The evolution of legitimacy discourse in corporate social responsibility reporting: evidence from a state-owned Irish energy company (2003-2025)

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Abstract

Purpose

This study examines how legitimacy is discursively constructed and stabilised over time in corporate social responsibility (CSR) reporting, in a state-owned enterprise (SOE), and what these legitimacy dynamics reveal about how a SOE responds to evolving sustainable-development expectations.

Design/methodology/approach

The CSR sections of the Electricity Supply Board's (ESB) annual reports from 2003 to 2025 are analysed using a theory-informed computerised content analysis based on Linguistic Inquiry and Word Count (LIWC) categories mapped to Suchman's (1995) legitimacy framework. To assess the mapping's interpretive validity, we incorporate several robustness analyses.

Findings

Over the 23-year period studied, the reports increasingly and consistently used language that conveyed a sense of the ESB as a natural, accepted part of everyday life (cognitive legitimacy). While the report language reflected pragmatic and moral legitimacy, cognitive legitimacy was prominent. This prominence is observed across multiple analytical approaches, suggesting a stable discursive orientation. This finding suggests that in SOE contexts, legitimacy depends less on actively persuading stakeholders and more on being perceived as taken-for-granted in society. Sustainable-development transitions occur through organisations whose historically embedded societal roles can both support continuity and require continuing accountability as sustainable-development expectations change.

Research limitations

The study focuses on a single case. Also, the operationalisation of legitimacy through linguistic proxies involves interpretive judgement. While robustness checks provide support for the findings, the results should be understood as indicative patterns, not precise measurements.

Practical implications

The findings highlight CSR reporting as a long-term legitimacy-building process, particularly for publicly accountable organisations. Managers may draw on historically embedded narratives and societal connections to enhance trust and alignment with sustainable-development expectations.

Social implications

For policymakers and regulators, the findings suggest that sustainability reporting is more than a compliance exercise – it is part of a wider infrastructure supporting public accountability and long-

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term societal value, and this should inform how reporting is designed. For organisations, actively cultivating a sense of being a trusted part of society through reporting can strengthen stakeholder ties and support broader sustainable development efforts.

Originality/value

This study provides longitudinal evidence on the configuration of legitimacy forms in CSR reporting, showing legitimacy dynamics in SOEs differ from prior literature and the relevance of historically accumulated legitimacy to sustainable development. It also contributes methodologically, proxying legitimacy types to automated text analysis.

Keywords: corporate social responsibility, sustainability reporting, content analysis, legitimacy, state-owned, longitudinal case study.

1. Introduction

Corporate social responsibility (CSR) reporting is a prominent mechanism where organisations communicate their social and environmental impacts. While terms such as sustainability, social and environmental and CSR reporting are used interchangeably, they broadly refer to disclosures informing stakeholders about an organisation's continuous interactions with society and the environment (Deegan, 2017; Larrinaga and Bebbington, 2021). Over the past two decades, regulatory developments, standard-setting initiatives, and growing societal expectations have expanded the scope and significance of such reporting (Adams *et al.*, 2022; Adams and Mueller, 2022; Baumüller and Sopp, 2022). Within this research stream, legitimacy has been widely used as lens to explain why organisations engage in CSR reporting and shape their disclosures (Deegan, 2019; Latapí Agudelo *et al.*, 2020). While detailed later, Suchman (1995) offered three legitimacy forms – pragmatic, moral and cognitive. Organisational practices generally reflect the three legitimacy forms simultaneously, and many have pragmatic legitimacy conveyed through legislative support (van de Steen *et al.*, 2022). "Legitimacy is not fixed over time" (Corciolani *et al.*, 2019, p. 1119), with its meaning changing over time with organisational practices (Deephouse *et al.*, 2017) – suggesting a need to examine how legitimacy is constructed and sustained over time.

Longitudinal studies systematically examining how legitimacy discourse evolves over time remain limited (Samkin, 2012), with prior research emphasising pragmatic legitimacy – centred on stakeholder interests and organisational outcomes – as dominant in CSR communication (Ellerup Nielsen and Thomsen, 2018). Cognitive legitimacy – reflecting taken-for-granted assumptions and societal acceptance – is less studied, possibly given difficulties in observing and operationalising it. These limitations are particularly relevant in the state-owned enterprise (SOE) context, operating at the intersection of economic, political, and societal domains, where legitimacy is tied to public ownership, social expectations, and historical societal roles (Roper and Schoenberger-Orgad, 2011). In such cases, legitimacy may be less driven by strategic

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communication influencing stakeholders. Understanding how legitimacy is constructed and sustained over time in such a context requires a longitudinal perspective.

This study addresses these research gaps by examining the evolution of legitimacy discourse in CSR reporting of the Electricity Supply Board (ESB), a state-owned Irish energy company, over the period 2003 to 2025. This study is relevant to sustainable development because organisations responsible for essential infrastructure must respond to changing environmental and social expectations while retaining public acceptance of their evolving roles. For SOEs, this challenge is particularly significant because commercial activities coexist with responsibilities for infrastructure, public interests, and long-term value creation. The analysis focuses on CSR sections of ESB's annual reports, supplemented by comparisons to its Chair's reports and external media texts. Using a theory-informed mapping of Linguistic Inquiry and Word Count (LIWC) categories to Suchman's (1995) legitimacy forms, the study investigates how different forms of legitimacy are reflected in narratives and how their relative prominence changes over time. A key challenge is the interpretive nature of mapping linguistic categories to theoretical constructs. Automated text analysis offers scale and consistency but raises questions of construct validity. To address this concern, the study adopts a validation-oriented approach, incorporating manual coding of a subsample of reports and comparing with other textual sources to assess robustness. This allows the findings to be interpreted as indicative patterns – not precise measurements – of legitimacy constructs.

The study offers three contributions. First, it provides longitudinal evidence on how legitimacy discourse evolves in CSR reporting, highlighting persistent cognitive legitimacy alongside shifts in pragmatic and moral legitimacy. Second, it contributes to sustainable development scholarship by showing that sustainability transitions are pursued through organisations possessing historically accumulated legitimacy. Third, it contributes methodologically by operationalising legitimacy as a discursive construct.

The remainder of the paper is structured as follows. Section 2 reviews the literature on legitimacy and CSR-related content analysis, capturing the research gap addressed in this study. Section 3 outlines the case context and research methods. Section 4 presents and discusses the findings. Section 5 concludes with implications for research and practice.

2. Literature review

A review of literature is presented across two themes. First, legitimacy as a concept and its use in CSR research is discussed. Then, content analysis research informed by a legitimacy lens in the CSR field is summarised. CSR has evolved from a largely philanthropic idea into a broader organisational practice concerned with social, environmental and stakeholder responsibilities (Latapí Agudelo *et al.*, 2019). This evolution reflects growing expectations that businesses account for their impacts beyond financial performance. In this study, CSR is understood broadly as

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organisational self-regulation (Sheehy, 2015) and communication concerning social and environmental responsibilities, rather than as a fixed or narrowly defined reporting category.

2.1 Legitimacy

Legitimacy has explained why organisations engage in CSR/sustainability reporting. Since Guthrie and Parker's (1989) application of legitimacy theory to corporate social disclosure, legitimacy-based research has viewed it as a response to economic, social, and political expectations through which organisations justify their activities. Deegan (2019) notes legitimacy theory has offered a parsimonious and influential explanation for strategic social and environmental disclosure, while also cautioning that legitimacy-based studies can underplay broader social structures, institutional systems, and the role of the state in shaping what becomes legitimate. This critique is relevant to the present study because ESB is not only a reporting organisation seeking legitimacy from stakeholders, but also a SOE historically embedded in Irish society. While CSR disclosure has also been studied through accountability, stakeholder and institutional lenses, this study adopts legitimacy as its framing because it allows us to examine how CSR reporting/discourse represents shifting claims to pragmatic, moral, and cognitive legitimacy over time. Rather than treating legitimacy as a complete explanation of CSR reporting, we use it as an interpretive lens to analyse how ESB's reporting narratives articulate and maintain organisational acceptance in a changing social and regulatory context.

A review of work on legitimacy by Schoon (2022) suggests all definitions and types of legitimacy (including Suchman, 1995 and Suddaby *et al.*, 2017) share three essentials – an object, an audience, and a set of social expectations. An audience will have legitimacy expectations and must assent to a relationship with the legitimacy object. The audience can then assess whether there is conformity to expectations, and if there is, a legitimacy relationship exists. Quinn *et al.* (2023) draw on Schoon (2022) to explore the content of the ESB's fisheries report. This environmental report was produced from the 1930s, when such reporting was not commonplace but was required by the Irish government – establishing a pragmatic legitimacy. In this study, the period of analysis is within a timeframe when legislation requiring various environmental and social reporting was emerging. Such reporting (as discursive narratives) can be useful in generating and maintaining legitimacy (Phillips *et al.*, 2004) and are used in this study (see Section 3).

In CSR-related literature, Deegan (2019) acknowledged the three types of legitimacy proposed by Suchman (1995) – pragmatic, moral and cognitive. Pragmatic legitimacy refers to serving calculated self-interests of an audience. Such a legitimacy relationship may include economic exchanges between an audience and an organisation or reflect an audience's belief that the organisation serves larger interests e.g. that an organisation cares about the environment and society. Van der Steen *et al.* (2022) suggested that pragmatic legitimacy also includes regulatory legitimacy i.e. complying with laws. Their study of the heavily regulated banking sector argued that following the logic of Suchman (1995), regulatory legitimacy serves the self-interests of an

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organisation – complying with the law and avoiding penalties. This argumentation also applies to environmental laws. Van der Steen *et al.* (2022) also suggested regulatory legitimacy is supported by discursive evaluation through reporting and may reinforce moral legitimacy – an organisation is seen as morally acceptable through legal compliance. Moral legitimacy refers to a positive normative evaluation of an organisation. This is reflected in the usefulness of organisations' outputs and associated consequences, organisational techniques, procedures, and structures, and the social charisma of its managers/leaders. Cognitive legitimacy reflects the taken-for-granted nature of an organisation in society – per Suchman (1995, p. 582), some organisations are "necessary and inevitable". The three legitimacy forms per Suchman (1995), while distinctive, co-exist and reinforce each other. Tensions may arise if the forms misalign. Legitimacy must also be maintained as it can be lost or damaged over time. Thus, organisations engage in legitimacy work (Suddaby *et al.*, 2017; van der Steen *et al.*, 2022) including using discursive methods to (re-)gain, and maintain legitimacy (Phillips *et al.*, 2004). CSR reporting is an example of such discursive methods.

While legitimacy is commonly conceptualised as an evaluative judgment formed by stakeholders, emerging work in public-sector contexts suggests such judgments are intertwined with trust, reputation, and institutional expectations (Svenbro and Wester, 2023; Lock and Jacobs, 2025). In particular, legitimacy in highly visible public organisations may not be solely the result of strategic communication or performance evaluation but also reflect taken-for-granted assumptions of the organisation's societal role. This perspective challenges the dominant emphasis on legitimacy as a reactive or outcome-oriented construct and instead points toward its embedded and stabilised nature (Deephouse *et al.*, 2017). Building on this insight, this study conceptualises legitimacy not only as an external perception but also as a discursive structure that is reproduced over time through organisational communication (Vaara *et al.*, 2006). CSR reporting is therefore treated not simply as a tool for managing legitimacy but as a mechanism where legitimacy is articulated, reinforced, and normalised. Typically, pragmatic and moral legitimacy rest on discursive evaluations, whereas cognitive legitimacy, which, as Suchman (1995) suggests, operates at the level of taken-for-grantedness and is less visible – but a potentially more enduring form of legitimacy.

2.2 Content analysis and legitimacy in longitudinal CSR research

There is extant literature studying the content of CSR reports and related texts from a broad spectrum of sectors, with some relevant studies mentioned below. Generally, studies have explored annual reports of diverse entities – industrial companies, football clubs, oil companies and defence manufacturers (Janggu *et al.*, 2007; Slack and Shrives, 2008; Ekatah *et al.*, 2011; Samkin, 2012). Such literature tends to link levels of CSR reporting to profitability.

Of relevance here, the literature has also used legitimacy lens. Adams *et al.* (1998) is an early example, drawing on annual reports from European countries to examine CSR reporting

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across three content measures. They noted how legitimacy theory could explain differences in reporting by firm size and industry, with more complex reasons for country differences. Other researchers have similarly used legitimacy concepts and content measures e.g. volumes of disclosures, occurrences of concepts, word frequency, and predetermined topics (e.g. Lanis and Richardson, 2012; Lewis *et al.*, 2016; Blanc *et al.*, 2019; Ismail *et al.*, 2021 and Dhandhania and O'Higgins, 2022). Some content analysis studies highlight CSR reporting as a legitimation strategy. Siano *et al.* (2017) explored the content of the CSR reports of the Volkswagen Group alongside U.S. newspaper headlines concerning Dieselgate. They found deceptive manipulation, suggesting that sustainability communication acts as a constitutive behavioural force. Du Toit *et al.* (2017) analysed mandatory implementation of integrated reports of companies with high social and environmental impact. They found decreasing information in the reports and, more importantly, significant uncertainty as to the amount of reporting required. Lee (2021) explored the explicitness, salience of ethics, and transparency of messages in corporate social reports. The study used a cross-national longitudinal content analysis, covering 750 social reports from 150 firms over ten years, indicating an increasing trend in transparency.

Barkemeyer *et al.* (2014) used linguistic approaches and a legitimacy lens to study CSR reports, exploring whether rhetoric evolved to become more balanced and reflective of actual performance. They analysed three key linguistic metrics – optimism, certainty, and readability – in 548 CEO statements from sustainability and financial reports over a ten-year period. Contrary to expectations, CEO statements in sustainability reports became more optimistic and certain with little change in readability, suggesting they were increasingly used for impression management. More recently, content analysis research has been augmented by more software and coding, allowing researchers to conduct a greater degree of textual and linguistic analysis. Corciolani *et al.* (2019) studied legitimacy struggles in palm oil controversies, conducting an automated content analysis of global newspaper articles from 1979 to 2017. LIWC software (as here) was used to offer a detailed thematic and linguistic analysis – their use of custom dictionaries limits comparability, however. Corciolani *et al.* (2019) related the analysis results to Suchman's (1995) legitimacy types, noting that "the same object […] can be associated with different meanings and alternative types of legitimacy over time" (Corciolani *et al.*, 2019, p. 1125). Quinn *et al.* (2023) also used a legitimacy framing to study the ESB's fisheries reports. They combined a manual thematic and a computerised analysis to compare themes and various sentiment characteristics over time.

In summary, the literature includes examples of content analysis studies using a legitimacy in CSR research. While a legitimacy lens has been criticised (O'Dwyer and Unerman, 2016; Deegan, 2017, 2019), recent conceptual developments (e.g., Suddaby *et al.*, 2017; Schoon, 2022) suggest it remains useful in empirical CSR research.

2.3 Research gaps identified

Recent work calls for more nuanced insights into how legitimacy is shaped through CSR disclosures over time (e.g., Bitektine and Song, 2023). For SOEs in particular, accountability and legitimacy are entangled with public ownership (Roper and Schoenberger-Orgad, 2011), which elevates cognitive legitimacy alongside regulatory or pragmatic claims. This matters for sustainable development because organisations providing essential infrastructure are central to environmental and social transitions, yet such transitions depend not only on technological or regulatory change but also on how organisations justify and maintain their social roles. Sustainability reporting therefore provides one arena through which changing responsibilities are articulated and scrutinised. Meanwhile, prior content analysis research on CSR operationalises legitimacy through broad linguistic proxies – e.g., sentiment, certainty, readability – yielding valuable but fragmented insights into legitimacy dynamics over time (e.g., Barkemeyer *et al.*, 2014).

This study advances extant research in three ways. First, rather than treating general sentiment as a stand-in for legitimacy, we pre-specify a theory-driven mapping from defined (LIWC) categories to Suchman's (1995) legitimacy forms and test it across 23 years – the longitudinal factor appealing to the notion that "legitimacy occurs in a stable institutional environment" (Deephouse *et al.*, 2017, p. 22). Second, we triangulate within the same organisational corpus (see Section 4.5), probing whether observed legitimacy patterns are document- or context-bound. Third, by focusing on an Irish SOE with a long-term social role, we show how historically embedded public ownership shapes the legitimacy context within which sustainable-development responsibilities are communicated (Roper and Schoenberger-Orgad, 2011; Schoon, 2022).

Methodologically, prior legitimacy-based studies using textual analysis have focused on cross-sectional comparisons, shorter time horizons, or specific legitimacy strategies at moments in time (Patten and Shin, 2019; Patten, 2020). Automated linguistic, dictionary-based textual analysis offers scale and replicability, but risks construct slippage (e.g., domain-specific meanings, polysemy) and context loss (e.g., irony, negation). Thus, careful domain adaptation and validation are necessary to extend existing literature on accounting text (Loughran and McDonald, 2016; Bochkay *et al.*, 2023). This study takes this into consideration, using a content analysis mapping which is explicitly theory-driven. We also conduct sensitivity-check aggregate patterns (e.g., scale-adjusted comparisons across legitimacy forms), cross-validate patterns between document types and external media and manually code a sample for robustness. Adopting a longitudinal perspective spanning 23 years enables examination of how legitimacy-oriented CSR discourse evolves, stabilises, and shifts over extended periods of institutional change within a SOE context.

3. Context and method

3.1 Case and social context

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The ESB is a majority state-owned Irish electricity supply company [1]. The archives of the ESB have been used by Irish economic and social history researchers – e.g. Toms (2013), Adelman, (2017), Quinn (2025) – and by accounting history researchers (see below). Since the origins of the Irish State, successive governments have had a direct role in economic development through state-owned organisations delivering key infrastructure, including electricity (Quinn and Warren, 2017; Quinn *et al.*, 2023). The ESB was the first Irish state-owned commercial enterprise, dating from 1927 (Delany, 2002). Its founding legislation mandated annual reporting to the government. Quinn *et al.* (2023) mentioned that "accountability is arguably present to Irish society, as the ESB was/is accountable to the Irish government, which in turn, is accountable to the electorate" (p. 1617). The ESB had revenues of €6.7 billion in 2025, yielding a profit after tax of €653 million.

As a SOE, with the Irish State owning 95% of the share capital, this governance structure raises issues around legitimacy. For example, Roper and Schoenberger-Orgad (2011) noted that the corporation and the government share a single ownership in SOEs, questioning the extent to which a government abdicates control over the organisation it owns, and the "implications of such abdication for issues of accountability and legitimacy" (p. 700). Historians of the ESB – see Manning and McDowell (1984), Quinn (2022) – point to the government's desire to ensure an independent board – a desire fulfilled and sustained to the present day. In its earlier years, the ESB completed two large infrastructure projects – its first power station in the 1920s and the Rural Electrification Scheme (RES) from the 1940s. The latter was "the greatest social revolution in Ireland since the Land Reforms of the 1880s and 1890s" (Shiel, 2003, p. 6), and costed about €140 million (*ibid*, p. 7). After these projects, the ESB received less government funding, instead borrowing for expansion from the 1970s (Quinn and Warren, 2017). It remained the sole power-generating company in Ireland until the de-regulation of the market began in the 2000s.

In compliance with regulatory obligations (see later), the ESB emphasises socially responsible practices through communications media, such as its annual report. However, while the ESB's context as a state-owned energy company is not unique, it has an important position in the social fabric of Ireland. Both Quinn and Warren (2017) and Quinn *et al.* (2023) noted the ESB as a respected and well-known organisation and has supported communities as a SOE. The ESB also manages fisheries in Ireland's River Shannon since 1936 (Quinn *et al.*, 2023). Such achievements have engrained the ESB in rural Ireland. Indeed, the term 'ESB' is engrained in daily language – despite market deregulation, 'ESB' remain commonly used as a noun referring to electricity (e.g., "the ESB bill is high" or "the ESB is turned off") even if the supplier is not the ESB.

Additionally, the advertising literature also highlights the connection between the ESB and Irish society, alongside key Irish brands like Guinness and Barry's Tea (McDaid, 2014). Examples from the ESB include its recent "we are always in your future" [2] and the classic "Going Home" [3] advert from 1988, which captures deep-rooted emigration. While not within the remit of this study to explore the deep societal connection of the ESB, it may be partially explained by the fact

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that it was one of the earliest state-owned power companies in Europe (in 1927), controlling both electricity production and supply. In contrast, Great Britain nationalised power generation/distribution in 1947 (Warren *et al*., 2018), and Spain's state-owned electricity company dates from 1944. The combination of historical social embeddedness, public ownership, and responsibility for essential energy infrastructure makes ESB a useful setting for examining how an established organisation articulates legitimacy while sustainable-development expectations change.

In summary, the ESB's position in Ireland is not solely as supplier of electricity, it has a place in the fabric of society. This context is important to highlight for legitimation efforts as it hints at the ESB seeking more than pragmatic (or regulatory legitimacy) in its discourses. For example, cognitive legitimacy is hinted at by the 'ESB' being a noun and its advertising; moral legitimacy is in the usefulness of its outputs – the availability of electric power.

3.2 Regulatory context

Van der Steen *et al.* (2022) suggested regulatory legitimacy as a subset of pragmatic legitimacy. The power generation sector is heavily regulated, particularly in the past two decades in Europe as energy markets opened to competition. An overview of some regulations is useful, adding to the context, and highlighting how reporting may have been affected. In the Irish context, the Electricity Regulation Act (1999) governs the sector – it was the enactment of EU Directive 96/92/EC. This Act established the Commission for Regulation of Utilities (CRU), which can issue licences for the generation/supply of electricity. This began unwinding the ESB's monopoly. It was not until 2011 that the Irish energy market was fully deregulated. Furthermore, a feature of the Irish electricity market is the Single Electricity Market (SEM), a wholesale electricity market for the island of Ireland, which began in 2007.

On regulation of CSR reporting, some regulatory sources likely effected the content of reporting by Irish energy companies. Directive 2008/28/EC established an EU-wide framework for the eco-design of energy related products, with Directive 2009/28/EC setting renewable energy targets. Under the latter, Ireland committed to a renewable energy target of 16% by 2020. In January 2023, the EU enacted its Corporate Sustainability Reporting Directive (CSRD). The CSRD augmented the social and environmental information that companies must report, extending reporting to SMEs. A Directive directly influencing reporting and relevant here is 2014/95/EU. This Directive requires all large/pubic interest companies to report on various CSR related issues. This non-financial information was required for the first time for the 2017 financial year, including disclosures on environmental protection, social responsibility, employees, human rights, anti-corruption/bribery, and board diversity.

In summary, the above developments reflect increasing environmental and social expectations surrounding the energy sector. There are two points in time when more CSR reporting from the ESB (and other Irish energy companies) might be expected. First is 2008/9 with more

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commentary likely on renewable energy targets; second is from 2017, when Directive 2014/95/EU applied [4]. In both cases, if this CSR reporting content were to be classified according to a legitimacy type, it is representative of regulatory legitimacy (van der Steen *et al*., 2022).

3.3 Method: computerised content analysis

In contrast to Quinn *et al.* (2023), who studied the ESB's fisheries reports (1935-1993), this study analyses the CSR section of the ESB annual reports from 2003 to 2025 – a total of 23 years. The starting point is 2003, when CSR content started to have its own separate section. In previous years, there was some CSR-related content, but it was dispersed [5]. The relevant section contains narrative information (including texts, tables, pictures and graphs) about the company's CSR activities during the year. Longitudinal content analysis is particularly useful for studying how text changes over time (Berelson, 1971). The section titles evolved as follow, reflecting the changing understanding of CSR: 2003-2006 Corporate Social Responsibility; 2007 ESB in the Community; 2008 Corporate Responsibility; 2009 Sustainability and Corporate Responsibility; 2010 Corporate Social Responsibility; 2011 Sustainability and Corporate Responsibility; 2012-2016 Corporate Social Responsibility; 2017-2022 Responsible Business Report; 2023 People, Planet, Society; 2024-2025 Planet, Place, People.

Linguistic strategies are a fundamental aspect of legitimacy construction (Suddaby and Greenwood, 2005; Corciolani *et al.*, 2019). A bag-of-words/keyword-list method enables researchers to extract text features and can be applied uniformly over time. These methods are simple to implement, and outputs are easily understood (Bae *et al.*, 2023). This approach of counting (key)words, or unigrams, is extensively used in content analysis, including corporate reporting (Loughran and McDonald, 2016). The counting of (key)words over time reveals shifts in language use –how topics are communicated – which may be reflective of underlying societal values on a topic (e.g., Storey and O'Leary, 2024). This approach is used here.

Operationally, the PDF version of annual reports was downloaded from the ESB Archive [6] webpage. The CSR section was extracted, and the Abbyy Finereader software was used to copy the text to a text editor. Photographs and figures were excluded, with text of tables included. The resulting text was manually checked to ensure coherence. Then, the LIWC22 software was used to analyse textual variables over time. This software has been used in accounting research (Moreno *et al.*, 2019; Aghazadeh *et al.*, 2022; Moreno and Jones, 2022). It classifies words into one or more predefined categories, which are representative of multiple linguistic dimensions (Pennebaker *et al.*, 2015).

The variables used are mapped to Suchman's (1995) legitimacy forms. CSR research can also draw on accountability concepts. This latter view is more societal, suggesting an organisation is obliged to provide an account to society – see Schönherr *et al.* (2022) for an overview. This contrasts to a legitimacy approach, whereby CSR reports are used by managers to legitimise activities. The analysis period here is from 2003 to 2025, and the ESB first used a standard (namely

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the GRI) in 2015. Thus, with around a half of the analysis period (2003-2014) not utilising any standardised CSR reporting format, it is more methodologically sound to adopt a legitimacy-based approach here. This also allows us to consider the longitudinal data in a consistent fashion. The mapping of Suchman's (1995) legitimacy forms is potentially supported by prior literature and the ESB's context. Table I summarises Suchman's (1995) legitimacy forms, the LIWC variables used and their internal consistency per Boyd *et al.* (2022) [7], examples of words in each category, and supporting literature.

[Table I]

To assess pragmatic legitimacy within the text, the variables used are *positive tone*, *first person pronouns*, *money*, *health*, *states* and *politics*. Generally, Vollero *et al.* (2018) suggested organisations engage in strategic rhetoric and pursue pragmatic legitimacy – see also Ellerup Nielsen and Thomsen (2018), who argued that pragmatic legitimacy is anticipated in an outcome-oriented approach to CSR reporting. As an example, Vourvachis *et al.* (2016) noted increases in CSR disclosure following airline accidents as a response to the threat to the social (pragmatic) legitimacy of the airlines. The variables used here are supported by several literature sources. Acuti *et al.* (2024) noted that companies use reporting to communicate positive messages and build a perception of trust. Cai *et al.* (2023) noted positive resources, referring to language and expressions used to highlight an organisation's positive actions, achievements, and contributions. These support the inclusion of *positive tone* [8]. *First person pronouns* are, for example, captured by Block *et al.* (2024) who suggested first-person singular (i.e., I) and plural (i.e., we) pronouns are used to establish connections or relationships and show engagement and reactions. The *money* variable is arguably captured in the literature (Vourvachis *et al.*, 2016; Ellerup Nielsen and Thomsen, 2018; Vollero *et al.*, 2018; Corciolani *et al.*, 2019; Dhandhania and O'Higgins, 2022; Block *et al.*, 2024; Cai *et al.*, 2023) as for-profit organisations use words related to their general business environment and economic performance. *Health* is captured by Dhandhania and O'Higgins (2022) who noted organisations' reporting on responsible marketing and highlighting health actions to reduce harmful effects of products, and employee training. As per Boyd *et al.* (2022), words such as 'need', 'want', 'lack', 'fulfilled', and 'hope' belong to the variable *states*. In the context of this paper, *states* is captured by Ellerup Nielsen and Thomsen (2018) who noted the fulfilment of selected stakeholders' needs and expectations, suggesting pragmatic legitimacy is framed through the exchange between a company and its stakeholders based on self-interests. The variable *politics* is included to capture regulatory legitimacy – see Section 3.2. Boyd *et al.* (2022, p. 19) note this variable includes words commonly used "in political (e.g., congress, parliament, president, democratic) or legal (court, law) discourse".

Vollero *et al.* (2018) noted organisations engage in political rhetoric. This "occurs through a strong relationship between the company and its main stakeholders [whereby] organisations provide the social community with ethical activities that involve communicating, reporting and meeting civil standards set by the whole society" (Vollero *et al.*, 2018, p. 624). This approach to

legitimacy is associated with moral legitimacy. Similarly, Corciolani *et al.* (2019) implied that organisations use linguistic strategies to highlight ethical considerations of their activities or underscore a moral imperative to avoid harm. Moreover, Ellerup Nielsen and Thomsen (2018) suggested that to generate or enhance moral legitimacy, organisations adopt and redefine their CSR agendas, methods and strategies and deliberate common agendas, frameworks and ideals, thus assisting engagement, participation and empowerment. These suggest moral legitimacy efforts and to assess moral legitimacy, the variables *moralization*, *power*, *curiosity* and *motion* are used. The *moralization* variable is explicitly offered by LIWC and is included as a proxy for moral legitimacy. The three additional variables have been chosen as they are supported by literature and are appropriate to the ESB's context. *Power* in LIWC is included as a psychological process and is interpreted as one of the 'drives' processes (the others being *affiliation* and *achievement*). Given the ESB being a predominant electricity company in Ireland, as well as the desirability of its outputs to society, the power variable is appropriate. *Curiosity* in LIWC captures words around science and research. Its inclusion here is reflective of the desirability of the ESB's outputs but also that these outputs are the results of engineering adaptations over time. *Motion* in LIWC captures sentiments of movement (see Table I). It is relevant to the present study given the need to constantly adapt CSR agendas (Ellerup Nielsen and Thomsen, 2018) and the continuous adaptation needed within the ESB to deliver desirable outputs, e.g. clean and efficient energy.

To assess cognitive legitimacy, the variables used are *culture*, *lifestyle*, *perception* and *future focus*. Cognitive legitimacy lies in institutionalised practices of CSR standards, norms, and beliefs and is enhanced by following perception models based on classical instrumental communication (Ellerup Nielsen and Thomsen, 2018). It generally involves complying with cultural values deeply embedded in a society, which influence how the public interprets and evaluates a company's economic and social performance (Vollero *et al.*, 2018). The *culture* variable is used to capture this. Also, companies achieve legitimacy by aligning CSR communications with various (and often selected) stakeholders' (e.g., employees, customers, local communities, and global peers) evolving demands, expectations, and preferences (Ellerup Nielsen and Thomsen, 2018). Communications on CSR stakeholder engagement programs, such as community forums, showcase a closer relationship between the reporting organisation and its employees, local community, and wider stakeholder groups (Vollero *et al.*, 2018). Dhandhania and O'Higgins (2022) noted how organisations declare CSR standards and their values, noted community initiatives and emphasised sustainability in their narrative. More specifically, legitimacy efforts towards employees may be captured within the *lifestyle* variable, which contains words around work and home life. The ESB's place in Ireland's social fabric as discussed earlier is also relevant, adding to the selection of the *lifestyle* variable. Additionally, Ellerup Nielsen and Thomsen noted organisations "conform to perceptions, frameworks, models and methods" in CSR communication practices to gain cognitive legitimacy (2018, p. 501), clearly capturing *perception*. Again, the ESB's place in Irish society is relevant, as it will wish to retain its favourable perception. Vollero *et al.* (2018) noted organisations engage in institutional rhetoric, reflected in their

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corporate mission and vision statements, and thus spontaneously pursue cognitive legitimacy with a *future focus* – see also the earlier commentary on ESB's recent advertising.

We acknowledge that the mapping of LIWC variables to Suchman's (1995) legitimacy forms implies interpretation. While our choices are guided by literature and context, they should not be regarded as definitive. For instance, the LIWC category *power* may reflect organisational influence and authority (moral legitimacy), but in the case of ESB it may overlap with technical references to electricity generation. Similarly, *lifestyle* may capture elements of cognitive legitimacy related to social fabric and community, but it is possible that in other contexts the same category aligns differently. Therefore, Table I represents a theoretically informed and operationally interpretive mapping that seeks to make links between linguistic markers and legitimacy forms explicit [9]. We emphasise that the results should be read as indicative patterns revealing legitimacy dynamics, rather than absolute legitimacy measures.

In addition to analysing the ESB's CSR sections, the Chair's report – one of the most read parts of an annual report (Moreno *et al.*, 2019) – was also analysed. With scarce longitudinal research on CSR-related content, this additional analysis allows us to explore whether changes in legitimacy-related content (reflected in the LIWC variables) are CSR specific or more general. A similar approach was adopted by Barkemeyer *et al.* (2014), who hypothesised that "sustainability reports [may] have become more balanced and realistic representations of sustainability performance over time [and] we should therefore be able to observe changes over time" (p. 245). Their study used the Chair's report as a comparative base line, as they assumed – based on prior literature – that language in a Chair's report is related to performance and expected a similar relationship between a Chair's words in a sustainability report and performance. This study analyses the CSR section of the ESB annual reports, which has no separate statement by the Chair within the CSR section. Thus, while we cannot replicate the methods of Barkemeyer *et al.* (2014), we can compare the CSR content to the general Chair's report (which includes some CSR commentary). This triangulation with Chair's reports is intended to enhance interpretive plausibility and contextual understanding, rather than validate any legitimacy claims.

4. Findings and discussion

This section discusses the key findings. While prior legitimacy-based text analyses often focus on specific events or shorter periods, the longitudinal evidence here allows us to examine how legitimacy discourse is mobilised/stabilised over time. Before going into detail, three general observations are relevant. First, as noted, the titles of the CSR sections changed over time, reflecting an evolution from a narrower CSR framing towards a broader sustainability orientation. Second, the length of the CSR section increased substantially, particularly post 2019, indicating the growing scope and complexity of ESB's CSR reporting; by contrast, the Chair's reports remained comparatively stable (Figure 1). Third, LIWC captured a high proportion of the analysed

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text – 79% and 81% for the CSR and Chair's reports respectively, implying suitability of the corpus for computerised analysis.

[Figure 1]

4.1 Pragmatic legitimacy

Per Table I, pragmatic legitimacy is captured by LIWC variables, including *positive tone*, *first person pronouns*, *money*, *health*, *states* and *politics*. Figure 2 shows the results per variable. *Positive tone* represents about 0.3-5.1% of total words of the CSR report. In corporate reporting, the *positive tone* variable is typically used to strategically align communications with stakeholder interests and social sentiments. By communicating the company's CSR success and resonating with stakeholder expectations, it may thus contribute to pragmatic legitimacy (Ellerup Nielsen and Thomsen; 2018; Dhandhania and O'Higgins, 2022; Cai *et al.*, 2023; Acuti *et al.* 2024). Compared to that in the CSR report, except in the final two years, the level of *positive tone* is generally more volatile in the Chair's report, generally representing a strategic communication element (Ellerup Nielsen and Thomsen, 2018; Block *et al.*, 2024).

[Figure 2]

For *first-person pronouns*, notable variability is apparent in CSR reporting over time. Without a clear trend, they move between 0-3.9%. There are several peaks (e.g., in 2004, 2006, 2010, and 2013) and troughs (e.g., in 2005, 2008, 2014, 2022, and 2025). The use of first-person pronouns conveys both personal commitment ('I') and collective effort ('we'), which may indicate efforts to satisfy stakeholder demands for personal leadership and shared responsibility within the organisation (Block *et al.*, 2024). It may align ESB's actions and communications with stakeholder expectations and values, which are instrumental for their approval and support. The fluctuating use of 'I' and 'we' in CSR reports can reflect changing strategies in self-presentation and stakeholder relationships (Ellerup Nielsen and Thomsen, 2018; Cai *et al.*, 2023). For example, increased use of 'we' can imply attempts to create an inclusive image emphasising community and shared values. Conversely, increased use of 'I' can indicate a more personalised approach highlighting individual leadership commitment to CSR. Decreases in the use of first-person pronouns might reflect an adaptive strategy to changing expectations around CSR communication, which possibly emphasises less on the organisation itself but more on specific CSR activities and their impacts (Vourvachis *et al.*, 2016; Vollero *et al.*, 2018). The pattern in the Chair's reports also shows fluctuation.

There is a consistent presence of *money*-related language, as the *money* variable represents about 1.2-4.3% of the total words of the CSR report section. An upward trend is apparent from 2019 onwards, suggesting increasing focus on financial aspects within CSR reporting. For the Chair's reports, the frequency of money-related words is consistently higher, maintaining levels consistently above the CSR report. Pragmatic legitimacy involves aligning organisational

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behaviours with stakeholders' immediate interests (Suchman, 1995; Vourvachis *et al.*, 2016; Corciolani *et al.*, 2019). The lower focus on financial aspects in the CSR report indicates that financial aspects have been traditionally less important, with a more stakeholder-focused approach. Notably, the peaks in both reports in 2009 coincide with the global financial crisis, which may indicate attempts to convey organisational resilience, thus retaining pragmatic legitimacy. The recent uptrend in using money-related words in both reports could suggest an increasing effort to embed financial considerations into CSR performance and governance procedures. This trend might reflect a strategic response to growing stakeholder expectations that organisations should disclose the financial implications of its CSR commitments (Vourvachis *et al.*, 2016; Vollero *et al.*, 2018; Corciolani *et al.*, 2019).

The use of *health*-related words in CSR reporting fluctuates over time, in the range of 0.4-1.7%. In the Chair's report, health-related language is consistently less frequent. The higher overall frequency in CSR reporting suggests health is a more recurring theme than in the Chair's report, as may be expected. It reflects ESB's ongoing commitment to staff well-being, healthcare initiatives, community welfare, and so on – which can enhance pragmatic legitimacy (Vourvachis *et al.*, 2016; Dhandhania and O'Higgins, 2022; Cai *et al.*, 2023). In both reports, a peak is observed in 2020, coinciding with the COVID-19 pandemic when health became a prominent topic globally. The downward trend in the health-related language in both reports post-2020 may indicate a strategic move away from health topics, as health has become a less concerned factor towards a broader global shift in sustainable development priorities.

The *states* variable is not directly offered by LIWC. It is an aggregation of five variables, including need, want, lack, fulfilled, and hope (see Table I). In the CSR report, it represents about 0.2-1.7% of total words, without a clear pattern over time. The relatively steady presence of states-related language might suggest that the discussion of states in CSR reporting is an ongoing stable narrative. It could indicate that ESB consistently acknowledges and addresses various states as part of its CSR initiatives. This consistent narrative can enhance pragmatic legitimacy if the states-related initiatives directly respond to stakeholder interests (Vourvachis *et al.*, 2016; Cai *et al.*, 2023). Pragmatic legitimacy is gained based on an organisation's ability to satisfy immediate and practical stakeholder concerns (Vourvachis *et al.*, 2016; Vollero *et al.*, 2018; Acuti *et al.*, 2024). This may further reflect strategic communication that emphasises the adaptation and fulfilment of changing stakeholder expectations. The responsiveness to both internal and external changing conditions is a key component of pragmatic legitimacy, built upon ESB's ability to continuously align its actions, outcomes, and communications with stakeholder interests (Ellerup Nielsen and Thomsen, 2018; Vollero *et al.*, 2018). The states-related language in the Chair's report shows a gradual upward trend in recent years.

Finally, the *politics* variable fluctuates over time in the CSR report section, ranging from 0-0.8% of total words. As can be seen in Figure 2, initially *politics* words appeared more in the CSR report than the Chair's report. Specifically on the CSR report, there are peaks in 2005, 2009,

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2017, 2022, and 2025. The 2005 peak is reflective of words dedicated to two legal items in that year – forming an alliance with the Health and Safety Authority and meeting obligations under the EU's CO2 emission trading scheme. The 2009 and 2017 peaks mirror the years when CSR reporting was affected by EU Directives as mentioned earlier, and the reports included direct reference to the various EU Directives. The 2022 peak is reflective of content on "a classification system of environmentally sustainable economic activities known as the EU Taxonomy" (ESB Annual Report, 2022, pp. 108-109). The 2025 peak reflects additional information on inclusion initiatives and an environmental management system. The pattern in the Chair's report shows higher values in the second period of the study.

Figure 2 also displays an aggregate measure of the six LIWC variables discussed above, capturing a combined representation of pragmatic legitimacy – averaging at 10.05% of total words in the CSR report. The CSR report trendline indicates an overall decline throughout the period. The analogous trendline in the Chair's report is more stable. The aggregate measure shows an overall shift in how the CSR report communicates issues relevant to pragmatic legitimacy over time. The initial higher values may imply more direct communication addressing immediate self-interests and stakeholder demands, such as financial results, reflecting an earlier effort to gain and maintain pragmatic legitimacy. The downward trendline may reflect a strategic shift in response to changing stakeholder expectations for corporate transparency, particularly in CSR reporting – suggesting that in recent years, the ESB may have faced fewer issues impacting pragmatic legitimacy. This finding is in line with Corciolani *et al.* (2019) who propose a gradual shift in legitimacy focus. Although pragmatic legitimacy remains crucial for organisations, as economic considerations always matter, moral legitimacy is expected to gain prominence because issues such as ethical considerations, environmental impacts, and broader social responsibilities have increasingly become concerning (Corciolani *et al.*, 2019).

4.2 Moral legitimacy

As per Table I, moral legitimacy is captured by the LIWC variables *moralization*, *power*, *curiosity*, and *motion*. Figure 3 shows that *moralization* represents 0-0.6% of total words of the CSR report, with an increasing trend over time. The average in the CSR report is around 0.2%, a small portion of the whole report. The presence in the Chair's report is lower, averaging less than 0.1%. In relation to *power*, Figure 3 shows a range of 1.1-2.6% of total words in the CSR report section, with a stable trend. Empowerment is framed as a driver of legitimacy (Ellerup Nielsen and Thomsen, 2018). The average in the CSR report section is around 2%, also a small portion of the overall report. The presence in the Chair's report is higher, in particular in the first half of the period of analysis, averaging 2.6%.

[Figure 3]

Curiosity represents 0-0.5% of total words of the CSR report, with an increasing trend. *Curiosity* words may express a strong desire to know/learn how to adopt CSR agendas, methods,

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etc. The trend is also increasing in the Chair's report, but the slope is lower. Regardless, the portion of these words in both documents is limited, averaging around 0.2%. In the period 2017-2022, the presence of *curiosity* is particularly highlighted in the CSR report section. These years match the period when section title was "Responsible Business Report", indicating that beyond a simple change in the heading, there may be changes in the strategy and content of the reports. *Motion* represents 0.4-1.4% of total words of the CSR report section. Engagement, participation and collaboration are framed as drivers of legitimacy (Ellerup Nielsen and Thomsen, 2018). *Motion* words in this context include words related to the implementation or promotion of "stakeholder dialogue as a means of establishing stakeholder relationships in CSR processes of engagement, collaboration and participation" (*ibid*, p. 498). These collaborative approaches to CSR are particularly related to moral legitimacy (Scherer and Palazzo, 2011; Vollero *et al.*, 2018). The average of motion words is similar in both documents at around 0.9%, with a relatively stable trend in both documents.

Aggregating the different moral legitimacy categories shows the trend over time in the CSR report is increasing, representing 3.31% of total words on average (Figure 3). The analogous trend in the Chair's report is decreasing. The increasing importance of moral legitimacy in CSR reporting over time is consistent with previous research (Palazzo and Scherer, 2006). In particular, Ellerup Nielsen and Thomsen (2018, p. 494) mention that, in recent years, "moral legitimacy has achieved a more intense position with the general move toward corporate self-regulation". Organisations are facing increasing pressures driven by the growing debate on CSR challenges, standards, and processes, as well as higher expectations of corporate moral legitimacy acts and more effective CSR communications (Ellerup Nielsen and Thomsen, 2018).

4.3 Cognitive legitimacy

As per Table I, cognitive legitimacy is captured by the LIWC variables *culture, lifestyle, perception* and *future focus*. To begin with *culture*, Figure 4 shows *culture* words represent about 0.7-2.6% of total words in the CSR report, generally with an upward trend. The Chair's report follows a generally similar pattern. Vollero *et al.* (2018) noted that "culture and beliefs establish how the company develops, how it should behave, and also how the public will assess and interpret its economic and social performance" (p. 623). While no comparable prior research assesses *culture* words used in CSR reports, it is reasonable they do not constitute a large portion of the words. *Lifestyle* words represent a higher portion of total words, ranging 7.6-11.4% for the CSR report, with a broader range for the Chair's report. As mentioned earlier, Dhandhania and O'Higgins (2022) noted organisations' narratives around CSR include community initiatives and emphasise sustainability. A more detailed reading of the CSR sections reveals an emphasis on the community – see also Quinn *et al.* (2023). Some specific examples using the word 'school' and the context are shown in Table II. Thus, it is unsurprising that the *lifestyle* variable represents a high proportion of words in both the CSR and Chair's reports.

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[Figure 4]

[Table II]

Perception words similarly represent a high portion of total words, ranging from 7.5-11.2% for the CSR report section. Ellerup Nielsen and Thomsen based their work on "directed content analysis" (2018, p. 496), which included "key concepts and notions such as [...] perception" (*idem*). They noted how perception-type studies of CSR "buy into the idea of CSR as a promotional tool" (*idem)*, implying CSR reporting is used as a communication tool to, for example, promote the brand perception. However, they do not report in a detailed way on the degree to which perception is contained within any text. Here, some details can be added. The LIWC variable *perception* comprises a corpus of 1,834 words (Boyd *et al.*, 2022). Higher values for *perception* appear in the earlier years, tending to level off at about 9% after 2009. Given the scarcity of prior literature, a comparison can be made to the "Test Kitchen Corpus" of Boyd *et al.* (2022). Based on their work, the mean value of perception words across various text types is 8.9%. This suggests the range here is a bit higher in the first years and within range of general texts from 2009 on. *Future* words represent a relatively low portion of total words of the CSR report, ranging from 0.1-1.6%. According to Boyd *et al.* (2022), future words typically range from 1.5-2% in general texts. Dhandhania and O'Higgins (2022), while noting the text they analysed included future goals around CSR, suggested future-oriented content was not prominent, which the findings here support.

All variables composing cognitive legitimacy are aggregated and shown in Figure 4. The trend over time in the CSR report is decreasing but remains consistently in the range of 18-24% of overall words (averaging 20.98%). The analogous trend in the Chair's report is also decreasing. The result suggests that, based on the variables used here to capture cognitive legitimacy, the CSR reports are making consistent (but slightly decreasing) efforts to convey plausible accounts of their CSR activities as desirable. Again, this is in line with Corciolani *et al.* (2019), who propose a gradual shift in legitimacy focus over time. As noted above (see Figure 3), moral legitimacy in the CSR reports on aggregate has increased over time, with pragmatic legitimacy decreasing (see Figure 2).

4.4 Discussion of findings

Per Figures 2 to 4, cognitive legitimacy is most prevalent in the documents analysed. Given this contradicts prior literature in that pragmatic legitimacy is reported as most common (e.g. Ellerup Nielsen and Thomsen, 2018), some comment on the LIWC variables per Table I is useful. The total words in the LIWC dictionary which comprise the aggregate pragmatic legitimacy category are 2,757; for the aggregate moral legitimacy, 1,773 words; for the aggregate cognitive legitimacy, 4,181 words. Thus, in terms of scale, the words used in the cognitive aggregate are greatest. The pragmatic and moral aggregates are not of a similar scale. If the pragmatic variables values were multiplied by 1.5 (2,757 x 1.5 = 4,135) and the moral variables values were multiplied by 2.25

(1,773 x 2.25 = 3,989) to give a similar scale (c. 4,000 words), then pragmatic and moral aggregates would show average values of 15.1% and 7.4% respectively. This implies cognitive legitimacy would still remain most prevalent (averaging at 20.98%).

The ESB's context offers some plausible explanation for the dominance of cognitive legitimacy in its CSR reporting. Our earlier argumentation suggested the ESB holds a respected position in Irish society (see also Shiel, 2003; Quinn and Warren, 2017). Thus, the ESB is a taken-for-granted SOE in Irish society which was (and is) desirable, and this will emerge through its discourse strategies – c.f. its advertising. Here, with CSR reporting as the discourse strategy, it may be interpreted that the same cognitive acceptance of the ESB is maintained – while acknowledging our interpretation is inferential. While the interpretation aligns with historical patterns of state involvement in infrastructure in Ireland, as documented in national reviews (see, for example, *Forfás*, 2010), and with Mullally and Byrne's (2015) discourse analysis of Irish electricity transitions in the media, alternative explanations are possible. Thus, we emphasise our interpretation as one plausible narrative, not a definitive causal account.

Although cognitive legitimacy shows as the most prevalent over time in the ESB's reports, the patterns of all three categories over time could be of even greater interest. Figure 5 depicts the three legitimacy categories aggregated in one visualisation. Beyond moral legitimacy increasing over time in contrast to the other two decreasing categories as already mentioned, Figure 5 reveals no further significant variation between the categories. There are some peaks showing limited isolated increases/decreases in a given category and small interchanges between categories – particularly between pragmatic and cognitive [10]. This supports Suchman's (1995) assertion that legitimacy categories are interrelated. Suchman (1995, p. 585) also suggested frictions across legitimacy categories may arise, particularly in the case of "historic transitions". Figure 5 does not suggest significant frictions, given the absence of abrupt changes across the three categories (even after the introduction of some regulations), and arguably historical transitions (e.g., the rural electrification scheme) had occurred by 2003. Suchman (1995, p. 585) also noted that "more firmly established regimes tend to hold these diverse legitimacy dynamics in close alignment", which appears to be the case for the ESB as per Figure 5. Arguably, the dynamics in Figure 5 are visible only in a longitudinal study.

[Figure 5]

Overall, a central finding of this study is the persistent prominence of cognitive legitimacy over time, adding to calls for nuanced, longitudinal insights into how legitimacy is shaped (Bitektine and Song, 2023). It also supports the notion that public ownership elevates cognitive legitimacy (Roper and Schoenberger-Orgad, 2011). While prior literature has often treated cognitive legitimacy as difficult to observe empirically and therefore underexplored, this study demonstrates it can be identified through consistent discursive patterns that emphasise continuity, normalisation, and alignment with societal expectations. This suggests that cognitive legitimacy

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may not only be an abstract residual category, but a central organising principle in a SOEs' communication. This finding also has implications for sustainable development. Sustainability transitions are implemented through organisations whose existing social roles influence how changing environmental and social responsibilities are received. ESB's persistent cognitive legitimacy suggests that historically accumulated societal acceptance may provide continuity as such responsibilities evolve. However, taken-for-grantedness is not necessarily beneficial. Strong cognitive legitimacy may also reduce pressure to justify organisational choices or demonstrate substantive environmental and social outcomes. Sustainable development therefore requires historically embedded legitimacy to be accompanied by transparency and accountability. This finding is an alternative perspective to studies that emphasise the role of trust as a driver of legitimacy in public-sector contexts (Svenbro and Wester, 2023; Lock and Jacobs, 2025). While trust remains important, the evidence here suggests that legitimacy may be sustained more through stable narratives that reinforce the organisation's taken-for-granted role. Thus, trust and legitimacy may operate in parallel but distinct ways: trust as a relational and evaluative construct and cognitive legitimacy as a structural and discursive one.

4.5 Validation and robustness

The contradictory findings here versus prior literature (pragmatic legitimacy being more dominant) prompted us to further validate the findings. To achieve this, we 1) applied the same computerised analysis to other two texts (ESB newspaper texts and the LIWC test corpus) and 2) conducted a robustness analysis by manually coding a sample of ESB CSR reports.

Using archives of the *Irish Independent*, we searched for articles on the ESB during the analysis period, selecting 50 articles at random across the analysis period. The articles covered diverse topics (e.g. recruitment, price increases, strikes, executive bonuses, sports sponsorships, green energy) and were written by several journalists. We ran the same LIWC analysis on this corpus and the aggregate results for three legitimacy forms were: pragmatic 8.9%, moral 4.6%, cognitive 19.6%. Thus, in general texts about the ESB written by external parties (albeit likely with some ESB-provided information), cognitive legitimacy is still most prominent. The articles also provided examples of CSR-related activities of the ESB. One exemplar was from October 2010 – with a headline "Lighting up lives: ESB's €1m to halt suicide" – with almost 22% of its content related to cognitive legitimacy.

A comparison to the LIWC test corpus [11] is useful. Using the same variables as here and considering the 'other' text types per Boyd *et al.* (2022) – a body of 11,000 texts – comparative figures for the three legitimacy forms are: pragmatic 10.4%, moral 5.6%, cognitive 16%. This pattern suggests cognitive legitimacy dominates general texts. According to this pattern, pragmatic is nearly double moral, whereas cognitive surpasses pragmatic by roughly half. However, in the pattern of ESB texts – both the CSR reports and 50 random newspaper articles – cognitive is double

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pragmatic. This supports the notion that ESB-related texts have a higher level of cognitive legitimacy than expected.

To test robustness using a different research approach, we manually coded a sample of ESB CSR reports. One author coded eight reports (35%) at random using a coding scheme adapted from van der Steen *et al.* (2022) [12]. The coding followed Weber's (1985, pp. 23-24) eight steps for conducting content analysis. The coding scheme (see the Appendix) was applied to paragraphs as the coding unit. Codes carried equal weight, a paragraph could be assigned multiple codes and graphics were excluded (for more details, see coding rules in van der Steen *et al.*, 2022). The results of the manual coding revealed the three legitimacy types as pragmatic 5.1%, moral 31.7% and cognitive 42.8%. Using this approach, pragmatic and moral legitimacy alternate their relative importance, yet cognitive legitimacy remains the most salient. Further validating the salience of cognitive legitimacy, our analysis should be understood as identifying broad longitudinal patterns in legitimacy discourse rather than providing precise measurements of legitimacy. Accordingly, it can be argued that pragmatic and cognitive legitimacy decrease over time, moral legitimacy increases over time, and the level of cognitive legitimacy in ESB is higher than expected.

5. Concluding comments

This paper analysed the CSR sections of ESB's annual reports from 2003 to 2025 to examine how legitimacy discourse evolves in the reporting of a state-owned energy company. The changing titles of these sections reflect a wider shift in sustainability reporting, where the term CSR may become less central while the underlying concern with responsible business, social value, and sustainable development continues to expand. Using Suchman's (1995) legitimacy forms as an interpretive lens, the analysis identifies gradual shifts in legitimacy discourse over time. Moral legitimacy increases, while pragmatic and cognitive legitimacy decrease; cognitive legitimacy remains most salient overall. This finding differs from prior literature suggesting pragmatic legitimacy tends to dominate CSR communication (Ellerup Nielsen and Thomsen, 2018), and points to the importance of organisational context. We cautiously interpret the salience of cognitive legitimacy as reflecting ESB's historically embedded role in Irish society and its taken-for-granted position as a state-owned infrastructure organisation. These findings are interpretive rather than causal, but they suggest context – including public ownership, social embeddedness, and organisational history – is important in understanding legitimacy dynamics in CSR reporting.

This study contributes to legitimacy-based CSR reporting research in three ways. First, it advances understanding of legitimacy as a dynamic and context-dependent construct by showing how pragmatic, moral, and cognitive legitimacy-oriented discourse changes over time within the CSR reporting of a SOE. The study also highlights how the relative importance of legitimacy forms may differ across organisational contexts, particularly where organisations are already embedded in social expectations. Second, the study contributes to sustainable development scholarship by showing that sustainability responsibilities are articulated within historically accumulated

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relationships between organisations and society. Prior sustainability reporting research has largely examined how organisations respond to changing disclosure expectations and justify their social and environmental activities. Our findings show that, for a publicly owned infrastructure organisation, such communication may also rest on a longstanding, taken-for-granted social role. This highlights legitimacy as part of the institutional context within which sustainable-development transitions are pursued and scrutinised. Third, the study contributes methodologically, offering a cautious and transparent operationalisation of legitimacy discourse in longitudinal textual analysis. While not claiming LIWC variables provide definitive measures of legitimacy forms, we offer a theory-informed mapping of linguistic categories to legitimacy forms and assess the robustness of this mapping through complementary analyses. This approach responds to concerns about construct validity in automated content analysis, showing how computational methods can be used to identify indicative legitimacy patterns while considering interpretive limitations. Future research could develop customised dictionaries and incorporate interviews or stakeholder perception data to examine whether discursive patterns align with audience evaluations. The methods used here may therefore support comparative research on sustainability-related legitimacy discourse changes across organisations and institutional contexts.

The study also has implications for organisations, particularly SOEs/publicly accountable entities engaged in sustainability reporting. The findings suggest that sustainability reporting is not only a compliance exercise. Instead, it can function as a long-term legitimacy-building process through which organisations explain their role, values, and contribution to society. For managers, this means paying attention not only to what is disclosed, but also how sustainability narratives evolve over time, and the balance of pragmatic/moral/cognitive legitimacy claims. Regular "legitimacy checks" of reporting content may help organisations assess whether their disclosures align to changing stakeholder expectations, regulatory demands, and broader societal concerns. For SOEs and other infrastructure organisations, sustainability reporting can contribute to sustainable development when it connects organisational strategy and activities with their environmental and social consequences. Historically embedded legitimacy can provide continuity but should not substitute for transparent evidence of current performance, impacts and future commitments. Reporting should therefore enable stakeholders to assess whether established narratives of public purpose remain consistent with contemporary responsibilities relating to environmental transition, social welfare, and long-term value creation.

For policymakers, regulators and standard setters, the longitudinal findings suggest that reporting frameworks should support assessment of progress over time rather than disclosure volume or compliance alone. Requirements encouraging continuity between commitments, actions and reported environmental and societal outcomes can help stakeholders evaluate whether organisations' accounts of public purpose evolve consistently with their sustainable development responsibilities. This is particularly important for SOEs/public-interest entities whose activities affect infrastructure, communities, and long-term social outcomes. In the context of evolving reporting regimes such as the CSRD, this implies a need for frameworks that support coherence,

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continuity, and accountability over time. Such an approach would help ensure sustainability reporting does not become a box-ticking exercise but instead contributes to meaningful organisational accountability and better alignment between corporate conduct, public expectations, and sustainable development goals.

This paper has limitations, which lead to avenues for future research. First, it relies on the LIWC variables selected to map three forms of legitimacy. While some variables adopted may be representative in general of different types of legitimacy, some are more closely related to the present case context. More or other variables could have been selected and future research in different contexts is encouraged. In addition, while LIWC dictionaries are widely used, automatic approaches do not capture nuance, irony, or contextual subtleties in discourse, and the fixed composition of dictionaries may not fully reflect sector-specific meanings. Further research is also required to explore detailed reasons for legitimacy changes. Also, while we endeavoured to confirm the robustness of our analysis and methods, future studies could combine automated content analysis with manual coding or customised dictionaries tailored to sectoral contexts. Despite these limitations, our research methods can be replicated.

Second, the analysis is of a single case study where prominence of cognitive legitimacy is likely influenced by historical context. For example, while the Irish energy market is now deregulated, Ireland's market size limits the number of viable operators, and the ESB remains the dominant player. Such market conditions may influence the dynamics of legitimacy forms. In this sense, generalisability of our findings is limited. The energy sector has many operators globally, some being SOE. Of particular interest would be further studies in institutional contexts where sustainability reporting attitudes differ (e.g., China, see Li and Belal, 2018; Li *et al.*, 2023). Third, our analysis focuses exclusively on textual disclosures, excluding other disclosure forms such as visuals which may also play a significant role in legitimacy construction (see Rämö, 2011). Exploring other disclosure forms represents a promising avenue for future work.

Notes

1 ESB shares were (and still are) held by the Irish government, except for 5% employee-owned shares.
2 See https://esb.ie/investors/our-investment-proposition.
3 See https://www.youtube.com/watch?v=btqSxlUJyxo.
4 As the ESB was formed under specific legislation, it is not listed nor necessarily subject to standard corporate law. However, it voluntarily aligned its reports for 2025 with the CSRD. With only one year of data included in our analysis, the CSRD is not (yet) considered a pertinent cut off point.
5 In 2002, there was content within the section Chief Executive's Operational and Financial Review. Only in 2005 did the ESB appoint a senior manager with specific responsibility for CSR (ESB Annual Report, 2005).
6 See https://esbarchives.ie.
7 The KR-20 values are generally greater than 0.80, indicating a high internal consistency of the chosen LIWC variables.
8 We computed positive tone (not net note) as it is difficult to operationalise negative words as they do not necessarily decrease legitimacy. Companies may use negative language and expressions to downplay/highlight negative aspects of others' actions to position themselves in a more favourable light (Cai *et al.*, 2023). Also,

including moderately negative information in CSR disclosures might increase trustworthiness due to perceived honesty (Jahn and Brühl, 2019).

9 An alternative approach to using LIWC is to allow software guide the analysis, seeking out the most pertinent variables e.g. Hunter and Grant (2025). Such an approach is not suited here given the focus on legitimacy.

10 To give some examples of reasons for peaks/troughs, in 2013 a peak appears to be legitimising the ESB's new sustainability strategy. Similarly in 2017, the peak appears to be due to integration of the UN's SDGs with this same strategy. The upward trend in 2025 may be due to the ESB voluntarily adopting the CSRD.

11 See https://www.liwc.app/static/documents/LIWC-22.Descriptive.Statistics-Test.Kitchen.xlsx.

12 Van der Steen et al. (2022) performed a manual analysis of legitimacy in an internal magazine of Rabobank over 101 years. Their results were: pragmatic 25%, moral 21% and cognitive 46%. While a different document, Rabobank has common traits to the ESB – it is respected in society and is not a listed organisation.

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Figure 1. Report length (source: authors)

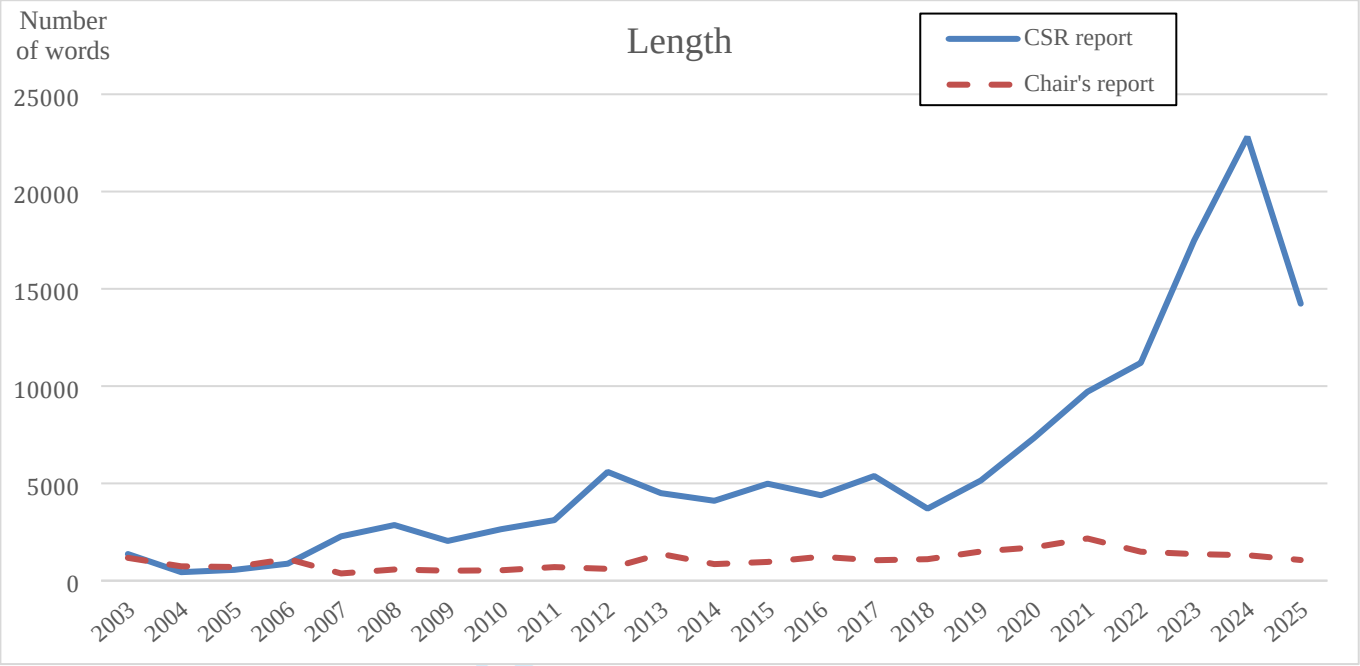


Figure 2. Pragmatic legitimacy variables over time (source: authors)

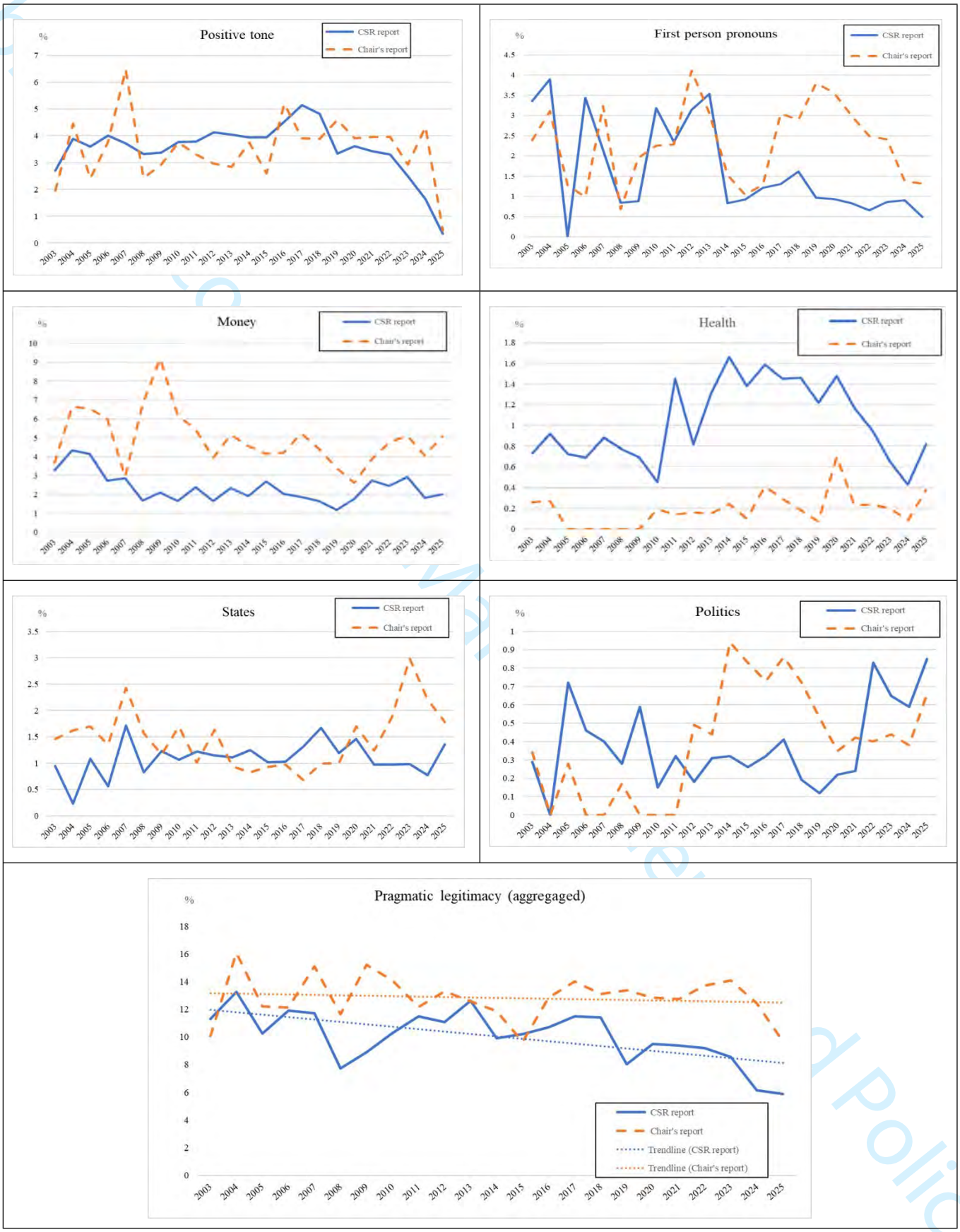


Figure 3. Moral legitimacy variables over time (source: authors)



Figure 4. Cognitive legitimacy variables over time (source: authors)



Figure 5. Legitimacy categories of CSR reports over time (source: authors)

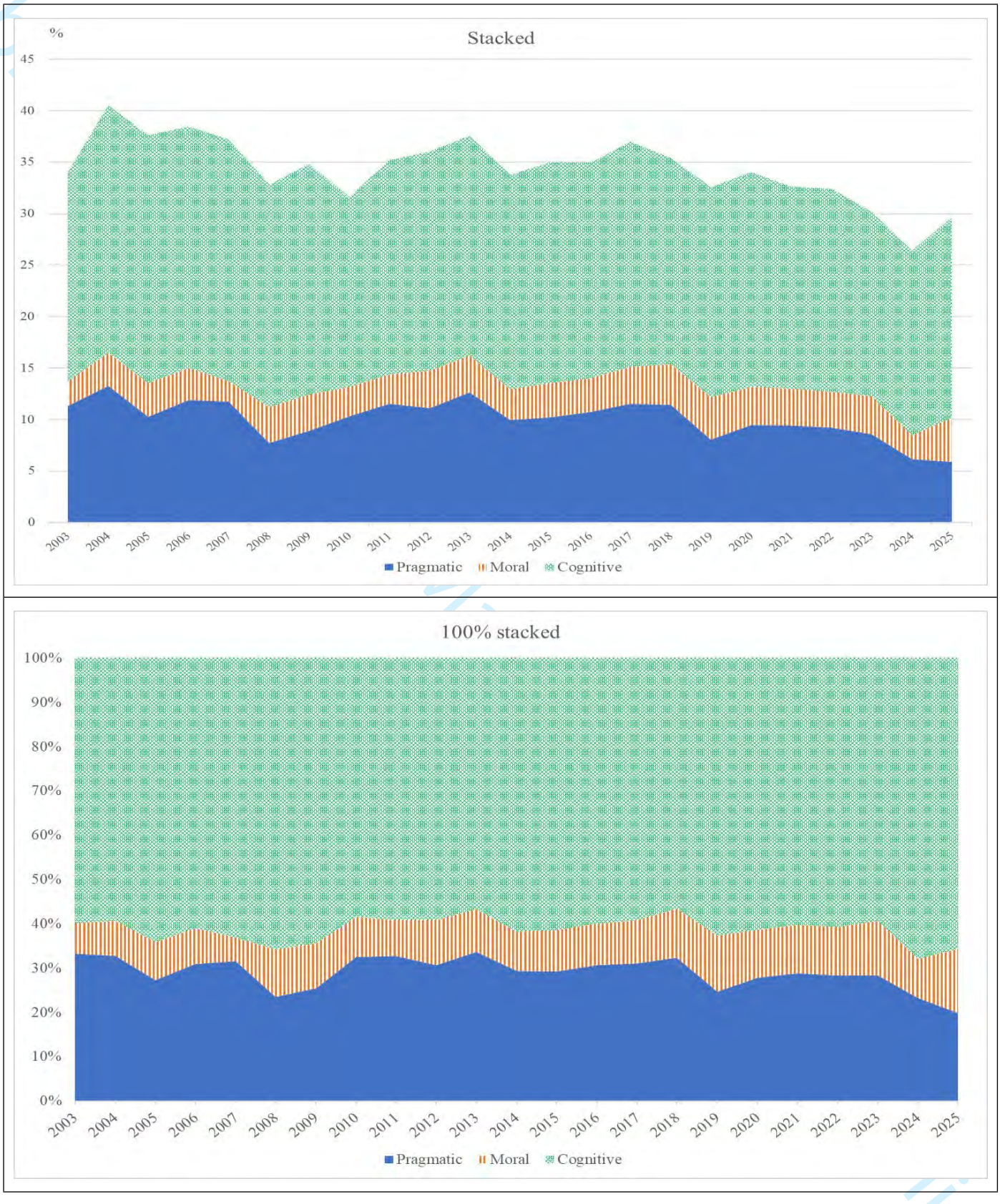


Table I. LIWC variables analysed (source: authors)

Legitimacy	LIWC22 variable	Words in category	Internal consistency - Kuder-Richardson (KR-20)	Example words	Supporting literature
Pragmatic	Positive tone	1,020	0.98	achievement, contributions, drives, nice, love	Acuti *et al.* (2024) Block *et al.* (2023) Cai *et al.* (2023) Corciolani *et al.* (2019) Dhandhania and O'Higgins (2022) Ellerup Nielsen and Thomsen (2018) van der Steen *et al.* (2022) Vollero *et al.* (2018) Vourvachis *et al.* (2016)
	First person pronouns (sing.+ plural)	6+7	0.78-0.85	1st person singular: I, me, my. 1st person plural: we, our, us	
	Money	281	0.91	Business*, pay*, price*, market*, economics, profit, rewards	
	Health	715	0.92	Health, wellness, wellbeing, work-life	
	States	389	0.63-0.76	Need, want, lack, fulfilled, hope	
	Politics	339	0.91	govern*, congress*, senat*	
Moral	Moralisation	356	0.90	Wrong, honor*, deserv*, judge	Corciolani *et al.* (2019) Ellerup Nielsen and Thomsen (2018) Vollero *et al.* (2018)
	Power	856	0.96	Allow, order, own	
	Curiosity	76	0.79	Scien*, look*for, research*, wonder	
	Motion	485	0.97	Go, come, went, came, adopt, collaborate	
Cognitive	Culture	772	0.92	Car, united states, govern*, phone	Dhandhania and O'Higgins (2022) Ellerup Nielsen and Thomsen (2018) Vollero *et al.* (2018)
	Lifestyle	1,437	0.97	Work, home, school, working	
	Perception	1,834	0.99	In, out, up, there	
	Future focus	138	0.92	Will, going to, have to, may	

Note: KR-20 value per Boyd *et al.* (2022)

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Table II. Sample use of "school" in CSR reporting (source: authors)

Year	**Example:** use of "school"
2022	*Energy For Generations (EFG) Fund* EFG is ESB's social giving fund which supports a wide range of projects across all the communities served in the Republic of Ireland and Northern Ireland, with an annual budget of up to €1 million. In 2022, the Fund had four funding rounds, and this resulted in EFG supporting 66 projects across the island of Ireland. Currently the fund is focussed on three themes - fighting homelessness, preventing suicide, and enabling access to education. 37% Homelessness 18% Suicide prevention 45% Education ESB's funding includes special partnerships with: Kinia for the TechSpace initiative building the capacity of youth organisations to run creative STEM education programmes. Aware for their Life Skills for **Schools** initiative to promote mental health awareness in secondary **schools** throughout Ireland. Over a three-year period, EFG has funded 782 Life Skills for **Schools** programmes and the training of 92 trainers, resulting in a reach of nearly 16,000 students.
2017	*Suicide Prevention* ESB joined forces with Aware in a 3-year partnership to support the nationwide roll-out of their Life Skills for **Schools** programme for Transition Year students. This 4-week intensive programme aims to teach young people how to manage their feelings, anger and irritation, and how to deal with many challenges that may come during adolescence.
2009	*ElectricAid Project in Ghana* This project was initiated in 2007 to mark the 80th anniversary of ESB and supports the construction and rehabilitation of **schools** to cater for over 4,000 **school** children in Teshie, Accra (capital city of Ghana). Over 100 ESB volunteers have worked on site while funding their own travel and accommodation costs.

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Appendix: coding scheme adapted from van der Steen *et al.* (2022)

Pragmatic legitimacy

Specific exchanges, directly beneficial to stakeholders.
It includes mention of:

- Cost reductions, restructuring due to cost concerns, increasing cost-base
- Increasing revenue streams, revenue growth, changes in operating business model if revenue driven
- Profitability, justification of actions on profit motive
- Assets/liabilities in terms of continued profitability and growth
- Movement towards being more like a commercial firm than state-owned
- Reduction in price to customers
- Maintenance of power supply e.g. in poor weather conditions
- Investment in power supply/grid maintenance
- Concerns with competitors and efficiency.

Moral legitimacy

A positive normative evaluation of the organisation/its activities/its usefulness. It includes mention of:

- History of the ESB, its advantages
- Benefits for society at large
- Desirability of being state-owned
- ESB's social value to communities and society in general e.g. through community development, poverty reduction, helping social groups
- Society/community pressure to maintain/develop power network – even if uneconomical to d – e.g. greener power
- Activities as 'the right thing to do'
- Equal opportunities, gender pay gaps
- Reference to ethical issues and justifications.

Cognitive legitimacy

Approval based on credible explanation of organisations activities/taken-for-granted nature/familiarity/trustworthiness.
It includes mention of:

- Standards of professional behaviour, certification, industry standards (incl. SDGs or similar)
- Awards for operations, reporting, being a good workplace
- References to safety of operations, safety standards – expected to operate safely
- Need for formalisation, making own rules.
- References to simplicity/understandability
- Extensive explanation of actions
- References to daily practice as explanation.