + Intention   |
| Shell               | Readers            | CSR Report 2018         | “Shell companies expect contractors and suppliers to obey the national laws and international standards that require them to treat workers fairly, and to provide a safe and healthy work environment”                 | Shell Companies        | Intention            |

Table 4: (Continued)

| Speaker                  | Addressee                            | Means                   | Claim   | Represent. corporation | Indication of agency |
|--------------------------|--------------------------------------|-------------------------|---|------------------------|----------------------|
| <b>Autonomous choice</b> |                                      |                         |   |                        |                      |
| Ben van Beurden          | Web Summit Lisbon                    | Speech (08/11/2018)     | “On tax, for example, Shell signed up to the B Team Responsible Tax Principles”   | Shell                  | Action + Choice      |
| VW Group                 | Twitter Followers                    | Tweet (28/06/2016)      | “Volkswagen reaches settlement agreements on TDI diesel engine vehicles”  | Volkswagen             | Choice               |
| Shell                    | Readers                              | CSR Report 2017         | “Governance is about making sure we live up to the high standards we set as a company”  | We (Shell)             | Action + Choice      |
| Matthias Müller          | Annual Media and Investor Conference | Speech (28/04/2016)     | “In the future, many corporate decisions will be delegated to the series, which will bear full responsibility for a vehicle project, from design and engineering all the way to cost and scheduling discipline” | VW Series              | Choice               |
| <b>Value judgment</b>    |                                      |                         |   |                        |                      |
| Shell Nederland          | Twitter Followers                    | Tweet (15/06/2018)      | “Shell is stomverbaasd over de tendentieuze berichtgeving in Trouw vandaag”   | Shell                  | Value judgment       |
| Volkswagen Newsroom      | Readers                              | Press Rel. (22/09/2015) | “Volkswagen does not tolerate any kind of violation of laws whatsoever”   | Volkswagen             | Value judgment       |
| Volkswagen               | Readers                              | CSR Report 2016         | “As a company, we respect the right of our employees to take part in lawful strikes”  | We (Volkswagen)        | Value judgment       |
| VW Group                 | Twitter Followers                    | Tweet (10/12/2015)      | “Scania is a proud partner of the Nobel Prize Series”   | Scania                 | Value judgment       |

## Claims *toward* and *about* the corporation

### Quantitative findings

The quantitative analysis of claims *toward* and *about* Shell and Volkswagen in the two cases shows **support for proposition 2a**. Table 5 provides an overview of the quantitative findings in both cases. Of the 3.923 claims toward or about the corporations, 3.177 claims (80.1%) engaged with a corporate agent – either the corporation itself or particular corporate divisions (e.g. Shell India; Audi). In other words, in four-fifths of their claims, actors in the environment of the corporation address and/or discuss the corporation *qua* corporation. Only 667 claims (17.0%) referenced an ‘individual’ agent – individual managers/employees, collective bodies, or general references to ‘employees’ or ‘management’.

A qualitative exploration of these claims shows that it is quite common for claims targeting/referencing an ‘individual’ to be a direct reaction to a prior communicative act made by this particular individual. This includes direct responses on social media, quotes on social media and in publications (“Ben van Beurden said...”), and references to the communicative act itself (“Martin Winterkorn apologized for...”). Figure 3 presents the percentage of claims toward/about ‘individuals’ and the ‘corporation’ that makes direct reference to a prior communicative act by the targeted/referenced individual or corporation. Overall, 42.0% of claims toward/about ‘individuals’ is a reaction to a prior communicative act, whereas only 22.4% of claims toward/about the ‘corporation’ is such a direct reaction/reference. Only the formal communication by the antagonists shows an equal percentage of ‘reactionary claims’, although this may in part be due to CARB/EPA/ICCT’s tendency to address individual corporate members in salutations (lowering the percentage of reactionary claims toward ‘individuals’), and their extensive discussion of VW’s recall plan (counted as a communicative act by VW, thus increasing the percentage of reactionary claims toward the corporation).

A cross-case quantitative analysis of claims toward

and about the two corporations shows that overall, communication toward/about Volkswagen is more inclined than communication toward/about Shell to present individual corporate members as agents. This difference is especially apparent in claims on social media and in news publications. A qualitative exploration of these claims does not provide a clear reason for this phenomenon; it may be a consequence of the larger number of communicative acts by Volkswagen presenting individual corporate members as the primary agent relative to communicative acts by Shell. It may alternatively confirm that, in cases of event stigma, people are more prone to target/discuss individual corporate members than in cases of core stigma.

### Qualitative findings

Finally, the qualitative analysis provides **support for proposition 2b**. In the claims toward and about the corporation *qua* corporation, the corporation is again consistently being presented as an entity capable of action, intention, autonomous choice and value judgment, i.e. as a moral agent, and again regularly in a way that is not directly reducible to the agency of individual corporate members. Consider, from the court summons against Shell (translated from Dutch):

*Shell thus already knew in 1998 that taking preventive measures was necessary to fulfill her societal duty of care, and that she had a responsibility to bear for the emissions released in the use of her products by customers.* (4)

As it is presented in this claim, Shell – the primary agent – is the type of thing that can ‘take measures’ [action] with a particular purpose [intention] and have ‘duties’ [autonomy]. The ‘duty of care’ may even be read as implying a value judgment, since to ‘care’ implies knowledge of value. Although this ‘duty of care’ applies – especially in the context of a court summons – first and foremost to Shell as a *legal* agent, the court case itself can be seen as an attempt to enforce *legally* par-

Table 5: Claims *toward* and *about* the corporation – Quantitative findings

|                   | Formal<br>publications<br>'antagonists' | Public<br>publications<br>'antagonists' | Social Media<br>(Twitter) | News<br>coverage | Total       |
|-------------------|---|---|---------------------------|------------------|-------------|
| <b>Shell</b>      |   |   |                           |                  |             |
| Individuals       | 60                                      | 18                                      | 40                        | 5                | 171         |
| Corporation       | 377                                     | 442                                     | 453                       | 484              | 1756        |
| Other             | 11                                      | 16                                      | 16                        | 3                | 46          |
| <b>Total</b>      | <b>448</b>                              | <b>476</b>                              | <b>509</b>                | <b>540</b>       | <b>1973</b> |
| <b>Volkswagen</b> |   |   |                           |                  |             |
| Individuals       | 28                                      | 12                                      | 200                       | 256              | 496         |
| Corporation       | 208                                     | 191                                     | 609                       | 413              | 1421        |
| Other             | 20                                      | 13                                      | 0                         | 0                | 33          |
| <b>Total</b>      | <b>256</b>                              | <b>216</b>                              | <b>809</b>                | <b>669</b>       | <b>1950</b> |
| <b>Total</b>      |   |   |                           |                  |             |
| Individuals       | 88                                      | 30                                      | 240                       | 309              | 667         |
| Corporation       | 585                                     | 633                                     | 1062                      | 897              | 3177        |
| Other             | 31                                      | 29                                      | 16                        | 3                | 79          |
| <b>Total</b>      | <b>704</b>                              | <b>692</b>                              | <b>1318</b>               | <b>1209</b>      | <b>3923</b> |

ticular *moral* responsibilities of Shell<sup>3</sup>. In other words, notwithstanding the legal character of this claim, Shell is conceptualized here as full-fledged moral agent. And the presentation of the corporation as a moral agent is

<sup>3</sup>One may even go so far as to question if, if we extend social constructionism to include the legal domain, a separation of the moral and legal domains can consistently be maintained. It would seem to me that, if we conceive of the law as socially constructed, the social construction of the corporation as a *legal* agent with *legal* responsibilities is co-constitutive with the social construction of the corporation as a *moral* agent with *moral* responsibilities. Although I think this is intuitively plausible – the decision by the Dutch court whether or not the alleged 'duty of care' applies to Shell will most likely be heavily dependent on the 'spirit of the law' and the 'legal climate'; i.e. the manifestation of morality in the legal domain – I consider this question to be beyond the scope of the current paper;

not exclusive to the formal court documents produced by Milieudefensie's lawyers. Consider:

*Free advice: Stop diesel and embrace electric full throttle. Proof u really care and bring back German engineering to the top Volkswagen.* (5)

Although a seemingly casual Twitter comment, in this claim, Volkswagen is presented as capable of 'caring' [value judgment], 'embracing' [action], and not a regular but a 'full throttle' embrace [intention]. The claim may even be read as implying that VW should 'choose' electric over diesel. In other words, VW again seems to be conceived of as a moral agent.

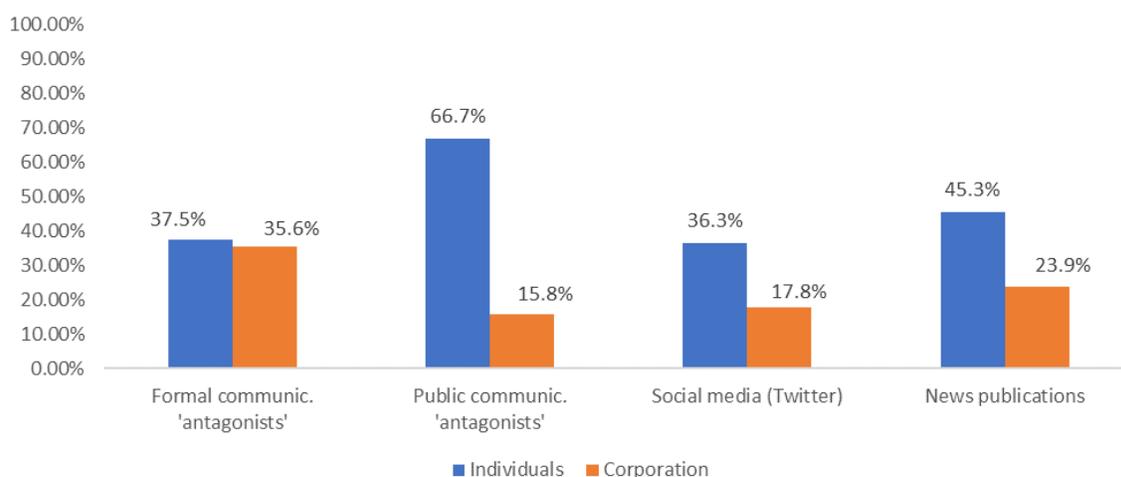


Figure 3: Percentage of 'reactionary' claims toward/about individuals c.q. the corporation

The corporation *qua* corporation is even conceived of as the proper subject of such emotions as anger and resentment. Consider:

*Volkswagen IRATE that you cheated emissions testing and lied about my car, which I purchased largely because it was 'green'. You assholes.* (6)

Note again that, at least for claims (4) and (6), it is not possible to substitute the corporate agent for a particular corporate member without changing the meaning of the claim. With respect to claim (4), no one on Shell's Executive Committee or Board of Directors has a tenure of over 8.5 years (i.e. since 2010), and so Shell's 'knowledge' in 1998 is not the knowledge of any particular corporate member. With respect to claim (6), it seems unlikely that 'cheating emissions' and 'lying about the car' were done by the same corporate member. The 'ire' seems to truly be aimed at the corporation *qua* corporation. One may imagine it to remain even if all of VW's executives were to resign. Only in claims (5) can we imagine the same claim addressing a particular corporate member, e.g. the new VW CEO.

### Summary of the findings

The analysis of communicative acts *by* Shell and Volkswagen in the 'Klimaatzaak' and 'Diesel scandal' provides moderate support for proposition 1a, and support for proposition 1b. In about one-third of claims by the corporation and its members is the corporation *qua* corporation the primary agent and in these claims the corporation is presented as capable of action, intention, autonomous choice and value judgment, i.e. as a moral agent. However, in the other two-thirds of claims by the corporation, the primary agent is an individual corporate member or a fuzzy 'we', both of which are also presented as full-fledged moral agents.

The analysis of communicative acts toward and about Shell and Volkswagen in the 'Klimaatzaak' and 'Diesel scandal' provides support for proposition 2a and proposition 2b. Approximately 80% of communicative acts toward or about Shell and Volkswagen targets or discusses the corporation *qua* corporation, and the corporation is consistently conceived of and engaged with – across both cases and all media – as an entity capable of action, intention, autonomous choice and value judgment, i.e. as a moral agent.

Table 6: Claims *toward* and *about* the corporation – Qualitative findings

| Speaker          | Addressee         | Means                   | Claim   | Represent. corporation | Indication of agency |
|------------------|-------------------|-------------------------|---|------------------------|----------------------|
| <b>Action</b>    |                   |                         |   |                        |                      |
| Claimant         | Court + Shell     | Court Summons           | “Vier jaar later stelt Shell opnieuw dat de transitie op korte termijn niet zo’n vaart zal lopen”<br>“Naast zelf actie nemen om je voetafdruk te verkleinen, moeten ook de grote jongens aan de bak.                        | Shell                  | Action               |
| Twitter User     | Twitter Followers | Tweet                   | Word mede-eiser in de Klimaatzaak tegen Shell en eis dat Shell van koers verandert en de winning van olie en gas afbouwt”   | Shell                  | Action + Intention   |
| EPA              | Volkswagen        | Letter (12/01/2016)     | “Moreover, VW not only sold uncertified vehicles but did so intentionally”  | Volkswagen             | Action + Intention   |
| Twitter User     | Twitter Followers | Tweet                   | “Volkswagen may someday make the best electric cars, but their diesel shenanigans? I’ll never buy another VW/Audi”  | Volkswagen             | Action               |
| <b>Intention</b> |                   |                         |   |                        |                      |
| Milieudefensie   | Readers           | Website Publication     | “De huidige plannen van Shell gaan daarvoor niet ver genoeg”<br>“Hell yes! Shell brengt al jaren willens en wetens de hele wereld in gevaar door hun fossiele bedrijfsvoering. Dit weten ze zelf ook al sinds de jaren ‘80” | Shell                  | Intention            |
| Twitter User     | Twitter Followers | Tweet                   | “In addition, the company will spend \$4.7 billion to mitigate the pollution from these cars and invest in green vehicle technology”  | Shell                  | Intention            |
| EPA              | Readers           | Press Rel. (28/06/2016) | “How did Volkswagen think NO ONE would check the emission discrepancies between actual tailpipe and computer readings? Unbelievable”  | Volkswagen             | Action + Intention   |
| Twitter User     | Twitter Followers | Tweet                   |   | Volkswagen             | Intention            |

Table 6: (Continued)

| Speaker                  | Addressee         | Means                     | Claim   | Represent. corporation | Indication of agency                |
|--------------------------|-------------------|---------------------------|---|------------------------|-------------------------------------|
| <b>Autonomous choice</b> |                   |                           |   |                        |                                     |
| De Correspondent         | Readers           | News Article (05/04/2019) | “Als Cox kan aantonen dat Shell op de hoogte was van de risico’s en een ander pad had kunnen kiezen, kan hij winnen”  | Shell                  | Action + Intention + Choice         |
| Twitter (...)            | Twitter Followers | Tweet                     | “Wie is er eigenlijk de baas in dit land? Shell? Laten we zorgen dat gewone mensen het weer voor het zeggen krijgen”  | Shell                  | Choice                              |
| Mary Nichols (CARB)      | Readers           | Press Rel. (12/01/2016)   | “Volkswagen made a decision to cheat on emissions tests and then tried to cover it up”  | Volkswagen             | Action + Intention + Choice         |
| Twitter (...)            | Twitter Followers | Tweet                     | “Volkswagen decided against voluntarily recalling their diesel cars proving they can’t engineer common sense”   | Volkswagen             | Action + Choice                     |
| <b>Value judgment</b>    |                   |                           |   |                        |                                     |
| Milieudefensie           | Readers           | Website Publication       | “Shell heeft maar liefst 45 bv’s geregistreerd in Bermuda en 168 bv’s in Nederland, waaronder uit Mozambique, de Filipijnen en Kazachstan. Dit is niet illegaal, maar wel immoreel” | Volkswagen             | Value judgment                      |
| Twitter (...)            | Twitter Followers | Tweet                     | “Iedereen kan voor 1 euro mede-eiser worden van de klimaatzaak tegen Shell. Help Shell de juiste keuze te maken”  | Shell                  | Choice + Value judgment             |
| Twitter (...)            | Twitter Followers | Tweet                     | “Essentially Volkswagen’s emissions device was a 419 scam. You were screwing the environment with a clear conscience”   | Volkswagen             | Action + Value judgment             |
| Twitter (...)            | Twitter Followers | Tweet                     | “Volkswagen cheating on emissions, like Shell drilling for oil in the Arctic as the ice caps melt, shows a total disregard for our planet”  | Volkswagen             | Action + Intention + Value judgment |

## VI. DISCUSSION

Scholars in the traditional debate on Corporate Moral Agency tend to hold either that CMA does not exist, or that CMA only exist in a ‘weak’ form. As CMA is a prerequisite for normative accounts of Corporate Social Responsibility, this positivist debate leads such scholars as Rönnegard (2015) and Lampert (2016) to conclude that the normative account of CSR is misguided and invalid. Based on the notion that Communication Constitutes Organizations (CCO), I argued that normative accounts of CSR may be ‘saved’ if we consider CMA and CSR to be socially constructed. Specifically, I argued that, in communication between the corporation and its environment, the corporation constitutes itself (proposition 1a and 1b) and is constituted by its environment (proposition 2a and 2b) as a moral agent.

Proposition 1a and 1b were argued for on the basis of McPhee and Iverson’s (2009) assertion that corporations engage in face presentation aimed at presenting the corporation as a uniform entity, and Palazzo and Scherer’s (2006) assertion that the corporation strives for moral legitimacy *qua* corporation, not (or much less) *qua* its members. Given the moderate support for proposition 1a, it would seem that face presentation and a quest for corporate legitimacy can explain *part of* corporate communication toward its environment, but fail to explain all of it.

The qualitative analysis suggests that corporations and/or their members, in their communication toward the environment, are not only intent on presenting the corporation as a coherent unit, but also on demonstrating the inner workings of their operations and decision-making apparatuses – for instance by explaining who is responsible for what in corporate reports – or on gaining a ‘human connection’ with stakeholders – for instance by telling ‘personal stories’ in executive speeches, or by presenting the experiences of individual employees on social media. Especially in crisis communication – e.g. the communication by Volkswagen and/or its members in the first six weeks after the Diesel scandal – proposition 1a does not seem to

apply. Over 50% of claims in crisis-related publications by Volkswagen in the first six weeks after the Diesel scandal present an individual corporate member or collective body as the primary agent. It would seem that, in crisis management, the importance of providing transparency and decisive action by individual corporate members or collective bodies trumps the desire to present a uniform corporate ‘face’.

Proposition 2a and 2b were argued for on the basis of Suchman (1995) and Palazzo and Scherer’s (2006) assertion that legitimacy is attributed primarily to the corporation *qua* corporation, and Schultz et al.’s (2013) assertion that socially constructed CSR pertains primarily to the corporation *qua* corporation. The strong support for proposition 2a seems to confirm the idea that actors in the environment of the corporation consistently engage with the corporation as a uniform, moral agent, rather than being concerned with individual corporate members, and attribute legitimacy and/or responsibility to the corporation *qua* corporation, not (or much less) *qua* individual corporate members.

Engaging with the corporation *qua* corporation is especially prominent in the Shell case (89.0% of claims toward/about the corporation), and communication toward/about Volkswagen by the main antagonists (84.5% of claims). It is slightly less common in ‘public opinion’ claims toward/about VW (69.1% of claims toward/about the corporation on social media and in news publications). This difference may be explained in terms of core and event stigma – suggesting that people are more inclined to target individual corporate members in response to a specific negative corporate event than when expressing disapproval for a corporation’s core activities. It may also be a response to VW’s tendency to present individual corporate members as agents in its crisis communication. The latter suggestion is further supported by the finding that 36.3% of claims toward/about individuals on social media and 45.3% in news publications are ‘reactionary claims’, and the fact that all source material for claims toward/about VW on social media and in news publication is from the first four weeks after the scandal.

## Theoretical implications

The results from the empirical analysis suggest that the corporation and its members present the corporation as a uniform moral agent – not always but regularly – at least often enough for actors in the environment to subsequently engage with the corporation as a uniform moral agent in most of their corporation-related communicative acts. To redefine the principal claim: the corporation and its members present an occasion to understand the corporation as a potential moral agent, and actors in the corporation’s environment subsequently engage with the corporation *qua* corporation as a moral agent.

### Implications for CMA

Is the fact that the corporation and its members *present* the corporation as a moral agent and that actors in its environment *engage* with the corporation as a moral agent sufficient to say that the corporation *is* a moral agent? For a social constructionist, the apparent answer is that it does. *All there is* to being a moral agent is being an entity that can reliably and effectively be engaged with as a moral agent. Although the empirical analysis cannot definitively prove that CMA is socially constructed, it does provide some material that cannot easily be explained from a positivist account of CMA and may point toward a constructionist account instead. Consider again claim (6) and related claim (7):

*Volkswagen IRATE that you cheated emissions testing and lied about my car, which I purchased largely because it was ‘green’. You assholes.* (6)

*Volkswagen I’m glad you admitted to this issue. Please recall and fix this TDI issue. Keep making amazing Diesel engines!* (7)

Now, we might follow Velasquez (1983, 2003) in denying CMA, and assert that people are only invoking ‘Volkswagen’ as a shorthand for particular corporate

members. However, it would seem that the whoever made these claims did not have particular corporate members in mind. One may imagine the originator of claim (6) still being ‘irate’ – or at least ‘annoyed’ – if all of VW’s members are replaced. Similarly, the originator of claim (7) does not seem to care who at VW ‘recalls’, ‘fixes’ and ‘makes’ in the future, as long as the outcomes of the corporation *qua* corporation match his/her desired outcomes.

We may alternatively follow such scholars as French (1979, 1995) and Pettit (2007) and assert that these claims prove that the corporation *really is* a moral agent, even if just in a ‘weak’ sense. However, this again confronts us with having to explain the essence of corporate action, intention, autonomy and value judgment. The ‘cheating’, ‘lying’ and ‘admitting’ were arguably performed by individual corporate members, as will the future acts of ‘recalling’, ‘fixing’ and ‘making’ be. Claims (6) and (7) provide no explanation of how the corporation is *truly capable* of action, etc., and neither do the other claims. However, what we can conclude from the claims by and toward/about the corporation is that there is sufficient ground in communicative acts to *understand* the corporation as capable of action, etc.. People make sense of their worlds by treating corporations as ‘black boxes’, whose behavior is presented and understood by projecting actions, etc. on them, and whose behavior can be morally ‘governed’ by projecting responsibilities on them. From a constructionist perspective, it can be argued that to be reliably and effectively constituted as a moral agent is all there is to being a moral agent.

Importantly, to say that the corporation is constituted as a moral agent, is not to deny the moral agency of individual corporate members, or to suggest that the corporation would not need these individual members to fulfill its moral responsibilities. Rather, it is to say that the corporation can effectively be understood as a coherent unit (‘black box’) on a higher level of aggregation. Whoever is attributing moral responsibilities to it might not care how these are lived up to or by whom, as long as they are lived up to. We see this in both

cases: people want the ‘coherent unit’ Shell to live up to the Paris Agreement, regardless of how or by whom exactly this is achieved within the corporation, and people want VW to fix the Diesel issue and to behave better in the future, regardless of how or by whom this is realized.

### Are rocks moral agents?

This ‘performative’ aspect of attributing moral responsibility to others to shape their behavior points towards an important difference between this constructionist account of CMA and the account of CMA presented by Silver (2005). Silver argues for the existence of CMA because our *reactive attitudes* – our emotional reactions to the quality of the will of others as manifested in their behavior (Strawson, 1962) – regularly target corporations *qua* corporations. Although this account of CMA shows similarities to the current account, it differs on one fundamental aspect, which surfaces when Silver asks himself to what extent we might similarly have *rock reactive attitudes* (Silver, 2005, p. 288); i.e. emotional reactions to ‘the quality of will’ of rocks, for instance after we have just stubbed a toe on one. Silver can deny rock moral agency by either denying that we have real emotional attitudes toward rocks, or by identifying some ‘will-like’ essence that corporations have and rocks do not. Silver chooses the latter, arguing that it is ‘corporate culture’ that warrants our corporate reactive attitudes. We are thus back to the – problematic – positivist idea that we have to identify an ‘essential property’ of the corporation to ground CMA.

A constructionist account does not run into this problem, and can give a convincing explanation of ‘rock moral agency’. The important difference between attributing moral responsibilities to corporations and attributing moral responsibilities to rocks does not (necessarily) have to be explained in terms of their different internal make-ups. Rather, the most important difference is that attributing moral responsibilities to corporations *works* – in terms of making sense of the world and morally governing behavior – and attributing moral responsibilities to rocks does not. The

moral outrage toward Shell (*qua* Shell) with respect to its climate-destructive behavior might lead to Shell changing its behavior, as the moral outrage toward Volkswagen (*qua* VW) following the diesel scandal was an important factor in VW taking the issue seriously and instigating substantial changes in their structure, personnel and, ultimately, behavior. In contrast, (moral) outrage toward a rock for making you stub your toe is unlikely to lead the rock to change its behavior.

### Implications for CSR

As previously stated, the constructionist account of Corporate Moral Agency provides the ground for normative accounts of Corporate Social Responsibility that were in danger of losing their validity in light of a denial of CMA (Rönnegard, 2015; Lampert, 2016). Given that, for the constructionist account of CMA, there is nothing inconsistent or contradictory in attributing action, intention, autonomous choice or value judgment to the corporation *qua* corporation – i.e. in conceiving of the corporation as a moral agent – there is accordingly nothing inconsistent or contradictory in attributing moral and/or social responsibilities to the corporation *qua* corporation. Making normative CSR-related claims to corporations *qua* corporations is thus not *conceptually* invalid.

Importantly, however, the constructionist account of CMA does not explain what the alleged social responsibilities of corporations are, or even if corporations actually have social responsibilities. Someone may subscribe to a constructionist account of CMA and still hold that the only responsibility of the corporation is to make a profit (Friedman, 1970). However, the constructionist account of CMA does show that the alleged threat posed to normative accounts of CSR posed by a positivist denial of CMA is unfounded, and so that these accounts of CSR are not *a priori* invalid. A corporation is – in principle – the type of entity that we can meaningfully attribute moral and/or social responsibilities to. Whether or not this is warranted is a different question altogether.

## Practical implications

Although the question whether or not the corporation is a moral agent is a highly theoretical question, I hope to have shown that it has fundamental implications for normative accounts of Corporate Social Responsibility. If we want to say that the corporation *qua* corporation – independent of particular corporate members – has responsibilities toward the communities and environments it is part of, we need to first have established that the corporation *qua* corporation is a proper bearer of such responsibilities. As Lampert (2016) asserts, if we deny CMA, CSR cannot be a project of business ethics, it can be a political project at best. The constructionist account of CMA defended in this paper provides a proper ground for corporate responsibility attributions, as well as providing a convincing descriptive account of how corporate agency and responsibility are attributed in daily practice.

## Implications for strategy

The theory and findings of the current paper have implications for corporations themselves also. First, if the corporation *qua* corporation is able of being the proper bearer of responsibilities that cannot be redefined as responsibilities of particular corporate members, then the question arises how the corporation can be structured so as to properly address these corporation-level responsibilities. Suppose that we agree that Shell *qua* Shell has a responsibility toward the environment that is not reducible to the responsibilities of Shell's individual members – e.g. in that it remains even if all individual members are replaced – how can Shell be internally designed so as to address this responsibility? This may involve developing capabilities in environmental exploration in order to 'sense' the responsibilities that are attributed to the corporation *qua* corporation, developing capabilities in negotiation to shape the debate on these responsibilities, and the development of suitable internal cultural and structural arrangements to address the responsibilities that the corporation is constructed to have. It may also involve

corporate members working to actively develop the corporation as an involved and responsible member in the community or in society – the basic premise of Corporate Citizenship (Carroll, 1998).

Second – although less clearly supported – the analysis gives some weight to the idea that corporations themselves have influence on the degree to which responsibilities are attributed to the corporation or to individual corporate members. The fact that 42% of claims toward/about individual corporate members makes direct reference to a communicative act by that member may suggest that, when corporate members are prominently engaged in public discourse, the chance that responsibility is attributed to these individual members is larger than when they are not. This is intuitively plausible: some of the people who attributed agency to Shell *qua* Shell may have done so simply because they had no idea who the managers of Shell are. For corporations with CEO's who are prominently visible – think Steve Jobs for Apple or Tesla's Elon Musk – people may be more inclined to attribute agency and responsibility to the CEO rather than to the corporation. This insight may give corporations some control over how they are engaged with in CSR talk (cf. Christensen, Morsing, & Thyssen, 2013).

More fundamentally, the fact that Volkswagen chose to present the corporation *qua* its members in the first weeks after the crisis, and then returned to a supposedly 'normal' mode of communication in subsequent months, suggests that the decision to present the corporation *qua* corporation or *qua* its members is a strategic decision, based on more than only implicit convictions regarding CMA or the desired modality in CSR talk. Presenting the corporation *qua* corporate members may be beneficial in terms of crisis management, perceived transparency or person-to-person engagement, whereas presenting the corporation *qua* corporation may be beneficial in terms of corporate identity, legibility, and legitimacy. However, the different aims of corporations in their manner of presentation – and the success of these manners of presentations in fulfilling these aims – remains a question for future research.

## Limitations

The findings of the current study should be seen in the light of several limitations. Arguably the most fundamental limitation is that the conceptual validity of a constructionist account of CMA – and most crucially the claim that there is no ‘essence’ to CMA – can probably never be *proven*. I have attempted to show empirically that the constructionist account of CMA fits well with daily practice in terms of how corporations present themselves and are engaged with in their environments. However, such a study can never prove that the constructionist account is *correct*. The claim that the daily practice of attributing moral responsibility to the corporation *qua* corporation is misguided (Velasquez, 1983, 2003) remains an important threat to the validity of the constructionist project.

With respect to the current study, the sample choice for the case study may raise questions of generalizability. The Shell and Volkswagen cases both concern multinational corporations with tens of thousands of employees worldwide. To what extent does the constructionist account of CMA still hold when we consider small firms – e.g. a neighborhood store? In such cases, the lines between corporate and individual moral agency will likely be blurrier, as people in the environment may know all individual corporate members personally. It is unclear from the current study how such small firms constitute themselves and are engaged with; further research is needed to determine the applicability of the constructionist account of CMA. Similar questions of generalizability may be asked with respect to cases of ‘positive CSR’ (as opposed to the Corporate Social Irresponsibility presented here), or with respect to cases involving other types of organized collectives (e.g. countries; governments) or less well-organized collectives (e.g. mobs; social movements).

With respect to the unit of analysis in the study, I followed Boltanski and Thévenot (2006) and Ylä-Anttila and Luhtakallio (2016) in studying individual ‘claims’. I have thereby implicitly assumed that the individual claim – virtually independent of context – is the most important source of information when analyzing

agency presentations and attributions. Consequently, when Ben van Beurden in a speech makes the claims “I have done A” and “Shell has done B”, similar weight was given to the claim with ‘Ben van Beurden’ as the primary agent as to the claim with ‘Shell’ as the primary agent. However, it is possible that the context of these claims – Ben van Beurden giving a speech – may influence the agency-implications people distill from them. Similarly, it is possible – plausible, even – that the claim “Shell has done B” is interpreted differently when Ben van Beurden makes it than when it is made in Shell’s CSR Report. The focus on individual claims and the ‘bracketing’ of the context may thus have led to misinterpretations or distortions in the analysis.

Finally, qualitative research – especially when executed by a single researcher – always runs the risk of certain biases, confirmation bias in particular. I have attempted to combat confirmation bias by embracing falsifiability; pursuing avenues in the data that might disprove my thesis and coding ‘to my disadvantage’ in cases of doubt. However, it remains possible that someone with an agenda different from mine might draw different conclusions from the current analysis. By presenting extensive methodology and keeping research notes and coding protocols, I have therefore attempted to make reproduction as easy as possible. Reproductions of the current study – or the execution of other, similar studies – are highly encouraged.

## Future research

The current paper presents an empirical analysis of Corporate Moral Agency using a method that – to the best of my knowledge – has not been applied to the subject previously. For all its potential limitations, I think the study – and empirical analysis in general – can provide an interesting addition to a debate that is almost exclusively conceptual in nature (Moore, 1999). Application of this – or similar – method(s) to a wider array of cases – smaller firms, other types of collectives – may provide further insights into how we ‘use’ moral agency and moral responsibility in daily practice. Additionally, the analysis of communicative acts in ‘or-

dinary practice' may provide an interesting method to apply to other 'abstract questions' where scholars have firmly entrenched themselves and progress has halted.

Second, claim (4) raises an interesting question with respect to the *diachronic* moral responsibility of corporations (French, 2017). Diachronic moral responsibility – moral responsibility over time – is a prerequisite for retrospective responsibility attributions. We generally want to hold agents responsible for things they did in the past. With people this poses little problem, as the agent remains relatively unchanged between act and evaluation. To some degree it also works for corporations. The Volkswagen settlement in June 2016 for acts between 2009 and 2015 poses no large conceptual or moral difficulties. However, does it similarly make sense to hold Shell responsible in 2019 because it knew in 1998 that it contributed to climate change and did not act on it then, given that most of the internal constitution of the corporation has probably changed in the twenty years between act and evaluation? French (2017) provides an interesting starting point for a conceptual analysis of this problem, but the topic may warrant further conceptual and empirical study.

With respect to corporate strategy and design, the current study provides some interesting 'suspicions' that may warrant future research. First, as mentioned previously, the possible correlation between the primary agent presented by the corporation – individual member or corporation *qua* corporation – and the way the corporation is engaged with should be pursued if the account of CMA presented here is to be translated in concrete strategies for corporations and/or corporate members. Future research may investigate more systematically how the manner of presentation of the corporation itself relates to how actors in its environment engage with the corporation.

More broadly, future research may aim to provide a better description of how and why corporations choose to present themselves *qua* corporation or *qua* corporate members. This may involve topics related closely to the current research – e.g. the type and intensity of CSR predicated on the corporation/its members given

different manners of presentation – but it may equally pursue other avenues – e.g. exploring such motivations as transparency, crisis management, personal connection, corporate legibility, and legitimacy. Naturally, a convincing descriptive account may subsequently be supplemented by a prescription of how corporations *should* present themselves to achieve different aims.

## VII. CONCLUSION

On the traditional account, the existence of Corporate Moral Agency is either denied, or defended only as a 'weak' alternative to human moral agency. As CMA is a prerequisite for normative accounts of CSR, such a denial or weakening of CMA implies a subsequent denial or weakening of normative CSR. However, this problem only holds if we subscribe to certain positivist assumptions regarding the corporation, CMA and CSR. Not only can a constructionist account of the corporation and CMA 'save' normative CSR, the account also works quite well as a description of how moral agency and responsibility are actually used in CSR-related communication between corporations and their environments. Notwithstanding the problem posed by positivist scholars, normative accounts of CSR are thus not *a priori* invalid, and we can – without contradiction – hold corporations morally responsible.

## REFERENCES

- Aguinis, H., & Glavas, A. (2012). What we know and don't know about corporate social responsibility: A review and research agenda. *Journal of management*, 38(4), 932–968.
- Aguinis, H., Hill, N. S., & Bailey, J. R. (2019). Best practices in data collection and preparation: Recommendations for reviewers, editors, and authors. *Organizational Research Methods*, 1–16.
- Altman, M. C. (2007). The decomposition of the corporate body: What Kant cannot contribute to business ethics. *Journal of Business Ethics*, 74(3), 253–266.

- Arnold, D. G. (2006). Corporate moral agency. *Midwest Studies in Philosophy*, 30(1), 279–291.
- Baker, T., & Nelson, R. E. (2005). Creating something from nothing: Resource construction through entrepreneurial bricolage. *Administrative science quarterly*, 50(3), 329–366.
- Boltanski, L., & Thévenot, L. (2006). *On justification: Economies of worth*. Princeton, NJ: Princeton University Press.
- Bratman, M. E. (1987). *Intention, plans, and practical reason*. Cambridge, MA: Harvard University Press.
- Bratman, M. E. (1993). Shared intention. *Ethics*, 104(1), 97–113.
- Buchholz, R. A., & Rosenthal, S. B. (1999). Social responsibility and business ethics. *A companion to business ethics*, 303–321.
- Carroll, A. B. (1998). The four faces of corporate citizenship. *Business and society review*, 100(1), 1–7.
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: A review of concepts, research and practice. *International journal of management reviews*, 12(1), 85–105.
- Charmaz, K. (2006). *Constructing grounded theory: A practical guide through qualitative analysis*. London: Sage.
- Christensen, L. T., Morsing, M., & Thyssen, O. (2013). Csr as aspirational talk. *Organization*, 20(3), 372–393.
- Collins, S. (2019). Collective responsibility gaps. *Journal of business ethics*, 154, 943–954.
- Dahlsrud, A. (2008). How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate social responsibility and environmental management*, 15(1), 1–13.
- Dennett, D. C. (1987). *The intentional stance*. Cambridge, MA: MIT press.
- DiMaggio, P. (1988). Interest and agency in institutional theory. In L. Zucker (Ed.), *Institutional patterns and organizations culture and environment*. Cambridge, MA: Ballinger publishing co.
- Donaldson, T. (1982). *Corporations and morality*. Englewood Cliffs, NJ: Prentice-Hall.
- Dworkin, G. (1988). *The theory and practice of autonomy*. Cambridge, UK: Cambridge University Press.
- Foucault, M. (1972). *The archeology of knowledge and the discourse on language*. New York: Pantheon Books.
- Frankfurt, H. G. (1971). Freedom of the will and the concept of a person. *Journal of philosophy*, 68(1), 5–20.
- Frederiksen, C. S., & Nielsen, M. E. J. (2013). The ethical foundations for csr. In J. Okpara & S. Idowu (Eds.), *Corporate social responsibility*. Berlin: Springer.
- French, P. A. (1979). The corporation as a moral person. *American Philosophical Quarterly*, 16(3), 207–215.
- French, P. A. (1995). *Corporate ethics*. Pennsylvania: Harcourt Brace College Publishers.
- French, P. A. (2017). The diachronic moral responsibility of firms. In E. Orts & N. Smith (Eds.), *The moral responsibility of firms*. Oxford: Oxford University Press.
- Friedman, M. (1970). The social responsibility of business is to increase its profits. *New York Times Magazine September 13*, 122–124.
- Giddens, A. (1984). *The constitution of society: Outline of the theory of structuration*. Berkeley, CA: Univ of California Press.
- Giddens, A. (1987). *Social theory and modern sociology*. Stanford, CA: Stanford University Press.
- Goodpaster, K. E., & Matthews, J. B. (1982). Can a corporation have a conscience. *Harvard Business Review*, 60(1), 132–141.
- Hasnas, J. (2012). Reflections on corporate moral responsibility and the problem solving technique of alexander the great. *Journal of Business Ethics*, 107(2), 183–195.
- Hess, K. M. (2018). Does the machine need a ghost? corporate agents as nonconscious kantian moral agents. *Journal of the American Philosophical Association*, 4(1), 67–86.
- Horn, R. (1983). An overview of trialectics within applications to psychology and public policy. In

- R. Horn (Ed.), *Trialectics: Toward a practical logic of unity*. Lexington, MA: Information Resources.
- Høvring, C. M., Andersen, S. E., & Nielsen, A. E. (2018). Discursive tensions in csr multi-stakeholder dialogue: A foucauldian perspective. *Journal of Business Ethics*, 152(3), 627–645.
- Hudson, B. A. (2008). Against all odds: A consideration of core-stigmatized organizations. *Academy of Management Review*, 33(1), 252–266.
- Hudson, B. A., & Okhuysen, G. A. (2009). Not with a ten-foot pole: Core stigma, stigma transfer, and improbable persistence of men's bathhouses. *Organization Science*, 20(1), 134–153.
- Jones, T. M., & Wicks, A. C. (1999). Convergent stakeholder theory. *Academy of management review*, 24(2), 206–221.
- Kahan, D. M. (1998). Social meaning and the economic analysis of crime. *The Journal of Legal Studies*, 27(S2), 609–622.
- Kant, I. (2002). Grundlegung zur metaphysik der sitten. In A. Wood (Trans.), *Groundwork for the metaphysics of morals*. New York: Vail-Ballou Press. (Original work published 1785)
- Lacy, S., Watson, B. R., Riffe, D., & Lovejoy, J. (2015). Issues and best practices in content analysis. *Journalism & Mass Communication Quarterly*, 92(4), 791–811.
- Lampert, M. (2016). Corporate social responsibility and the supposed moral agency of corporations. *ephemera: theory & politics in organization*, 16(1).
- List, C., & Pettit, P. (2011). *Group agency: The possibility, design, and status of corporate agents*. Oxford: Oxford University Press.
- May, L. (1983). Vicarious agency and corporate responsibility. *Philosophical Studies*, 43(1), 69–82.
- McPhee, R. D., & Iverson, J. (2009). Agents of constitution in comunidad: Constitutive processes of communication in organizations. In L. Putnam & A. Nicotera (Eds.), *Building theories of organization: The constitutive role of communication*. New York, NY: Routledge.
- McPhee, R. D., & Zaugg, P. (2009). The communicative constitution of organizations. In L. Putnam & A. Nicotera (Eds.), *Building theories of organization: The constitutive role of communication*. New York, NY: Routledge.
- Moir, L. (2001). What do we mean by corporate social responsibility? *Corporate Governance: The international journal of business in society*, 1(2), 16–22.
- Moore, G. (1999). Corporate moral agency: Review and implications. *Journal of Business Ethics*, 21(4), 329–343.
- Palazzo, G., & Scherer, A. G. (2006). Corporate legitimacy as deliberation: A communicative framework. *Journal of business ethics*, 66(1), 71–88.
- Pettit, P. (2007). Responsibility incorporated. *Ethics*, 117(2), 171–201.
- Phillips, M. J. (1995). Corporate moral responsibility: When it might matter. *Business Ethics Quarterly*, 555–576.
- Putnam, L. L., & Nicotera, A. M. (2009). *Building theories of organization: The constitutive role of communication*. New York, NY: Routledge.
- Reath, A. (2006). *Agency and autonomy in kant's moral theory: Selected essays*. Oxford: Oxford Scholarship Online.
- Rønnegard, D. (2015). *The fallacy of corporate moral agency*. Dordrecht: Springer.
- Schultz, F., Castelló, I., & Morsing, M. (2013). The construction of corporate social responsibility in network societies: A communication view. *Journal of business ethics*, 115(4), 681–692.
- Siano, A., Vollero, A., Conte, F., & Amabile, S. (2017). More than words: Expanding the taxonomy of greenwashing after the volkswagen scandal. *Journal of Business Research*, 71, 27–37.
- Silver, D. (2005). A strawsonian defense of corporate moral responsibility. *American Philosophical Quarterly*, 42(4), 279–293.
- Strawson, P. (1962). Freedom and resentment. *Proceedings of the British Academy*, 48, 1–25.
- Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. *Academy of management review*, 20(3), 571–610.

- Suddaby, R., & Greenwood, R. (2005). Rhetorical strategies of legitimacy. *Administrative science quarterly*, 50(1), 35–67.
- Taylor, J. R. (2009). Organizing from the bottom up? reflections on the constitution of organization in communication. In L. Putnam & A. Nicotera (Eds.), *Building theories of organization: The constitutive role of communication*. New York, NY: Routledge.
- Taylor, J. R., & Van Every, E. J. (2000). *The emergent organization: Communication as its site and surface*. Mahwah, NJ: Erlbaum.
- Velasquez, M. G. (1983). Why corporations are not morally responsible for anything they do. *Business & Professional Ethics Journal*, 2(3), 1–18.
- Velasquez, M. G. (2003). Debunking corporate moral responsibility. *Business Ethics Quarterly*, 13(4), 531–562.
- Walsh, W. (1970). Pride, shame and responsibility. *The Philosophical Quarterly*, 20(78), 1–13.
- Weick, K. E. (1969). *The social psychology of organizing*. Reading, UK: Addison-Wesley.
- Weick, K. E. (1995). *Sensemaking in organizations*. Thousand Oaks, CA: Sage.
- Werhane, P. H. (1985). *Persons, rights, and corporations*. Michigan: Prentice-Hall Inc.
- Ylä-Anttila, T., & Luhtakallio, E. (2016). Justifications analysis: Understanding moral evaluations in public debates. *Sociological Research Online*, 21(4), 1–15.

# Appendices

## A. OVERVIEW OF SOURCE MATERIAL

| Name  | Source | Publication date | Retrieval date |
|---|--------|------------------|----------------|
| <i>By the corporation – Material by Shell</i>                               |        |                  |                |
| <i>Reports</i>  |        |                  |                |
| Sustainability Report 2017  | Shell  | n/a              | 03/05/2019     |
| Sustainability Report 2018  | Shell  | n/a              | 03/05/2019     |
| <i>Case-related publications</i>  |        |                  |                |
| Letter to Milieudefensie  | Shell  | 28/05/2018       | 08/06/2019     |
| Klimaatzaak? #Lieveringsprek  | Shell  | 05/04/2019       | 08/06/2019     |
| Reactie op dagvaarding Milieudefensie                                       | Shell  | 05/04/2019       | 08/06/2019     |
| <i>Speeches by executives</i>   |        |                  |                |
| John Abbott – Walking in Step with Society                                  | Shell  | 03/08/2017       | 14/05/2019     |
| Harry Brekelmans – The Industry Renaissance: Much done, more to do          | Shell  | 29/01/2018       | 14/05/2019     |
| Ben van Beurden – Changing in a Time of Change                              | Shell  | 07/03/2018       | 14/05/2019     |
| Ben van Beurden – Non Solus: New Energy for the Netherlands (and the World) | Shell  | 19/03/2018       | 14/05/2019     |
| Harry Brekelmans – The Spirit of Innovation                                 | Shell  | 30/04/2018       | 14/05/2019     |
| Donny Ching – Opportunity in an Uncertain Time                              | Shell  | 08/06/2018       | 14/05/2019     |
| Ben van Beurden – Signals to a Brighter Future                              | Shell  | 05/07/2018       | 14/05/2019     |
| Maarten Wetselaar – The Feats of Focus                                      | Shell  | 05/09/2018       | 14/05/2019     |
| Maarten Wetselaar – Why Shell has set a Methane Target                      | Shell  | 17/09/2018       | 14/05/2019     |
| Ben van Beurden – Moving with the Times                                     | Shell  | 09/10/2018       | 14/05/2019     |
| Ben van Beurden – Weaving the Golden Thread of Energy                       | Shell  | 18/10/2018       | 14/05/2019     |

| Name   | Source          | Publication date | Retrieval date |
|--|-----------------|------------------|----------------|
| John Abbott – What Will Drive Us Tomorrow  | Shell           | 30/10/2018       | 14/05/2019     |
| Ben van Beurden – Trust in the Digital Age   | Shell           | 08/11/2018       | 14/05/2019     |
| Harry Brekelmans – The Industry Renaissance: The Next Steps  | Shell           | 28/01/2019       | 14/05/2019     |
| Maarten Wetselaar – Fuels of the Future  | Shell           | 11/03/2019       | 14/05/2019     |
| John Abbott – Not One Solution, But Many   | Shell           | 08/05/2019       | 14/05/2019     |
| <i>Twitter Shell Nederland</i>   |                 |                  |                |
| Posts by @Shell_Nederland; from: 01/01/2018 – 10/05/2019   | Shell Nederland | n/a              | 10/05/2019     |
| <b>By the corporation – Material by Volkswagen</b>   |                 |                  |                |
| <i>Reports</i>   |                 |                  |                |
| Responsibility and Change: Sustainability Report 2016  | Volkswagen AG   | n/a              | 03/06/2019     |
| <i>Case-related publications</i>   |                 |                  |                |
| Statement of Prof. Dr. Martin Winterkorn, CEO of Volkswagen AG   | Volkswagen AG   | 20/09/2015       | 06/06/2019     |
| Video statement of the CEO of Volkswagen AG  | Volkswagen AG   | 22/09/2015       | 06/06/2019     |
| Volkswagen AG has issued the following information   | Volkswagen AG   | 22/09/2015       | 06/06/2019     |
| Statement from the Executive Committee of Volkswagen AG's Supervisory Board  | Volkswagen AG   | 23/09/2015       | 06/06/2019     |
| Statement by Prof. Dr. Winterkorn  | Volkswagen AG   | 23/09/2015       | 06/06/2019     |
| Dr. Herbert Diess, CEO of the Volkswagen Passenger Cars brand, explains: "We are working at full speed on a solution." | Volkswagen AG   | 25/09/2015       | 06/06/2019     |
| Matthias Müller appointed CEO of the Volkswagen Group  | Volkswagen AG   | 25/09/2015       | 06/06/2019     |
| Statement by the Supervisory Board of Volkswagen AG  | Volkswagen AG   | 25/09/2015       | 06/06/2019     |

| Name   | Source        | Publication date | Retrieval date |
|--|---------------|------------------|----------------|
| Volkswagen AG announces action plan to update diesel vehicles with EA 189 EU5 engines  | Volkswagen AG | 29/09/2015       | 06/06/2019     |
| Volkswagen of America reports September sales  | Volkswagen AG | 01/10/2015       | 06/06/2019     |
| Statement from the Executive Committee of Volkswagen AG's Supervisory Board following its meeting on September 30, 2015        | Volkswagen AG | 01/10/2015       | 06/06/2019     |
| Diesel emissions: Individual customer information for Germany on Audi website  | Volkswagen AG | 02/10/2015       | 06/06/2019     |
| Matthias Müller: 'We will overcome this crisis'  | Volkswagen AG | 06/10/2015       | 06/06/2019     |
| Statement from the Supervisory Board of Volkswagen AG  | Volkswagen AG | 07/10/2015       | 06/06/2019     |
| Federal Motor Transport Authority (KBA) decides on recall for affected EA 189 diesel vehicles                                  | Volkswagen AG | 15/10/2015       | 06/06/2019     |
| Prime Minister Stephan Weil visits Volkswagen's main plant in Wolfsburg  | Volkswagen AG | 21/10/2015       | 06/06/2019     |
| Volkswagen confirms: EA288 engines designed for EU5 and EU6 are not affected   | Volkswagen AG | 22/10/2015       | 06/06/2019     |
| Volkswagen Group generates operating profit before special items of EUR 10.2 billion (EUR 9.4 billion) by the end of September | Volkswagen AG | 28/10/2015       | 06/06/2019     |
| Matthias Müller unveils next steps for the Volkswagen Group  | Volkswagen AG | 28/10/2015       | 06/06/2019     |
| Statement on the announcement by the United States Environmental Protection Agency (EPA)                                       | Volkswagen AG | 02/11/2015       | 06/06/2019     |
| Volkswagen AG has issued the following information   | Volkswagen AG | 03/11/2015       | 06/06/2019     |
| Clarification moving forward: internal investigations at Volkswagen identify irregularities in CO2 levels                      | Volkswagen AG | 03/11/2015       | 06/06/2019     |
| Statements of the Supervisory Board on irregularities in CO2 levels  | Volkswagen AG | 03/11/2015       | 06/06/2019     |

| Name   | Source        | Publication date | Retrieval date |
|--|---------------|------------------|----------------|
| Group Board of Management and Works Council agree on joint steps   | Volkswagen AG | 09/11/2015       | 06/06/2019     |
| Next step in clarifying the CO2 issue  | Volkswagen AG | 13/11/2015       | 06/06/2019     |
| Volkswagen Group reduces level of capex  | Volkswagen AG | 20/11/2015       | 06/06/2019     |
| Technical measures for the EA 189 diesel engines affected presented to the German Federal Motor Transport Authority                        | Volkswagen AG | 25/11/2015       | 06/06/2019     |
| Volkswagen of America reports November sales   | Volkswagen AG | 01/12/2015       | 06/06/2019     |
| CO2 issue largely concluded  | Volkswagen AG | 09/12/2015       | 06/06/2019     |
| Volkswagen making good progress with its investigation, technical solutions, and Group realignment   | Volkswagen AG | 10/12/2015       | 06/06/2019     |
| Volkswagen Group delivers nine million vehicles to customers worldwide from January to November  | Volkswagen AG | 11/12/2015       | 06/06/2019     |
| NOx issue: Customers are being informed, implementation is starting  | Volkswagen AG | 16/12/2015       | 06/06/2019     |
| Volkswagen starts implementing technical measures for EA189 diesel engines in Europe   | Volkswagen AG | 02/02/2016       | 06/06/2019     |
| Volkswagen considers shareholder lawsuit to be without merit   | Volkswagen AG | 02/03/2016       | 06/06/2019     |
| Volkswagen has reached an agreement in principle with the US authorities   | Volkswagen AG | 21/04/2016       | 06/06/2019     |
| Statement by Volkswagen AG regarding the status of the comprehensive investigation in connection with the diesel matter                    | Volkswagen AG | 22/04/2016       | 06/06/2019     |
| Volkswagen Commercial Vehicles launches retrofitting solution for Caddy 1.6 TDI models affected by the diesel issue                        | Volkswagen AG | 20/05/2016       | 06/06/2019     |
| Retrofit of Volkswagen Passat, CC and Eos begins   | Volkswagen AG | 03/06/2016       | 06/06/2019     |
| Volkswagen Reaches Settlement Agreements with U.S. Federal Regulators, Private Plaintiffs and 44 U.S. States on TDI Diesel Engine Vehicles | Volkswagen AG | 28/06/2016       | 06/06/2019     |

| Name   | Source         | Publication date | Retrieval date |
|--|----------------|------------------|----------------|
| Volkswagen announces preliminary approval of 2.0L TDI settlement program in the United States  | Volkswagen AG  | 26/07/2016       | 06/06/2019     |
| Volkswagen receives go-ahead from the Federal Motor Transport Authority for the modification of models with the 1.2-litre EA189 TDI engine | Volkswagen AG  | 14/08/2016       | 06/06/2019     |
| <i>Speeches by executives</i>  |                |                  |                |
| Matthias Müller – Annual Media and Investor Conference (Part I)  | Volkswagen AG  | 28/04/2016       | 07/06/2019     |
| Frank Witter – Annual Media and Investor Conference (Part II)  | Volkswagen AG  | 28/04/2016       | 07/06/2019     |
| Matthias Müller – Annual Media and Investor Conference (Part I)  | Volkswagen AG  | 28/04/2016       | 07/06/2019     |
| Matthias Müller – Press Conference TOGETHER Strategy 2025  | Volkswagen AG  | 16/06/2016       | 07/06/2019     |
| Matthias Müller – Annual General Meeting   | Volkswagen AG  | 22/06/2016       | 07/06/2019     |
| <i>Twitter Volkswagen</i>  |                |                  |                |
| “@VWGroup; @VW; @Volkswagen”;<br>from: 01/09/2015 – 31/08/2016   | Volkswagen AG  | n/a              | 05/06/2019     |
| <b>Toward/about the corporation – Material toward/about Shell</b>  |                |                  |                |
| <i>Formal communication antagonists</i>  |                |                  |                |
| Court Summons Shell  | Milieudefensie | 05/04/2019       | 16/04/2019     |
| <i>Public communication antagonists</i>  |                |                  |                |
| Een revolutionaire klimaatzaak tegen Shell   | Milieudefensie | n/a              | 23/05/2019     |
| 6 manieren waarop Shell ons verslaafd houdt aan olie en gas  | Milieudefensie | n/a              | 23/05/2019     |
| Zonder Shell kunnen we klimaatverandering niet stoppen   | Milieudefensie | n/a              | 23/05/2019     |
| Advocaat Roger Cox over de klimaatzaak tegen Shell   | Milieudefensie | n/a              | 23/05/2019     |

| Name   | Source               | Publication date | Retrieval date |
|--|----------------------|------------------|----------------|
| 100 bedrijven verantwoordelijk voor 71% van de uitstoot                                  | Milieudefensie       | n/a              | 23/05/2019     |
| Druk op Shell steeds hoger: al meer dan 15.000 mede-eisers                               | Milieudefensie       | n/a              | 23/05/2019     |
| Hoogte- en dieptepunten uit de groene carrière van Shell                                 | Milieudefensie       | n/a              | 23/05/2019     |
| De tentakels van Shell reiken tot ver in onze maatschappij                               | Milieudefensie       | n/a              | 23/05/2019     |
| De investeringen van Shell vergroten het klimaatprobleem                                 | Milieudefensie       | n/a              | 23/05/2019     |
| Hoe Shell kinderen wijsmaakt dat een wereld zonder olie een regelrechte nachtmerrie is   | Milieudefensie       | n/a              | 23/05/2019     |
| Overgroot deel van de klimaatbeweging sluit zich aan bij rechtszaak tegen Shell          | Milieudefensie       | n/a              | 23/05/2019     |
| De 9 grootste Shell-schandalen   | Milieudefensie       | n/a              | 23/05/2019     |
| Milieudefensie biedt dagvaarding aan bij Shell namens 17.379 mensen en 6 organisaties    | Milieudefensie       | n/a              | 23/05/2019     |
| Waarom een rechtszaak tegen Shell?   | Milieudefensie       | n/a              | 23/05/2019     |
| Veelgestelde vragen over de klimaatzaak tegen Shell                                      | Milieudefensie       | n/a              | 23/05/2019     |
| De klimaatzaak tegen Shell   | ActionAid            | 12/02/2019       | 23/05/2019     |
| Persbericht: 6 organisaties sluiten zich aan bij klimaatzaak en dagen Shell voor rechter | Both ENDS            | 12/02/2019       | 23/05/2019     |
| De klimaatzaak tegen Shell   | Both ENDS            | n/a              | 23/05/2019     |
| Persbericht: Dagvaarding voor Shell in klimaatzaak                                       | Both ENDS            | 05/04/2019       | 23/05/2019     |
| We klagen Shell aan!   | Fossielvrij NL       | 12/02/2019       | 23/05/2019     |
| Rechtszaak tegen Shell   | Fossielvrij NL       | 20/04/2019       | 23/05/2019     |
| Greenpeace sluit zich aan bij klimaatzaak tegen Shell                                    | Greenpeace Nederland | 12/02/2019       | 23/05/2019     |

| Name  | Source           | Publication date | Retrieval date |
|---|------------------|------------------|----------------|
| Waddenvereniging is mede-eiser in klimaatzaak tegen Shell   | Waddenvereniging | 12/02/2019       | 23/05/2019     |
| Aanbieding dagvaarding klimaatzaak Shell  | Waddenvereniging | 05/04/2019       | 23/05/2019     |
| Waarom klagen we Shell aan en niet een ander?   | Waddenvereniging | n/a              | 23/05/2019     |
| <i>Twitter</i>  |                  |                  |                |
| ("Shell" OR "Ben van Beurden" OR "Marjan van Loon") AND ("Klimaatzaak" or "Klimaatzaak-Shell"); from: 01/01/2018 – 30/05/2019 | n/a              | n/a              | 30/05/2019     |
| <i>News publications</i>  |                  |                  |                |
| Milieudefensie start zaak tegen Shell om klimaatschade  | AD               | 04/04/2018       | 30/05/2019     |
| In 3 minuten: Zo zit het met de klimaatzaak van Milieudefensie tegen Shell  | De Correspondent | 04/04/2018       | 30/05/2019     |
| Shell krijgt de keuze: stop met olie en gas of verantwoord je voor de rechter   | De Correspondent | 04/04/2018       | 30/05/2019     |
| Shell voorspelde de klimaatzaak van Milieudefensie al in 1998   | De Correspondent | 05/04/2018       | 30/05/2019     |
| #ShellKnew. In deze interne documenten kun je zelf lezen wat Shell sinds 1986 weet over klimaatverandering                    | De Correspondent | 05/04/2018       | 30/05/2019     |
| Shell moet voor de rechter komen voor zijn aandeel in klimaatverandering. Dit is de advocaat die daarachter zit               | De Correspondent | 05/04/2019       | 30/05/2019     |
| Milieudefensie daagt Shell voor de rechter  | De Telegraaf     | 04/04/2018       | 30/05/2019     |
| Lobbyclub Milieudefensie laat de gewone man betalen   | De Telegraaf     | 05/04/2018       | 30/05/2019     |
| Steun voor stap Milieudefensie tegen Shell  | De Telegraaf     | 15/05/2018       | 30/05/2019     |
| Shell: eisen Milieudefensie niet gegrond  | De Telegraaf     | 28/05/2018       | 30/05/2019     |
| Milieudefensie daagt Shell voor de rechter om klimaat   | De Volkskrant    | 04/04/2018       | 30/05/2019     |

| Name   | Source        | Publication date | Retrieval date |
|--|---------------|------------------|----------------|
| Milieudefensie tegen Shell is Klein Duimpje tegen de reus, TOP Oss tegen Real Madrid                           | De Volkskrant | 04/04/2018       | 30/05/2019     |
| Milieu-organisaties richten zich vaker rechtstreeks tot het bedrijfsleven                                      | De Volkskrant | 05/04/2018       | 30/05/2019     |
| Shell had 'assertiever' moeten zijn met klimaatwaarschuwingen, erkent topman Van Beurden                       | De Volkskrant | 16/04/2018       | 30/05/2019     |
| Shell koppelt bonus van de top aan klimaatprestaties: Wordt hier 's werelds eerste groene energiereus geboren? | De Volkskrant | 03/12/2018       | 30/05/2019     |
| Ik ben bang voor klimaatopwarming, maar nog banger voor Milieudefensie   | De Volkskrant | 19/04/2019       | 30/05/2019     |
| Klimaatzaak draagt bij aan open samenleving  | De Volkskrant | 24/04/2019       | 30/05/2019     |
| Milieudefensie zet klimaatzaak tegen Shell door  | FD            | 28/05/2018       | 30/05/2019     |
| Greenpeace sluit zich aan bij klimaatzaak tegen Shell  | FD            | 12/02/2019       | 30/05/2019     |
| Rechtszaak tegen Shell: 'Investerings in strijd met klimaatafspraken'  | NOS           | 04/04/2018       | 30/05/2019     |
| Shell-zaak meer dan PR-stunt? 'Winst Milieudefensie niet ondenkbaar'   | NOS           | 04/04/2018       | 30/05/2019     |
| Shell vindt eisen Milieudefensie ongefundeerd  | NOS           | 28/05/2018       | 30/05/2019     |
| Milieudefensie dagvaardt Shell in rechtszaak om uitstoot   | NOS           | 05/04/2019       | 30/05/2019     |
| 'Shell voelt de druk om te verduurzamen, maar bevindt zich in spagaat'   | NOS           | 08/04/2019       | 30/05/2019     |
| 'Laat rechter beslissen of Shell onaanvaardbare schade aanricht'   | NRC           | 04/04/2018       | 30/05/2019     |
| Milieudefensie begint zaak tegen Shell om milieuschade   | NRC           | 04/04/2018       | 30/05/2019     |
| Ongehinderd klimaatschade veroorzaken is pas echt duur   | NRC           | 18/04/2018       | 30/05/2019     |

| Name   | Source | Publication date | Retrieval date |
|--|--------|------------------|----------------|
| Shell noemt eisen Milieudefensie onterecht   | NRC    | 28/05/2018       | 30/05/2019     |
| 'Investeren in fossiele energie is roekeloos'  | NRC    | 03/04/2019       | 30/05/2019     |
| Milieuorganisaties dagvaarden Shell voor milieuschade  | NRC    | 05/04/2019       | 30/05/2019     |
| <b>Toward/about the corporation – Material toward/about Volkswagen</b>                           |        |                  |                |
| <i>Formal communication antagonists</i>  |        |                  |                |
| Letter to Volkswagen   | CARB   | 18/09/2015       | 11/06/2019     |
| Letter to Volkswagen   | CARB   | 02/11/2015       | 11/06/2019     |
| Letter to Volkswagen   | CARB   | 25/11/2015       | 11/06/2019     |
| Letter to Volkswagen   | CARB   | 18/12/2015       | 11/06/2019     |
| Letter to Volkswagen   | CARB   | 12/01/2016       | 11/06/2019     |
| Letter to Volkswagen   | CARB   | 12/01/2016       | 11/06/2019     |
| Letter to Audi   | CARB   | 04/02/2016       | 11/06/2019     |
| Letter to Porsche  | CARB   | 04/02/2016       | 11/06/2019     |
| Letter to Porsche  | CARB   | 13/07/2016       | 11/06/2019     |
| Letter to Audi and Volkswagen  | CARB   | 13/07/2016       | 11/06/2019     |
| Letter to Volkswagen   | EPA    | 18/09/2015       | 11/06/2019     |
| Letter to Manufacturers  | EPA    | 25/09/2015       | 11/06/2019     |
| Letter to Volkswagen   | EPA    | 02/11/2015       | 11/06/2019     |
| <i>Public communication antagonists</i>  |        |                  |                |
| Statement by CARB regarding enhanced testing of modern light-duty diesel engines                 | CARB   | 25/09/2015       | 11/06/2019     |
| Statement from CARB on defeat devices on 3-liter VW, Audi diesel engines                         | CARB   | 20/11/2015       | 11/06/2019     |
| UPDATE: Volkswagen submits recall plan for 2-liter diesel cars to California Air Resources Board | CARB   | 20/11/2015       | 11/06/2019     |
| Air Resources Board rejects VW 2-liter diesel recall plan and issues Notice of Violation         | CARB   | 12/01/2016       | 11/06/2019     |

| Name  | Source | Publication date | Retrieval date |
|---|--------|------------------|----------------|
| Air Resources Board confirms receipt of recall plans for Audi, Porsche and Volkswagen 3.0 liter diesels   | CARB   | 02/02/2016       | 11/06/2019     |
| Air Resources Board rejects Volkswagen recall plan for 3.0 liter diesel passenger cars  | CARB   | 13/07/2016       | 11/06/2019     |
| EPA Update on Recent Volkswagen Announcement  | EPA    | 25/09/2015       | 11/06/2019     |
| EPA's Rigorous Auto Oversight Will Get Even Stronger  | EPA    | 07/10/2015       | 11/06/2019     |
| EPA, California Notify Volkswagen of Additional Clean Air Act Violations  | EPA    | 02/11/2015       | 11/06/2019     |
| All 3.0-Liter Diesel Engine Vehicles Affected   | EPA    | 20/11/2015       | 11/06/2019     |
| Statement on 2.0-Liter Diesel Vehicles  | EPA    | 20/11/2015       | 11/06/2019     |
| United States Files Complaint Against Volkswagen, Audi and Porsche for Alleged Clean Air Act Violations   | EPA    | 04/01/2016       | 11/06/2019     |
| California Air Resources Board rejects VW 2-liter diesel recall plan and issues Notice of Violation   | EPA    | 12/01/2016       | 11/06/2019     |
| Volkswagen to Spend up to \$14.7 Billion to Settle Allegations of Cheating Emissions Tests and Deceiving Customers on 2.0 Liter Diesel Vehicles | EPA    | 28/06/2016       | 11/06/2019     |
| EPA's notice of violation of the Clean Air Act to Volkswagen  | ICCT   | 18/09/2015       | 11/06/2019     |
| Policy Solutions to reduce vehicle exhaust emissions under real-world driving conditions  | ICCT   | 01/10/2015       | 11/06/2019     |
| The miseducation of the diesel car  | ICCT   | 04/11/2015       | 11/06/2019     |
| The future of vehicle emissions testing and compliance  | ICCT   | 23/11/2015       | 11/06/2019     |
| The future of vehicle emissions testing in Europe (and beyond)  | ICCT   | 23/11/2015       | 11/06/2019     |
| Defeat devices under the U.S. and EU passenger vehicle emissions testing regulations  | ICCT   | 22/03/2016       | 11/06/2019     |

| Name  | Source        | Publication date | Retrieval date |
|---|---------------|------------------|----------------|
| First look: Results of the German Transport Ministry's post-VW vehicle testing  | ICCT          | 25/04/2016       | 11/06/2019     |
| First look: Results of post-VW diesel vehicle testing in France, UK   | ICCT          | 28/04/2016       | 11/06/2019     |
| Defeat device testing in the EU: So far, not so good  | ICCT          | 28/04/2016       | 11/06/2019     |
| The emissions test defeat device problem in Europe is not about VW  | ICCT          | 12/05/2016       | 11/06/2019     |
| <i>Twitter</i>  |               |                  |                |
| ("Volkswagen" OR "Martin Winterkorn" OR "Michael Horn" OR "Matthias Müller") AND ("diesel" OR "emission*" OR "scandal"); from: 20/09/2015 to 23/09/2015 | n/a           | n/a              | 09/06/2019     |
| <i>News publications</i>  |               |                  |                |
| Crash van Volkswagen leidt tot ontzetting in Duitsland  | AD            | 22/09/2015       | 13/06/2019     |
| 'Sjoemelsoftware' autowereld veel groter dan Volkswagen   | AD            | 23/09/2015       | 13/06/2019     |
| Topman Volkswagen stapt op na dieselschandaal   | AD            | 23/09/2015       | 13/06/2019     |
| Doorstaat oerdegelijk Volkswagen deze crash?  | AD            | 24/09/2015       | 13/06/2019     |
| 'VW stuurde brieven over uitstootwaarden'   | AD            | 24/09/2015       | 13/06/2019     |
| Duits OM opent onderzoeken naar Volkswagen  | AD            | 28/09/2015       | 13/06/2019     |
| Ook Brussel kijkt naar VW-schandaal   | De Telegraaf  | 22/09/2015       | 13/06/2019     |
| VEB: VW aansprakelijk voor schade beleggers   | De Telegraaf  | 29/09/2015       | 13/06/2019     |
| 'Volkswagenbaas is vertrouwen grote aandeelhouders kwijt'   | De Volkskrant | 22/09/2015       | 13/06/2019     |
| Aandeel Volkswagen krabbelt op na emissieschandaal  | De Volkskrant | 23/09/2015       | 13/06/2019     |
| Debacle Volkswagen kan heel Europa de kop kosten  | De Volkskrant | 23/09/2015       | 13/06/2019     |
| 'Sjoemel-software Volkswagen stamt al uit 2005'   | De Volkskrant | 23/09/2015       | 13/06/2019     |

| Name  | Source        | Publication date | Retrieval date |
|---|---------------|------------------|----------------|
| Na Volkswagen ook Audi, BMW en Opel in de fout            | De Volkskrant | 25/09/2015       | 13/06/2019     |
| Porsche-baas Matthias Müller nieuwe topman Volkswagen     | De Volkskrant | 25/09/2015       | 13/06/2019     |
| Sjoemelsoftware stort VW in diepe crisis                  | FD            | 21/09/2015       | 13/06/2019     |
| Wat weten we nou echt van het uitstootschandaal?          | FD            | 30/09/2015       | 13/06/2019     |
| Volkswagen in diepe crisis na gesjoemel met milieu-eisen  | NOS           | 21/09/2015       | 13/06/2019     |
| De ingenieur die Volkswagen ontmaskerde                   | NOS           | 22/09/2015       | 13/06/2019     |
| Duits onderzoek naar gesjoemel bij Volkswagen             | NOS           | 22/09/2015       | 13/06/2019     |
| 'Sjoemelsoftware' de ontmaskering van de auto-industrie?  | NOS           | 22/09/2015       | 13/06/2019     |
| 'Sjoemelsoftware' VW weet wanneer auto op rolenbank staat | NOS           | 22/09/2015       | 13/06/2019     |
| Volkswagen: 11 miljoen auto's hebben 'sjoemelsoftware'    | NOS           | 22/09/2015       | 13/06/2019     |
| Volkswagen-schandaal breidt zich snel uit                 | NOS           | 22/09/2015       | 13/06/2019     |
| VW-topman door het stof: We hebben het totaal verprutst   | NOS           | 22/09/2015       | 13/06/2019     |
| Topman Volkswagen stapt op                                | NOS           | 23/09/2015       | 13/06/2019     |
| 'Volkswagens gesjoemel is het topje van de ijsberg'       | NOS           | 23/09/2015       | 13/06/2019     |
| Beleggersvereniging VEB stelt Volkswagen aansprakelijk    | NOS           | 25/09/2015       | 13/06/2019     |
| Volkswagen gaat 11 miljoen dieselauto's terugroepen       | NOS           | 29/09/2015       | 13/06/2019     |
| Stad Houston wil geld zien van Volkswagen                 | NOS           | 30/09/2015       | 13/06/2019     |
| Terugroepactie Volkswagen: Wat gebeurt er met mijn auto?  | NOS           | 30/09/2015       | 13/06/2019     |
| 'Volkswagen heeft een probleem in de VS'                  | NOS           | 30/09/2015       | 13/06/2019     |

| Name  | Source | Publication date | Retrieval date |
|---|--------|------------------|----------------|
| Mogelijk miljardenboete Volkswagen wegens fraude emissiesoftware                    | NRC    | 18/09/2015       | 13/06/2019     |
| Hoe nu verder bij Volkswagen?   | NRC    | 21/09/2015       | 13/06/2019     |
| Volkswagen gaat door het stof voor sjoemelen met emissies                           | NRC    | 21/09/2015       | 13/06/2019     |
| Volkswagen staakt verkoop van omstreden dieselauto's in VS                          | NRC    | 21/09/2015       | 13/06/2019     |
| Niet alleen Volkswagen probeert zich schoon en zuinig voor te doen                  | NRC    | 22/09/2015       | 13/06/2019     |
| Alles wat je wil weten over het Volkswagenschandaal                                 | NRC    | 23/09/2015       | 13/06/2019     |
| Topman Volkswagen stapt op na dieselschandaal                                       | NRC    | 23/09/2015       | 13/06/2019     |
| Hoe moet het nu verder met Volkswagen?  | NRC    | 24/09/2015       | 13/06/2019     |
| Volkswagen sjoemelde ook in Europa met emissietesten                                | NRC    | 24/09/2015       | 13/06/2019     |
| De bezem gaat door de leiding van Volkswagen  | NRC    | 25/09/2015       | 13/06/2019     |
| Europees onderzoek naar uitstootfraude  | NRC    | 25/09/2015       | 13/06/2019     |
| Porsche-topman Müller is benoemd als nieuwe CEO Volkswagen                          | NRC    | 25/09/2015       | 13/06/2019     |
| Echt niet zomaar een auto   | NRC    | 26/09/2015       | 13/06/2019     |
| Duitse justitie onderzoekt oud-topman Volkswagen                                    | NRC    | 28/09/2015       | 13/06/2019     |
| Duitsland eist dat VW snel einde maakt aan fraude met emissies                      | NRC    | 28/09/2015       | 13/06/2019     |
| 'Volkswagen gaat manipulerende software vervangen'                                  | NRC    | 29/09/2015       | 13/06/2019     |
| VW, de witte boorden en hun criminaliteit   | NRC    | 29/09/2015       | 13/06/2019     |
| 160.000 Nederlandse auto's Volkswagenconcern teruggeroepen vanwege emissieschandaal | NRC    | 30/09/2015       | 13/06/2019     |
| Aantal getroffen auto's Volkswagen blijft stijgen                                   | NRC    | 30/09/2015       | 13/06/2019     |

## B. CODING PROTOCOL

### Coding 'Representation of the corporation'

Every claim is coded with respect to the manner in which the corporation is represented in the claim. Through a three-step inductive coding process (focused, axial and theoretical coding; Charmaz, 2006), four overarching categories were distilled for claims by the corporation, and three categories for claims toward/about the corporation.

#### **Individuals**

Claims are coded as referencing 'individuals' when they have as an agent:

- A particular corporate member ('Ben van Beurden'; 'Herbert Diess');
- A collective body ('Supervisory Board'; 'Sustainability Committee');
- A general reference to 'employees', 'the workforce' or 'management', or
- A pronoun that clearly references any of the former categories ("As the Board, we...");

#### **Corporation**

Claims are coded as referencing 'corporation' when they have as an agent:

- The corporation in question ('Shell'; 'Volkswagen');
- A division, region or brand of the corporation in question ('Shell India'; 'Audi'), or
- A pronoun that clearly references either of the former categories ("As a company, we...");

#### **Fuzzy 'we'**

Claims are coded as 'fuzzy 'we'' when they have as an agent the pronoun 'we', and it is not clear from the claim or the direct context of the claim what this pronoun is a reference to. This category only applies to claims by the corporations. With respect to claims toward/about the corporation, there was – interestingly – no similar fuzzy pronoun: there were ten claims that contained a fuzzy 'you' and two claims that contained a fuzzy 'they', but as these were only twelve claims out of the 3.923 claims analyzed, they were not categorized as a separate category, but as 'other' instead.

#### **Other**

Claims are coded as 'other' when they have an agent that does not fit the other three categories.

### Coding 'Indication of agency'

After every claim is coded with respect to 'Representation of the corporation', claims are coded with respect to possible conditions of agency that are ascribed to the agent(s) in the claim. Following the traditional debate on Corporate Moral Agency, four indications of agency are distinguished:

### **Action**

Claims are coded as containing an indication of ‘action’ when the claim predicates on an agent a clear action – understood in terms of ‘active doing’ (“Shell works together with...”), producing an effect or outcome in the world (“Volkswagen made 10.3 million cars in 2016”), and communicative acts (“Ben van Beurden said...”). Acts towards a particular purpose (“Volkswagen does A in order to B”) are coded as ‘Action’ + ‘Intention’. The active process of any of the other categories (‘making plans’; ‘making decisions’; ‘making value judgments’) are also coded as ‘Action’. Existence (“Shell is...”) or possession (“Volkswagen has...”) are not coded as actions;

### **Intention**

Claims are coded as containing an indication of ‘intention’ when the claim predicates on an agent a clear intention – understood in terms of acting towards a particular purpose (“Volkswagen does A in order to B”), having plans, targets, tactics or strategies (“Shell’s strategy is...” – understood as a reference to the ‘planning’ theory of intention), or having beliefs, expectations or thoughts (“Matthias Müller believes that...” – understood as a reference to the ‘desires’ in the ‘belief-desire’ theory of intention);

### **Autonomous choice**

Claims are coded as containing an indication of ‘autonomous choice’ when the claim predicates on an agent a clear indication of autonomy or choice – understood in terms of decisions (“The Supervisory Board has decided to...”), setting oneself targets or developing strategy for oneself (“Shell has set itself targets for...” – understood as self-determination), references to ‘responsibility’ (“NAM remains responsible for...”), or references to ‘control’ or ‘power’ (“It is in Volkswagen’s control to...”).

### **Value judgment**

Claims are coded as containing an indication to ‘value judgment’ when the claim predicates on an agent a clear indication of value judgment – understood in terms of judgments of ‘good’, ‘bad’, ‘right’ or ‘wrong’ (“The Board of Management believes it to be wrong that...”), or states of being that presuppose such value judgments (“Volkswagen apologizes for...”).

### **Coding ‘double claims’**

When claims contain multiple agents, the claim is coded as two (or more) separate claims, and coded separately for each agent that is presented in the claim. For each agent, the appropriate indications of agency (if any) are determined. The separated claims are counted individually for the total number of claims-per-agent/indications of agency.

## Example claims

Below, several claims are presented and coded using the coding protocol presented previously.

*We share our safety experience and standards with other operators, contractors and professional organizations* (A1)

**Representation of the corporation:** The primary agent of this claim is 'we'. From the claim itself (or the immediate context) it is impossible to determine exactly who this pronoun 'we' refers to. Consequently, this claim is coded as 'fuzzy we';

**Indication of agency:** 'Sharing experience' is an action, and so the claim is coded as 'Action'. There are no indications of intention (except perhaps 'standards', but this is not really a 'plan'), choice or value judgment. So the claim is coded as 'action';

*And that is why I am so grateful you have all come here today* (A2)

**Representation of the corporation:** The primary agent of this claim is 'I', which, as it is a claim from a speech by Ben van Beurden, refers to Ben van Beurden. Consequently, this claim is coded as 'Ben van Beurden', and subsequently categorized as 'individuals';

**Indication of agency:** 'Being grateful' is a state of being that implies a value judgment, as gratefulness implies knowledge of 'good' and 'bad'. There are no indications of action (remember that 'existence' – i.e. *being* grateful – is not coded as an action), intention, or autonomous choice. Consequently, the claim is coded as 'value judgment';

*In parallel, Volkswagen is currently doing everything it can to limit the effect the current situation has on its business performance* (A3)

**Representation of the corporation:** The primary agent of this claim is 'Volkswagen'. Consequently, the claim is coded as 'Volkswagen', which is categorized as 'corporation';

**Indication of agency:** 'Doing' is an indication of action, and "doing ... to limit..." is an indication of an intentional action. As there are no indications of autonomous choice or value judgment, the claim is coded as 'action' + 'intention';

*The ultimate aim of our Vision Zero is: zero fatalities or severe injuries in and due to vehicles manufactured by the Volkswagen Group* (A4)

**Representation of the corporation:** The claim contains two agents: a 'fuzzy we' ('our vision') and 'Volkswagen Group'. Consequently, the claim is coded as 'fuzzy we', and separately as 'Volkswagen Group', the latter of which is categorized as 'corporation';

**Indication of agency:** With respect to the 'fuzzy we', the claim contains only an indication of intention ('Vision'; understood as an indication of a plan). Consequently, the claim is coded for 'fuzzy we' as 'intention'. With respect to the 'Volkswagen Group', the claim contains an indication of action ('Manufactured'), and the claim is therefore coded as 'action';

*Based on this meeting, VW initiated a voluntary recall in December 2014 which, according to VW, affected approximately 500.000 vehicles in the United States ( 50.000 in California)* (A5)

**Representation of the corporation:** The claim is coded as 'Volkswagen', and categorized as 'corporation';

**Indication of agency:** To 'initiate a recall' is an action, 'based on this meeting' implies intention, and the 'voluntary recall' implies an autonomous choice. There is no indication of value judgment. Consequently, the claims is coded as 'action' + 'intention' + 'autonomous choice';

*The methods used by other manufacturers to tell when a vehicle is not on a test cycle, such as ambient temperature and hot restarts, may be different than VW's, but they are still improperly reducing the effectiveness of emission controls in the real world* (A6)

**Representation of the corporation:** The claim contains two agents: 'Volkswagen', and 'other manufacturers'. The claim is coded as 'Volkswagen', which is categorized as 'corporation', and separately for 'manufacturers', which is categorized as 'other';

**Indication of agency:** Both for 'Volkswagen' and for 'Other manufacturers', the claim suggests that they have used "methods to tell...", i.e. intentional action. Both for 'Volkswagen' and for 'Manufacturers' the claim is coded as 'action' + 'intention'.

### C. QUANTITATIVE FINDINGS (EXTENDED)

#### Claims *by* Shell

|              | Case-related Publications | CSR Reports | Speeches by Executives | Corporate Twitter | Total       |
|--------------|---------------------------|-------------|------------------------|-------------------|-------------|
| Individuals  | 5                         | 95          | 105                    | 116               | 321         |
| Corporation  | 30                        | 385         | 195                    | 135               | 745         |
| Fuzzy 'we'   | 23                        | 668         | 166                    | 97                | 954         |
| Other        | 0                         | 29          | 58                     | 7                 | 94          |
| <b>Total</b> | <b>58</b>                 | <b>1177</b> | <b>524</b>             | <b>355</b>        | <b>2114</b> |

|              | Action      | Intention   | Aut. choice | Value judgment |
|--------------|-------------|-------------|-------------|----------------|
| Individuals  | 233         | 139         | 15          | 35             |
| Corporation  | 596         | 440         | 35          | 44             |
| Fuzzy 'we'   | 819         | 636         | 34          | 74             |
| Other        | 68          | 31          | 2           | 12             |
| <b>Total</b> | <b>1716</b> | <b>1246</b> | <b>86</b>   | <b>165</b>     |

#### Specifics (*by* Shell)

##### Case-related publications

|              | Action    | Intention | Aut. choice | Value judgment |
|--------------|-----------|-----------|-------------|----------------|
| Individuals  | 5         | 3         | 0           | 0              |
| Corporation  | 19        | 12        | 4           | 0              |
| Fuzzy 'we'   | 12        | 21        | 1           | 3              |
| Other        | 0         | 0         | 0           | 0              |
| <b>Total</b> | <b>36</b> | <b>36</b> | <b>5</b>    | <b>3</b>       |

### CSR Reports

|              | Action      | Intention  | Aut. choice | Value judgment |
|--------------|-------------|------------|-------------|----------------|
| Individuals  | 82          | 58         | 13          | 8              |
| Corporation  | 341         | 263        | 20          | 23             |
| Fuzzy 'we'   | 624         | 515        | 2           | 51             |
| Other        | 22          | 12         | 0           | 2              |
| <b>Total</b> | <b>1069</b> | <b>848</b> | <b>55</b>   | <b>84</b>      |

### Speeches by executives

|              | Action     | Intention  | Aut. choice | Value judgment |
|--------------|------------|------------|-------------|----------------|
| Individuals  | 55         | 52         | 1           | 20             |
| Corporation  | 146        | 103        | 6           | 16             |
| Fuzzy 'we'   | 112        | 56         | 10          | 9              |
| Other        | 40         | 15         | 2           | 10             |
| <b>Total</b> | <b>353</b> | <b>226</b> | <b>19</b>   | <b>55</b>      |

### Twitter Shell Nederland

|              | Action     | Intention  | Aut. choice | Value judgment |
|--------------|------------|------------|-------------|----------------|
| Individuals  | 91         | 26         | 1           | 7              |
| Corporation  | 90         | 62         | 5           | 5              |
| Fuzzy 'we'   | 71         | 44         | 1           | 11             |
| Other        | 6          | 4          | 0           | 0              |
| <b>Total</b> | <b>258</b> | <b>136</b> | <b>7</b>    | <b>23</b>      |

Claims *by* Volkswagen

|              | Case-related Publications | CSR Reports | Speeches by Executives | Corporate Twitter | Total       |
|--------------|---------------------------|-------------|------------------------|-------------------|-------------|
| Individuals  | 269                       | 330         | 211                    | 257               | 1067        |
| Corporation  | 202                       | 563         | 310                    | 265               | 1340        |
| Fuzzy 'we'   | 103                       | 443         | 572                    | 104               | 1222        |
| Other        | 0                         | 19          | 0                      | 5                 | 24          |
| <b>Total</b> | <b>575</b>                | <b>1355</b> | <b>1083</b>            | <b>631</b>        | <b>3644</b> |

|              | Action      | Intention   | Aut. choice | Value judgment |
|--------------|-------------|-------------|-------------|----------------|
| Individuals  | 776         | 281         | 163         | 101            |
| Corporation  | 840         | 500         | 141         | 95             |
| Fuzzy 'we'   | 867         | 637         | 126         | 124            |
| Other        | 21          | 10          | 1           | 1              |
| <b>Total</b> | <b>2504</b> | <b>1428</b> | <b>431</b>  | <b>321</b>     |

Specifics (*by* Volkswagen)

Case-related publications

|              | Action     | Intention  | Aut. choice | Value judgment |
|--------------|------------|------------|-------------|----------------|
| Individuals  | 179        | 77         | 61          | 31             |
| Corporation  | 156        | 97         | 31          | 18             |
| Fuzzy 'we'   | 54         | 46         | 8           | 13             |
| Other        | 0          | 0          | 0           | 0              |
| <b>Total</b> | <b>389</b> | <b>220</b> | <b>100</b>  | <b>62</b>      |

### CSR Reports

|              | Action      | Intention  | Aut. choice | Value judgment |
|--------------|-------------|------------|-------------|----------------|
| Individuals  | 240         | 110        | 56          | 28             |
| Corporation  | 408         | 277        | 64          | 54             |
| Fuzzy 'we'   | 354         | 291        | 47          | 38             |
| Other        | 16          | 9          | 1           | 1              |
| <b>Total</b> | <b>1018</b> | <b>687</b> | <b>168</b>  | <b>121</b>     |

### Speeches by executives

|              | Action     | Intention  | Aut. choice | Value judgment |
|--------------|------------|------------|-------------|----------------|
| Individuals  | 142        | 88         | 32          | 36             |
| Corporation  | 121        | 77         | 26          | 17             |
| Fuzzy 'we'   | 391        | 259        | 68          | 51             |
| Other        | 0          | 0          | 0           | 0              |
| <b>Total</b> | <b>654</b> | <b>424</b> | <b>126</b>  | <b>104</b>     |

### Twitter VW

|              | Action     | Intention | Aut. choice | Value judgment |
|--------------|------------|-----------|-------------|----------------|
| Individuals  | 215        | 6         | 14          | 6              |
| Corporation  | 155        | 49        | 20          | 6              |
| Fuzzy 'we'   | 68         | 41        | 3           | 22             |
| Other        | 5          | 1         | 0           | 0              |
| <b>Total</b> | <b>443</b> | <b>97</b> | <b>37</b>   | <b>34</b>      |

Claims *toward/about* Shell

|              | Formal communication<br>'antagonists' | Public communication<br>'antagonists' | Twitter    | News coverage | Total       |
|--------------|---------------------------------------|---------------------------------------|------------|---------------|-------------|
| Individuals  | 60                                    | 18                                    | 40         | 5             | 171         |
| Corporation  | 377                                   | 442                                   | 453        | 484           | 1756        |
| Other        | 11                                    | 16                                    | 16         | 3             | 46          |
| <b>Total</b> | <b>448</b>                            | <b>476</b>                            | <b>509</b> | <b>540</b>    | <b>1973</b> |

|              | Action      | Intention  | Aut. choice | Value judgment |
|--------------|-------------|------------|-------------|----------------|
| Individuals  | 131         | 48         | 28          | 8              |
| Corporation  | 1246        | 842        | 265         | 128            |
| Other        | 36          | 19         | 12          | 6              |
| <b>Total</b> | <b>1413</b> | <b>909</b> | <b>305</b>  | <b>142</b>     |

Specifics (*toward/about* Shell)

Formal communication 'antagonists'

|              | Action     | Intention  | Aut. choice | Value judgment |
|--------------|------------|------------|-------------|----------------|
| Individuals  | 45         | 21         | 17          | 2              |
| Corporation  | 289        | 230        | 89          | 57             |
| Other        | 9          | 7          | 2           | 1              |
| <b>Total</b> | <b>343</b> | <b>258</b> | <b>108</b>  | <b>60</b>      |

**Public communication ‘antagonists’**

|              | <b>Action</b> | <b>Intention</b> | <b>Aut. choice</b> | <b>Value judgment</b> |
|--------------|---------------|------------------|--------------------|-----------------------|
| Individuals  | 13            | 5                | 2                  | 1                     |
| Corporation  | 319           | 175              | 47                 | 14                    |
| Other        | 14            | 8                | 5                  | 4                     |
| <b>Total</b> | <b>346</b>    | <b>188</b>       | <b>54</b>          | <b>19</b>             |

**Twitter ‘Klimaatzaak’**

|              | <b>Action</b> | <b>Intention</b> | <b>Aut. choice</b> | <b>Value judgment</b> |
|--------------|---------------|------------------|--------------------|-----------------------|
| Individuals  | 26            | 7                | 4                  | 3                     |
| Corporation  | 268           | 164              | 51                 | 29                    |
| Other        | 10            | 3                | 4                  | 1                     |
| <b>Total</b> | <b>304</b>    | <b>174</b>       | <b>59</b>          | <b>33</b>             |

**News publications**

|              | <b>Action</b> | <b>Intention</b> | <b>Aut. choice</b> | <b>Value judgment</b> |
|--------------|---------------|------------------|--------------------|-----------------------|
| Individuals  | 47            | 15               | 5                  | 2                     |
| Corporation  | 370           | 273              | 78                 | 28                    |
| Other        | 3             | 1                | 1                  | 0                     |
| <b>Total</b> | <b>420</b>    | <b>289</b>       | <b>84</b>          | <b>30</b>             |

Claims *toward/about* Volkswagen

|              | Formal communication<br>'antagonists' | Public communication<br>'antagonists' | Twitter    | News coverage | Total       |
|--------------|---------------------------------------|---------------------------------------|------------|---------------|-------------|
| Individuals  | 28                                    | 12                                    | 200        | 256           | 496         |
| Corporation  | 208                                   | 191                                   | 609        | 413           | 1421        |
| Other        | 20                                    | 13                                    | 0          | 0             | 33          |
| <b>Total</b> | <b>256</b>                            | <b>216</b>                            | <b>809</b> | <b>669</b>    | <b>1950</b> |

|              | Action      | Intention  | Aut. choice | Value judgment |
|--------------|-------------|------------|-------------|----------------|
| Individuals  | 300         | 114        | 39          | 49             |
| Corporation  | 940         | 535        | 110         | 46             |
| Other        | 19          | 14         | 2           | 1              |
| <b>Total</b> | <b>1259</b> | <b>663</b> | <b>151</b>  | <b>96</b>      |

Specifics (*toward/about* Volkswagen)

Formal communication 'antagonists'

|              | Action     | Intention  | Aut. choice | Value judgment |
|--------------|------------|------------|-------------|----------------|
| Individuals  | 7          | 2          | 1           | 0              |
| Corporation  | 146        | 117        | 42          | 2              |
| Other        | 10         | 12         | 1           | 0              |
| <b>Total</b> | <b>163</b> | <b>131</b> | <b>44</b>   | <b>2</b>       |

**Public communication 'antagonists'**

|              | Action     | Intention | Aut. choice | Value judgment |
|--------------|------------|-----------|-------------|----------------|
| Individuals  | 11         | 5         | 2           | 0              |
| Corporation  | 133        | 78        | 29          | 8              |
| Other        | 9          | 2         | 1           | 1              |
| <b>Total</b> | <b>153</b> | <b>85</b> | <b>32</b>   | <b>9</b>       |

**Twitter 'Diesel scandal'**

|              | Action     | Intention  | Aut. choice | Value judgment |
|--------------|------------|------------|-------------|----------------|
| Individuals  | 125        | 52         | 13          | 20             |
| Corporation  | 429        | 213        | 27          | 29             |
| Other        | 0          | 0          | 0           | 0              |
| <b>Total</b> | <b>554</b> | <b>265</b> | <b>40</b>   | <b>49</b>      |

**News publications**

|              | Action     | Intention  | Aut. choice | Value judgment |
|--------------|------------|------------|-------------|----------------|
| Individuals  | 157        | 55         | 23          | 29             |
| Corporation  | 232        | 127        | 12          | 7              |
| Other        | 0          | 0          | 0           | 0              |
| <b>Total</b> | <b>389</b> | <b>182</b> | <b>35</b>   | <b>36</b>      |

Total claims *by* corporations

|              | Case-related Publications | CSR Reports | Speeches by Executives | Corporate Twitter | Total       |
|--------------|---------------------------|-------------|------------------------|-------------------|-------------|
| Individuals  | 274                       | 425         | 316                    | 373               | 1388        |
| Corporation  | 232                       | 948         | 505                    | 400               | 2085        |
| Fuzzy 'we'   | 126                       | 1111        | 738                    | 201               | 2176        |
| Other        | 0                         | 48          | 58                     | 12                | 118         |
| <b>Total</b> | <b>633</b>                | <b>2532</b> | <b>1607</b>            | <b>986</b>        | <b>5758</b> |

|              | Action      | Intention   | Aut. choice | Value judgment |
|--------------|-------------|-------------|-------------|----------------|
| Individuals  | 1009        | 420         | 178         | 136            |
| Corporation  | 1436        | 940         | 176         | 139            |
| Fuzzy 'we'   | 1686        | 1273        | 160         | 198            |
| Other        | 89          | 41          | 3           | 13             |
| <b>Total</b> | <b>4220</b> | <b>2674</b> | <b>517</b>  | <b>486</b>     |

Total claims *toward/about* corporations

|              | Formal c. 'antagonists' | Public c. 'antagonists' | Twitter     | News coverage | Total       |
|--------------|-------------------------|-------------------------|-------------|---------------|-------------|
| Individuals  | 88                      | 30                      | 240         | 309           | 667         |
| Corporation  | 585                     | 633                     | 1062        | 897           | 3177        |
| Other        | 31                      | 29                      | 16          | 3             | 79          |
| <b>Total</b> | <b>704</b>              | <b>692</b>              | <b>1318</b> | <b>1209</b>   | <b>3923</b> |

|              | Action      | Intention   | Aut. choice | Value judgment |
|--------------|-------------|-------------|-------------|----------------|
| Individuals  | 431         | 162         | 67          | 57             |
| Corporation  | 2186        | 1377        | 375         | 174            |
| Other        | 55          | 33          | 14          | 7              |
| <b>Total</b> | <b>2672</b> | <b>1572</b> | <b>456</b>  | <b>238</b>     |