CRITICAL PERSPECTIVE ON SUSTAINABILITY REPORTING AND PERFORMANCE EVALUATION

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ABSTRACT

Do sustainable development reports faithfully translate corporate performance? Some assert that the reports project a simplified image of complex management, while others argue that they reflect superficial management of sustainable development. This paper analyses corporate discourse on sustainable development performance produced in these reports from a perspective of frames for action (management) that the company builds. Specifically, we examine the effect of the link between discourse and practices. To convince its audience of its performance, the company mobilizes three types of knowledge (or spheres of rationality) (Habermas, 1987), and moves along three regimes of engagement to coordinate its action (or find convenient action) with that of its anticipated interlocutor (reader of the report) (Thévenot, 2006). The discourse is coordinated in the justification regime with emancipatory knowledge, in the familiarity regime with practical knowledge and in the regular planned action regime with instrumental knowledge. The sustainable development reports can then be envisioned as a full component of management control, conveying "mechanistic" or "athletic" performance (Bourguignon, 1997). The empirical data for this research are gathered from a quali-quantitative analysis (assisted by N-Vivo software) of fifteen sustainable development reports, from four companies over a five-year period.

Key words: sustainable development report, performance, discourse, management control.

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INTRODUCTION

Of all the reports companies issue to account for their performance, the sustainable development (SD) report is certainly the one that gives companies the greatest freedom, providing they have sufficient financial resources to produce it. The SD report is consequently a very rich subject of investigation, particularly of the meaning that the company attributes to its sustainable development performance and of corporate disclosure strategy.

This strategy results from companies' will to produce true discourse on their performance. Consistent with Habermas' (1987) theory of communicative action, to implement its strategy the company must meet certain validity standards associated with three levels of production of knowledge inherent in the discourse. In creating this discourse, the company also defines spaces of coordination with its stakeholders (virtual or physical interactions), which illustrate the nature of its engagement in sustainable development, as defined by Thévenot (2006).

In this paper we explore how the sustainable development report can be conceptualized as a full component of management control (or eco-control). In other words, we study discourse as a management practice. In the literature to date, the question has been posed inversely: researchers have sought to determine the extent that discourse is a faithful representation of the management practices of a company. In contrast, our research question is: how does the discourse produced by a company on its sustainable development performance constitute an act (structure of practices) of eco-control? We then study the meaning of the discourse.

The paper is divided into two parts. Part 1 describes the theoretical framework and methodology of the research. Part 2 presents the results and a typology of sustainable development reports. It concludes with a discussion of the meaning imparted to eco-control in SD reports.

1   CONCEPTUAL FRAMEWORK

To produce true discourse on SD performance a company must move along several regimes of engagement that make up "action in the plural" (Thévenot, 2006). In other words, it must choose from among several spheres of rationality (Habermas, 1987). These regimes or spheres offer the company multiple possibilities regarding the level or type of integration of the discourse on performance in its management practices. Researchers in management control disagree on the link between discourse and practice: for some, the communication of performance simplifies the control practices, in response to the need for pertinence, whereas others consider that communication structures these practices, constituting a control practice in itself.

1.1 Simplifying communication

Communication implies pertinence. To be legitimate, communication must be dictated externally, whereas management control practices operate on a backdrop of coherence, which enables the company to exercise control and have internal say over SD performance management (Janicot, 2007). Eco-control is defined as a set of mechanisms intended to influence managers' behaviors such that they implement the company's policies and priorities concerning sustainable development. Eco-control practices imply coherence, whereas communication is a question of pertinence (Janicot, 2007).

To ensure coherent eco-control practices, companies must deploy local indicators to translate the full complexity of sustainable development management. In contrast, pertinence implies projecting a unified and simple (comprehensible, pertinent and legitimate) image, using global, aggregate and simplified

indicators. From this perspective, performance dictated from the outside calls into question the instrumental coherence of management control. Thus, integration, required for communication of SD performance, would not be compatible with the differentiation of eco-control practices.

Cauchard (2008) shows that behind the unified image a company projects to its external audiences lies a profoundly heterogeneous nature. The company can even be considered a microsystem: "We are no longer facing an indivisible whole taken in relation to its stakeholders (the company seen from the outside), but rather a heterogeneous organization that gravitates around the sustainable development department (the company seen from the inside)" (Cauchard, 2008, p. 7) [our translation]. He argues that producing discourse on SD performance amounts to the company's "displacing the issue, the source of conflict from the inside--the place of distinction between their departments--to the outside, a place of valuing of the entire company by its audiences" (Cauchard, 2008, p. 9). What is the effect of this displacement of the issue, even in its simplified state? How well does it structure (assemble)? Is communication then an eco-control mechanism? Is the company discourse on its SD performance a structuring control practice for this performance?

One stream of research attempts to show how communication, notably based on the metaphor of performance that it bears, is "organizing" and can even constitute an eco-control practice.

1.2 "Organizing" communication

Cochoy, Garel and De Terssac (1998) view the sustainable development report as an instrument that defines frames for action, i.e. it ensures that actions unfold within these frames. The company's discourse on SD performance would thus be a key component of management control.

What is the nature of these frames in the context of sustainable development, and what do they convey? How are they built? Must they be unified to assemble the actors? Thévenot (2006) proposes three regimes of engagement that we use in this research to reexamine corporate discourse on sustainable development performance as a framework for action: the regime of justification, the regime of regular planned action and the regime of familiarity. A regime of engagement is made up of actors and objects that define a specific way to understand the relation to others and to reality. Given that we are analyzing a discursive act, we also draw on the theory of communicative action introduced by Habermas (1987). We establish the following correspondence between his three rational spheres (or production of knowledge) and the three regimes of engagement: 1) regime of justification – intersubjective sphere, 2) regime of familiarity – social sphere, and 3) regime of regular planned action – objective sphere.

1.2.1 Engagement regimes and rational spheres

Habermas (1987) shows that production of true discourse involves four rational spheres: 1) objective (knowledge produced to generate intercomprehension in order to carry out explicit goals); 2) social (knowledge produced by consensual activity intended to actualize a pre-existing normative agreement); 3) language (knowledge whose effects are perlocutory, introduction of interpersonal relations and expression of experiences) and 4) subjective (knowledge to put oneself on stage for other spectators). From these rational spheres, we link three levels of production of knowledge to the three engagement regimes (or design of space and coordination) of Thévenot (2006). Specifically, we associate the objective level with the regime of regular planned action, the social level with the familiarity regime and the subjective level with the justification regime. These three levels of production of knowledge do not involve the same actors or the same validity rules.

In relation to the specific world of the objective sphere, the company attempts to understand and instrumentalize sustainable development at the risk of becoming, in turn, an instrument of sustainable development. It must demonstrate the knowledge acquired about SD in order to allow its employees to

apply it. The teleological act on which this sphere rests assumes the capacity to realize an end through the appropriate means. This relation to the world allows development of intentions whose objective consists in "causing desired states of things to exist" (Habermas, 1987, p. 103).

The regime of regular planned action of Thévenot (2006) illustrates how knowledge produced in this sphere of discursive rationality can constitute a framework for practices or for eco-control. In this regime, the appropriate discourse is calculating, optimizing, commercial and even contracting (Thévenot, 2006). The company discusses the mechanisms of SD management (Acquier and Aggeri, 2008), along with its achievements and promises. However, for convenience, the company should also ensure that its plans correspond to feasible actions, even ones that are already carried out. Concerning its achievements, performance is expressed in terms of efficiency relative to objectives. From a "mechanistic" point of view (Bourguignon, 1997), eco-control suited to this performance consists in making the company an instrument at the service of sustainable development. Performance can also be "athletic" (Bourguignon, 1997). In this regime, promises and achievements are expressed in terms of efforts rather than results.

In the 'social' sphere of rationality, the relation to sustainable development rests on a backdrop of social standards specific to the business world. In this world, the company is free to project itself the way it believes it must be, in the new context of business practices dictated by sustainable development. As Habermas shows, this horizon entails sharing without being problematized, but the company performs analysis therein, because it conceives of itself differently than in the traditional business context. The discourse on its performance is conventionally colored by profitability, social capital, commercial value, and stock market efficiency. These values have no relation to the truth. The world described by the social sphere is articulated around interpersonal relations codified by standards. It is constituted by mental states, states of consciousness, and behavioral dispositions to act; in short, internal episodes. This world allows stakeholders to grasp the meaning the company imparts to sustainable development, because it is intended to foster intercomprehension with them by mobilizing shared structures of meaning. This sphere of rationality is essential to the discourse of the company on its performance because it allows the adaptation necessary for the adoption of the discourse (Caron and Turcotte, 2009).

Knowledge produced to convince in the social sphere results from the company's engagement in the familiarity regime. Producing this discourse, the company thus builds a familiar space in which it imports routines inspired by the business world. From this engagement, eco-control practices emerge that cannot be distinguished from business routines, to convey a representation of sustainable development business, and simultaneously facilitate its acceptance by shareholders. This embeddedness in routines favors "athletic" performance where effort, surpassing oneself and progress are priorities, and where all companies are assumed to be equal, without a marked rupture with business logic.

Lastly, relative to the subjective world, the discourse produced by the company on its performance is grounded in production of "expressive" knowledge. The concept corresponding to this world is dramatic action that describes the process whereby the company takes the stage. The company thus presents itself to the spectator (user of information/reader of the sustainable development report) in a particular way. By manifesting subjectivity, the company "hopes to be seen and accepted in a way by the public" (Habermas, 1987, p.106). It produces an image of itself that reflects the image that it creates of the preoccupations of its interlocutors, in this case the "expanded" stakeholders of sustainable development. The company thus constitutes for itself a world to be transformed by reflexivity. However, the problem with this world is that it is "a reflexive increase which, in its excesses and deployments, can lead, sooner or later, to paralysis in all forms of action" (Martucelli, 1999, p. 365) [Our translation].

To occupy this sphere of discursive rationality, the company expands, projecting itself within the justification regime (Thévenot, 2006). In this regime, it links itself with actors in the sustainable development community. To do so, it draws on "controlled appellations" (fashionable terms to discuss sustainable development). The use of these appellations gives it access to awards and nominations for "athletic" performance, the product of a comparison, in turn ensuing from formalized or implicit

competition (Bourguignon, 1997). This aspect of discourse on performance conveys a representation of sustainable development that resembles that of its defenders as closely as possible. The company also highlights the prizes and nominations received, partnerships forged with communities (and philanthropic actions and certification obtained), all of which it uses as mechanisms to add credibility to its discourse (Capron and Quairel-Lanoizelée, 2004). However, this causes discourse on performance to enter a growing spiral of abstraction.

The increasing complexity of rationalities at work in this communicative action arises from the will of the company to gradually adopt means of projecting itself in an imaginary world that reflects its idea of the expectations of the users of this information. And inspired from Milne, Tregidga and Walton (2008), to what extent does this increasing complexity enrich or impoverish the engagement of the company and its eco-control practices? How, in this spiral of abstraction, can a frame for action be produced?

To answer this question, we view the three engagement regimes (and spheres of rationality) as polar forces that create a dominant engagement of the company, together with a "mechanistic" or "athletic" conception of its performance. Even if "athletic" performance makes it difficult to evaluate the results relative to specific objectives, i.e. it complicates the measurement of effects (positive and negative) of the activities of the company in sustainable development, it fulfils, as a metaphor, the functions of assembly, ideology, embellishment and legitimation. The function of embellishment thus dominates the company's discourse on its sustainable development performance. It is as if "because it cannot change reality, they changed the name of this reality" (Bourguignon, 1997, p. 96) [our translation].

The relative power of these forces changes over time. For a single company, the difficulties of coordination with stakeholders, between the familiarity regime, the regime of regular planned action and the justification regime, are mounting. If the expressive knowledge developed in the subjective sphere by a company engaged in a justification regime seems very simple, even superficial, the discourse produced is less convincing for the interlocutors. The knowledge produced to convince in the objective sphere by a company engaged in the regime of regular planned action rests on the definition of rigorous measurement standards (Akrich, 1993). To date, the guidelines of Global Reporting Initiative (GRI) aspire toward this status, but their flexibility makes it an imprecise measurement instrument and an inefficient comparison tool.

Ultimately, it is in the familiarity regime, with the routines that unite the company with its traditional stakeholders, where consensual knowledge is deployed, and coordination is easiest. We expect that it would be difficult for a company to extricate itself from the forces that link it to this regime. Initially, "athletic" performance dominates. It then gives way to "mechanistic" performance, with the design of more rigorous measurement standards. One can also anticipate substantial variation between sectors in the composition of these polar forces. The following section presents the methodology used to identify and compare corporate discourse on sustainable development performance of the companies in the corpus over a five-year horizon, in terms of knowledge produced to convince and regimes of engagement.

2   METHODOLOGY – DISCOURSE ANALYSIS

The data analyzed in this research are taken from a sample of 15 sustainable development reports produced by four companies over a five-year horizon (the sample is presented in Table 1). These reports were coded to clarify the engagement regime (or sphere of rationality) as a polar force that is dominant in the discourse of the company on its performance, using a quali-quantitative methodology (Creswell, 2003).

TABLE 1
SAMPLE

Company	Year					Total
	2007	**2006**	**2005**	**2004**	**2003**	
1. AbitibiBowater (Abitibi Consolidated)	√	√	√	√	√	5
2. Alcan	√	√	√	√	√	5
3. Cascades	√	√	√			3
4. Ciment St-Laurent		√			√	2
Total	3	4	3	2	3	15

Sixteen predetermined codes were used and managed by N-Vivo software, in a deductive approach (Silverman, 2006), to describe the regimes of engagement (or spheres of rationality). These codes were established as follows: five codes to identify specialized vocabulary related to sustainable development (justification regime and athletic performance); four codes to detail the business logic (familiarity regime and athletic performance); seven codes to capture the control of sustainable development by the company, four referring to control expressed in terms of effort (regular planned action regime and athletic performance) and three codes for control in terms of results (regime of regular planned action and mechanistic performance) (see Table 2 for the list of codes and Table 3 for the correspondence of these codes with the concepts of conceptual framework).

TABLE 2
CODES

Description of code	Regime of engagement			
	Justification	Familiarity	Regular Planned Action	
	Athletic	Athletic	Athletic	Mechanistic
1. Representation of SD	REP.DD			
2. Representation of SD in terms of business		REP.AFF		
3. Business + SD		DD.AFF		
4. Justification – shareholders		JUST.ACT		
5. Participating mechanisms	DISP.PART			
6. Mechanisms to add credibility to discourse (CD) – collaborations	DISP.CRED.COLL			
6.1 CD mechanisms– nominations	DISP. CRED .NOM			
6.2 CD mechanisms– certifications	DISP. CRED .CERT			
7. Mechanisms to add credibility to discourse		DISP.CRED		
8. Mechanisms to assist in management of CSR (AM) – integration in operations				DISP.GEST.OPE
8.1 AM CSR – general				DISP.GEST.GEN
9. Promises – external oriented			PROM.DD.EXT	
10. Promises – internal oriented			PROM.DD.INT	
11. Achievements – general			REAL.DD.GEN	
12. Achievements – efforts			REAL.DD.EFF	
13. Achievements – results				REAL.DD.RES

TABLE 3

CORRESPONDENCE OF EMPIRICAL CODES WITH CONCEPTS OF CONCEPTUAL FRAMEWORK

Description of regimes and spheres of rationality	Habermas (1987)	Thévenot (2006)	CSR/SD Codes
Controled appellations	Subjective sphere (*emancipatory*)	Regime of justification	Emphasis on receiver : – REPRESENTATION /OBJECTIVES OF SD – MECHANISMS TO ADD CREDIBILITY TO DISCOURSE (COLLABORATION/PHILANTHROPY, NOMINATION, CERTIFICATION) – PARTICIPATING MECHANISMS **ATHLETIC**
Routines, values, consensus, community	Social sphere (*practical*)	Regime of familiarity	Emphasis on transmitter : – REPRESENTATION / OBJECTIVES OF SD – JUSTIFICATION – SHAREHOLDERS – MECHANISMS TO ADD CREDIBILITY TO DISCOURSE **ATHLETIC**
Master, actions, indicators, results	Objective sphere (*instrumental*)	Regime of regular planned action	Emphasis on transmitter or receiver : – MECHANISMS TO ASSIST IN MANAGEMENT OF CSR – PROMISES – ACHIEVEMENTS **ATHLETIC (EFFORTS) OR MECHANISTIC (RESULTS)**

The number of occurrences and relative coverage of these codes, obtained in N-Vivo, were then entered in Excel for the compilation of descriptive statistics to identify the relative position (force/power) of each of the regimes in the company's discourse, to compare reports and companies over time and with one another. A total of 1901 occurrences have been coded (see Table 4).
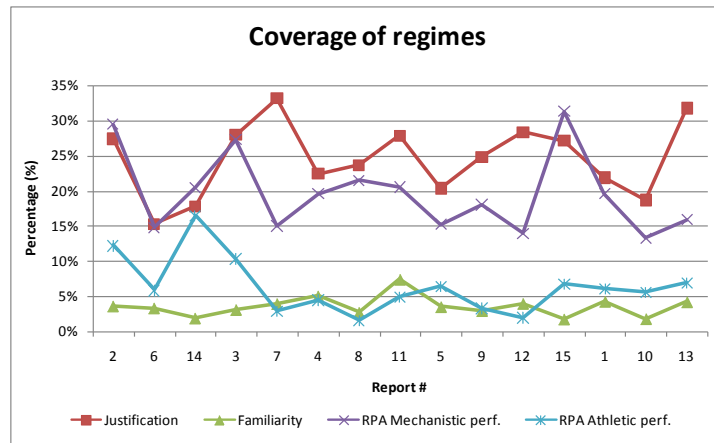
TABLE 4
INDEX OF OCCURRENCES AND COVERAGE

Code number	Number of occurrences	Average coverage
1. REP.DD	225	4,95%
2. REP.AFF	33	0,59%
3. DD.AFF	103	2,04%
4. JUST.ACT	46	0,89%
5. DISP.PART	106	2,04%
6. DISP.CRED.COLL	249	10,33%
6.1. DISP.CRED.NOM	57	2,59%
6.2. DISP.CRED.CERT	129	4,09%
8. DISP.GEST.OPE	254	6,34%
8.1 DISP.GEST.GEN	275	9,23%
9. PROM.DD.EXT	11	0,15%
10. PROM.DD.INT	131	3,08%
11. REAL.DD.GEN	55	1,45%
12. REAL.DD.EFF	69	1,51%
13. REAL.DD.RES	158	4,14%

Each report has a non-coded part for this study. The main reason for this was the insignificant relationship of those parts with the concepts we were analyzing. For example, there are many paragraphs in each report that provide only general descriptions about the company and its operations.
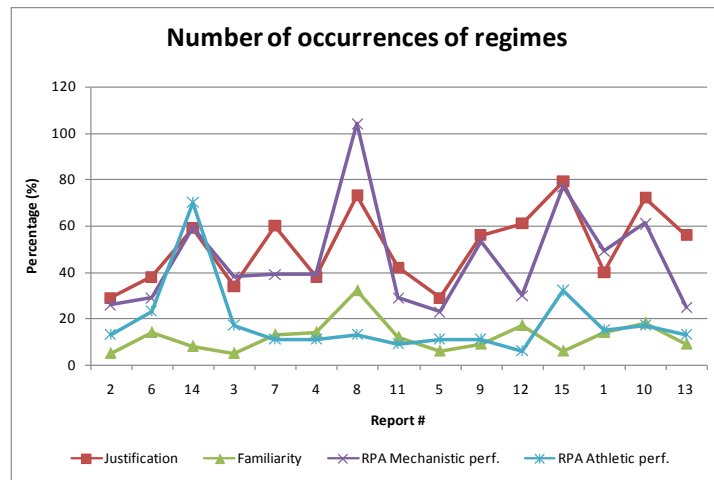
2.1 Presentation of results

To clarify the regimes of engagement found in the company discourse on its sustainable development performance, we performed three forms of processing on the data taken from the 15 sustainable development reports. The results of this processing are presented in the first section. First, we compared reports to identify, over time for our entire corpus, the relative power of the three regimes based on: 1) the number of occurrences of each code, which was first subdivided by regime (the results are presented in Chart 1); 2) the relative coverage of each portion of the coded text (results presented in Chart 2). Second, we compared, between companies and over time, the regimes that stood out because of their power in the first process (results presented in Charts 3 and 4). Third, we clarify the relative power of the three regimes within sustainable development reports of a single company over a five-year horizon (2003 to 2007) (results presented in Charts 6 and 7).

CHART 1
COVERAGE OF REGIMES OF ENGAGEMENT

Coverage of regimes

Percentage (%) vs *Report #*

Legend: Justification, Familiarity, RPA Mechanistic perf., RPA Athletic perf.

CHART 2
NUMBER OF OCCURRENCES OF REGIMES OF ENGAGEMENT

Number of occurrences of regimes

Percentage (%) vs *Report #*

Legend: Justification, Familiarity, RPA Mechanistic perf., RPA Athletic perf.

In these Charts, the reports were numbered and increased by year in the following order: 2003 (2, 6, 14), 2004 (3, 7), 2005 (4, 8, 11), 2006 (5, 9, 12, 15), and 2007 (1, 10, 13) (see Table 5 for the corresponding reports analyzed).

TABLE 5
NUMBERING OF REPORTS IN THE SAMPLE

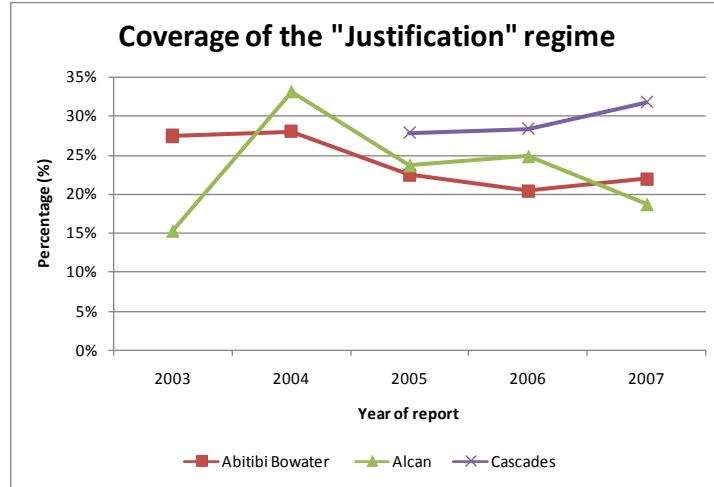| Number	Report
1	AbitibiBowater 2007
2	Abitibi Consolidated 2003
3	Abitibi Consolidated 2004
4	Abitibi Consolidated 2005
5	Abitibi Consolidated 2006
6	Alcan 2003
7	Alcan 2004
8	Alcan 2005
9	Alcan 2006
10	Alcan 2007
11	Cascades 2005
12	Cascades 2006
13	Cascades 2007
14	Ciment St-Laurent 2003
15	Ciment St-Laurent 2006

Several observations can be made from these Charts. First, the regimes of justification (athletic performance) and of regular planned action (mechanistic performance) largely dominated the discourse of companies, whereas the regimes of regular planned action (athletic performance) and of familiarity are nearly absent. This signifies that adaptation/adoption (Caron and Turcotte, 2009), central to the regime of familiarity, occupies a very modest place in corporate discourse on performance. In addition, only one case (report 14) presents a clear domination of the regular planned action regime–athletic performance, which thus supersedes the regimes of justification and regular planned action (mechanistic performance) (Ciment St-Laurent, 2003).

In addition, if the two dominant regimes do not present significant variations in time (from 2003 to 2007), namely they do not increase or decrease, but rather exhibit a large number of random variations, these regimes follow roughly the same curve of variation in time, except regarding two points: point 7 (Alcan 2004) and point 12 (Cascades 2006). The justification regime thus increases, whereas that of regular planned action–mechanistic performance stagnates (point 7) or decreases (point 12).

We then compared the reports of three companies (AbitibiBowater, Alcan and Cascades) concerning the two dominant engagement regimes for all reports in our sample, that is, the justification regime (see Chart 3) and the regime of regular planned action–mechanistic performance (see Chart 4), on a five-year horizon[1] (2003 to 2007).
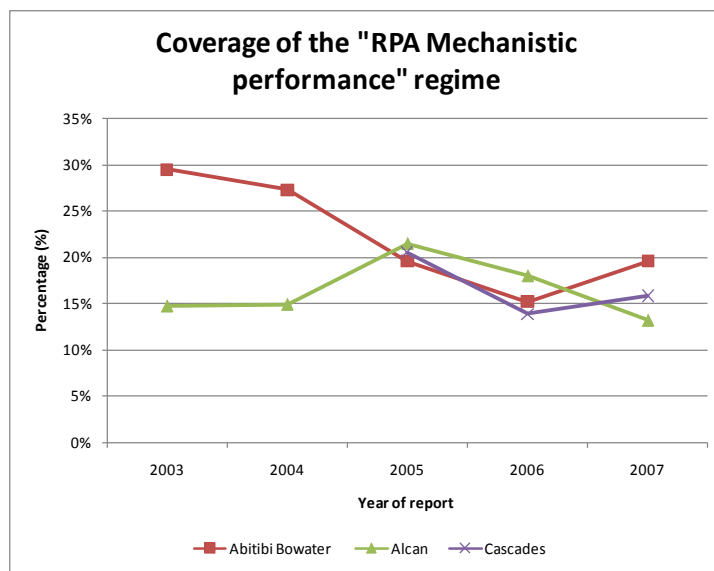
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[1]. The Cascades report could only be compared with that of the other companies over a three-year horizon.

CHART 3
COMPARATIVE COVERAGE OF THE JUSTIFICATION REGIME

Coverage of the "Justification" regime

The discourse of Cascades surpasses that of the two other companies because of its embeddedness in the justification regime, at an increasing rate for the years 2005, 2006 and 2007. In contrast, the discourse of AbitibiBowater and that of Alcan both decrease significantly in this respect between 2003 and 2007. Nonetheless, the Alcan report exhibits significant variation for this regime. It is barely present in 2003, soars to an unparalleled peak in 2004 and in 2007 falls to a level below that of all the other companies. This weakness of the justification regime in the discourse on Alcan's performance is compensated in 2007 by greater attention given to the regime of regular planned action–athletic performance, as shown in Chart 6. However, the non-coded portion of the Alcan report is also larger in 2007. That year, the discourse where the justification regime is most prominent is that of Cascades, whereas Alcan relies on this regime the least.
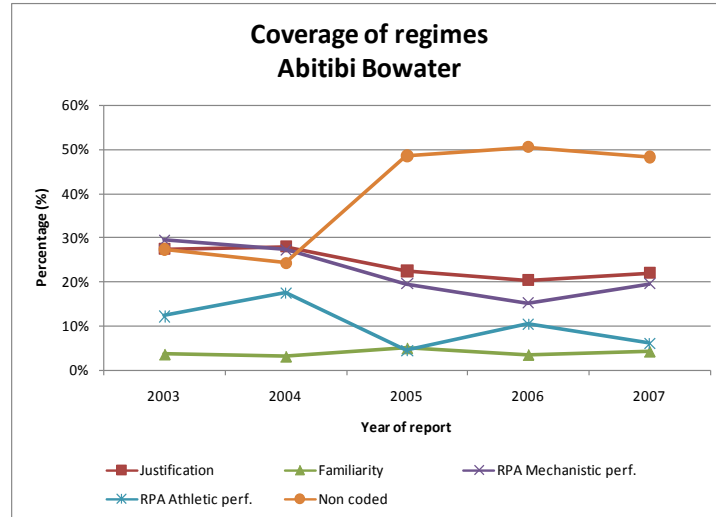
CHART 4
COMPARATIVE COVERAGE OF REGULAR PLANNED ACTION REGIME – MECHANISTIC PERFORMANCE

Coverage of the "RPA Mechanistic performance" regime

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The presence of the regime of regular planned action – mechanistic performance in the discourse on performance also varies considerably over time for the three discourses analyzed, but mainly exhibits a decrease, and a slight upturn in 2007 for two of the companies. For Alcan, the progress of the regime is largely inverse to that of the justification regime: it increases markedly in 2005, as the justification regime decreases sharply. Indeed, the three discourses converge for this regime in 2005, starting from two opposite points in 2003 and 2004. They then decrease in 2006 and rise again in 2007, except for that of Alcan, which continues to decline. This signifies that in 2007 the discourse of Alcan is less engaged in the regime of regular planned action – mechanistic performance, while the justification regime gains ground, as we have seen above. In 2007, ;AbitibiBowater employs the regime of regular planned action–mechanistic performance the most compared with the other companies in our sample, whereas Alcan receives the lowest score.
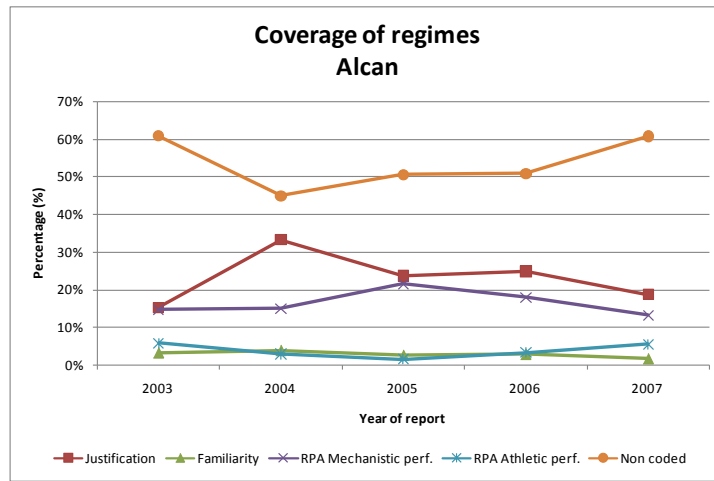
Finally, the third process done on our results shows a low correspondence of the discourse of the three companies to the regimes of familiarity and regular planned action-athletic performance, compensated by a strong presence of the justification regime and the regime of regular planned action–mechanistic performance. However, the changes in these two dominant regimes vary in the discourse of the three companies. For AbitibiBowater, these two regimes (and their associated athletic and mechanistic performance) are collateral, equivalent in power and evolving in the same direction (see Chart 5), which is clearly not the case for Alcan, as we have seen above (see Chart 6). In the discourse of Cascades, these two regimes are presented slightly differently: they evolve mostly in the same direction, but are not equivalent in power. The justification regime (athletic performance) is more important than the regime of regular planned action–mechanistic performance (see Chart 7).

CHART 5
COVERAGE OF REGIMES OF ENGAGEMENT IN DISCOURSE OF ABITIBIBOWATER
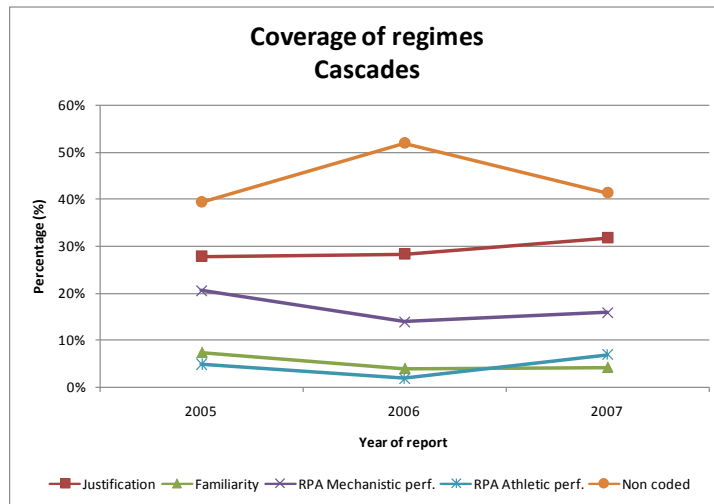

In the discourse of AbitibiBowater, the regimes of justification and regular planned action – mechanistic performance are collateral, and decrease from 2003 to 2007.

CHART 6
COVERAGE OF REGIMES OF ENGAGEMENT IN DISCOURSE OF ALCAN

In the discourse of Alcan, the regimes of justification and regular planned action descend in parallel, from 2005 to 2007, but the justification regime exhibits a major peak in 2004, compared with the regular planned action regime.

CHART 7
COVERAGE OF REGIMES OF ENGAGEMENT IN THE DISCOURSE OF CASCADES

In the discourse of Cascades, there is a significant decrease in the regime of regular planned action – mechanistic performance from 2005 to 2006.

The company builds frames for actions in the discourse it produces on sustainable development performance. Results from this research show that these frames are not homogeneous, but that there are variations in regimes in the discourse of companies and also within one company, from one year to another. The discourse is not uniquely an image of stakeholders' public expectations, nor is it generated

by a cost-benefit equation, but it comes from logical action plans that give different relative weights to the justification, plan and familiarity regimes. For Cochoy, Garel and Terssac (1998), these frames for action are strong because they are supported by a voluntary and statutory discourse. The following section recommends that discourse on corporate performance be considered a managerial control mechanism that provides a company with a reflexive evaluation of its practices.

3 DISCUSSION OF RESULTS

In the preceding section, we have seen how the company discourse on its performance cannot be reduced to a retro-mechanism (subject to stakeholders' public expectations), or by a simple cost-benefit equation (anticipating the impact of published information on the company value) (Rivière-Giordano, 2007). Even though if through this discourse companies seem to comply to stakeholders expectations mechanistically (as illustrated by the preponderance of the justification regime coverage) or on other reports if companies seem to suggest that they have mastered their performance (by favoring the plan regime), the knowledge produced in developing a discourse prompts companies to adopt a critical view on their practices. It also enables them to find an appropriate action plan in their respective context of actors concerned with producing this discourse (operation, communication and finance managers as well as their stakeholders involved).

Management control is a reflexive component of an organization that aims to coordinate actions whose interests may diverge. This research has shown that coordination is achieved mainly through "controlled appellations" at a macro level, along with a will to take charge of goals and results stated in the plan. Hence at a micro level, coordination is poorly achieved using a business logic that adapts sustainable development on a familiar mode. With these two dominant regimes, two metaphors of performance are being presented: athletic performance and mechanistic performance. The first one emphasizes values that could be related *a priori* to sustainable development actors while the second one allows diagnostic feedback aimed at corrective actions *a posteriori*.

Considering Simons' general control theory of complex organizations (Simons, 2000), we could see how interactive and diagnostic perspectives are essential to develop management of a complex and polysemous concept that requires relating a macro concept (sustainable development is a global concept) with a micro reality (corporate social responsibility). The athletic performance and the mechanistic performance appear then as the yin and the yang of management control.

Our analysis of companies' sustainable development reports, demonstrates that favoring mechanistic performance or athletic performance (Bourgignon, 1997), integrating an engagement mix of the three regimes of justification, plan and familiarity, may be seen as a full component of management control. It illustrates how a discursive text is already a practice in and of itself, according to Dambrin and Pezet (2008). In this study, it's a management control practice: from the modulation (mix) of regimes emerge frames for actions featuring interactive attributes (with the athletic performance of the justification regime and the necessary subjective knowledge to convince) and featuring diagnostic attributes (with the mechanistic performance of the plan regime and the knowledge required to produce a true discourse).

CONCLUSION

This paper's contribution is two-fold. First, it brings to light the complexity of the company discursive practices characterized by major variations in regimes from one year to another. In other words, action in the plural (that is, featuring the three regimes) has not been stabilized by a single acceptable action in a company discourse. Second, it shows the duality of mechanistic performance (achieved through the plan regime) and athletic performance (achieved through the justification regime). This enables us to have a different perspective of the traditional opposition between financial and social orientation of sustainability management control (Meyssonnier et Rasolofo-Distler, 2008).

Main limits to this research are: 1) the process of translating portion of reports into numbers of occurrences and percentages of coverage, 2) the relatively small number (fifteen) of sustainable development reports analyzed and 3) the relatively high percentage of non-coded elements in each report (close to 50%) even though they are not directly related to the three coded regimes. A second phase to this research will link the company positioning with respect to the three engagement regimes with exogenous factors not found in company discourse. It will also attempt to code the non-coded elements of this first phase.

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