

Reputation Management in CSR reports

- mapping theoretical perspectives

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From a societal point of view environmental accounting can fill the role of information- provider in the struggle for sustainability. On the one hand, CSR reporting is used by companies to account for their social and environmental responsibility. On the other hand, CSR reporting is used by companies to manage their reputation. The purpose of this study is to make a theoretical overview of what theories are used for explaining how companies' respond to external pressure by using CSR reporting as a mean to manage their reputation. Therefore, a map over theories is developed to illustrate how ideas within theories developed and how theories connect to each other. This overview is used outline essences from different theoretical perspectives used to describe and explain the use of CSR reports as an instrument for responding to external pressure and managing corporate responsibility. This paper is a work in progress starting to map out theoretical perspectives dealing with corporate social disclosure in general and reputation management through corporate social disclosure in particular. How a unified assumption is dealt with through different theoretical approaches is discussed. It is argued that the emphasis of different theories provides different explanations which can be used to drive research in the field from different theoretical approaches.

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Keywords: corporate social disclosure, reputation management, external pressure

CSR reports as an instrument to manage reputation

In the 1960- 1970s it was recognized that human and corporate activities had an impact on the environment (Brown et al. 2009). As it was recognized that companies' operations have an impact on their surroundings external pressure for companies to take responsibility for their actions arose. External actors such as governments, activists and media engage in holding companies responsible for the impact their operation have on society (Porter and Kramer 2007). One tool used by companies to show external actors and society that they take responsibility is corporate social accounting and reporting.

From a societal point of view; environmental accounting and reporting should fill the role of information- provider in the struggle for sustainability. That is information about companies' environmental impacts is needed; to base decisions on, to make judgments about how decisions affect wealth distribution and how present practice affects future generations (Gray et al. 1996). From an organizations perspective there are two possible sides to corporate social reporting, on one side companies use it to account for social and environmental responsibilities and on the other side it is used to manage reputation.

In regard to managing reputation, the social construction of corporate reports (Morgan 1988, Hines 1988) and how only certain aspects of the organizations operation is visualized in reports (Gray et al. 1996) has been used to critic reputation management in corporate social reporting. For instance Schilizzi (2002) criticize corporate social reports stating that it is only a way for organizations to enhance their reputation. Adams (2004) complained that the reports lack completeness. She stated that the reports was not transparent enough, not covering positive as well as negative aspects of the company's operation or showing the company's acceptance of its responsibility by clearly state values and corresponding targets and expected achivement dates. Owen (2005) stated that it seemed to be issues of reputation and risk management and competitive advantages that drove companies to engage in corporate social accounting rather than accountability. In a study made by Bebbington *et al* (2007) a connection between corporate social reporting and reputation management was found. Both explicit and implicit evidence for reputation manage where found in the CSR reports examined. In some reports organization explicitly stated that they sought to gain good reputation. In other reports examples of strategic communication were found. Furthermore, O'Dwyer (2002) found internal evidence for that companies use CSR reports to manage reputation. Managers interviewed in his study stated that corporate social reports were used as symbolic tool rather than reflecting actual responsibility or activities undertaken. Laufer (2002) referred to previous research conducted such by Quirola and Schlup (2001) and Vogel (1989) which meant that companies mislead their stakeholders from issues that might concern them about the company in order to manage their reputations, using communication practices misleading users perception about its operations, such as green-washing. That is in order to manage their reputation companies may engage in complex strategies that shift attention from the firm and mislead stakeholders about their objectives or commitments (Laufer 2003).

The phenomena of corporate social reporting have been theorized from different perspectives. In several studies more than one theory has been used as theories tend to overlap and be connected to each other in some matter (Deegan 2006). Even though there are differences between the theories it has been notified that theories are connected. Gray, Reza & Lavers (1995) found that previous research considered a lack of theoretical perspectives driving the CSR research, leading to an absence of systematic theorizing of the phenomena making it hard to draw systematic conclusions about the phenomena.

Understanding the essence in different theories used in CSD field.

As respond to previous discussion this paper has taken a theoretical focus and seeks to explore the linkages and differences between existing theoretical descriptions and explanations of how and why corporate social disclosure (CSD) is used to manage reputation.

To fulfill this purpose this study is aiming to create a map over how theoretical and empirical studies conducted around the phenomena of managing reputation through CSR reports have developed. The aim is to illustrate how theories developed, connects to and differs from each other in order to understand the essences of how these are used to describe and explain reputation management through corporate social reports. Furthermore, the aim is to describe how different theoretical perspectives contribute to and complement other theories' knowledge about the phenomena.

The underlying assumption of this study is that different theoretical perspectives are used because they contribute with different insight to the phenomena of corporate social disclosure

(CSD). Therefore this study also seeks to draw out and pin up the essence of different theoretical perspectives.

The mapping of theories takes a broad approach to begin with as it will be used as a tool to explore what theoretical possibilities exist to describe and explain case companies' use of corporate social disclosure. A narrower version of the theoretical framework established in this paper will be used as theoretical framework of a PhD research, which is aiming to describe and explain case companies' use of CSR reports from a few different theoretical perspectives. The map- overview, visualizes what position different theoretical approach takes, and this visualization will be used to pick out suitable theories for future research.

The contribution of this study is to provide insights to theories in the field of social accounting, by creating an order of descriptions, explanations and evidence provided by previous researcher and examining how theories are connected to each other. This study seeks to answer the following questions:

How do different theoretical perspectives that describe and explain corporate social disclosure practice connect to and complement each other?

What are the essences in different theories used to describe and explain the reputation management in corporate social responsibility reporting?

As the study is not completed in this paper only some broad conclusion of how theories connect and complement each other is discussed. Only one theory, legitimacy theory, is mapped out in this paper which is a work in progress.

Mapping the field in order to understand the essence and contribution from different theoretical perspectives

This paper incorporates two different aspects; one theoretical and one methodical aspect. The first aspect and main aim is to start provide an understanding and comparison between different theoretical perspectives that can be used to describe and explain the phenomena of reputation management through corporate social responsibility (CSR) reports. The second aspect is about using an alternative way of conducting a literature review. Instead of conducting a literature review by searching for articles in different databases by using different keywords or limit review to certain journals, a map over theoretical perspectives development and connections is created.

The map is used as a tool to understand and explore the “essences” in different theories. It helps illustrating where assumptions come from and how these have developed over time, how theories connect to each other and how they differ from each other. The purpose is to use knowledge that can be drawn from the map to look at the phenomenon of using CSR report to manage reputation in CSR reports from different theoretical perspectives. The current paper does not provide a complete and finalized map, only the legitimacy theory has been mapped so far. In the end of this paper both strengths and weaknesses found with this type of literature review will be discussed.

The study is conducted in three different steps. Step 1: Gives an overview of theories and their connections to corporate social disclosure (CSD) and their connection to other theories used in

the field. Described shortly some background to the research is provided as a starting point. Step 2: Map development and connection in and between theoretical perspectives. Step 3: Pin up the essential assumptions found in Map and states how these assumptions will be tested.

Step 1: To give an overview and point out some broad general assumptions in the different theories the anthology; *Methodological issues in accounting research: theories and methods* and Friedman and Miles (2006) *Stakeholders: Theory and practice* have been used together with well know articles about the theories.

Step 2: This study seek to understand how theoretical perspectives are used to describe and explain the phenomena of reputation management through corporate social reports. Therefore a map over descriptions, explanations and evidence provided by previous research is created, in order to understand the essence in different theories and how they been used in the CSD field.

The review has its base in Gray, Owen and Adams book *Accounting and accountability – changes and challenges in corporate social and environmental reporting*, from 1996 and *strategic CSR communication* from 2006, a anthology, where the phenomena is tackled from different angles and by several authors. Interesting references from the books are picked out and sorted after their belonging to a certain theoretical perspective. In the next step, references that seemed to be of importance for strategic reputation management in CSR reports is reviewed and followed forward (citations search in databases and internet search tools) and backwards (article reference list) in order to see what ideas the reference incorporated or inspired. Finally, the articles are put in the map in chronological order and under certain headlines (expressing the “essence” of the articles). The headlines have been created during the process of reviewing the literature.

Literature search has been restricted to reviewing articles that (a) tested theories empirically to find out what support a theory has, (b) explicitly express strategies used by managers to manage reputation, (c) include previous literature reviews connected to communication through CSR reports. Moreover, references explored have been limited to references who's heading contains world such as *corporate social reporting, CSR communication, social and/or environmental reporting/ disclosure, reputation, communication, strategies, economic political, institutional, stakeholder, legitimacy, impression management*. Furthermore, the literature review is limited to explore positive theories (i.e. theories that seek to describe and explain corporate behavior) and system-based theories (where the assumption is that society and organization influence each other) (Deegan 2006). Positive accounting theories taking a more closed approach such as agent theory, considering a relationship between a group of actors such as managers, owners and debt holders, will be excluded at this stage. As such the system- based theories explored are the political economy, institutional theory, stakeholder theory, legitimacy theory and impression management theory.

Step 3: The essences from literature review is collected and suggestion for how to test these on different case companies are provided.

Step 1: overview assumptions and relationships.

Step 1 is used to give a broad outline of relationship pattern between different theories and an overview of the different theories handled in this paper. The theories handled are institutional theory, political economic theory, stakeholder theory, legitimacy theory and impression management theory.

Before giving a broader overview of different theoretical perspectives used in corporate social disclosure research, this section starts with a continuation of the discussion previously raised regarding relationship between the different theories. Previous statement in this paper pointed out that theories in corporate social responsibility (CSR) research are connected and influenced by each other. This statement has been discussed by a number of researchers. For instance Grey *et al.* (1995) regards legitimacy and stakeholder theory as two set of assumptions within the political economic theory, which is divided between the classical and the bourgeois view. Ideas from the bourgeois view, where corporate social disclosure is seen as a part of a dialog between the organization and its stakeholders, has had an impact on ideas within stakeholder theory. In legitimacy theory reflections from both branches in the political economy theory can be found (Gray et al. 1995). Deegan (2006) agrees with previous statement that legitimacy theory arrives from the economic political theory but adds that legitimacy theory overlaps the institutional and stakeholder theory. Aerts and Cormier (2009) goes further and states that the legitimacy theory has its roots in both institutional theory and socio- political research. Continuing the discussion about connection between theories, some assumptions in impression management theory can be drawn back to the stakeholder theory and legitimacy theory. For instance impression management literature states that annual reports narratives are directed towards relevant public in contrast to other textual discourses that may be directed to the general public (Neu et al. 1998). The power of a stakeholder affects what issue a company chooses to disclose. As such the tactic chosen by a company is influence by public image and the purpose is to send the right message to the relevant public (Neu et al. 1998). Furthermore, it is assumed in legitimacy theory that managers might use the possibility to control information output in order to create correspondence between social values and organizations activities. Impression management rest on the assumption that managers will take this opportunity to provide a self- serving picture (Hooghiemstra 2000).

This research seeks to explain more concrete how the theoretical perspectives are connected and complement each other. Figure 1 is a work in progress trying to map out how system-theories might be used from different theoretical perspectives in corporate social disclosure literature in general and in order to explain the phenomena of reputation management through CSR reports in particular. As the mapping of different theories progress figure 1 will be developed. The theories at the top are regarded as broader theories shaping the theories below.

According to Gray *et al.* (1996) the argument for using Political economic theory is to get a broader understanding about what information a company chooses to disclose. Gray *et al.* (1996:47) states that:

“In essence, the political economy is the social, political and economic framework within which human life takes place. By adopting a political economy theoretical perspective on CSR, one is lowering the level of resolution to widen the focus of analysis... In doing so one is explicitly attempting to introduce wider, systemic factors into the interpretation and explanation of the CSR phenomenon”.

Among accounting studies seeking to understand how and why accounting becomes what it is institutional theory has become popular (Moll et al. 2006). The theory explores how, at a broader level, companies adopt different forms to receive legitimacy (Deegan 2006). Two aspect of an organizations operations are explained by the theory, on one hand the theory helps us understand how external factors affect institutional environment and on the other hand the

theory helps us understand how internal factors are used to manipulate organizational surrounding (Moll et al. 2006). The institutional accounting approach looks at how balance between external validity and internal efficiency are managed by companies.

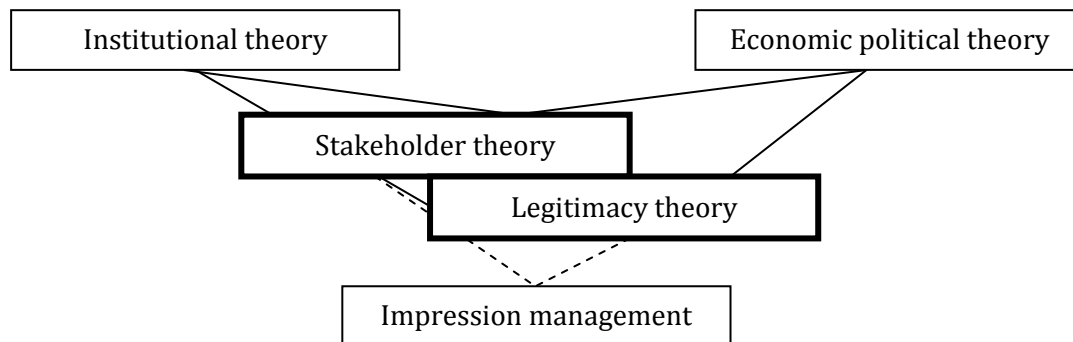


Figure 1 Relationship pattern between theories used to describe or explain reputation management of CSR reports (Work in progress).

In this paper the relationship between the theories are regarded as if stakeholder theory and legitimacy theory (within the bold lines) are in the middle of a theory- relationship – net describing and explaining the corporate social disclosure. These are placed in the middle as they evolve from broad theories such as institutional and economical political theories and influencing more narrow theories such as impression management theory (illustrated in figure1). This relationship pattern and review is conducted as an attempt to understand and visualize how a company’s disclosure can be described and explained from different perspectives.

The lines between the different theories in figure 1 illustrated that these theories have been influenced by each other and as such come to share some convergent assumptions. A convergent assumption is that organizations’ existence is affected by their external surrounding’s perception of them. As companies are dependent of external actors they need to respond to external expectations (Moll et al. 2006). One way for companies to respond and affect public opinion about them is to engage in social disclosure (Hooghiemstra 2000). In this paper different views of convergent assumptions are sought after. In other words how different theories attack convergent assumptions is examined.

The next section the convergent assumption about that organizational existence is dependent on external perception of the organization while be discussed through different theoretical perspectives. From this knowledge a broad assumption about how theories regard the use of CSR reports are stated (*italic headline summaries this assumption based on the literature reviewed conducted so far*). This broader assumption will be tested in step 2 and the literature conducted in the next step will help to modify the broad assumption used in a particular theory to explain how and why corporate social reporting is used to manage reputation.

Political economy theory

- Reports used to affect wealth distribution.-

The Political economy theory sees organizations as a part of a larger system in which society, politics and economics are inseparable (Gray et al. 1995, Deegan 2006). This system consists of

social institutions such as law, religion and politics which provides the organization with rights and obligations (Gray et al. 1995). Tinker (1980:147-8) states that political theories concentrate their explanations on organizations dependency of society:

“The political economy relies on the social relations of production: an analysis of the division of power between interest groups in a society and the institutional process through which interest may be advanced”.

The economic political theory can be divided between the classical and ‘bourgeois’ branch. The ‘bourgeois’ branch is used to explain practice (Gray et al. 1996) and is based on the assumption that the views in society is reasonably unified and pluralistic and that it is these views that shape the activities of organizations (Deegan 2006). The classical branch is the more critical approach, assuming that corporate social reporting is provided to the extent it will give management control of their organization (Gray et al. 1995), used as a tool by capitalists to protect (Gray et al. 1996) and favor (Deegan 2006) self- interest. Cooper and Sherer (1984:222) state that a political economy of accounting approach:

“...attempts to explicate and interpret the role of accounting reports in the distribution of income, wealth and power in society”.

Based on the previous facts that it is organizational surroundings that provide the organizational with resources and that managers tries to protect their own interest, the broader assumption of this theory is stated as *corporate social reports are used as an instrument to affect wealth distribution.*

Institutional theory

- Reports used to obtain stability and legitimacy in organization.-

Institutional theory assumes that organizational behavior is affected by external pressure. The new institutional theory, a branch within the institutional theory, believes that organizations comply with external pressure to receive social validation. This social validations is sought by organization in order to get legitimacy, resources, stability and enhance survival prospects (Oliver 1991, Moll et al. 2006). As such organizations search for social validation makes them driven to fulfill myths, meaning and values adopted in society instead of cost- minimization or other means leading to internal efficiency (Oliver 1991, Moll et al. 2006). Companies that choice to not embrace institutional myths risk being regarded as nonchalant, deviant or non- legitimate (Eriksson-Zetterquist 2009). Furthermore as explained by DiMaggio and Powell (1983) organizations in a developing field tend to become more and more alike due to isomorphism mechanisms such as coercive, mimic and normative isomorphism.

In her paper Oliver (1991) states that a motive for companies to address to external pressure, is to obtain stability and legitimacy. She describes five different strategic behaviors companies may adopt to respond to pressure; acquiescence, compromise, avoidance, defiance and manipulation. One of these models presented in Oliver’s (1991:151) paper is avoidance described as *“the organizational attempt to preclude the necessity of conformity; organizations achieve this by concealing their nonconformity, buffering themselves from institutional pressure, or escape from institutional rules or expectations”* could be compared to the institutional decoupling. The

activity of *concealing nonconformity* means that the organizations engage in activities such as “window- dressing” or green- washing, symbolic acceptance of institutional norms. *Buffering* means that the organization makes its formal and informal institutional connection looser; hence decouple activities from each other. When an organization *escape* from external pressure it may either change goals so that rules such as pollution emission no longer is a concern of theirs or they may move to another location where such rule are not applied.

In summary the organizations adopt decoupling and/or isomorphism mechanisms and use corporate social responsible (CSR) reports as an instrument to respond to external pressure to obtain stability and legitimacy.

Stakeholder theory

- *Reports used to manage powerful stakeholders' perception of the company-*

Stakeholders are defined in various ways. One definition found by Friedman and Miles (2006:4) in their review of the definition is Freeman's (1984:46)

“any group or individual who can affect or is affected by the achievement of the organization objectives”

A stakeholder group often brought up in environmental discussion are *future generations*. For example in the Brundtland report Sustainable development is described as:

“Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.”

(Our common future, chapter 2: towards sustainable development).

Stakeholders often influence corporations via intermediary organizations representing stakeholders interest, such as enviromental NGO, trade unions, costumer right groups etc. These intermediates use different strategies such as shareholder activism, constructive dialogue, screening, collectivism, promoting social responsible investments (SRI) to professional opinion former and lobbying for change to influence corporate behavior. Another source influencing corporate behavior is Media who's attention can have an impact on the way companies choose to operate (Friedman and Miles 2006).

It is of importance for organization to respond to external attention. Even though a crisis is handled effectively from the operational side, a poor response to media and stakeholders could lead to legal actions, loss of shareholder confidence and falling market values (Friedman and Miles 2006). According to stakeholder theory it is stakeholders expectation for transparency that makes companies adopt non- compliance reporting for non- financial performance found in CSR guidelines. From an ethical point of view the corporation should respond to all stakeholders. Although, the corporate social disclosure is also used by company's to manage stakeholders (Friedman and Miles 2006), especially certain stakeholders of importance to a company's operations (Gray et al 1996, Neu et al 1998). Strategically organization may threat stakeholders differently based on what power these have (Friedman and Miles 2006). Deegan (2006) states that the power of stakeholders are positively correlated to the importance of their resources to a companies survival. Patterns in strategic corporate social disclosure (CDS) found has been linked to particular stakeholder groups, which indicates that disclosure is aimed to a certain

stakeholder group (Bebbington et al. 2007). As such the broad assumption here is that stakeholder theory is used as a theory to explain that corporate social reporting is used to *manage the powerful stakeholders' perceptions of the company*.

Legitimacy theory

-Reports used to manage legitimacy gaps-

According to the legitimacy theory a company's existence is dependent on if the society in which it operate recognize that it's activities are in accordance to this society's value system (Gray et al 1996).

Dowling & Pfeffer (1975: 122) stated that organizations:

"seek to establish congruence between the social values associated with or implied by their activities and the norms of acceptable behavior in the larger social system of which they are part".

As long as the two are aligned the organization receives legitimacy, but as they are separated the organization's legitimacy will be threaten in form of legal, economic and social sanctions (Dowling and Pfeffer 1975). Deegan and Unerman (2006) explain that there is a contract between a organization and the society, in which it operates. As such organizations do not have inherited rights to resources; it is the legitimacy from society that gives them the right to operate. Hence, organizations have to adapt to the changing expectations of society (Hooghiemstra 2000).

Managers recognize that the correlation between company's action and public opinion can have an impact their organization's survival (Neu et al. 1998). In corporate reports managers have the possibility to *"set the stage"* and highlight the information they wish (*Goffman 1959 referred to by Neu 1998*). As a result of external impact on organization's survival and internal possibility to control information output, corporate social disclosure may be used as a communication instrument, with the aim to influence corporate image or reputation (Neu et al. 1998, Hooghiemstra 2000). Although, a company's reputation is not entirely controlled by a company itself, it also dependent on narratives produced in mass media about the company (Hooghiemstra 2000).

If there is no correspondence between social values and organization's activities, a legitimacy gap may occur. The legitimacy gap may arise due to different reasons: company change while societal expectation remain the same; societal expectations change but company performance remains the same; both organization and societal expectations change but in opposite directions To reduce the legitimacy gap companies may adopt tactics and discloser approaches (O'Donovan 2002).

To summarize the legitimacy theory assumes that *corporate social disclosure is a tool that can be used as a strategic communication instrument to close legitimacy gaps*.

Impression management theory

- Reports used to control external actors' impression of the company.-

According to Hooghiemstra (2000) impression management studies look at how individuals represent themselves to control the impression of others. Neu et al. (1998) states that the theory

rest on the assumption that the managers will provide a self-serving view of a company's performance. Different impression management techniques are available for managers to enhance good news and diminish bad news (Hooghiemstra 2000).

Impression management has been defined by Schlenker 1980 (as cited by Staton, Staton & Pires 2004) as

"The conscious or unconscious attempt to control images that are real or imagined in social interactions"

and by Leary and Kowalski (1990:3 as cited by Staton et al 2004):

"the process by which individuals attempt to control the impression of external actors"

The process can be proactive, that is used to enhance corporate image and gain stakeholders approval or it can be control-protective; that is used to protect corporate image when it is threatened (Staton et al. 2004).

Hooghiemstra (2000) discusses the tactic of acclaiming defined by Schlenker (1980:163 cited by Hooghiemstra 2000) as *"design to explain a desirable event in a way that maximizes their desirable implication for the actor"*. Brenna et al. (2009) did an overview of techniques used in narrative disclosures and found that management select performance numbers use favorable benchmarking, language, pictures and rhetorical devices to hide poor negative performance or to enhance good performance. Further Brennan *et al.* (2009) state that managers use rhetorical devices to conceal negative firm performance. Accounting narratives can be used to cover poor performance or enhance good performance, for instance poor performance can be associated to external factors that are beyond the control of the company while good performance can be associated with internal factors.

In this theory corporate social reporting is seen as a *instrument through which external actors' impression of the company can be controlled.*

Step 2: Mapping theoretical perspectives and their connection to reputation management in corporate social responsibility (CSR) reports

The purpose of this section is to get a deeper understanding of how the theory has been used to describe and explain reputation management through CSR reports. In this section a historical overview of the research conducted within the theory, by following different references backwards and forward in time, used to examine how the theory has developed.

Legitimacy theory- corporate social disclosure used to manage legitimacy gaps.

As stated before legitimacy theory assumes that organizations seek to adapt to society's expectation. This has been expressed in the legitimacy literature by for instance Dowling and Pfeffer (1975) and Suchman (1995).

"Organizations seek to establish congruence between the social values associated with or implied by their activities and the norms of acceptable behavior in the larger social system of which they are a part. Insofar as these two value systems are congruent we can speak of organizational legitimacy".

Dowling and Pfeffer (1975: 122)

"Legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some social constructed system of norms, values, beliefs and definitions."

Suchman (1995: 574)

It is assumed that an organization seek to adopt to society's expectations as it is important for an organizations success that organization's operations are perceived as legitimate, in order words that it's activities are in accordance to a society's value systems (Gray et al. 1996). The theory assumes it is this legitimacy from society that gives the organization the right to operate:

"Legitimacy theory is based on the idea that in order to continue operating successfully, corporation must act within the bound of what society identifies as socially acceptable behavior".

O'Donovan (2002:344)

As long as social values and organizations activities are aligned, the organization receives legitimacy (Dowling and Pfeffer 1975). Although, if there is a lack of correspondence between social values and an organization's activities, a legitimacy gap may occur (O'Donovan 2002). This legitimacy gap is treating as the organization may experience legal, economic and social sanctions due to the legitimacy gap (Dowling and Pfeffer 1975) .

As managers have control over what information to reveal in CSR reports, these are regarded as a tool that organizations can use to close legitimacy gaps and manage reputation:

"Various rationales have been advanced to explain the phenomenon of corporate social reporting. Among these has been legitimacy theory which posits disclosures are made as reactions to environmental factors in order to legitimacy corporate action"

Guthrie and Parker (1989:343)

“Legitimacy theory relies upon the notion of a social contract and on the maintained assumption that managers will adopt strategies, inclusive of disclosure strategies, that show society that the organization is attempting to comply with society’s expectations (as incorporated within the social contract)”.

Deegan , Rankin and Tobin (2002:318- 319)

Map over the corporate social disclosure (CSD) field

During the process of making a broader literature review in step 1 and the more narrow literature review in step 2, a map over theoretical developments and connections starts to take shape.

Map 1 starts to illustrate how literature in the theoretical field of corporate social reporting in general and to reputation management through CSD in particular has developed during the last century. In current paper only development of legitimacy theory is mapped, illustrating how legitimacy theory has developed and been used in corporate social reporting.

A review over studies conducted in the legitimacy field showed that research using legitimacy theory tests if organizations respond to changing expectations. Visibility (e.g. in media) due to size and industry belonging where found to have strong explanatory power to the use of CSD. Furthermore, several studies focused on strategic legitimacy practice, that is how and why companies may use strategic communication tactics to receive legitimacy.

The following assumptions appear in the current map:

- (a) Organizations have a possibility to respond to public pressure and changing external expectations that could lead to a legitimate gap by engaging in CSD. If companies choose to respond to changing external expectations through their CSR reports have been tested (Guthrie and Parker 1989, Deegan et al. 2002).
- (b) Companies “visibility” or changes in such have an impact on a company’s corporate social discloser.
- (c) Organizations may choose to adopt different strategic communication tactics to close gap. What strategic communication tactics companies use to respond to external expectations has been explored (Dowling and Pfeffer 1975, Ashforth and Gibbs 1990, O'Donovan 2002, Lindblom 1994, Cho 2009, Tilling and Tilt 2009, Suchman 1995).
- (d) How industries’ communication changes as external expectations change and how strategic tactics are used been tested (Patten 1991, Patten 1992, Patten 2005, Deegan and Rankin 1996, Deegan and Gordon 1996, O'Dwyer 2001, Walden and Schwartz 1997).

Next two sections will discuss different references more in dept and how they refer to the assumption stated above.

Response to external expectations and the impact of “visibility” on corporate social disclosure (CSD)

The legitimacy theory and its ability to add insight to use of social and environmental disclosure has been tested in several studies using different methods to examining practice used in different industries, in different countries and by companies experiencing different pressure from society. Table 2 shows an overview of some empirical research testing legitimacy theory in the field of corporate social reporting, giving an overview of what cases have been studies before and hints to why these cases have been chosen for studying legitimacy theory.

Industry:	Different industries	Mining industry	Tobacco industry	Energy	Other
Method:					
Content analysis**	Patten (1991) Deegan & Rankin (1996)(AUS, LT*) Wilmshurst & Frost (2000)(AUS) Laine (2009)(FIN)	Guthrie & Parker (1989)(LT*)(AUS) Deegan, Rankin & Tobin (2002) (LT*) (AUS);			
Interview/ Survey	O’Dwyer (2001,2002)(UK)				
Content + interview/ survey	Deegan and Gordon (1996)“(AUS, LT*) Walden & Schwartz (1997)(LT*)			Cho (2009)(FRA)	
Content + Statistics	Patten (2005) (LT*)		Tilling & Tilt (2009)(UK)	Patten (1992) (US) Cormier & Gordon (2000)(CAN; LT*)	Cormier & Gordon’s (2001)(LT*)(CAN)

Table 1 Empirical investigation of legitimacy theory; industry and method.

* LT= Longitude study

** Content analysis can be both quantitative i.e.) word counting or qualitative i.e.) types of words

Legitimacy theory has been tested in several studies by examining if companies seek to respond to external pressure through their corporate social disclosure. In 2009 Tilling & Tilts made a review of empirical studies of the legitimacy theory. They found that legitimacy theory usually was tested empirically on organizations operating in social or environmental sensitive industries such as mining, energy or tobacco. Studies has show that visible companies experience more pressure which affect their CSD practice. O’Dwyer (2002) found that the sensitivity of an industry together with company size has an effect on a company’s visibility in a society. Patten (1991) studied of social disclosures connection to public pressure and profitability variables, found that a stronger correlation between social disclosure and public pressure. In his study size and industry classification used as public pressure variables were shown to be significant explanatory variables. Aerts & Cormier (2009) tested and found support for that companies operating in environmental sensitive industries are more visible (in media) and that these companies disclose more corporate social information.

Expectations from society changes over time, in order to manage legitimacy gap a company has to change accordingly to these expectations. A legitimacy gap can occur due to different reasons: company change while societal expectation remain the same; societal expectations change but company performance remains the same; both organization and societal expectations change but in opposite directions (O'Donovan 2002). Most of the studies reviewed in this research makes a longitudinal study (LT) or a study of how disclosure change as society's expectations change, as usually is the case after an accident for instance. A longitudinal study were conducted by Guthrie & Parker (1989) and Deegan, Ranking & Tobin (2002), both following Broken Hill Proprietary Company's (BHP), an Australian dominating mining/ manufacturing industry, social and environmental social reporting for more than 100 years, from 1885 to 1997, to examine how this company responded to public pressure. Interesting to note is that while one study did not found support for legitimacy theory, the other study did.

Discussed below are studies in the legitimacy theory literature that expressed what strategic communication tactics companies' use in corporate social disclosure.

Strategic tactics organization use to manage reputation.

As stated before strategic legitimacy theory suggest that legitimacy is controllable to a certain extent and as such suggest that managers can make strategic choices to gain legitimacy (Aerts and Cormier 2009) for instance use corporate social disclosure as a communication instrument to influence an organization reputation (Neu et al. 1998). Managers can take strategic action towards legitimacy gap that could occur.

This section seeks to make a map over what previous research have found about strategic legitimacy tactics (see Map 1) used in social and environmental disclosure. The map starts with Dowling & Pfeffer's paper from 1975 that provides a conceptual framework for analyzing organizational legitimacy and process of legitimating. These researchers write that an organization can attempt to receive legitimacy by adopting goals and methods that are perceived as legitimate or by being identified with legitimate symbols, values and institution by communication. Dowling and Pfeffer (1975: 126-127) found that organizations can either **adapt** its output, goals and methods of operation to what is currently seen as legitimate, or through communication try to **change** the definition of social legitimacy in such a way that it suits present practice of the organization or through communication try to become identified with symbols, values or institution that are associated with strong legitimacy.

The map continuous with several articles distinguishes between situation where managers try to gain, maintain and regain legitimacy. Ashford and Gibbs (1990) start the 1990's with an article about symbolic legitimacy. In their article the authors explain how the field exists of different actors trying to maintain, extend and defend legitimacy. The purpose of their article is to explain the dynamics of legitimacy. In Suchman's article from 1995 he explains what strategies managers choose to use managing their reputation, depend upon if a company wants to gain, maintain or repair legitimacy. Suchman (1995) attempted to identify the main types of legitimacy, dividing the concepts two branches strategic and institutional legitimacy into three broader types of legitimacy- moral, pragmatic and cognitive legitimacy. Pragmatic legitimacy search for legitimacy from organizations immediate audience; moral legitimacy rest on the judgment of it is "*the right thing to do*" and cognitive legitimacy refers to the division between

affirmative backing and acceptance for organization based on some taken- for – granted cultural accounts .

From the ideas of Dowling & Pfeffer (1975); Ashford & Gibbs (1990) and Suchman (1995) strategic legitimacy theory researchers continued to examine how corporate social disclosure is used to manage reputation.

Strategic tactic summary	Adapt to social values (Dowling & Pfeffer, 1975)	Change social values (Dowling & Pfeffer, 1975)	Other options
Gain (Suchman, 1995) (Tilling & Tilt, 2009)	L(a)	L(b,d)	L(c) Manipulate perceptions
Maintain (Ashford & Gibbs, 1990) (Suchman, 1995) (Tilling & Tilt, 2009)	L(a)	L(b,d)	L(c) Manipulate perceptions
Regain (Ashford & Gibbs, 1990) (Suchman, 1995) (Tilling & Tilt, 2009)	L(a) O(d)	L(b,d) O(b,c) C(a) Image enhancement	L(c) Manipulate perceptions O(a) Avoid C(b) Avoid/ Deflection C(c) Disclaimer
Loss (Tilling & Tilt, 2009)			

Table 2 Summar strategic tactics

- L (a-d)= Lindblom’s (1994) four different legitimacy strategies (more information about these are found below).
- O (a-d)= O’Donovan (2002) observation of managing reputation after a disaster) (more information about these are found below).
- C (a-c) = Cho’s (2009) summary of Dowling& Pfeffer, Lindblom and O’Donovan’s observations (more information about these are found below).

In her article *Lindblom (1994)* discusses how corporations seek to establish legitimacy and express four different legitimacy strategies and disclosure actions organization can take to obtain or maintain legitimacy by closing legitimacy gaps; (a) adjust organization output to external pressure and communicate changes in order to educate and inform the relevant publics about the changed performance; (b)not adjust outcome to external pressure but inform and educate the public about the appropriateness of the outcome; (c)not change outcome but be associated with symbols associated with high legitimacy status; (d)no adjustment of output but make the current output become the right way through education and information. *O’ Donovan (2002)* continuing the discussion about how legitimacy gaps are closed. What strategic communication strategies used by organizations to regain legitimacy is especially addressed. He divides organizations’ actions to regain legitimacy into four different strategies; (a) avoid addressing the issue, (b) attempt to alter social values, (c) attempt to shape perceptions of the organization, (d) conform to conferring public’s values. An example of how a company causing an environmental disaster; such as an oil company involved in a significant oil spill, may use these different strategies are provided in the article.

O’ Donovan (2002) use Dowling and Pfeffer (1975), Ashford and Gibbs (1990) and Suchman’s (1995) ideas about companies adopting tactics to reduce legitimacy gaps by adopting tactics and disclosure approaches. O’Donovan (2002) also uses Oliver (1991) research, looking at the phenomena of corporate social disclosure (CSD) from an institutional and resource based

theory, stating that effort necessary to maintain legitimacy depends on what legitimacy the company had to begin with. Based on this O'Donovan states that it is harder for a company that promotes itself as extremely socially and environmentally responsible to maintain legitimacy, as it always need to perceive public expectations. Although, maintaining legitimacy is easier than gaining or repairing it, as the two latter activities requires proactive actions by the company (O'Donovan 2002).

Cho took the ideas about communication tactics that legitimacy- seeking companies may used from Dowling & Pfeffer (1975), Lindblom (1993) and O'Donovan (2002 and combined them into three new classifications: (a) *Image enhancement*; where company link itself to positive values, (b) *Avoidance/ deflection*; company redirect or deflect attention from social or environmental issue and (c) *Disclaimer*; company attempt to look legitimate by denying its responsibility in negative or harmful activity. Cho (2009) made an empirical examination of how the three types of legitimating strategies were employed by French Total after the accident with their tanker Erika sank, leading to a major oil spill along the Atlantic coast in 1999 and the explosion of the AZF chemical plant in Toulouse, France. He found that Total used the Image enhancement as their main strategy both after the Erika and AZF Toulouse crises.

Based on Cho's (2009) statement that there is a need to better understand why companies engage in corporate social reporting and the rhetoric's used in such, Laine (2009) started to explore the language used by three Finnish companies in their CSR reports more in dept.

Tilling and Tilt (2009) study of Rothmans, an Australian tobacco company, result in an expansion of Ashford & Gibbs (1990) and Suchman (1995) model of establish, maintain, regain with loss. They named and explain the different phrases of legitimacy; *establishing* includes early stage of firm's development where it ensures it can meet its obligations; *maintaining* includes preserving its role and become attached to symbols as well as handling other challenges to its legitimacy; *extending* where company realize its need to change in accordance to circumstances; *defending* where company provide response to a challenged legitimacy loss; instead of defending its legitimacy a company may choose to loss some of its legitimacy as it is easier to maintain less legitimacy. At some point the company has to stop losing legitimacy and from that point the company can either end up at *disestablishment* or start over with establishment to gain more legitimacy again. In their empirical study they found that prevailing strategy used by Rothmans to handle the smoking and health issue threat against its legitimacy, where to engage in community services and charity. That can be translated as the company choose to use Lindblom's (1994) (c)- tactic to become legitimate by be associated with the organizations engagement in the society instead of being associated with the health issues.

Previous researchers to Cho (2009) and Tilling & Tilt (2009) have also empirically tested if CSD is used as strategic devise by legitimacy seeking companies. Although these studies did not examine the use of strategic communication tactics in same rhetorical depth as Cho (2009) and Tilling & Tilt (2009) did.

Empirical research about organizations' communication tactics to respond to external pressure

In this section some empirical research of how company regain and maintain legitimacy will be presented, starting with research expressing CSD as a device to regain legitimacy.

In 1992 Patten examined the change of environmental disclosure in petroleum firms after Exxon Valdes oil spill in 1989, by studying 21 oil companies and their environmental disclosure. He studied the increase in disclosure after the disaster. His model consisted of two independent variables; the size of the company and the Exxon oil spill in Alaska ². Increase in financial and non- financial disclosure between 1988 and 1989 were observed. An increase of disclosure was found in both types of disclosure, but non- financial disclosure increased the most. As such he found proof for that the environmental disclosure increased after the Exxon disaster among the petroleum firms included in the study.

Walden and Schwartz (1997) continues to examine the impact of Exxon Valdes oil spill in 1989 but expand the study, examining changes in environmental disclosure in four different industries after the disaster. They look at how the disclosure changed from 1988 to 1989 and from 1989 to 1990 and found an increase in disclosure between both periods. They analyzed Exxon Valdez report separately and as expected the environmental disclosure increased. Their test showed that the volume of environmental disclosure rose in the oil industry. Most companies in the chemical industry, consumer products industry and forest products industry also increased the volume of non- financial disclosure.

O'Dwyer (2001) study took another approach; instead of studying increase in disclosure his aim was to understand manager's motivations for disclosing corporate social information by interviewing 29 managers in 27 Irish firms. He found that managers believed that managers in general were motivated to present corporate social disclosure as it was a device that could be used to influence public perceptions, that is corporate social disclosure (CSD) was used as part of a symbolic legitimation process. Moreover the study found that CSD could be used as a response to legitimacy threats from media or pressure groups especially in business that are in a sensitive business and that CSD was used to ensure concerns among relevant public such as fund institutions was addressed. In O'Dwyer's (2001) study managers expressed that CSD has a legitimacy role, and if CSD fail to fulfill this role it had no other strong purpose that could motivate managers to engage in it.

Other studies put its focus on exploring how companies maintain legitimacy through sustainability reports.

Patten (2005) found that companies may maintain legitimacy by misleading stakeholders in their corporate social disclosure instead of using it to show accountability. Companies disclosed information in order to demonstrate that they are operating within the norms and value of society. This study examined and showed that companies tend to include more positive than negative information in their CSR reports, an indicator of that social and environmental disclosure could have been used as a manipulative device instead of tool to disclose actual performance.

² Patton's model: $\text{Change} = a_1 + B_1 \text{size} + B_2 \text{Alaska}$

Previous study to Patten (2005) also shows that companies tend to include mostly positive performance in their sustainability reports are for instance:

Deegan & Gordon (1996) follows Guthrie and Parkers (1990) study of a comparison between Australian, UK and US corporate social disclosure practice which found that corporate social reporting in Australian firms, if measured in pages, are less than in the other countries and that companies did not disclose “bad news” as such the authors found that most of the disclosure could be considered as reactive responses to social pressure.

Deegan and Rankin (1996) as Deegan and Gordon in (1996) wanted to examine if companies only disclose positive performance, by examining companies that they knew had bad news to report. They arrived at the same conclusions as Deegan & Gordon (1996) that is companies disclose positive but not negative news.

Step 3: Testing different theoretical perspectives on a unit of analysis (for future research).

The aim in this section is to outline the essence in different theories in order to test these assumptions in future research. The aim is to contribute to the field theoretically by showing what knowledge each theory contribute to and empirically by interpreted single cases through the different theoretical perspectives.

All the theories used in the present paper assume that organizations respond to external pressure. As it was recognized that companies have an impact on their surroundings, external pressure arose for companies to take responsibility for their social and environmental impact. One communication instrument companies may use to respond to such external pressure is corporate social reports. In step 1 different interpretation of how the theory is used to explain the use of corporate social reporting where outlined;

1. Political economic theory – Corporate social disclosure used to affect wealth distribution.
2. Institutional theory – Corporate social disclosure used to obtain stability and legitimacy in organization.
3. Legitimacy theory – Corporate social reporting used to manage legitimacy gaps.
4. Stakeholder theory – Corporate social disclosure used to manage powerful stakeholders’ perception of the company.
5. Impression management theory –Corporate social disclosure used to control external actors’ impression of the company.

As the literature review is finalized the purpose of this step is to use the knowledge from different theories to analyze and interpret social disclosure. Essential assumptions for each theory will be outline in the table below. Currently only assumptions found in the review of legitimacy theory is outlined.

For the legitimacy theory following assumption is outlined and tested; organizations’ respond to changing expectations and organizations visibility impact on disclosure. Responds to external expectation is determined by making a content analysis of what issues media is focusing on and compare this with the focus of the case company to see *if* company disclosure respond to media attention. *How* the focus of the case company is disclosed will be compared with the strategic tactic outlined in table 2. Visibility is measured by how much media attention a case company

receives and a content analysis is conducted to examine *if and how* case company disclosure change when it becomes more visible in media.

Legitimacy theory – Corporate social reporting used to manage legitimacy gaps.			
Assumption: React to public expectation.			
		<i>Empirical analysis Before an event</i>	<i>Empirical analysis after an event</i>
Assumption 1: Organizations respond to changes in external expectations that could lead to a legitimacy gap.			
Explanation (Why) 1. Society’s expectations are responded to in order receive legitimacy. This is of importance as a legitimacy gap can threaten organizations success. (O’Donovan 2002)		<i>Content analysis of if issue brought up by media is disclosed by case company</i>	
Description (How) Strategic communication tactics are used by organization to close legitimacy gap ³ : (Aerts & Cormier 2009)		<i>Content analysis of how issue brought up by media responded to by case company</i>	
<i>Dowling & Pfeffer</i>	<i>Adopt to or change perception</i>		
<i>Lindblom</i>	<i>Obtain Legitimacy</i>		
<i>Ashford & Gibbs, Lindblom, O’Donovan and Cho</i>	<i>Maintain Legitimacy</i>		
<i>Ashford & Gibbs, Lindblom, O’Donovan and Cho</i>	<i>Regain Legitimacy</i>		
<i>Tilling and Tilt</i>	<i>Loss, Disestablishment</i>		
Explanation (Why) 2. As legitimacy is controllable to a certain extent, managers choose to use strategic disclosure tactics (O’Donovan 2002).		<i>Content analysis of if issue brought up by media is disclosed by case company</i>	
Assumption 2: organizations visibility have an impact on its disclosure			
Description More visibility through for example media will have an impact on disclosure. - <i>Quantity</i> (Patten 1992; Walden & Swartz 1997; Aerts & Cormier 2009). - <i>Negative or positive info.</i> (Deegan & Gordon 1996; Guthrie & Parkers 1990; Patten 2005)		Explanation Case company’s visibility has an impact on CSR disclosure since more visibility has an impact on public pressure.	
<i>Content analysis of quantity and what information companies choose to disclose: negative or positive.</i>			

Table 3 Outline of essences in legitimacy theory used to describe and explain corporate social disclosure.

³ See table 2

Final Discussion

This investigation of different theoretical approaches starts from a critical view of corporate social responsibility (CSR) accounting, to be more specific from the argument that it seems to be reputation and competitive advantages that drives corporate social disclosure. Previous research have criticized that companies having control over their voluntary corporate social disclose (CSD) seems to be driven by reputation and risk management instead of accountability. This study is driven by an interest of making it easier to “grasp” the field of corporate social disclosure that has been theorized from different theoretical perspectives. This paper is only a starting point for discovering essences in theories that can be used in social accounting research to describe and explain companies’ use of CSD. Further development will be conducted in order to build on the understanding of how theories can be used by research in the field of CSD by continuing working with pinning out “essences” in theoretical perspectives driving the research.

The present research has started to conduct a literature review by mapping a theoretical field used for corporate social disclosure studies, seeking to understand how and why different perspectives are used and how they contribute to knowledge creation in the field. The study’s aim is to look at how theories have developed, connect to and complement each other, in order to sorting out the essences in different theoretical perspectives. The developments within theories and their influence on other theories make it a challenge to keep track of where ideas arrive from and what direction they take off in. To make it even more complicated different branches within theories exist and influence other theories. For example the political economic branch consists of both the classical and bourgeois branch, which in their turn have influenced both legitimacy theory and stakeholder theory. The knowledge from the theoretical map will be used in future research to describe and explain case companies’ use of corporate social disclosure from different theoretical perspectives.

Comparison by exploring connections and complements

A connection and basic assumptions used by all theories examined in this study are that; organizations operate in a society that affects an organization’s practice, since society possesses resources that an organization wants. In order to receive these resources an organization has to fulfill a society’s expectations. Communication can be used by organizations to try to convince a society that they act in accordance to that society’s or surrounding external actors’ expectation. A tool used to convince society by managing reputation is corporate social disclosure. How companies respond to external expectations is described and explained by the different theories. The idea of this study is that the theories give complementing descriptions and explanations to organizations’ corporate social disclosure practice which could drive research and contribute to knowledge in the field from different theoretical perspectives.

One factor indicating that different theoretical approaches could complement each other is the fact that their emphasis is at least slightly different which ought to affects their explanation of the use of corporate social reporting as a tool to manage reputation.

Institutional theory put emphasis on when internal efficiency and external expectation does not correspond and the organization might experience instability. In such situation companies may

choose to decouple their activities and engaging in communication practice such as green-washing, in order to keep internal efficient but hide the use of such externally unacceptable practice from society. For example an organization might emphasize its environmental friendly sides in its communication, while its main operation is engaged in non- environmental but efficient activities.

Stakeholder theory put emphasis on stakeholders' power and importance to organizations' operations and as such the corporate social disclosure is used as a tool to manage powerful stakeholders' perception of a company.

Legitimacy theory put emphasis on when social values and organization's activities does not correspond resulting in a legitimacy gap. Example on such event is when an accident occurs and a company has to regain legitimacy. For example the loss of legitimacy that BP currently experience, after their oil leakage in Mexican gulf is an example of an event where a legitimacy gap occurs. From the map conducted in this study legitimacy theory seems to drive questions regarding organizations response to external expectations and changes in these, the use of strategic communication in CSD to close legitimacy gaps and the explanatory power of organizations visibility to organizations use of CSD.

Impression management puts emphasis on describing and explaining companies' use of CSD to control the image of external actors through different communication tools, by for example including beneficial benchmarking comparisons.

As such the different theories both connect, in basic assumption, and complement each other, through different emphasis and as such provide complementing knowledge to the phenomenon of CSD. For instance institutional theory provides understanding to why organizations accounting practice look as it looks, while legitimacy theory provides knowledge to practical communication tactics used by the company to obtain, receive or gain legitimacy. Empirically the different theories could be used to investigate BP communication by examine if BP's communication follows legitimacy theory strategic communication theory or if it could be used to test stakeholder theory by examining if certain stakeholders groups are addressed in their communication or impression management theory could be used to study how companies preserve an impression of itself in after an disaster event.

Strengths and weaknesses with conducting a literature review by mapping the field.

The strengths of creating a map of different theories are that it is a way to position research and get an understanding of how essences in the research have developed and work together. A map is used as a tool to create some order between previous research within a theory and between theories. The map makes the position of research within a certain theoretical perspective visible, showing how the theory is used to study specific phenomena. Furthermore it can also give some guidance as to where more research has to be conducted, as research gaps also become visible. That is the map can give some sense of what aspects within the theory has been covered and what aspect that needs to be investigated further.

Some weaknesses or barriers of doing a literature review by mapping have been found during the process of establishing a map. The first barrier experience is that it is hard to limit the research without using specific limitation tools such as keywords search in certain databases, time- limits or limitations to certain journals. The other weakness that occurred is that the study gets limited to a certain culture; in this case the Anglo- Saxon accounting culture. The method of following references has shown that there is a possibility that the review will consist of articles of similar characteristics. In my review of legitimacy theory, articles representing Anglo- Saxon journals views are dominate. As such the review lacks knowledge from other accounting cultures.

Future research

As this literature review has progress we have realized that this approach to map research in the field has challenges to overcome such as how to limit the literature review without losing the essence and capturing different theoretical aspects in more a systematic way. As such one task for future research is to develop the methodology used.

Another task for further research is to map out the missing theoretical perspectives. This knowledge will make it possible to see different patterns and core issues discussed in the different theories, contributing to better understanding of how the theories overlap, connect and contribute to research in the field.

Moreover, the theoretical framework of reputation management, a rather critical approach to CSR reporting, could be compared to a more positive approach such as trust building through CSR reports.

Furthermore, the findings in mapping essences can be tested empirically in the future. The case company picked out for future research of studying theories and CSD in practice is a company that has been accused of not fulfilling society's expectations. The company further works in an environmental sensitive business and environmental organizations puts pressure on its operations, which is expected to be of interest from the legitimacy perspective. Furthermore, this company is a provider of electricity and as such experience pressure from customers and society to keep down prices, which is expected to be of importance from a stakeholder perspective. Moreover, the case company operates globally and has gotten a fair amount of critic outside its own country, which could be of interest as it social context is of importance in the different theories. Due to this, the company is considered to be of interest to test assumption in the different theories discussed in this paper.

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