Repairing legitimacy through discourses: insights from the Volkswagen's 2015 diesel scandal

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Abstract

Purpose – This study aims to explore how corporate discourses enact legitimation strategies aimed at repairing pragmatic, moral and cognitive legitimacy types (Suchman, 1995) after a scandal involving sustainability, namely, the Volkswagen's 2015 diesel scandal.

Design/methodology/approach – By drawing on the discursive nature of legitimacy, this study conducts a critical discourse analysis to identify how the scandal is depicted and which semantic, grammatical and lexical features characterise discourses. It then relates discourses and their features to legitimation strategies that help repair diverse types of legitimacy.

Findings – To repair pragmatic legitimacy, discourses on a few actors and processes enact strategies of creating monitors and avoiding panic. Such discourses include grammatical features only. Discourses on the event, actors, processes and topics of apology, trust and integrity aim to repair moral legitimacy. Enriched with grammatical and lexical features, they mobilise disassociation, excuse, justify and restructure strategies. Discourses on the event, actors, processes and topics of corporate qualities, history and future strategy help repair cognitive legitimacy by enacting an avoiding panic strategy. Grammatical, lexical and semantic features characterise such discourses.

Research limitations/implications – The study reveals the potentials of critical discourse analysis to bring out from texts practical modes of communicating, and specifically those discourses and features of discourses that serve legitimacy purposes.

Originality/value – This study offers insights into the connection among discourses, relegitimation strategies and legitimacy types by combining the discursive nature of legitimacy with critical discourse

analysis. It also contributes to the growing literature on how organisations face the legitimacy challenges raised by scandals involving sustainability.

Introduction

Legitimacy rests on the idea that companies, as part of a broader social system, do not have an inherent right to exist; rather they must operate in conformance with the audience's norms, values and beliefs (Suchman, 1995). According to the so-called *social contract*, stakeholders have a multitude of explicit and implicit expectations about how a company should conduct its operations (Deegan, 2002, p. 290). When a company loses adherence to the social system of norms, values and beliefs in which it is nested, its legitimacy is threatened and the social contract breached (Suchman, 1995). The need to repair legitimacy is especially urgent when companies become protagonists of scandals, i.e. critical events characterised by "the immoral nature of the problem at the origin of the critical situation, the presence of a serious transgression and/or the questionable management as perceived by public opinion" (Valentini and Kruckeberg, 2018, p. 529). In such a situation, companies may adopt legitimation strategies to repair their pragmatic, moral and cognitive legitimacy, as suggested by Suchman (1995). Leading scholars posit that legitimacy is repaired not only through corporate actions *per se*, but especially through discourses that "leave traces" and communicate these actions to the audience (Suchman, 1995; Deegan, 2002; Phillips *et al.*, 2004; Deegan, 2019).

Moving from this premise, the present study aims to explore how corporate discourses enact legitimation strategies aimed at repairing pragmatic, moral and cognitive legitimacy. It focuses on Volkswagen's 2015 diesel scandal that "hit the headlines" and questioned corporate legitimacy by involving environmental, social, economic, ethical and governance sustainability dimensions. A critical discourse analysis (CDA) (Fairclough, 2001, 2003) is performed on texts published in the "newsroom" and investor relations sections of Volkswagen's website to explore how the legitimacy-threatening event is depicted. Following Fairclough's (2001, 2003) guiding questions, the analysis identifies how the event, the processes taken to solve it, the actors involved therein and recurrent topics are represented in Volkswagen's documents, and which semantic, grammatical and lexical features characterise these representations. All such aspects are then related to the legitimation strategies aimed at repairing pragmatic, moral and cognitive legitimacy (Suchman, 1995).

The findings show that discourses on actors and processes enact strategies of creating monitors and avoiding panic to repair *pragmatic legitimacy*. Such discourses leverage grammatical features only. To repair *moral legitimacy*, disassociation, excuse, justify and restructure strategies are mobilised through discourses on the event, actors, processes and topics of apology, trust and integrity. Grammatical and lexical features enrich these discourses. Finally, discourses on the event, actors, processes and topics of corporate qualities, history and future strategy help repair *cognitive legitimacy* by enacting an avoiding panic strategy. Here, discourses are characterised through an extensive use of grammatical, lexical and also semantic features.

The study advances empirical understanding of the discursive nature of legitimacy (Phillips *et al.*, 2004, p. 642). It particularly highlights which "traces" could be left by texts and how such "traces" (i.e. discourses and their features) enable those relegitimation strategies conceptualised by Suchman (1995) to repair pragmatic, moral and cognitive legitimacy. Articulated discourses and an increasing use of semantic, grammatical and

lexical features are made moving from pragmatic to cognitive legitimacy, so as to *tugging the heartstrings*. This study is novel in that it combines the discursive nature of legitimacy with CDA to offer insights on the connection among discourses, relegitimation strategies and legitimacy types. It empirically demonstrates the potentials of CDA to bring out from texts which discourses are conveyed and how they are featured for legitimacy purposes, thus bringing research implications. Finally, the study contributes to the growing literature focused on how organisations struggle to repair legitimacy in the very peculiar situation of a scandal involving sustainability (Ogden and Clarke, 2005; Corazza *et al.*, 2020).

The remainder of the paper is structured as follows. The next section presents the theoretical framework, and the following one briefly describes Volkswagen's diesel scandal. The article then provides details on the research design, followed by an illustration of the research findings. These findings are then discussed in light of the theoretical background, and the article closes with concluding remarks, recognising the limitations of the study and opening it up to further research.

Theoretical framework
Types of legitimacy and legitimation strategies
Legitimacy is conceptualised by Suchman (1995, p. 574) as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions". Legitimacy thus depends on the evaluation of comprehensive corporate actions (i.e. *generalised*), stems from the audience's subjective assessment of corporate actions (i.e. *perceived*) and is collectively determined as the congruence between corporate actions and commonly accepted social norms (i.e. *socially constructed*). Therefore, "although legitimacy may be possessed objectively, it is created subjectively" (Ogden and Clarke, 2005, p. 314). Organisations do not have an inherent right to exist; they operate only with the sanction of society and in compliance with the *social contract* (Deegan, 2002, p. 290). The strategic perspective of legitimacy adopts the viewpoint of companies in approaching the three challenges of gaining, maintaining and repairing legitimacy (Suchman, 1995, 586). In particular, a company will face the challenge of *repairing legitimacy* if it incurs "an unforeseen crisis of meaning" (i.e. a lack of adherence to the social system of norms, values and beliefs in which it is nested) (Suchman, 1995, p. 597).

According to Suchman (1995, p. 597), in formulating reactive responses to legitimacy-threatening events, companies must first "construct a sort of "firewall" between audience assessments of specific past actions and audience assessment of general ongoing essences" by leveraging the "three broad prescriptions" (i.e. relegitimation strategies) of normalising accounts, restructuring and avoiding panic. *Normalising accounts* aims at separating the threatening event from the assessment of the company as a whole by denying the problem, excusing it by questioning the organisation's responsibility, justifying it and/or explaining the disruption. Through *restructuring*, the organisation "selectively confess[es] that limited aspects of its operations were flawed and can then act decisively and visibly to remedy those specific faults" (Suchman, 1995, p. 598). Finally, *avoiding panic* is suggested to mend the breach of legitimacy by combining "intense activity and dramatic displays of decisiveness" with "a light touch and a sensitivity to environmental reactions" (Suchman, 1995, p. 599).

Suchman (1995, 577) differentiates legitimacy into three (co-existing) types which rest "on a somewhat different behavioural dynamic" and suggests that each type of legitimacy can be repaired by activating the above strategies in specific ways. *Pragmatic legitimacy* relates to the generalised perception about a company's capability to bring practical, immediate benefits to its audience (e.g. dividends to shareholders). Therefore, its assessment

is based on constituents' self-interests. Possible strategies to repair pragmatic legitimacy are the denial of the threatening event and/or the creation of monitors. *Denying* is aimed at normalising the audience's pragmatic concerns, at least in the short term, "until the organisation can assemble a compensating side payment" (Suchman, 1995, p. 598). *Creating monitors* aims at affecting the audience's pragmatic assessment by tailored restructurings to prevent further threatening events.

Moral legitimacy denotes the generalised perception about the conformity of corporate actions to a shared system of values in which the company is nested. The audience's moral assessment is based on the rightness of a company's actions (notwithstanding the outcomes for a specific constituent) and the extent to which they comply with moral obligations (e.g. to guarantee the workforce well-being). Moral legitimacy can be restored through excuse, justification and disassociation. *Excusing* is a normalising strategy that leverages blaming some corporate actors in the attempt to distinguish the legitimacy-threatening event from a wider corporate assessment. A shortcoming of such a strategy is the (implicit) admission of a "lack of managerial control" (Suchman, 1995, p. 598), which could be avoided by redefining the legitimacy-threatening event retrospectively to show it as consonant with the dominant corporate values. In this case, the normalisation attempt is enacted by the *justification* strategy. Finally, the company might pursue a restructuring strategy through *disassociation*: it takes a distance from actors, procedures and practices pointed as delegitimated and introduces structural changes such as "executive replacement, which invokes the symbolism of charismatic authority to signify a desire for change" (Suchman, 1995, p. 598).

Finally, *cognitive legitimacy* entails the perceived comprehensibility of corporate actions and reflects an assessment based on the affirmative backing or mere acceptance of the latter. Accordingly, its assessment draws on the extent to which the company acts in line with unquestionable, taken-for-granted practices that are accepted as necessary or inevitable. Cognitive legitimacy can be repaired through *explanation*, i.e. the provision of normalising accounts which talk about the threatening event as a single, specific, isolated event that does not alter the company's attitude towards desirable, proper and appropriate actions (Suchman, 1995, p. 598).

The three types of legitimacy show a more complex, stable and elusive character by moving from pragmatic to cognitive legitimacy. Pragmatic and moral legitimacy are deemed the easiest to achieve but also the most fragile, given that they rest on short-term practical benefits and on "a prosocial logic", respectively (Suchman, 1995, p. 579). Conversely, cognitive legitimacy is at once the hardest to achieve and the most stable, because it rests on assumptions created at a subconscious level and is difficult to question.

Discursive nature of legitimacy
The approach adopted by Suchman (1995) suggests that legitimacy is somewhat controllable and that communication is one means for exercising control over it. The discursive nature of legitimacy entails that legitimacy does not draw upon actions *per se*, but rather on the disclosure that describes these actions. In detail, Phillips *et al.* (2004, p. 642) contend that legitimacy is a discursive product and the "actions that affect perceptions of the organisations legitimacy are more likely to result in the production of texts that are widely disseminated and consumed than actions that do not". More in detail, "actions that lead actors to [. . .] gain, maintain, or repair legitimacy are likely to result in the production of texts that leave traces" by ascertaining, verifying or modifying the messages associated with the actions themselves; texts shape discourses through which companies communicate that their activities are desirable. With specific reference to the situations of "departures from the social contract (society's expectations)", legitimacy theorists predict that

managers will [. . .] take corrective actions, with disclosure being central to such actions. Corporate disclosures are seen as an integral part of the suite of available managerial strategies to manage [. . .] relationships with "society" (Deegan, 2019, p. 2316).

Despite the arguments in favour of the discursive nature of legitimacy, empirical evidence on how this nature becomes apparent in corporate texts is still scarce. A recent study by Kuruppu *et al*. (2019, p. 2062) shows that the visibility of the issue influences the role of disclosure in repairing different types of legitimacy. Indeed, environmental issues which limit their effects to salient stakeholders and pragmatic legitimacy only are treated through direct actions, without resorting to external reporting in the short term. Conversely, when environmental issues are highly visible to the public, regulators and the media, external communication is key to repair moral and cognitive legitimacy. Ogden and Clarke (2005) show that organisations announce chief executives turnover and achievements in investment and quality standards to distance themselves from undesirable events. In analysing sustainability reports after the Costa Concordia disaster, Corazza *et al*. (2020) underline that the company took the opportunity of dismantling the wreck in a sustainable way to restore the "social contract with its stakeholders". Ogden and Clarke (2005) and Corazza *et al*. (2020) adopt content analysis to investigate the discursive nature of legitimacy. Again focusing on repairing legitimacy, yet adopting a quasi-experimental research design, O'Donovan (2002, p. 344) finds support on managers' propensity to rely on disclosure "in response to legitimacy threatening environmental issues/events", especially to acknowledge responsibility, reassure society that all provisions will be taken to avoid similar events in the future and highlight past environmental achievements. Extant accounting research has extensively used the strategic perspective of legitimacy and the legitimacy types proposed by Suchman (1995) to explore actions and reporting decisions taken to address legitimacy challenges (Goddard and Juma Assad, 2006; O'Dwyer *et al*., 2011; Carnegie and O'Connell, 2012; Durocher *et al*., 2016; Lai *et al*., 2016). Although adopting the same perspective and building on the legitimacy types, this study goes beyond the conception of legitimacy as a result of actions to embrace the arguments advanced by Phillips *et al*. (2004) on the discursive nature of legitimacy and bring empirical evidence on it. In such vein, this study approaches legitimacy as the result of discourses and investigates how corporate discourses enact strategies aimed at repairing legitimacy in the context of Volkswagen's diesel scandal, briefly described below.

Volkswagen's 2015 diesel issue
The neologism Dieselgate hit thousands of media headlines worldwide since September 2015. It refers to the diesel-emissions scandal that erupted when the US Environmental Protection Agency accused Volkswagen of violating the standards on carbon emissions through the installation of a "defeat device" software (Selin, 2015), which hides the emission levels of vehicles that emitted up to 40 times more pollutants than allowed (Neate, 2015; Schiermeier, 2015). The Volkswagen diesel scandal is one of the most emblematic scandals of the 21st century and has affected multiple dimensions of sustainability (Rezaee, 2016). The company delivered vehicles that damaged the ecosystem and increased global warming because of air pollution (Schiermeier, 2015; Selin, 2015). From governance and ethical standpoints, regulations and code of conducts were disregarded; moreover, several Volkswagen executives were sentenced to prison and a chief executive officer (CEO) turnover became necessary (BBC, 2016; Gomez, 2016; Siano *et al*., 2017). The company also deviated from social sustainability, because managers and employees acted in self-interest rather than stakeholders' interests (Neate, 2015; Valentini and Kruckeberg, 2018). Finally, Volkswagen's stock price crashed by 22% on the Frankfurt Stock Exchange, and around US

$30bn were required to settle the company's position towards customers, dealers and environmental regulators worldwide. Class actions, recalls and maxi-sanctions also contributed to undermining economic sustainability. The scandal soon expanded to other countries, with a million vehicles implicated, thus attracting high media attention, followed by stakeholders' distrust and intensified scrutiny (Clemente and Gabbioneta, 2017).

Extant literature on the Volkswagen's 2015 diesel issue underlines that the company was "not "walking the talk" in its promise to be a socially responsible and sustainable corporation" (Valentini and Kruckeberg, 2018, p. 529). It also points to a gap between Volkswagen's ambitious commitment to sustainability communication before the scandal and the media coverage after the scandal, which signalled a corporate behaviour that went the opposite direction (Siano *et al.*, 2017). International newspapers first dealt with economic concerns raised by financial stakeholders (investors and shareholders) with reference to the company's "profit loss due to reparation, penalties and reputational costs", as well as by customers, with reference to "compensation for the damage and loss of trust in Volkswagen as a brand". Second, legal impacts from violating extant regulations on diesel emissions were deemed important for political stakeholders (the US environmental protection agency, German authorities and European institutions). Third, "the environmental consequences of Volkswagen's actions for current and future generations" were cited as sustainability implications for the society at large (Valentini and Kruckeberg, 2018, p. 535). In the week following the scandal detection, German newspapers cited regulators and the US government officials as the main social-control agents, whereas the CEO and other executives were blamed as the main culprits of the scandal (Clemente and Gabbioneta, 2017, p. 292).

Studies that focus on the post-scandal period describe the recovery process and communication tactics implemented by Volkswagen to emerge again "as the world's number one automotive company" (Painter and Martins, 2017; Welch, 2019, p. 7). Volkswagen adopted a proactive approach consisting of four sequential actions: key leadership positions replacement, starting from the CEO; organisational restructuring (i.e. revise the CEO's responsibilities, cut thousands of positions and change the compensation system); strategic redevelopment, centred on electric vehicles and sustainable mobility in general; and product rebranding to become a leader in electric vehicle manufacturing (Welch, 2019). Volkswagen also focused its communication on "downplaying the negative effects" and bolstering "the positive image of the company, with a strong forward-looking focus on jobs and investments" (Painter and Martins, 2017, pp. 214–215). It moved the emphasis "from mortification in the early stages to prevention of occurrence later on" (Painter and Martins, 2017, 215).

Two main takeaways from the above review of the Volkswagen's 2015 diesel issue are that it represented a legitimacy-threatening event and that Volkswagen was prompt to react with both actions and communications to overcome the scandal. Based on such premise, this study develops an understanding of how Volkswagen's discourses and their features enact legitimation strategies to repair pragmatic, moral and cognitive legitimacy (Suchman, 1995; Phillips *et al.*, 2004), according to the research design described next.

Research design
Corporate documents analysed
Volkswagen's corporate documents in English provided the empirical material for this study and included texts signed by (or attributed to) single corporate actors or collegial corporate bodies. As shown in Table 1, such documents comprised sections of Volkswagen's *Annual Report 2015* (i.e. letter to shareholders and Group Management Report – The Emission Issue) and statements, transcribed speeches and press releases published on

Reference	Date	Title	Author	#Pages
Doc1	Sept 23, 2015	Statement by Prof. Dr Winterkorn	Leaving CEO	1
Doc2	Sept 23, 2015	Statement from the Executive Committee of Volkswagen AG's Supervisory Board	Executive Committee	2
Doc3	Sept 23, 2015	Statement by the Supervisory Board of Volkswagen AG	Supervisory Board	1
Doc4	Oct 1, 2015	Statement from the Executive Committee of Volkswagen AG's Supervisory Board following its meeting on September 30, 2015	Executive Committee	2
Doc5	Apr 22, 2016	Letter to our Shareholders	New CEO	2
Doc6	Apr 22, 2016	Group Management Report – The Emissions Issue	Board of Management	6
Doc7	Apr 28, 2016	Matthias Müller Speech at the Annual Media and Investor Conference on April 28, 2016 – Part I	New CEO	8
Doc8	Apr 28, 2016	Frank Witter Speech at the Annual Media and Investor Conference on April 28, 2016 – Part II	Member of the Board of Management responsible for Finance	12
Doc9	Apr 28, 2016	Matthias Müller Speech at the Annual Media and Investor Conference on April 28, 2016 – Part III	New CEO	11
Doc10	Jun 22, 2016	Matthias Müller Speech at the Annual General Meeting on June 22, 2016	New CEO	22
Doc11	Sept 28, 2016	Matthias Müller Keynote Volkswagen Group Media Night Mondial de l'Automobile 2016	New CEO	6

Table 1.
Corporate documents analysed

Volkswagen's website (investor relations and "newsroom" sections) in the 12 months after the sustainability scandal eruption. Overall, 11 documents were analysed for a total of 73 pages.

Critical discourse analysis
To analyse Volkswagen's documents and disentangle discourses aimed at mobilising relegitimation strategies after the Dieselgate, the authors conducted a CDA adapted from Fairclough (2001, 2003) and focused on the dimension of description, whose "object" of analysis is text. In the form of both written statements and transcripts of what is said, text constitutes the dimension of discourse conceived as the product of the immediate situation in which a discourse is produced (Fairclough, 2001, p. 26).

Discourses are ways of representing some parts of the social world and are differently characterised by the perspective adopted. In this vein, CDA considers (social) events (i.e. what is actual) and analyses texts as element of these events by referring to some questions outlined by Fairclough (2003, p. 193). The below guiding questions for the CDA provide a valuable guide for a systematic analysis intended to identify discourses and their features:

- How is the event represented?
- How are social actors represented?
- How are processes represented?
- What discourses are drawn upon in the text?
- What are the features (semantic, grammatical and lexical relations) that characterise these discourses?

A first step was dedicated to an in-depth reading of all documents with the aim to gain a general, preliminary understanding of texts. A further step was guided by the first four guiding questions. Accordingly, the authors analysed: how Volkswagen's diesel scandal is represented, e.g. observing whether a text "tend[s] to favour particular [. . .] degrees of concreteness or abstraction/generalisation" (Fairclough, 2003, p. 154); how a text refers to the participants involved in the narration (social actors); and how a text refers to procedures undertaken after the event (processes). The authors also detected the main recurrent "themes" dealt with in a text (topics) (Fairclough, 2003, p. 129).

As the dimension of description "is concerned with formal properties of text" (Fairclough, 2001, p. 26), the analysis proceeded by focusing on features that characterise the representation of the event, the actors, the processes and the topics within a text. In this work-intensive analysis, the authors investigated and highlighted semantic relations between words, such as hypernym (i.e. when a word includes the meaning of another word – *animal* is hypernym of *lion*) and synonym (i.e. when a word has almost the same meaning of another word – *small* is a synonym of *little*) (Fairclough, 2001, 2003). They also considered grammatical relations, in particular, between words in phrases (e.g. between adjectives and nouns), and lexical relations, in particular metaphors and collocations (Fairclough, 2001, 2003). Metaphor is an expression that describes something by referring to something else that has similar characteristics (e.g. the *city* is a *jungle*). Collocations, like anaphora and idiom, refer instead to regular combinations of words that highlight patterns of co-occurrence among words (e.g. *heavy rain* or *deep sleep*). More precisely, anaphora consists of the repetition of a sequence of words in the first part of a sentence to stress a concept and catch the attention of the reader, whereas idiom is a conventional expression that results in a stable combination of words.

Key extracts of Volkswagen's documents are reported in the following section, where the representations of the scandal, the actors, the processes and the topics are underlined, whereas features of discourses are indicated in bold.

A final step in the analysis was dedicated to figure out which discourses are enacted to repair legitimacy and how they are featured. An effort was made to combine corporate discourses and their features with pragmatic, moral and cognitive types of legitimacy to trace back related strategies aimed at repairing legitimacy, as suggested by Suchman (1995).

In performing CDA, the authors read and manually examined texts separately; they used symbols to label and categorise the discourses and their features. They compared their results step by step and discussed any different understandings to come up with a thorough analysis.

Volkswagen's discourses to repair legitimacy
Pragmatic legitimacy

In the documents analysed, Volkswagen represents how it is protecting the audience's material benefits in the aftermath of Dieselgate. First, Volkswagen stresses that the customers' interest to drive fixed vehicles is safeguarded through a recall campaign aimed at providing effective technical solutions [Doc7, Doc10]. Customers are sometimes indicated as "affected" by the event [Doc7, Doc10], yet they are once qualified as "holders of affected vehicles" [Doc6], presumably in an attempt to steer away from them by underlining that their safety is not compromised. The fact that customers will not bear any recall campaign-related cost is also made explicit:

> Holders of **affected** vehicles will be notified by Volkswagen [. . .]. Volkswagen guarantees that the solutions will be implemented free of charge [Doc6].

Our customers can rest assured we will continue to make every effort to execute the recall campaign **as quickly, professionally and satisfactorily as possible**. We would like to thank all the customers affected for their patience [Doc10].

Second, Volkswagen's discourses focus on shareholders' interests in dividend distribution and capital increase, which are mentioned with just a few technical words:

[G]iven the Group's **unchanged robust financial** strength, the Board of Management and the Supervisory Board will propose a dividend of €0.11 per ordinary share and €0.17 per preferred share [. . .] despite the negative consolidated result of the Volkswagen Group [Doc5].

I can already tell you that a capital increase will not be on the agenda of this [Annual General Meeting] [Doc8].

As you can see, ladies and gentlemen, Volkswagen is **financially robust** [Doc10].

While informing customers and shareholders about its capability to preserve their practical interests, Volkswagen aims at *avoiding panic* among important constituents (Suchman, 1995). This also stems from the use of expressions such as "rest assured" [Doc10] and several adjectives and adverbs to stress the financial strength and the effectiveness of the recall campaign.

Volkswagen's discourses bring into play specific processes enacted to clarify what happened and avoid future threatening events, also in line with the *avoid panic strategy* (Suchman, 1995). A process of internal investigation is described by underlining that it was undertaken "immediately after the misconduct came to light" [Doc7–Doc10], authorised by the Supervisory Board, coordinated by the Executive Committee and enacted by German and US lawyers to "objectively investigate and fully clarify the manipulation of emissions data of diesel engines" [Doc3].

This process is characterised as "exhaustive" [Doc7–Doc10], "complex" and "comprehensive" [Doc4, Doc6], adjectives that stress how much the company is committed. A first provision is also mentioned:

With the information currently available the Supervisory Board recommended the **immediate suspension of some employees**. This process is **already** underway [Doc3].

Finally, in line with the *create monitors strategy* (Suchman, 1995), Volkswagen informed the audience of a change brought to the organisation with the creation of the Sustainability Council, an independent body that comprises

eminent international specialists [. . .] We are delighted that nine **outstanding** personalities from politics, science and society will be accompanying Volkswagen [. . .]. This Council is **absolutely independent, critical** and **transparent** [Doc11].

The above text not only informs readers of the council creation; by means of adjectives and adverbs, it also underlines several characteristics that are supposed to make the council an effective monitor to the benefit of the company itself and its stakeholders.

Moral legitimacy
In providing an account of the (un)rightness of corporate behaviour, Volkswagen's discourses tend to separate the scandal from the assessment of the company as a whole, in accordance with the *normalise strategy* (Suchman, 1995):

[A] shock like the diesel issue can also have a **salutary** effect. The crisis has **opened doors** at Volkswagen. It has encouraged us to accelerate the introduction of overdue changes and set new priorities. [. . .] my goal has been to **turn the crisis into an opportunity** for our Company [Doc7].

The event is defined as "past mistakes" [Doc2, Doc5–Doc6, Doc9–Doc11] and is compared to an "incisive turning point" for a "fresh start", a "new beginning" to "get back on the right track" [Doc1–Doc7, Doc9–Doc11]. The message conveyed is that the diesel issue offers new opportunities and results in beneficial and constructive outcomes for the company because it produces learning effects and prompts changes.

Furthermore, the scandal is represented through metaphors, which bring up contrasting feelings of (deep) shock and desire [Doc1, Doc3, Doc7, Doc10], as well as pain and optimism [Doc7, Doc9–Doc11]:

> I am shocked by the events of the past few days. Above all, I am stunned that misconduct on such a scale was possible in the Volkswagen Group. As CEO I accept responsibility for the irregularities [. . .] even though I am not aware of any wrong doing on my part. Volkswagen needs a **fresh start** [Doc1].

> The test manipulations are a **moral** and **political** disaster [that] **shocked** Volkswagen **just as much as** it **shocked** the public [Doc3].

Common imagery is recalled when comparing the diesel issue to something that has "broken the rules" and "overstepped ethical boundaries" and now results in "unmeasurable harm, economic damage" and "loss of trust" [Doc2, Doc7-Doc10]. This issue is also compared to a shadow [Doc5, Doc10] and is referred to as a "heavy [financial] burden" to shoulder [Doc7, Doc9–Doc10].

Besides metaphorically recalling the diesel scandal, the company's discourses discuss important restructuring initiatives taken, with the very first provisions mentioned being the resignation of the previous CEO and the appointment of the new one:

> The Executive Committee has **great** respect for **Chairman Professor Dr. Winterkorn**'s offer to resign his position [. . .]. The Executive Committee notes that **Professor Dr. Winterkorn** had no knowledge of the manipulation of emissions data. The Executive Committee has **tremendous** respect for his willingness to nevertheless assume responsibility and, in so doing, to send a **strong** signal both **internally** and **externally**. **Dr. Winterkorn** has made **invaluable** contributions to Volkswagen [Doc2].

> Matthias Müller [. . .] as the new CEO [. . .] is what the company needs **now**. Matthias Müller is **exactly the right man at the right time** to make a **fresh start** and to drive clarification of the **current** crisis [. . .] with decisiveness and to draw the **right** conclusions. We **expressly** value his **critical** and **constructive** approach [Doc3].

In Doc2, a feeling of respect is expressed regarding the CEO's willingness to "assume responsibility" and send a "strong signal" to internal and external corporate stakeholders. No fault is attributed to the CEO; however, the Executive Committee refers to him with fewer titles (see in bold and underlined) as the document goes on, perhaps symbolically representing his loss of status within Volkswagen. Conversely, in Doc3, the newly appointed CEO is depicted as the personification of Volkswagen's determination to overcome the scandal through the words "exactly the right man at the right time". The CEO's handover is a change emblematic of the *disassociation strategy* conceptualised by Suchman (1995). The same actor (i.e. the Executive Committee) represents the handover with different emphasis: discourses on resignation tend to express a gratitude of circumstance, whereas discourses on appointment are incisive in stressing Volkswagen's high confidence in the new CEO, who becomes the symbol of Volkswagen's renaissance.

Several discourses are then enacted by the new CEO, together with the Supervisory Board and the Board of Management. First, the CEO uses a metaphor for remarking how complex the task to manage Volkswagen Group is:

> Anyone who believes that a **global** company like ours [. . .] can be steered from **the plains of Lower Saxony** is harboring an illusion [Doc10].

Second, he makes the diesel scandal consonant with Volkswagen's critical and proactive approach to doing business, which exposes the company to both mistakes and opportunities to generate learning. This approach is valued in a discourse that uses both idioms and metaphors:

> I know we will sometimes stumble and learn from our mistakes. But **nothing ventured, nothing gained**. And if you just **stand on the sidelines**, watching how this world is changing [. . .] you will **very soon** become **nothing more than an onlooker** [Doc11].

Here, Volkswagen represents the diesel issue by claiming its role in the worldwide automotive industry in discourses that resemble the *justify strategy* described by Suchman (1995). Indeed, Volkswagen does not recognise itself as an "onlooker" [Doc11], but rather as a leading company that paves the way in a changing industry. And this makes it possible for mistakes to occur.

Furthermore, Volkswagen's actors rely on the "process of realignment" [Doc6–Doc7, Doc9–Doc10] in the attempt to distance from delegitimated practices and introduce structural changes, in accordance with the *restructure strategy* (Suchman, 1995). Such process is put in the foreground of Volkswagen's agenda as a list of five priorities [Doc7, Doc10]: the recall campaign; the internal investigation; implementing a new – more entrepreneurial – structure; shifting culture and management practices; and achieving Volkswagen Group's specific objectives. The first two priorities directly referred to Dieselgate, whereas the others "have simply taken on more urgency because of it" [Doc7].

While the recall campaign deals with restoring practical needs of the customers, all other "core tasks" [Doc7] can be easily referred to as fostering the system of organisational procedures and corporate values. In the disclosure regarding internal investigation, all emphasis is on the shocking news and the identification of the actors responsible for the scandal. Volkswagen's discourses blame specific corporate actors and take distance from them, in line with Suchman's (1995) *excuse* and *disassociation strategies*:

> The **unlawful** behavior of engineers and technicians involved in engine development shocked Volkswagen **just as much as** it **shocked** the public [Doc3].

> [A] group of persons – whose identity is still being determined – at the levels below the Group's Board of Management [. . .] decided to modify the engine management software. [. . .] outside the group of persons mentioned above, the **then** and **current** Board of Management [. . .] had, **at any rate**, no knowledge of the use of **unlawful** engine management software at the time [Doc6].

Culprits are first represented as belonging to well-identified categories of employees (i.e. engineers and technicians). Then, they are abstractly set in a "group of persons" [Doc6], whereas attention is paid to clarify that board members are innocent.

Moreover, as a "process of clarification and transparency" [Doc1], internal investigation provides an informational basis for accessing learning effects from past errors and "deriving lessons" [Doc10] to avoid future errors:

> This will involve examining the facts and analyzing how they occurred, with the aim of ensuring that such mistakes cannot occur again [Doc6].

Its purpose is said to be "getting on the root of what happened" [Doc6] and especially "tracking processes, identifying errors and determining those responsible" [Doc10] for the irregularities. The investigation is also represented through idioms that underline Volkswagen's determination in looking for the culprits:

> The company will **leave no stone unturned** in **getting to the bottom of this**, will call those responsible to account, and take the **necessary** actions [Doc3].

Overall, Volkswagen seems to use *tough talk* in the attempt to stress the rightness of its actions. Meanwhile, however, it avoids providing detailed information on the provisions taken.

The planned structural changes pave the way to the "new" Volkswagen [Doc10] and make it "more entrepreneurial" [Doc9]. These changes are said to "strengthen entrepreneurial responsibility and independence in brands and regions" [Doc10]:

> The realignment will give the components business **greater entrepreneurial** freedom. We anticipate that this will improve transparency while boosting internal competition [Doc10].

Additionally, these structural changes are said to bring back the company to "set an example as a good corporate citizen that does its share for the good of society and an intact environment" [Doc10].

Volkswagen's discourses focus on the topic of a structural shift in corporate culture [Doc9], the latter being defined as "good and mature", thanks to a "deeply ingrained quality consciousness", the "identification of employees with the vehicles they produce" and the "high degree of social responsibility" that is considered a "watchword for Volkswagen" [Doc10]. At the same time, however, management culture is recognised as in need of improvements inspired by integrity and aimed at establishing "a new way of thinking" [Doc6]:

> We want to make integrity the basis for all of our actions, anchored **deeply** throughout the **entire** Group [Doc9].

> **[L]ong-term** success is only possible where **law-abiding** and **value-driven** behavior – integrity – forms the basis for our daily actions and decision-making. We need to anchor this principle **even more firmly** throughout the **entire** Group, and [. . .] put it into practice on a daily basis. [. . .] our management culture needs to improve. [. . .] we need a **solid** system of values **as a compass** for our daily work [Doc10].

Defined in terms of "law-abiding and value-driven behavior", integrity is expected to be "a solid system of values, as a compass" [Doc9], for "daily actions and decision-making" [Doc10]. In Volkswagen's documents, sustainability is portrayed as the pillar of a socially and ecologically responsible corporate strategy [Doc5–Doc7, Doc9–Doc10]:

> The **new** Group strategy **clears the way** for transforming one of **the world's best** carmakers into one of **the world's leading** providers of sustainable mobility. [. . .] We are also continuing our **intensive** efforts to enhance the environmental compatibility of our diesel and petrol models [Doc10].

In the same vein, the newly created Sustainability Council is meant to bring substantially new motivation to the role of sustainability within the company:

> The board will address the topics of **social** responsibility and integrity, sustainable mobility and climate protection, as well as the future of work and digitalization. [. . .] this board will not be **for mere show** nor will it be a **purely symbolic** organization. It will bring **fresh** momentum [. . .]

It will influence the way we present ourselves to the world as well as impacting the awareness for the significance of <u>sustainability</u> throughout the **entire** <u>Group</u> [Doc9].

The role of the Sustainability Council is defined with similar words to those used to qualify the scandal – as a "fresh start" [Doc1, Doc3]. It embodies a "fresh momentum" expected to force a deep change in the way sustainability is understood within Volkswagen and to modify how the audience looks at the company. All these discourses resemble strategies to *normalise* and *restructure* legitimacy (Suchman, 1995).

Finally, Volkswagen's objectives provide for "satisfied customers, motivated employees, excellent quality products and services, sustainable profitability and ecological responsibility" [Doc6]. Such objectives are defined by recalling Volkwagen's legitimacy constituents and main focuses.

In Doc8 through Doc10, the process of realignment is characterised with words that underscore determination and resolution, as emerges also in automotive metaphors:

As you see, ladies and gentlemen, we are not **letting the <u>crisis</u> slow us down**, but are **stepping on the gas** [. . .] in <u>realigning</u> our <u>Group</u> too [Doc9].

Something I have said many times since **last** <u>fall is that we</u> cannot **allow the <u>crisis</u> to slow us down**. Indeed, this may sometimes have sounded **like a mantra** [Doc10].

The process of realignment as a whole appears to aspire towards rebuilding trust, which, in fact, is a recurring topic [Doc1–Doc2, Doc5–Doc10] and one of Volkswagen's most important goals:

Now more than ever before, our goal is [. . .] to <u>rebuild trust</u> in our <u>company</u> [Doc8].

More than ever, our **most important currency** is [. . .] the <u>trust</u> in our brands, in our products and in <u>Volkswagen</u> itself. <u>Regaining</u> that <u>trust</u> will be our **most important** task over the next few months [Doc9].

In the same vein, several of Volkswagen's discourses draw on topics of apology and rebuilding trust to evoke emotions of pain and hope aimed at restoring moral legitimacy, according to Suchman's (1995) *excuse* strategy:

We can only <u>apologize</u> and ask our <u>customers, the public, the authorities</u> and our <u>investors</u> to give us a chance to make amends [Doc3].

We are **sincerely** <u>sorry</u> that we have disappointed our <u>stakeholders</u>. We will [. . .] commit ourselves **fully** to **winning back all of** the <u>trust</u> [Doc6].

[I]n closing this year, I [. . .] <u>hope</u> you **remain at our side as we make the journey into the future** [Doc9].

So it is all the **more painful** [. . .] that **rules were broken and ethical boundaries transgressed** by the <u>software manipulations on diesel engines</u>. This <u>behavior</u> [. . .] has damaged our **most valuable asset**: the <u>trust people</u> place in our <u>Company</u> and our products. [. . .] I would like to <u>apologize</u> to you, our <u>shareholders</u>, that the <u>trust</u> you, too, placed in <u>Volkswagen</u> has been disappointed [Doc10].

A metaphor is also introduced in Doc5 and repeated in Doc9 to keep the shareholders engaged with Volkswagen.

Cognitive legitimacy
In the documents analysed, a proper *explain* strategy (Suchman, 1995) emerges only in one document, where Volkswagen relates the scandal to a past corporate strategy aimed at expanding the business of diesel vehicles in the US:

> [T]he origin and development of the diesel issue [. . .] was the strategic decision to launch a large-scale promotion of diesel vehicles in the USA in 2005. To this end, a new diesel powertrain unit [. . .] was to be developed. The US emissions limits for emissions of pollutants are **strict**. Under the **strictest** standard in the USA at the time [. . .] about six times less [emissions] than under the [. . .] standard applicable in Europe at that time [were allowed]. When designing state-of-the-art diesel engines, technicians and engineers face the challenge that measures to reduce NOX **categorically** have a knock-on effect on other parameters (e.g., CO_2) [Doc6].

Such an explanation is an outcome of the process of internal investigation. The event is here motivated by the limits of US emissions standards that forced Volkswagen's technicians and engineers to readapt the performance of diesel engines sold in Europe. In other words, Volkswagen's discourses attribute the origin of diesel issue to the challenge to reduce pollutant emissions drastically.

Moreover, Volkswagen advances discourses aimed at isolating the diesel issue and underlining the company's strengths and unchanged attitude towards desirable and appropriate actions. First, Volkswagen does not negate the event, yet recognition that something occurred tends to be subtle, as the scandal is often abstractly recalled:

> I would have preferred to be addressing you in **more auspicious** circumstances [Doc5].

> For reasons of which you are aware, this conference is being held somewhat later in the year [. . .] we would prefer to be greeting you under **more favorable** circumstances [Doc7].

The scandal is often referred to as not well-classified "events", "irregularities", "mistakes" and "wrongdoings", thus leveraging on hypernyms and synonyms [Doc1–Doc2, Doc5–Doc7, Doc9–Doc11]. In the few documents where Volkswagen concretely represents the event, such representation is concise – if not terse:

> [T]he irregularities that have been found in diesel engines [. . .] [Doc1].

> With the software manipulation of diesel engines at Volkswagen [. . .] [Doc7].

These ways to subtly reference the diesel scandal sound consistent with an *avoid panic strategy*, as Volkswagen seems to express "a light touch" on the case to address constituents' concerns. Similarly, "untiring efforts", "intense discussions", work at a "high tempo" and "commitment" [Doc2, Doc4, Doc7, Doc9–Doc10] help avoid panic among the audience because of recurring references to the intense processes activated to solve the crisis.

Second, a case in point of the avoid panic strategy is the way in which the process of realignment is linked, both concretely and abstractly, to corporate qualities, history and future strategy. Corporate qualities are represented as enduring proprieties through an idiom:

> Our Group has qualities that did **not vanish overnight**, qualities on which we can also build for the future: **strong** brands and **great** vehicles, **outstanding** technological expertise and **innovative** strength, our **global** presence, millions of **loyal** customers all over the world, and a **skilled** team that is **totally** committed to these customers [Doc5].

The long-standing historical roots of Volkswagen are represented by recalling significant (e. g. 65th and 120th) anniversaries of some brands belonging to its portfolio and the corporate

"rich heritage" [Doc7–Doc8, Doc11]. In turn, the launch of a long-term strategy is represented through a revamp of leadership culture stemming from a "new mindset of candor, courage and cooperation" [Doc9]. In the following, the process of realignment is represented by focusing on both new mindset and new strategy, which are informed by an improved understanding of sustainability:

> **TOGETHER** – Strategy 2025 [. . .] The prefix in our title – "**TOGETHER**" – stands for a way of thinking, a mindset that will become **even more vital** in this Group moving forward: [. . .] we can only succeed if we all pull **together** – **together** with our employees, **together** with and for our customers, **together** with our shareholders and business partners. And in **full** awareness of our responsibility toward society and the environment. [. . .] So "**TOGETHER**" embodies our understanding of sustainability, which in its broadest sense will guide our future actions [Doc10].

> The mindset I envision includes developing an even **deeper** understanding of sustainability – and anchoring this in all our actions [Doc11].

While describing TOGETHER – Strategy 2025, the word "together" reoccurs several times [Doc10] as an anaphora that underscores how Volkswagen's future success requires a relationship with each of its stakeholders. Volkswagen underlines the exact qualities of the long-standing relationships built with shareholders, customers and employees to remind everyone of its goodness as an organisation. The relationship between Volkswagen and its shareholders is metaphorically described by leveraging a feeling of attachment that goes much further than a mere investment of money and is referenced in regard to the company, its products and its employees as well:

> Volkswagen represents **much more than just a simple investment**. Many shareholders feel a **profound** attachment to the Group and its employees. This is **because** our products have accompanied people throughout their lives and will continue to do so. And **because** Volkswagen has always been **a whole lot more than just a big commercial** enterprise [Doc10].

Employees are named with terms such as "team" and "people at Volkswagen" and qualified as "skilled", "committed" and "dedicated" [Doc5, Doc10]. Customers are qualified as "loyal" subjects [Doc5–Doc7]. In both cases, an attempt to convey a certain degree of affection is apparent.

Adjectives, adverbs, anaphora, metaphors and synonyms clearly emerge as recurrent features of discourses. These features impart a sense of goodness of Volkswagen's actions and create a growing tension towards some messages – in particular, the audience's relationship with Volkswagen. Also, some extracts in which anaphora is used to stress the explanation provided and to effectively engage with the audience are here reported:

> That is **very painful**. **Because** it negates the success of an entire fiscal year that would otherwise have gone down in our annals as **another good** year. **Because** ultimately, the harm was the fault of our company itself. And **because** the cause of the problem contradicts everything Volkswagen and its people stand for and work to achieve on a day-by-day basis [. . .] [Doc7].

> The Volkswagen Group **undoubtedly** finds itself in an **extremely challenging** situation. [. . .] But I **firmly** believe that we will emerge from this situation **all the stronger**. **Because** our operating business is **solid** and **well positioned**. **Because** we know where we came from and where we are headed. **And because**, with our "Strategy 2025", we are doing what is **right** and **necessary** [Doc9].

In the above discourses, Volkswagen explains why Dieselgate is "painful" [Doc7] and why it will overcome the "challenging situation" [Doc9]. And instead of simply listing the reasons

one by one, it underscores them by using a recurring "because", which reinforces every single statement and makes it more convincing to the public. This could be considered aligned with an *avoid panic strategy*, and the same is true for the qualification of Volkswagen as "magnificent", "big", "good" and "global" [Doc2, Doc5, Doc9–Doc11].

Discussion and conclusions

Discourses conveyed through corporate texts and not only actions *per se* are maintained to play a primary function in repairing legitimacy (Suchman, 1995; Phillips *et al.*, 2004). However, while actions have been widely investigated, how discourses enact relegitimation strategies remains an empirical issue. Drawing on the unique setting offered by the Volkswagen's 2015 diesel scandal, the study performs a CDA to identify how the event, actors, processes and topics were represented, as well as which semantic, grammatical and lexical features characterised Volkswagen's texts (Fairclough, 2001, 2003) issued in the post-scandal period.

The analysis reveals that, to repair pragmatic legitimacy, Volkswagen uses the avoid panic strategy (Suchman, 1995) by representing processes aimed at softening the damage caused to customers (recall campaign) and safeguarding shareholders' financial interests (dividend proposal and capital increase). Customers and shareholders are thus the preferential actors whose immediate interests are preserved, even though the company keeps the distance by adopting a formal language. Also, internal investigation is mentioned as the process aimed at clarifying why and how the software manipulation took place. Employees responsible for the latter are referred to as well. A create monitors strategy is mobilised through the representation of the Sustainability Council appointed to prevent future wrongdoing by underlining the individuality of its constituting members. Volkswagen uses straight-to-the-point expressions to repair pragmatic legitimacy, yet it leverages grammatical features (adjectives and adverbs) to reinforce the representation of processes and actors.

As regards repairing moral legitimacy, disassociation and excuse are the prevailing strategies and are activated via the representation of changes in the leadership (CEO's handover) and the internal investigation as core ongoing processes. Engineers and technicians, customers and the public emerge as preferential actors. Besides open apologies, topics of cultural mainstays (integrity and trust) are raised to emphasise the appropriateness of Volkswagen's actions. Grammatical features (adjectives) and lexical features (metaphors and idioms) are leveraged by these moral relegitimation strategies. Metaphors particularly characterise the representation of the above-mentioned topics to create figurative representations that may approach a wider audience. A justify strategy emerges through the representation of the event (i.e. the scandal), which is first depicted as a past negative event and then turned into an incoming opportunity through the idiom *nothing ventured, nothing gained*. Finally, the discourse on the collegiality and concreteness of the functions of the Sustainability Council enacts a restructure strategy, inflected through idioms.

In repairing cognitive legitimacy, Volkswagen adopts an avoid panic strategy (Suchman, 1995) that starts from representing the event as irregularities, mistakes and wrongdoings, thus through semantic features in the form of synonyms and hypernyms. The strategy proceeds by focusing on the realignment process aimed at making the company more and more successful. Noticeable, unquestioned corporate qualities that bridge between the company's past history and future strategy represent recurrent topics put forward to repair cognitive legitimacy. For such purpose, wide use is made of lexical features (idioms and anaphora, in particular). Moreover, anaphora helps shape the audience assessment by means of a growing, addictive emphasis produced by its rhythm. Anaphora like "because"

or "together" is particularly placed at the beginning of sentences to stress the solid relationship between customers, shareholders and employees, on the one hand, and Volkswagen, on the other hand. To positively influence the audience's common belief, Volkswagen recalls feelings of attachment of said actors by leveraging idioms and metaphors. Finally, grammatical features (adjectives and adverbs) are used to express a *light touch* on the event and the *iron fist* put on the processes to solve it.

The study advances understanding of the discursive nature of legitimacy by empirically showing which "traces" could be left by texts (Phillips *et al.*, 2004, p. 642) and how such "traces" (i.e. discourses and their features) enable relegitimation strategies conceptualised by Suchman (1995). By providing evidence on what and how Volkswagen disclosed to the audience to restore the social contract breached by the Dieselgate (Deegan, 2002; Deegan, 2019; O'Donovan, 2002), the study has implications for corporate external reporting. Specifically, it informs organisational departments engaged with the production of external corporate documents on how the latter might be constructed when legitimacy is questioned. Delivering information about actions, processes and provisions taken grasps partially the audience's perceptions towards the company, whereas evoking corporate mainstays is key to touch the audience's values and beliefs. More precisely, in the aftermath of legitimacy-threatening events that involve sustainability, a focus on the actors affected by the event, the event itself and the specific actions taken to solve it helps only repair pragmatic legitimacy. Conversely, topics aimed at *tugging the heartstrings* are crucial to repair moral and cognitive types of legitimacy. These topics may not necessarily relate to actions, but they should refer to long-standing, recognised qualities of the company and overshadow the legitimacy-threating event. In this vein, therefore, the present study reveals that texts leave traces even without referring to actions. Moreover, said topics shall be communicated by leveraging features of discourses capable of arousing common imagery and keeping the attention of the audience, so as to influence the audience's beliefs entailed into cognitive legitimacy (Suchman, 1995; Kuruppu *et al.*, 2019).

In combining the discursive nature of legitimacy with CDA, this study produces implications for the research on repairing legitimacy through discourses (Phillips *et al.*, 2004). Specifically, it provides insights into how CDA (Fairclough, 2003) allows bringing out from texts practical modes of communicating. It contends that this methodology has the potentials to unveil the underlying connection among discourses, legitimation strategies and legitimacy types. While content analysis permits to count specific words into a text and identify the amount of text devoted to a legitimation strategy (Ogden and Clarke, 2005; Corazza *et al.*, 2020), CDA scrutinises text as a system of words and, thus, allows examining a text's overall meaning by taking into proper consideration the context in which the text is produced. In such a way, it helps unpack representations of social events (i.e. discourses) and relations between words (i.e. features of discourses) as elements of texts which enact mechanisms of legitimisation (i.e. legitimation strategies) that, in their turn, outline pathways towards the audience's perceptions about the company (i.e. legitimacy types).

This study is not free from limitations, which open the way to further research. First, the CDA performed focuses on some of the questions outlined by Fairclough (2003). Further research may investigate how discourses incorporate and interact with other texts, discourses and ideologies (i.e. intertextuality and interdiscursivity), or consider how time and space are represented in a text. Second, the study focuses on the intentionality that emerges from written documents to formulate discourses to enact relegitimation strategies. It thus leaves room for interviews with documents preparers. Investigating the effect of discourses delivered on the audience's perception towards the company would be a cutting-

edge perspective. Finally, this study focuses on the Volkswagen's 2015 diesel issue, yet other companies occurred in Dieselgate or other scandals involving sustainability, thus offering the possibility for developing comparative analysis.

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