



“More than words”: Expanding the taxonomy of greenwashing after the Volkswagen scandal



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ABSTRACT

This study explores a new type of greenwashing behaviour, through the lenses of the “communicative constitution of organizations” (CCO), which challenges the dominant view in corporate social responsibility (CSR) studies. A theory-building case study was carried out by analysing the Volkswagen scandal. Both qualitative and quantitative data were obtained via a content analysis of both 2012–2014 CSR reports of the Volkswagen Group and a sample of 1151 U.S. newspaper headlines concerning Dieselgate, together with semi-structured interviews with former managers from Volkswagen. From a theoretical perspective, the study extends the greenwashing taxonomy by identifying a new type of irresponsible behaviour, namely “deceptive manipulation”. This reinforces the CCO perspective according to which sustainability communication acts as a constitutive force. In terms of managerial implications, the study suggests some approaches to prevent this specific type of greenwashing.

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1. Introduction

Deceptive communication, often labelled as greenwashing, has become a recurrent practice in the context of marketing and corporate communication strategies, aimed at hiding the most controversial aspects related to corporate sustainability (Delmas & Burbano, 2011; Seele & Gatti, 2015). There are several possible reasons for this emerging trend, such as the increasing pressure on companies from different stakeholder groups (Aras & Crowther, 2009; Testa, Boiral, & Iraldo, 2015), and the potential benefits that can be gained by a company in terms of financial performance (Jonsen, Galunic, Weeks, & Braga, 2015) and reputational capital (Aras & Crowther, 2011). All of these encourage companies to present themselves as sustainable entities, despite not being “green” firms.

Greenwashing has usually been defined as a gap between symbolic and substantive actions. Substantive actions are those initiatives that are in line with the sustainability approach (Prasad & Holzinger, 2013; Walker & Wan, 2012). Thus, greenwashing has been exclusively associated in the literature with symbolic actions, which tend to deflect attention to minor issues or lead to create “green talk” through statements aimed at satisfying stakeholder requirements in terms of sustainability, but without any concrete action (decoupling).

Besides these two known types of greenwashing (attention deflection and decoupling), in this paper we explore another type of greenwashing in which communication plays a primary role in influencing how some types of irresponsible behaviours might happen. Through the lenses of the “communicative constitution of organizations” (CCO) (McPhee & Zaug, 2000; Putnam & Nicotera, 2009), a “novel” form of greenwashing is analyzed in which unsustainable behaviours might have been instigated by the difficulty in fulfilling communication promises. In line with the postmodern tradition in organizational communication studies, CCO considers the organization as a dynamic process of communication that is capable of changing the organizational reality rather than simply describing it (Christensen, Mette, & Ole, 2013).

In the current debate on corporate social responsibility (CSR) and related degenerative phenomena (that is greenwashing), very little attention has been placed on “avoiding bad”, which refers to the initiatives aimed to prevent socially irresponsible corporate practices, such as customer fraud and market manipulation (Lin-Hi & Muller, 2013). Most of the ongoing discussion on sustainability communication has instead focused on “doing good”, which describes the additional (and often voluntary) contributions that organizations can make to the well-being of society. This emphasis on CSR reports of “doing good” has also led to the sharp distinction between “talk” and “action” and to ignoring the performative character that communication might have in affecting organizational actions.

The CCO perspective is thus promising for investigating sustainability communication (Crane & Glozer, 2016) in which forms of deliberate greenwashing can put pressure on companies “to create the reality to

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which they relate” (Schoeneborn & Trittin, 2013, p. 202). This perspective enables us to conceptualize a new type of greenwashing which is better at explaining when companies implement parallel behaviours. On the one hand, companies take symbolic actions (related to CSR communication activities), on the other, they modify their organizational practices with substantial actions in contrast to the promoted idea of sustainability.

On this basis, the empirical approach used to explore this new type of greenwashing is an in-depth analysis of a case study (Eisenhardt, 1989; Eisenhardt & Graebner, 2007; Siggelkow, 2007). The selected case, the Volkswagen (VW) emissions scandal, is particularly relevant for the purposes of confirming the validity of the CCO perspective in framing CSR communication and extending the greenwashing taxonomy.

The paper thus not only contributes in terms of theory-building by tackling the conventional view of CSR communication and greenwashing, but also poses a significant challenge for management research, especially in terms of how corporations can reduce their irresponsible practices and the associated negative effects.

Section 2 reviews the literature on CCO and its contribution to CSR communication in extending greenwashing taxonomy. Sections 3 and 4 explain the rationale behind the choice of the case study and the methodological approach. The analysis of the case (Section 5) reveals a new type of greenwashing, namely “deceptive manipulation”. This is clarified and discussed in Section 6, by reinforcing the perspective according to which sustainability communication acts as a powerful driver of organizational dynamics. The study concludes with theoretical and managerial implications (Section 7), limitations and suggestions for future research (Section 8).

2. Literature review

2.1. CSR communication and greenwashing

It is widely acknowledged that sustainable companies should communicate their corporate social responsibility programs in order to obtain social legitimacy and consensus (Ramus & Montiel, 2005; Zott & Huy, 2007), to establish trusted relationships with their stakeholders (Coombs & Holladay, 2012) and to develop image and reputational capital (Aras & Crowther, 2011). According to Crane and Glozer (2016), this idea has been the dominant frame in CSR communication, thus resulting in a debate prevalently focused on the improvement of the deliberate and planned communication initiatives by organizations.

At the same time, CSR communication has been accused of being manipulative and insincere (Laufer, 2003), superficial (Porter & Kramer, 2006), or merely “corporate spin” (Jahdi & Acikdilli, 2009) without any real connection with concrete actions. The term used to describe this discrepancy between “talk” and “action” is usually greenwashing. It thus includes a set of corporate identity-washing practices intended to capitalize on the potential benefits of a “green” image, without any actual actions (Elving, 2013). The recent literature has also discussed the negative effects correlated to CSR crises, especially in terms of reputational risk (Coombs & Holladay, 2015; Gatzert, 2015).

The mainstream debate on the communication of corporate social responsibility has implicitly acknowledged the idea that greenwashing is only about talking and not doing (Aras & Crowther, 2009), although several cases, such as BP, Honda and Shell, demonstrate that deceptive communication is also related to unethical or even illegal actions (Delmas & Burbano, 2011; Seele & Gatti, 2015). Recent reviews on greenwashing, however, have reinforced the prevailing idea of CSR communication as a form of symbolic communication or impression management (Lyon & Montgomery, 2015; Marquis & Toffel, 2012), rather than discussing the link between communication and organizational actions.

2.2. Greenwashing between decoupling and attention deflection

The current debate on greenwashing (Lyon & Montgomery, 2015; Marquis & Toffel, 2012) has thus focused on communication pitfalls

that derive from the corporate sustainability discourse of “doing good” (Lin-Hi & Muller, 2013). This has led to a focus on two main types of greenwashing, namely decoupling and attention deflection, which have emerged from theoretical and empirical contributions in this field as shown in Table 1.

Decoupling takes place when organizations claim to fulfil stakeholders' expectations, without making any actual changes in organizational practices. It generally occurs when a company promotes ambitious sustainable projects without the support of an adequate sustainability department (structures/activities disconnection – Meyer & Rowan, 1977), or without sufficient means to achieve the desired corporate goals (i.e., means/ends disconnection – Bromley & Powell, 2012). Pope and Wæraas (2015) point out that the academic literature has reported practices of decoupling related to almost all types of CSR initiatives, for example the Carbon Disclosure Project, the Global Compact, the Global Reporting Initiative, and ISO 14001.

In a broader sense, decoupling also includes “symbolic management” actions, that is a set of impression management practices to gain social legitimacy and consensus, and “pooling” (Lyon & Montgomery, 2015). “Symbolic management” covers “empty green claims and policies”, related to sustainability statements that organizations are realistically unable to carry out (Farrell & Rabin, 1996; Ramus & Montiel, 2005) and the “sin of fibbing”, a greenwashing practice identified by TerraChoice (2010) which describes companies making false statements. In “pooling”, firms join voluntary programs and initiatives promoted by associations and NGOs, thus improving their image as sustainable companies, although these partnerships are not supported by real changes in organizational policies (Delmas & Montes-Sancho, 2010; Spence, 1973).

The second type of greenwashing refers to symbolic actions intended to deflect stakeholders' attention, thus hiding unethical business practices (Brown & Dacin, 1997; Marquis & Toffel, 2012). Attention deflection encompasses a variety of communication initiatives,

Table 1

A taxonomy of greenwashing.

Source: adapted from TerraChoice (2010); Marquis and Toffel (2012); Lyon and Montgomery (2015).

Types of greenwashing	Symbolic actions	References
Decoupling	Structures/activities disconnection	Meyer and Rowan (1977)
	Means/ends disconnection	Bromley and Powell (2012)
	Symbolic management:	Farrell and Rabin (1996), Ramus and Montiel (2005) and TerraChoice (2010)
	- Empty green claims and policies - Sin of fibbing	
Pooling:	- Co-opted NGO endorsements	Spence (1973) and Delmas and Montes-Sancho (2010)
	- Ineffective public voluntary programs	
	Attention deflection	Selective and inaccurate disclosure:
Attention deflection	- Incomplete comparisons	
	- Sin of vagueness	
	- Sin of irrelevance	
	Halo effect	Russo, Metcalf, and Stephens (1981)
	Misleading:	Matejek and Gössling (2014) and Cervellon (2013)
	- Narrative and discourse	
	- Visual imagery	
Costly state falsification:	Lacker and Weinberg (1989), Hamilton and Zilberman (2006) and TerraChoice (2010)	
Uncertain disclosure:	- Dubious certifications and labels	
	- Self-declared eco-labels	
	- Implied superiority	Snyder (1989)
	- Sin of no proof	

including “selective and inaccurate disclosure” (Cho & Patten, 2007; Lyon & Maxwell, 2011), such as “incomplete comparisons” (Shimp, 1978) or vague and irrelevant statements (TerraChoice, 2010). Another variation of this type of greenwashing is the “halo effect”, which occurs when stakeholders tend to develop an impression about an organization and its products based on a few positive attributes, thus generalizing this judgment to other aspects of the company (Russo et al., 1981).

Attention deflection also includes “misleading” written texts and/or visual imagery (Cliath, 2007; Cervellon, 2013; Matejek & Gössling, 2014) and “costly state falsifications” (Lacker & Weinberg, 1989), which are often linked to dubious certifications and self-declared ecolabels (Hamilton & Zilberman, 2006; TerraChoice, 2010). Lastly, another way of diverting attention in CSR communication is “uncertain disclosure”, which occurs when firms suggest the pre-eminence of a product, without specifying the reasons (“implied superiority” – Snyder, 1989) or without the support of in-depth information and reliable certifications, granted by third parties (“sin of no proof”).

Despite this variety of deceptive communications, the underlying view of communication is a mere (although partial or false) representation of already-existing organizational processes. Both “decoupling” and “attention deflection” strategies are, in fact, based on describing what firms are (not) doing to meet the stakeholders’ expectations in terms of sustainability practices. This “traditional” approach considers communication as something secondary to action (Christensen et al., 2013), in which a “passive” audience receives and interprets the CSR messages on “doing good” conveyed by organizations.

2.3. The role of CCO in framing sustainability communication: Extending the taxonomy of greenwashing

Drawing on CCO, which is an emerging research tradition that regards communication as a constitutive force of organization (Kuhn, 2008; Taylor, 2009), we go beyond the conventional, functionalist view of CSR communication, which tends to separate CSR communication from substantive (ethical or unethical) actions.

To fully understand the CCO approach, it is necessary to refer to the so-called *linguistic turn* in social theory (Rorty, 1967), in which language is actively used in the creation of social realities rather than being a simple reflection of them (Ashcraft, Kuhn, & Cooren, 2009). From the CCO perspective, communication moves from being a set of deliberate communications that reflect organizational structures to “a process in which contextualized actors use symbols and make interpretations to coordinate, and control both their own and others’ activity and knowledge, which are simultaneously mediated by, and productive of, ‘texts’” (Kuhn, 2008, p. 1232).

Communication is thus described as a basic ontological condition of organizations (Ashcraft et al., 2009), thereby making the traditional frame of sustainability communication quite limited. It does not give any explanation of how CSR communication, and the associated greenwashing, can affect firms’ actions and how internal operations may change accordingly over time.

From the CCO perspective, CSR communication is viewed as a dynamic and complex process based on a continuous negotiation of meanings between actors (Schoeneborn & Trittin, 2013). As part of this process, various forms of communications (such as texts, speeches) play a primary role in shaping and coordinating organizational activities. Commonly held CSR practices are based on “authoritative texts” (Kuhn, 2008), such as corporate sustainability reports and internal communications, which tend to reproduce the “official” image of the firm. These texts act as a reference point, exerting a positive or negative influence over organizational practices.

If this pressure is substantiated into virtuous practices, CSR communication can be defined as “aspirational talk”, because the discrepancies between the “words” and the events have the potential to stimulate actual changes in the organization (Christensen et al., 2013). Conversely, if these texts are not anchored in reality, they can generate inconsistent

consequences in which corporate irresponsibility practices are accepted in order to match this “textual” representation. For example, Boiral (2007) found that communication processes for implementing ISO 14001 may lead organizations to fictitious improvements in environmental management. Institutional pressure associated with the implementation of ISO 14001 was interpreted and integrated into administrative and technical routines rather than changing organizational practices.

We thus argue that if the CSR promises are impossible to achieve, communication may instigate unethical behaviours that try to make these expectations “real” in the organizational context. This performative character of communication may shape organizations superficially committed in CSR practice, thus even encouraging illegal behaviour that aims to fulfil communication promises. For example, before the environmental disaster in the Gulf of Mexico in 2010 (the Deepwater Horizon Spill), British Petroleum had been recognized worldwide as a leader in sustainability reports and had won numerous awards for its communications. Its “Beyond Petroleum” claim pioneered the whole oil industry in showing a commitment to alternative energy development and ambitious sustainability programs (Cort, 2010). This leadership in sustainability communication, however, did not prevent the company from causing one of the world’s worst environmental disasters.

Through the lens of CCO, greenwashing cannot be described exclusively as “cosmetic” communication as it can compel organizations to give substance to promises and expectations stated in authoritative texts (Christensen et al., 2013). This means exploring whether an additional type of greenwashing exists, which entails the willingness of manipulating organizational practices through substantive actions in order to support inaccurate or false statements on sustainability. This type of greenwashing differs from decoupling and attention deflection – or from accusations of “hypocrisy as duplicity” (Christensen et al., 2013) – because the discrepancy between talk and action is further widened with substantive actions that are in direct opposition to the sustainability claims.

In the light of the most recent events, in which the Volkswagen Dieselgate scandal stands out due to its notoriety and media impact, it seems relevant to confirm the validity of the CCO perspective and to expand the taxonomy of greenwashing, to include not only symbolic but also substantial irresponsible actions, adopted to “prove” the alleged compliance to sustainability requirements. The Volkswagen scandal represents a paradigmatic case for several reasons. Firstly, Volkswagen seriously violated corporate sustainability practices, and this goes beyond mere communication aspects. Secondly, Volkswagen has been always associated with “Made in Germany” reliability and has presented itself “as the most sustainable automaker in the world”. Finally, this industry sector has been in the spotlight for its significant impact on sustainability (Orsato & Wells, 2007).

3. Background to the case

The Volkswagen scandal began with the results of the International Council on Clean Transportation report (ICCT), an independent non-profit organization that provides technical and scientific analyses to environmental regulators. In early 2014, ICCT measurements in three European versions of Volkswagen diesel cars showed that tests for the assessment of pollutants, particularly nitrogen oxides (NOx), did not represent the real driving situation. The dossier clearly showed considerable discrepancies between the lab tests and on the road tests. ICCT communicated these results to the U.S. Environmental Protection Agency (EPA) and to the California Air Resources Board (CARB), which started an investigation in May 2014.

Additional tests, conducted with the support of West Virginia University researchers, showed that a Volkswagen Jetta produced a quantity of nitrogen oxides 35 times higher than permissible legal levels for emissions. Following these results, the EPA confronted Volkswagen, who sustained that distorted measurements depended on technical problems. Thus, in December, the company decided to voluntarily perform a

software update, whose negative results were later demonstrated by CARB tests.

Dieselgate exploded on 18th September 2015, when EPA discovered the presence of a “defeat device”, software that enabled the Volkswagen cars to detect when they are being tested, thus emitting far less CO₂ than normal. On 18th September, the German automaker admitted to having installed this software on almost 500,000 cars with diesel engines, which were sold in the United States between 2009 and 2015. After the scandal, Volkswagen announced the suspension of sales for the four-cylinder diesel engine VW and the Audi models in U.S., and Winterkorn resigned as Volkswagen CEO. The effects of Dieselgate grew exponentially in the financial markets, where Volkswagen's stock crashed, in one day, by 22% on the Frankfurt Stock Exchange, marking it the worst financial meltdown since 2008.

4. Research design and method

The case study approach is increasingly used as a rigorous research strategy, especially in management studies (Malhotra & Birks, 2003). Case studies are appropriate for exploring new aspects of a relevant topic by adopting both qualitative and quantitative methods (Daymon & Holloway, 2011; Eisenhardt, 1989; Yin, 2003). In this paper, a case study was used for an in-depth understanding of a specific company, thus expanding the knowledge of a significant phenomenon (Yin, 2003).

The aim of our research strategy was to create or expand upon existing theoretical constructs (i.e., typology of greenwashing behaviours) from unusually revelatory empirical evidence (Eisenhardt, 1989; Eisenhardt & Graebner, 2007). This approach, namely case-based theory building, adopts a single-case design when the case is thought to be critical to the elaboration of a theory, due to its uniqueness and relevance in richly describing a single phenomenon (Eisenhardt & Graebner, 2007; Siggelkow, 2007). A case study approach also facilitates an ongoing interplay between empirical data, extant literature and theory building, and has already been used in studies on CSR communication (Scandellius & Cohen, 2016).

The analysis of the VW case study uses both qualitative and quantitative data obtained via a content analysis of documents and manager interviews. A combination of external and internal sources also helps to overcome the conventional inside vs. outside boundary in CSR communication research, and is typical for studies based on constitutive conceptions of CSR communication (Crane & Glozer, 2016). The triangulation of different sources of evidence also increases the construct validity (Yin, 2003).

Content analysis techniques have frequently been used to analyze data collected through case studies, as they provide a systematic and objective description of the content and contribute to improving the rigor, validity and reliability of the case study approach (Ahuiviva, 2001; Krippendorff, 2012). We adopted an automated content analysis which, unlike manual content analysis methods (Potter & Levine-Donnerstein, 1999), removes subjective interpretations and avoids the problems of manual intra-coder and inter-coder reliability (Krippendorff, 2012).

In this study, the content analysis was conducted through the use of Nooj, a natural language processing (NLP) environment which can be also used to process texts at a spelling, lexical, morphological, syntactic and semantic level (Elia, Vietri, Postiglione, Monteleone, & Marano, 2010; Silberztein, 2003, 2015).¹ Nooj can perform flexible search and

exploits user-defined algorithms (Finite State Automata and Transducers in the form of graphs) for the analysis of the specific content, in order to map both the structural/linguistic characteristics and the composition of the text. The most important characteristic of Nooj is its linguistic engine used to construct large-coverage formalized descriptions of languages (NLP), based on Atomic Linguistic Units (ALUs), as opposed to simple word forms (Monti, Silberztein, Monteleone, & di Buono, 2014). These ALUs are operationalized on the basis of previous knowledge (Elo & Kynga, 2008) and stored in the Text Annotation Structure (TAS) which can be modified according to its natural context.

Unlike other systems, Nooj uses a deductive text analysis (based on predetermined grammars), which is made flexible by creating or modifying user-defined queries. This means that Nooj also facilitates positional text analysis (keyword in the context – KWIC) which, by reducing words to their lemmas in their “natural” context, attributes meanings to the text.² The choice of automatic processing with Nooj enables us to “make sense of the words” in specific domains or contexts and, at the same time, to make the results repeatable and controllable (Donabédian, Khurshudian, & Silberztein, 2013).

4.1. Data collection

This paper analyzes VW's commitment in terms of corporate sustainability, how “authoritative texts” on CSR were incorporated in organizational processes, and the type of greenwashing accusation that emerged in the public discourse, following the discovery of the fraud. Thus, this study draws on both primary and secondary data, as detailed below:

- content analysis on three sustainability reports of the Volkswagen Group, covering 2012–2014, to obtain an overall picture of the sustainability commitments made by the company in the period before the emissions scandal. The analysis was carried out on sections of the report regarding the strategy, environment, and indicators (in the 2012 report 61 pages and 29,959 word forms were analyzed, in the 2013 report, 59 pages and 28,064 word forms were analyzed, and in the 2014 report 61 pages and 30,009 word forms were analyzed). An aggregation of lexical items related to these concepts (environmental sustainability and leadership) was thus performed, and specifically including terms related to the commitment of Volkswagen towards a reduction in CO₂ emissions (see Appendix A).
- interviews with former managers to explore how the CSR communication of VW was perceived internally. Due to Volkswagen preventing their employees from being interviewed on topics related to Dieselgate, we relied on semi-structured interviews with former managers of the VW Group. Interviewees were selected through a purposive snowball sampling, which is particularly suitable for contacting hard-to-reach managers (Juholin, 2004; Welch, Marschan-Piekkari, Penttinen, & Tahvanainen, 2002), starting with individuals with whom we had developed trust in a previous project. They were asked to suggest qualified managers (with at least two-years experience in the VW Group in the last ten years and from intermediate to senior management) to participate in this research, ensuring that complete anonymity would be guaranteed. The interviews were conducted in a semi-structured format, both by phone and e-mail, in order to enable respondents to express themselves according to their own interpretive schemes and to provide rich qualitative data. Questions were adapted from studies that had already investigated employee perceptions of CSR policies and communications (Brunton, Eweje, & Taskin, 2015; Uusi-Rauva & Nurkka, 2010). Three themes were investigated: familiarity/awareness of CSR

¹ Nooj allows linguists to develop orthographic and morphological grammars, dictionaries of simple words, compound words, discontinuous expressions and local syntactic grammars. Nooj can also create, edit, and run a large number of grammars that belong to the four classes of generative grammars in the Chomsky-Schützenberger hierarchy: finite state grammars, context-free grammars, context-sensitive grammars and grammars without restrictions. For more on Nooj, see <http://www.nooj-association.org/>.

² Positional text analysis (e.g. TLab and Sas Text Miner) software is widely used in management studies (Illia, Sonpar, & Bauer, 2014).

communication in the workplace, “pressure” from top management/supervisors on CSR issues, and the engagement of organizational members in sustainability projects and associated communications.

- content analysis of the headlines of the top 25 U.S. daily newspapers relating to the Volkswagen scandal, classified by the Alliance for Audited Media³ (see Appendix B for the full list), to represent the public’s “discovery” of VW’s greenwashing and to pinpoint the type of greenwashing the company was charged with. Due to their privileged position and distinct typography, newspaper headlines are powerful indicators of news reports, and tend to efficiently disclose social representations (such as allegations of greenwashing) circulating within a society in a particular situation (Burr, 1995; MacRitchie & Seedat, 2008). We analyzed 1151 titles published in the month following the scandal (from September 18 to October 18, 2015) for a total of 7383 word forms. The study focused on U.S. newspapers as the United States was the epicenter of the scandal.

5. Case analysis and findings

5.1. Content analysis of the corporate sustainability report of the Volkswagen Group

The content analysis of the corporate sustainability reports of the Volkswagen Group revealed the company’s significant commitment to environmental sustainability communication. In fact, the data highlight a high frequency of occurrences and co-occurrences of lexical units associated with two concepts. By focusing on the lexical units related to the reduction in CO₂ emissions, a progressive increase in the organization’s promises in this direction emerged (see Fig. 1).

Our analysis also suggests that Volkswagen’s commitment is supported by widespread and ambitious statements in reports which shed light on the organization’s desire to establish itself as a company leader in environmental sustainability, with particular reference to the reduction in CO₂ emissions (see Table 2). The company stated that they would become “the world’s most environmentally compatible automaker” by 2018.

The sustainability communication of Volkswagen appears even more ambitious compared with the statements in the sustainability reports of the other World’s Biggest Auto Companies, ranked in *Forbes Global 2000* (2015).⁴ In fact, although an analysis of these reports (regarding the strategy, environment and indicator sections) highlights the sustainability objectives related to the reduction in CO₂ emissions in the statements, it does not explicitly refer to the goal of sustainability global leadership (e.g. “Due to climate change issues and ever scarcer resources, we reduce the CO₂ emissions of our vehicles on an ongoing basis”; “Reduce global facility CO₂ emissions per vehicle by 30 percent by 2025 compared to a 2010 baseline”; “The company is improving energy efficiency and promoting renewable energy adoption to reduce CO₂ emissions”).

5.2. Interviews with former managers

The aim of the interview phase was to corroborate the previous results of the content analysis in relation to the significance of sustainability within organizational contexts and to provide insights into the internal perception on this topic. Interviews with former VW managers thus focused on exploring how CSR communication was perceived in their former company, the importance given to it by top managers/supervisors, and how organizational members were actually engaged in CSR programs.

A total of eight managers agreed to participate in the study. Considering that the number of available managers who had adequate experience and appropriate knowledge on CSR processes in Volkswagen was very limited, the number can be considered as satisfactory. The demographics of the sample comprised four senior and middle managers from the HR department, three managers from operations/manufacturing, and one middle manager from R&D/Engineering. These managers were based in Europe (5), North America (2), and South America (1).

All managers concurred that the employees were aware of the company’s CSR policies, and were familiar with the Volkswagen Sustainability reports as well as with other initiatives of CSR communication. In particular, one HR manager stated that “communication is a pillar of labour relations in Volkswagen, [...] particular attention has always been given to communicating sustainability strategies with employees”. The fact that top executives in Volkswagen considered the company as the best in its class for sustainability was acknowledged by almost all the interviewees. One manager working in operations affirmed that some “constant, gentle pressure” was put on organizational members on this topic, especially in the form of a “well-structured and deliberate internal communication through newsletters, editorials, workshops and intranets”.

All, however, agreed that CSR communication was held in high regard by employees at all levels. Another HR manager noted the “constant participation of employees in the various CSR activities”. VW employees were described as being engaged in sustainability projects (“the involvement of employees and the dialogue with them are key factors of VW corporate culture”), although two managers thought that CSR strategies did not always meet employees’ priorities. More interestingly, most interviewees thought that organizational members “tried to put in practice”, to integrate CSR policies and communications into their work, thus signaling the potential performative character of the communication.

5.3. Content analysis of the headlines of U.S. newspapers

Compared to the revelations from Dieselgate, the statements in Volkswagen reports and sustainability communication to employees appear inconsistent with the company’s reality. Thus, we investigated how the events linked to the scandal were perceived and communicated by a particular stakeholder category, the media (newspapers). Considering their “watchdog” function, the media should be among the first stakeholders to detect inconsistencies and irresponsibilities in the behaviours of large companies. It is thus relevant to consider that the greenwashing is epistemologically “constituted in the eye of the beholder, depending on an external accusation” (Seele & Gatti, 2015). This implies that it is possible to ascertain the existence of greenwashing only if there is a specific allegation by one or more stakeholder groups.

In this regard, therefore, our analysis revealed that the concept of “corporate fraud” in the newspaper’s headlines was the defining aspect of the type of greenwashing in the Volkswagen scandal, thus confirming that the main allegations against Volkswagen was the company’s willingness to deceive and manipulate.

The concept of fraud was found 486 times (see Appendix C for details on the coding used). Thus, 40% of the headlines (out of a total of 1151) and 6% of word forms (out of a total of 7383) contained the lexical item or full words (nouns, adjectives, verbs and adverbs) that referred to fraud.

The frequency analysis of terms (words, items) contained in the headlines highlighted that “scandal” and “cheating”, that are words related to the concept of fraud, were among the top five most recurrent lexical units, excluding empty words (articles, conjunctions, prepositions, pronouns, and interjections) and the name of the automaker “Volkswagen”. In particular, the first five words most cited, and their frequency in the headlines, were: “scandal” (299), “emissions” (263), “diesel” (139), “CEO” (116), and “cheating” (97).

The above-mentioned results appear more significant compared with the content analysis of the headlines published in the same U.S. newspapers in the month before the scandal (from August 17 to September 17, 2015). Despite their limited number, these headlines contain

³ The top 25 U.S. dailies are classified according to the number of copies sold in 2013.

⁴ The *Forbes Global 2000* is a comprehensive annual ranking of the world’s largest public companies by *Forbes* magazine. The ranking is based on a mix of four metrics: sales, profit, assets and market value. The top ten of the world’s largest auto companies in 2015 were Toyota, Volkswagen, Daimler, BMW, Honda, General Motors, Ford, Nissan, Hyundai, and SAIC.

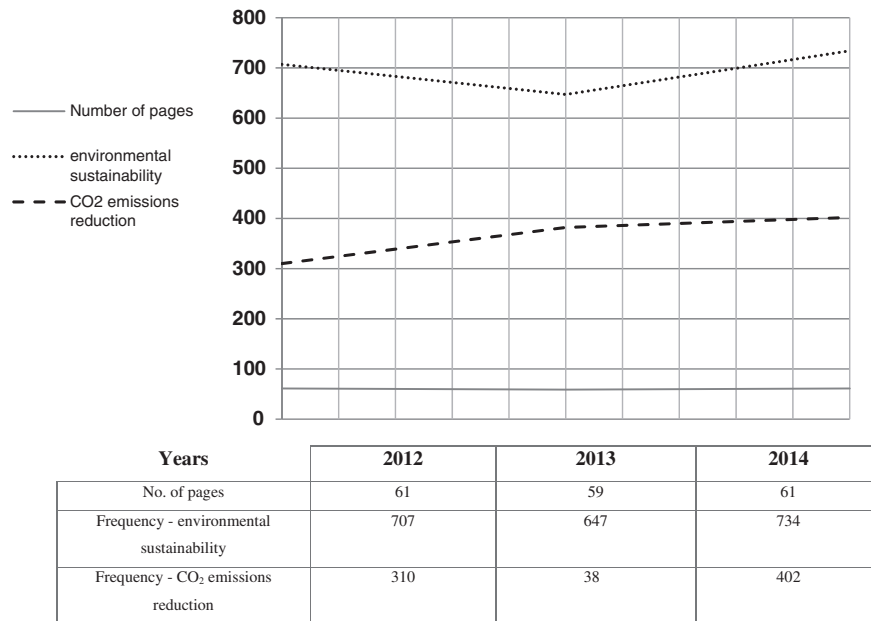


Fig. 1. Impact of environmental sustainability and reduction in CO₂ emissions in the Volkswagen Group's reports.

a high frequency of terms related to “marketing communications” (e.g. debut, model, technology, car, prototype).

6. Discussion

The results of the two methods (content analysis of corporate reports and managers' interviews) both highlight the significant commitment of Volkswagen to sustainability communication and its influence on CSR organizational processes.

The content analysis of the Volkswagen reports sheds light on the company's sustainability commitment, above all in the promotion of

environmental protection projects, in order to appear as a leader in the production of eco-friendly vehicles. Interviews substantiate the significance of corporate sustainability and the centrality of communication in organizational processes. Particular attention was given, in fact, to the dissemination and sharing of the reports and engagement initiatives for employees, thus resulting in the general awareness of the company's CSR policies and communications.

Top and middle management consider sustainability practices and texts as a strategic imperative for the organization, thus influencing the achievement of the stated corporate goals. The pressure on sustainability outcomes is also indirectly confirmed by a study on the supply

Table 2
Leadership statements of Volkswagen on environmental sustainability.

Years	Statements
2012	<ul style="list-style-type: none"> - “[...] best-in-class on fuel consumption and emissions” - “[...] best Global Green Brands” - “[...] the most environmentally compatible commercial vehicle” - “The most fascinating and sustainable automobile manufacturer in the world” - “Group is pursuing to achieve its goal of being the world's most sustainable automaker by 2018” - “Using the most efficient vehicles reduces not only CO₂ emissions, but also fleet operators' costs.” - “[...] most sustainable manufacturer” - “To offer the most efficient and environmentally compatible model in every segment and vehicle class” - “Volkswagen has already achieved some notable improvements en route to its aspired environmental leadership. For example, between 2010 and 2012, emissions of CO₂ from the production process were cut by approximately 129 kg per vehicle produced” - “Volkswagen has adopted 95 g CO₂/km as its 2020 target for European new car fleet-average emissions. This makes the Volkswagen Group the first carmaker to commit to this ambitious goal”
2013	<ul style="list-style-type: none"> - “[...] to become the world's most eco-friendly -manufacturer” - “By 2018 the Volkswagen Group aims to be the world's most successful, fascinating and sustainable automaker” - “In line with the Group's declared aim of becoming the world's most eco-friendly automobile manufacturer by 2018” - “By 2018 the Volkswagen Group wants to become the world's most sustainable automobile manufacturer” - “The Volkswagen Group has set itself the goal of becoming the world leader in- environmental-protection” - “Driven by our quest for environmental leadership by 2018” - “[...] most effective way to reduce mobility-related CO₂ emissions” - “[...] top ranking lists of environment friendly cars” - “First automaker to commit to the ambitious goal of reducing its European new-car fleet-average emissions to 95 g CO₂/km by 2020”
2014	<ul style="list-style-type: none"> - “To achieve best-in-class ratings for fuel consumption and CO₂ emissions” - “[...] the most eco-friendly and fuel-efficient combustion-engined vehicles on the market” - “We aim to be the world's most successful, fascinating and sustainable automobile manufacturer” - “[...] in order to become- the world's most sustainable automaker” - “by 2018, the Volkswagen Group is aiming to be the world's most environmentally compatible auto maker” - “[...] want to be perceived as the most eco-friendly auto-maker” - “[...] became the first and only automaker to commit to the ambitious goal of reducing its European new-car fleet-average emissions to 95 g CO₂/km by 2020” - “Leader in environmentally friendly products [...] One of our key goals is to cut CO₂ emissions from our European new car fleet to –95 g/km by 2020”

chain management in VW (Koplin, Seuring, & Mesterharm, 2007), in which the inter-firm integration of sustainability is described as being based on strict requirements and the constant monitoring of suppliers. Similarly, former managers highlighted that organizational members were constantly informed and engaged in CSR initiatives, and tried to integrate them into their work.

The combined effects of the awareness of CSR communication and pressure from the top regarding sustainability leadership thus resulted in the widespread engagement of organizational members in CSR. Engagement, however, is a “responsibility-neutral practice”, which can turn into corporate irresponsibility if it is based on manipulation and deception (Greenwood, 2007, p. 324). Thus, the engagement of Volkswagen's organizational members in sustainability cannot be seen as “corporate responsibility in action”, but as a shallow commitment which might push specific organizational units to be at some extent involved in “new” and immoral organizational practices.

This is in line with the CCO perspective, according to which texts and speech have a performative power, but this influence is mediated by other agents, both human and non-human, such as technical requirements (Schoeneborn & Trittin, 2013). These elements can be permanent obstacles that prevent “words” from turning into responsible actions (Haack, Schoeneborn, & Wickert, 2012). In Dieselgate, the contextualization and mediation of CSR communication are in direct opposition to the original meaning, thus leading to illegal actions to confirm an alleged sustainability leadership. Thus, the willingness to conform to CSR expectations, inflated by constant CSR communications both externally and internally, works as a further incentive for some organizational members to be involved in (unethical) processes which then create the “reality” narrated in organizational texts.

The results of the analysis of U.S. newspapers headlines underline that the media coverage focused on the accusation of fraud, signaling a company's behaviour that went in the opposite direction to the leadership statements and CSR policies disseminated both internally and externally. The discrepancy between the ambitious commitments in the corporate sustainability reports and the actual actions of the organization highlights that greenwashing was involved in terms of both symbolic and substantive actions.

Considering the classification made in Table 1, the greenwashing undertaken by Volkswagen seems, at first, to be closer to decoupling, and in particular to “sin of fibbing”, as the organization makes false statements about the compliance of its vehicles to the legal requirements for pollutant emissions, and the gradual reduction in CO₂ emissions. In media coverage, however, VW was accused not only of false claims but also of the intentional manipulation of the products (through the addition of rigged software), by re-designing business processes to circumvent the U.S. anti-smog standards. As such, this type of irresponsible behaviour goes beyond pure cosmetic communication, thus revealing a new type of greenwashing, namely deceptive manipulation, which is discussed in the following section.

7. Theoretical and managerial implications

The main contribution of the paper is the identification of a new type of greenwashing hereby defined as “deceptive manipulation”. This consists in deceptive conduct, in which sustainability communication engenders a deliberate manipulation of business practices aimed at making tangible statements regarding corporate sustainability. This conceptualization is in line with the CCO perspective, in which statements in the VW sustainability reports cannot be interpreted as simple descriptions of organizational reality, but are “[...] prescriptions with performative qualities, which commit the organization to act in a certain manner” (Christensen et al., 2013, p. 276).

This contribution is important in advancing our understanding of CSR communication by providing an alternative interpretation, founded on the formative power of language (Kuhn, 2008). CSR communication can be thus intended as a set of “texts” that shapes organizational action in

order to fulfil the promises made to stakeholders and, consequently, satisfies the company's need for reputational capital building. “Greenwashed” speeches and messages are intertwined with organizational action. It is likely that the company's need to attract core reputational resources for its survival leads to generating texts that meet stakeholders' expectations. However this communication, in turn, creates a process in which actors have their own interpretations which they relate to each other, thus organizing and modifying their own activities.

In fact, this study reinforces the challenge (Christensen et al., 2013; Haack et al., 2012; Schoeneborn & Trittin, 2013) to the dominant position on CSR communication proposed in the CCO perspective. The empirical contribution of our paper emphasizes the ineffectiveness of the conventional distinction between talk and action, highlighting the potential role of communication in fostering corporate irresponsibility rather than simply concealing it with conventional symbolic strategies (attention deflection and decoupling). The paper highlights the negative consequences of specific speech acts that can stimulate irresponsible behaviour from the CCO perspective. Drawing on the same theory, previous studies have instead emphasized the positive effects of CSR communication in terms of accountability and commitment (Schoeneborn & Trittin, 2013) or as a stimulus for sustainability improvements (Christensen et al., 2013).

Lastly, the study also responds to the need put forward in the CSR discussion to balance the attention between “doing good” and “avoiding bad”. The latter is usually neglected in the literature despite the fact that it can lead to serious reputational damage as a result of unethical behaviour (Lin-Hi & Blumberg, 2016). The better understanding of greenwashing as a dynamic force capable of conditioning the ethical decisions in organizational interactions is in fact crucial to the discourse on “avoiding bad”. Thus, the corporate sustainability discourse may not be inherently good, because substantial efforts in marketing CSR may be an indication that something deceptive is going on in terms of how corporate sustainability is being deployed (Prasad & Holzinger, 2013).

Findings from the Volkswagen case also lead to a number of interesting insights from a managerial point of view. The deceptive manipulation adopted by Volkswagen can be considered as a reputation-damaging event (Gatzert, 2015). The incumbent danger of reputation damage, particularly in the actions of corporate fraud, exposes companies to a significant reputational risk (Coombs & Holladay, 2015). Understanding and recognizing this new type of greenwashing facilitates a more conscious assessment of reputational risk in organizations and can contribute to management countermeasures.

In practical terms, this leads to a rethinking of the conventional organization of sustainability. Simply adding CSR responsibilities to ordinary duties is likely to reduce the ability of organizational members to interpret these new challenges and could lead to no real change, or worse, to actions that are contrary to sustainability. In line with the findings of Uusi-Rauva and Nurkka (2010), we believe it would be useful to have a different contact person for each department in order to help to “translate” the sustainability “texts” into practice, thus increasing the employees' ability to link CSR policy to their own work. On these lines, the Volkswagen case is emblematic. Despite a particularly complex sustainability management design, the company was unable to counter this situation. The presence of a sustainability board and a governance archetype characterized by a wider participative logic in decision-making (namely the “communitarian stakeholder” model, see Martin, Farndale, Paauwe, & Stiles, 2016),⁵ which also includes employees and local communities (Volkswagen Shareholder Structure, 2015), were not sufficient to prevent illegal actions. The presence of an independent supervisory board, albeit desirable (Post, Rahman, & McQuillen, 2015), does not seem to have been a guarantee for a genuine approach to sustainability.

⁵ In the corporate governance archetypes developed by Martin et al. (2016), the communitarian stakeholder model refers to an approach aimed to balance interests of various stakeholders in the long-term, ensuring a firm's commitment to the principles of equality, co-determination and involvement.

Besides the forecasting of feasible sustainability goals that are consistent with the company's reality, the development of trust between managers and employees, the appropriate training of people in charge of sustainability management, the appropriate training of people in charge of sustainability management, the involvement of organizational members in defining the corporate sustainability agenda, would be useful countermeasures to tackle the emergence of greenwashing. These actions could also foster dialogue and interactions with stakeholders (Illia, Romenti, Rodríguez-Cánovas, Murtarelli, & Carroll, 2015) which are necessary to properly mediate and contextualize CSR texts.

8. Limitations and future research

This research presents the inherent limitations of content analysis. In terms of the categories of analysis, this technique still has various reliability risks, since the classification may be influenced by both the subjective assessments of the researchers in the various application stages and the coding instruments used (Beattie, McInnes, & Fearnley, 2004).

In the light of theory building from the cases approach (Eisenhardt & Graebner, 2007), the exploratory analysis of a single case study should be validated by further research, also using different methods that are able to substantiate this new type of greenwashing, described here as “deceptive manipulation”. Further empirical contributions are necessary to revisit the traditional approach to CSR communication which seems to be of little use in the real understanding of specific greenwashing practices. Drawing on CCO, future studies could investigate the different types of CSR texts that do not reflect the company's effective status. In addition, future research could focus on how various speech acts are mediated and incorporated into organizational practices, not only when they generate positive improvements (Schoeneborn & Trittin, 2013), but also when they foster “substantial actions” that are in contrast with the company's promises.

It would also be interesting to analyze how the Volkswagen CSR crisis impacted on different stakeholder perceptions and what role crisis communication plays in stimulating organizations to avoid unethical pro-organizational behaviour.

It would also be interesting to explore various issues raised in the present study in-depth in order to improve our understanding of both the impact of “deceptive manipulation” greenwashing on reputational risk, and the role of communication as a corporate governance mechanism that could mitigate this risk.

Although the link between corporate reputation and greenwashing has been partially substantiated in the extant literature, contributions that examine the impact of greenwashing on reputational risk are lacking (Coombs & Holladay, 2015).

With regard to corporate governance mechanisms, it would be interesting to analyze the links between organizational practices, shared values and intra-organizational interactions in sustainability-oriented organizations (Lin-Hi & Muller, 2013; Martin et al., 2016), and not just on formal governance structures. These formal organizational structures (e.g. sustainability board) are in fact often used to satisfy the needs of self-serving managers, and are thus of no value when their supervisory tasks are put to test. Significant contributions for appropriate management practices might come from management studies where the emphasis is on the interplay between corporate sustainability approaches, models of corporate governance and inter-organizational processes.

Appendix A. Concepts related to environmental sustainability, CO2 emissions reduction, and leadership

Environmental sustainability	CO2 emissions reduction	Leadership
Sustainable <N>	Reduce <A><N>	Leader in <N>
Responsibility	Reduce <N>	<N> Leader
Environment	Reducing <N>	<A> Leadership

Appendix A (continued)

Environmental sustainability	CO2 emissions reduction	Leadership
Environmental <N>	Reduced	Leading
Environmentally <A><N>	Reduction <N>	Lead
Cut <N>	Cut <N>	First <N>
Emission	Emission	Most <A><N>
CO2	CO2	Most <A><N>C<A><N>
CO2 <N>	CO2 <N>	Most <A>C<A><N>
<N> CO2	<N> CO2	Best + C +
Certification		Best <N>
<N> Certificate		Top <N>
<N> Regulation		Prime
Regulation of <N>		
<Ag> waste <N>		
Waste <N>		
Waste in		
Waste of		
<Ag> Gas		
<N> Gas		
Gas <N>		
Reduce <A><N>		
Reduce <N>		
Reducing <N>		
Reduced		
Reduction <N>		

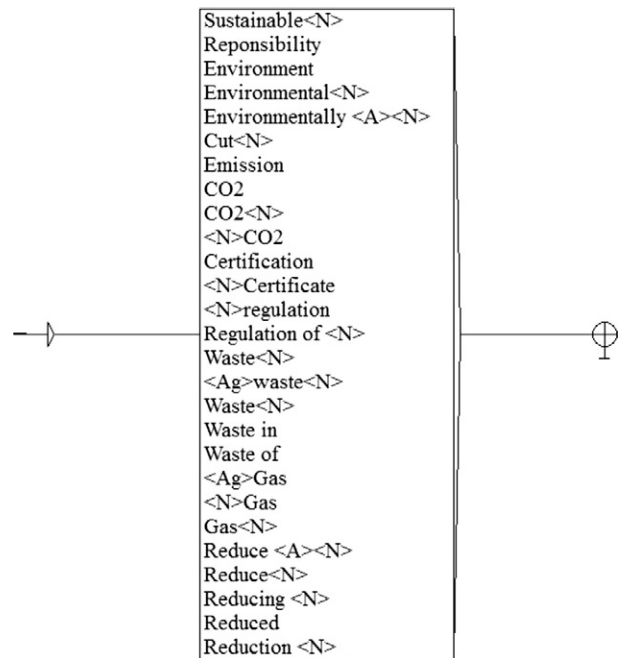


Fig. A1. Semantic expansion of the concept related to environmental sustainability (created by Nooj).

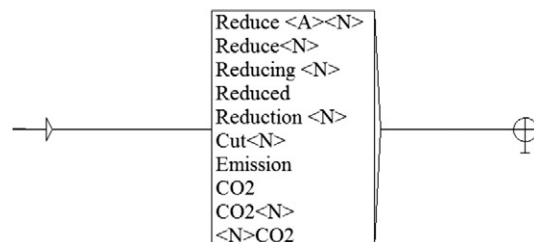


Fig. A2. Semantic expansion of the concept related to CO2 emissions reduction (created by Nooj).

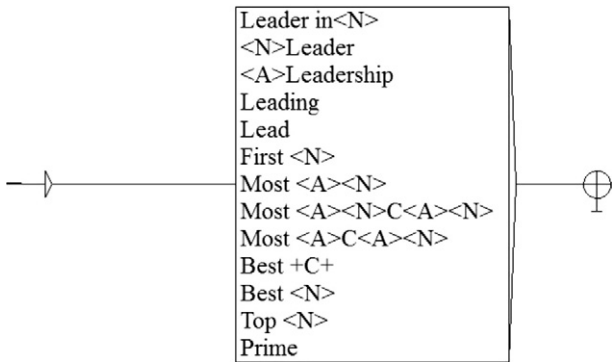


Fig. A3. Semantic expansion of the concept related to leadership (created by Nooj).

Appendix B. Top 25 U.S. daily newspaper (2013).

Source: <http://auditedmedia.com>.

- WALL STREET JOURNAL
- NEW YORK TIMES
- USA TODAY
- LOS ANGELES TIMES
- NEW YORK DAILY NEWS
- NEW YORK POST
- WASHINGTON POST
- CHICAGO SUN-TIMES
- DENVER POST
- CHICAGO TRIBUNE
- DALLAS MORNING NEWS
- NEWSDAY
- HOUSTON CHRONICLE
- ORANGE COUNTY REGISTER
- NEWARK STAR-LEDGER
- TAMPA BAY TIMES
- CLEVELAND PLAIN DEALER
- PHILADELPHIA INQUIRER
- MINNEAPOLIS STAR TRIBUNE
- PHOENIX REPUBLIC
- HONOLULU STAR-ADVERTISER
- LAS VEGAS REVIEW-JOURNAL
- SAN DIEGO UNION-TRIBUNE
- BOSTON GLOBE
- ATLANTA JOURNAL-CONSTITUTION

Appendix C. Concept related to the fraud (nouns and verbs)

NOUNS	VERBS
Fraud	To cheat
Fraudster	To defraud
Cheating	To swindle
Cheat	To fix - to rig
Deceit- deception	To soup up
Hoax	To camouflage
Swindle- swindler	To deceive
Impostor	To bluff
Phoney	To fool
Sham	To betray
Faker	Be unfaithful to
Juggler	To belie
Humbug	To falsify
Sanctimony	To forge
Hypocrisy	To fake
Camouflage	To counterfeit
Camouflaging	To misrepresent
Trick	To distort
Trickery	To manipulate
Guile	To rig
Stratagem	To handle

Appendix C (continued)

NOUNS	VERBS
Ploy	To adulterate
Ruse	To counterfeit
Artifice	To alter
Lie	To garble
Liar	To mask
Falsehood	To disguise
Fib	To hide
Fabrication	To conceal
Betrayal	To obscure
Treason	To be hidden
Treachery	
Deceitfulness	
Figment	
Masquerade	
False	
Falsified	
Forged signature	
Falsehood	
Falsity	
Untruth	
Falseness	
Insincerity	
Hollowness	
Scandal	
Scandalous	
Shocking	
Cunning	
Guile	
Slyness	
Wiliness	
Wile	
Artfulness	
Malice	
Mischief	
Decoupling	

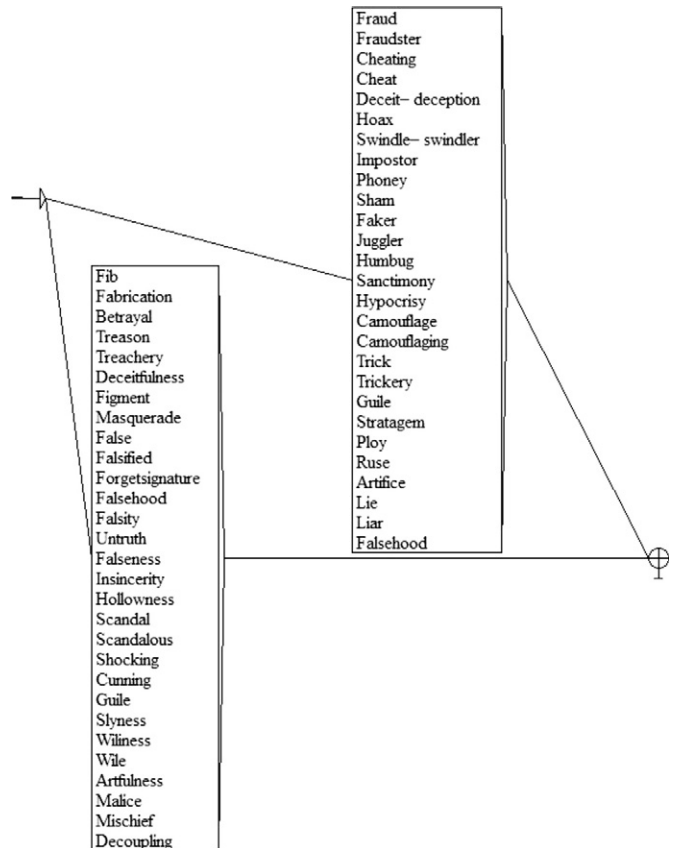


Fig. C1. Semantic expansion of the concept related the fraud - nouns (created by Nooj).

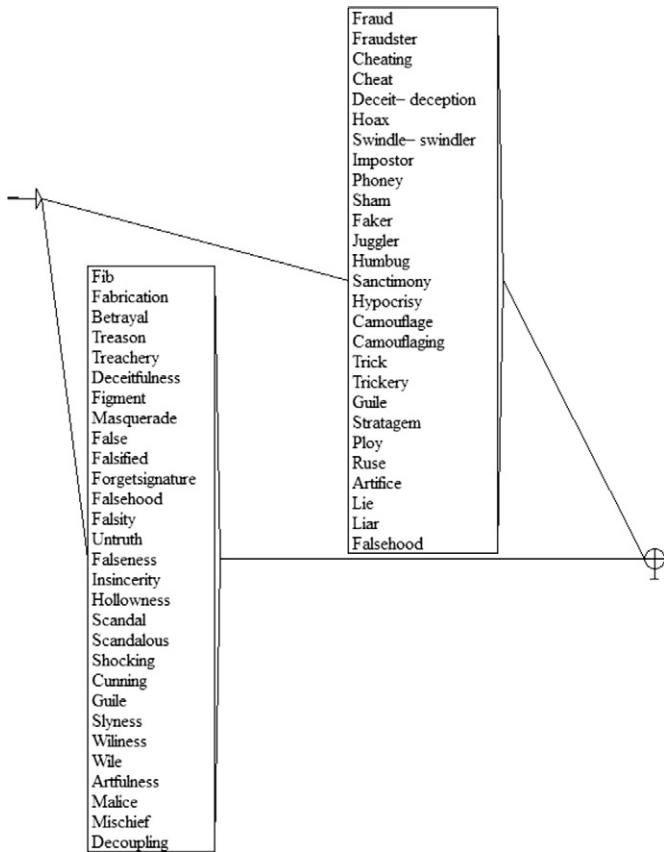


Fig. C2. Semantic expansion of the concept related the fraud – verbs (created by Noo!).

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