

Grand Narratives, Grim Realities? ESG Rhetoric and Legitimacy Management in the Taiwanese Food Industry

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Abstract

In the food industry, operational safety is inextricably linked to public trust, making occupational accidents a severe threat to organizational legitimacy. When safety failures occur, they are interpreted not merely as material risks but as profound moral breaches that demand a strategic response. While Western institutional logic predicts that firms will repair this trust through transparency and direct accountability, this assumption often conflicts with the indigenous values of East Asian's face culture, which prioritizes dignity and the avoidance of public shame. To bridge this gap between theoretical expectations and indigenous practice, this study proposes a framework of "face deflection" to examine how firms navigate legitimacy threats. Using Structural Topic Modeling (STM), we analyzed the "Letter to Shareholders" in the Environment, Social, and Governance (ESG) reports of listed Taiwanese food companies from 2021 to 2024 to test the relationship between rhetorical topics and the Occupational Accident Rate (OAR). The empirical results reveal a distinct cultural logic: as accident rates rise, firms do not increase disclosures related to routine compliance or affective care. Instead, they significantly mobilize grand narrative rhetoric, characterized by abstract, future-oriented themes such as AI and global governance, to actively assert *Mianzi* (social face) and deflect attention from the damaged *Lian* (moral face). These findings challenge the universality of transparency-based legitimacy repair, demonstrating that in Confucian societies, firms employ rhetorical abstraction to mask operational failures.

Keywords: Legitimacy, Face Culture, ESG Reporting, Structural Topic Modeling (STM), Food Industry

Introduction

In East Asian societies, food industry operates under unique and intensive scrutiny (Augustin-Jean & Poulain, 2020; Chou & Liou, 2010). The classical imperative, “food is the first necessity to people” (*min yi shi wei tian*) highlights the food safety itself and the importance of this industry, transforming operational metrics in food safety and workers welfare into deeper evaluations on the level of legitimacy (P. Liu & Kwon, 2013; Wang et al., 2023). Consequently, when a negative event such as occupational accident happens, it does not only mean material risk, but also the firm exposes itself to a threat in legitimacy (Corazza et al., 2020; Lee, 2021). Nowadays, companies are compelled to disclose Environment, Social, and Governance (ESG) reports to enhance transparency (Mahadeo et al., 2011). What rhetorical strategy tends to be used in ESG reports when firms are under such challenges in organizational legitimacy?

Legitimacy as a concept widely used in business field, and it is widely accepted that this is a socially constructed one based on the perception of public to a firm (Deegan, 2019; Suddaby et al., 2017). Defined as “generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate” by Suchman (1995), legitimacy is a critical and intangible resource. When social performance failures such as occupational accidents create a gap between public expectations and firms’ actions, the legitimacy is threatened (Corazza et al., 2020; Li et al., 2023). Firms report ESG not for merely disclosing data, but also to manage legitimacy. Scholars have increasingly recognized rhetoric in ESG reporting as a critical tool for legitimacy management. Recent empirical studies have expanded this field significantly by applying diverse theoretical lenses. For instance, Hossain et al. (2022) utilized Symbolic Convergence Theory to demonstrate how rhetorical strategies in sustainability reporting link directly to moral and pragmatic legitimacy claims. Similarly, Bonaccorso (2025) confirmed that these reports are primary vehicles for impression management, while Mahran and Elamer (2025) advanced this by identifying “narcissistic rhetoric”—a self-promotional strategy used by high-performing firms to maintain authority. Furthermore, current research highlights the strategic manipulation of tone. Hamza and Jarboui (2024) found that firms employ abnormal tone management to mitigate negative stakeholder impressions, and Kochkina et al. (2024) cautioned that such optimistic framing can compromise trustworthiness, raising concerns of greenwashing. In the cross-cultural domain, Lin (2021) compared UK and Chinese firms, explicitly identifying “deflection” as a key legitimation strategy used to manage negative news in CSR reports. However, while these studies acknowledge strategies like deflection and tone management, they rarely investigate the deep indigenous cognitive frameworks that drive them in East Asian contexts. Existing typologies often view these strategies through a Western lens of “greenwashing” or “optimism.” This creates a theoretical blind spot when applied to Confucian societies, where the preservation of *Mianzi* (face) dictates a unique logic of indirect restoration (Chao et al., 2023). Though the value of rhetorical strategies is acknowledged, there is no suitable model to bridge the gap between these empirical findings and the specific cultural demands of “saving face” through grand narrative rather than simple deflection.

To bridge this gap between theoretical expectations and indigenous practice, this study proposes a framework of “face deflection” to examine how firms navigate legitimacy threats. We define two primary objectives: (1) to propose a culturally adaptive typology of ESG rhetoric that integrates Confucian values with legitimacy theory, and (2) to empirically demonstrate how firms strategically prioritize grand narrative rhetoric over routine

compliance or affective rhetoric to navigate legitimacy threats, using Structural Topic Modeling (STM). In terms of scope, this research focuses on the Taiwanese food industry, a sector where the tension between operational safety and public trust is most acute. We analyze the “Letter to Shareholders” within the ESG reports of listed companies from 2021 to 2024. By leveraging the Occupational Accident Rate (OAR) as a proxy for legitimacy threats, we aim to test whether firms respond to physical safety failures with transparency (as Western logic suggests) or by pivoting to abstract grand narratives. Consequently, the Top Management Team (TMT) adopts a face-saving deflection strategy in their ESG reporting, characterized by an expanding proportion of “grand narrative” (Boje et al., 2004; Fortuin et al., 2019; Goldman & Tselepis, 2021). This strategy aims to mask operational failures and avoid compliance-related discourse, preventing the firm from being trapped in moral scandals (Brennan & Merkl-Davies, 2013). Instead, rhetoric projects an idealized future image (Beretta et al., 2020). While current Western frameworks suggest a “dialectic rhetoric” of transparency to achieve moral legitimacy, this approach violates the core of *Mianzi* culture, where explicitly admitting to OAR failures equates to a loss of social capital. Therefore, shifting the narrative focus from concrete past failures to abstract, prospective future commitments represent a culturally adaptive solution for TMTs (Marquis & Qian, 2014).

Structural Topic Modeling (STM) is applied to analyze sampled texts which are messages or statements from TMT in Taiwanese food industry ESG reports (Roberts et al., 2019). It can not only extract patterns of texts using unsupervised machine learning techniques but also allows researchers to test relationships between topics extracted with covariates on the document-level (Roberts et al., 2014). Therefore, this research examines the proposed ESG framework of rhetorical strategies when firms from a Confucianism background facing “loss of *Mianzi*” scenarios (Buckley et al., 2006; Ip, 2009; Tsui, 2024). The empirical results reveal a distinct cultural logic. We find that as OAR rises, firms significantly mobilize “grand narrative rhetoric”—characterized by abstract, future-oriented themes such as AI and global governance—to actively assert *Mianzi* (social face) and deflect attention from the damaged *Lian* (moral face). Conversely, the results show that disclosures related to routine compliance or affective care do not significantly increase under pressure, supporting the avoidance of the “hypocrisy trap.” These findings challenge the universality of transparency-based legitimacy repair, demonstrating that in Confucian societies, firms employ rhetorical abstraction to mask operational failures.

This research makes three main contributions. First, we introduce a new, non-Western cultural lens (face culture) to legitimacy and rhetoric conversation, proposing a new typology of rhetoric that better explains responses from firms to rising pressures (Castelló & Lozano, 2011; Yin & Zhang, 2012). Second, this study answers the call within Upper Echelons Theory (UET) to unlock “managerial black box” by demonstrating how a deep-seated indigenous cognitive framework shapes strategic choice (Abatecola & Cristofaro, 2018; Hambrick, 2007). Finally, we offer a novel methodological contribution to the field, demonstrating how STM can be used to empirically measure rhetorical strategies in narrative text and link them directly to quantitative social performance data.

Literature Review and Hypothesis Development

The Social Construction of Legitimacy and the Cultural Gap

Legitimacy, widely regarded as the foundational resource for organizational survival, was crystallized by Suchman (1995) as a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within a socially constructed system of norms. While early scholarship debated its ontological nature—viewing it variously as an intangible asset, a communicative process, or a sociocognitive judgment—a consensus has emerged that legitimacy is fundamentally a social judgment conferred by an audience (Bitektine, 2011; Suddaby et al., 2017). Consequently, the process of legitimation is not the revelation of objective truth, but a product of continuous discursive negotiation between organizations and stakeholders (Lister, 2003; Suddaby & Greenwood, 2005; Vaara et al., 2024). However, because this negotiation relies on shared understanding, the process is inherently culturally bound (Jackson, 2018; Johnson et al., 2006; Scott, 2014; Yüncü, 2020).

A critical limitation in current scholarship arises from the reliance on a Western-centric assumption of direct correspondence (Castelló & Lozano, 2011; J. Liu et al., 2025; Stephens et al., 2005). This prevailing logic posits a linear, instrumental relationship between a legitimacy threat and the rhetorical response: if moral legitimacy is threatened, the firm is expected to engage in dialectic dialogue, admitting fault to rebuild trust (Dietz & Gillespie, 2012; Fuoli & Paradis, 2014). While this approach aligns with Western institutional logic, it creates a theoretical blind spot when applied to East Asian societies. In these high-context environments, social interaction is governed not by direct transparency, but by the preservation of dignity (Hall, 1989; H. C. Hu, 1944; Vaara et al., 2024). Therefore, to fully understand ESG disclosures in this context, it is necessary to move beyond the Western assumption of direct correspondence and reconstruct the framework through the indigenous lens of indirect restoration (Ortas et al., 2015).

Face Culture: The Indigenous Logic of Indirect Restoration

To explicate organizational behavior in East Asia, we introduce the perspective of face culture, a pervasive indigenous regulatory mechanism strikingly similar to legitimacy. Comparable to the relational dimension described by Tost (2011), face culture represents the social capital derived from adhering to social roles. However, unlike the unitary concept of legitimacy, it operates through a sophisticated dualistic system comprising *Lian* (moral face) and *Mianzi* (social face) (Suddaby et al., 2017; Zhou & Zhang, 2017). *Lian* represents moral face and adherence to ethical standards, forming the protective baseline of character; *Mianzi* represents the social prestige, reputation, and status achieved through capability and success (Zhang & Zhou, 2024; Zhou & Zhang, 2017).

In this cultural framework, an occupational accident is not merely an operational slip; it is interpreted as a violation of the Confucian virtue of *Ren* (benevolence) and a rupture of *Lian*. Under such circumstances, the indigenous normative constraint of “*jia chou bu ke wai yang*” (domestic shame should not be made public) becomes the dominant logic (Gao, 1998; Ho, 2016). Unlike Western crisis models that advocate for apology or direct accountability, face culture dictates that explicitly exposing the specifics of the wound validates the moral failure and solidifies the loss of *Lian* (Y. Hu & Pang, 2018; Şahin, 2015). Drawing on UET, which suggests that strategic disclosures reflect the cognitive bases of the top management team, we argue that *Mianzi* constitutes the dominant cognitive framework for these managers

(Hambrick, 2007; Neely Jr. et al., 2020). When faced with the shame of rising OAR, managers do not process information through a logic of transparency. Instead, their strategic imperative shifts to “face-saving deflection”: actively shifting stakeholder attention away from the moral failure (loss of *Lian*) by amplifying a high-status narrative (gain of *Mianzi*) elsewhere (Ho, 2016; Zhou & Zhang, 2017).

The Postmodern Crisis and the Grand Narrative

To understand the mechanism of narrative deflection, we must first conceptualize the “grand narrative” (*métarécit*) within the context of the postmodern condition. Lyotard defines the postmodern not merely as a time period, but as a crisis of legitimation characterized by “incredulity toward metanarratives” (Ammar et al., 2022; Lyotard & Brügger, 2001). Historically, the modern epoch relied on universal, teleological frameworks—such as the Enlightenment’s narrative of progress or the Marxist narrative of emancipation—to validate knowledge and social bonds (Partner, 2021). These “grand narratives” functioned as totalizing systems that integrated disparate social practices under a single, unifying goal, such as the liberation of humanity or the realization of the speculative spirit (Simons, 2022; Valentini, 2022).

However, in the postmodern era, these universal systems have lost their explanatory force and credibility. The “emancipatory narrative,” which promised freedom and justice for the human subject, has failed to resolve worldly problems, leading to a fragmentation of the social bond. Consequently, Lyotard argues that the legitimacy of knowledge has shifted away from these moral or philosophical goals toward performativity and technoscience. In this context, legitimacy is no longer about truth or justice, but about efficiency—maximizing the output/input ratio.

This shift is critical for analyzing corporate rhetoric. While scholars note that “grand narratives” are theoretically dead or untrustworthy in society, recent interpretations suggest they remain relevant as tools of technoscientific legitimation. We argue that when firms face a rupture in the “emancipatory narrative” (i.e., an occupational accident that harms the worker), they do not abandon grand narratives. Instead, they strategically resurrect the “speculative narrative” of technoscience (AI, Innovation) to simulate legitimacy. By replacing the failed narrative of human safety with the high-status narrative of technological progress, the firm exploits the epistemic fragmentation of the postmodern condition to deflect attention from its local reality (Baier, 2024).

Theoretical Integration: A Triadic Framework of Rhetoric

To structurally explicate this deflection mechanism, we propose a triadic framework (shown in Table 1) that maps Aristotle’s classical modes of persuasion onto Suchman’s (1995) typology of legitimacy, filtered through the indigenous philosophy of Confucianism. This synthesis reveals why organizations prioritize specific rhetorical strategies over others during a crisis.

Table 1

A Triadic Framework of Rhetoric

Axis	Rhetorical Mode	Indigenous Virtue (Confucianism)	Face Dimension	Legitimacy Type	Rhetorical Strategy	Mechanism
Status	Ethos (Authority)	Xin (Trust/Standing)	Mianzi	Pragmatic	Grand narrative rhetoric	Compensation
Integrity	Pathos (Emotion)	Ren (Benevolence)	Lian	Moral	Affective rhetoric	Avoidance
Propriety	Logos (Logic)	Li (Ritual/Propriety)	Normative Order	Cognitive	Routine compliance rhetoric	Static

The first dimension concerns the status axis, which aligns Aristotle's *ethos* (authority) with the Confucian concept of *Xin* (trustworthiness/standing) (Castelló & Lozano, 2011; Kirby, 1991; Sung, 2020). In the indigenous context, *Xin* serves as the currency of *Mianzi* and underpins pragmatic legitimacy (Suchman, 1995; Zhou & Zhang, 2017). We conceptualize grand narrative rhetoric as the primary tool for this axis. By employing macro-level, abstract storytelling (such as national contribution and frontier technology) serves a compensatory function. It projects a vision of future power and authority to counterbalance the loss of moral standing, effectively engaging in an act of re-establishing trust through capacity rather than morality.

The second dimension involves the integrity axis, mapping Aristotle's *pathos* (emotion) to *Ren* (benevolence), which forms the foundation of *Lian* and moral legitimacy (Castelló & Lozano, 2011; Kirby, 1991; Zhang & Zhou, 2024). While current academic views on ESG rhetoric typically suggest using *Pathos* to repair moral breaches, face culture introduces a constraint: when *Lian* is structurally damaged by physical harm to workers, invoking emotional rhetoric creates a dissonance of hypocrisy (Kılıçoğlu & Kılıçoğlu, 2024). Asserting benevolence while reporting accidents risks further damaging credibility (Lu, 2022). Consequently, this axis is strategically paralyzed during such crises, leading to a mechanism of avoidance rather than engagement.

The third dimension addresses the propriety axis, linking Aristotle's *logos* (logic) to *Li* (ritual/propriety), representing the adherence to established forms and bureaucratic norms (Castelló & Lozano, 2011; Hahm, 2009; Zhang & Zhou, 2024). This aligns with cognitive legitimacy and is operationalized through routine compliance rhetoric. In this context, *Li* functions as a "hygiene factor"—a baseline requirement for existence of an organization (Jiang, 2006). It acts as a defensive filter to maintain a safe distance from the messy reality of the crisis but implies that adherence to minimum standards is insufficient for active status restoration (Radice, 2017; Yu-T'ang, 1917).

Hypothesis Development: Agenda Setting and Deflection

Based on this theoretical integration, we conceptualize the firm's strategic response as a form of strategic agenda setting (McCombs, 2005; Ragas, 2013). Agenda setting theory posits that organizations can influence public perception by strategically emphasizing certain topics to override others. In a crisis dominated by the "low-status" agenda of failure (occupational accident), the firm must mobilize a powerful "high-status" substitute agenda to deflect

attention and restore legitimacy (Bitektine et al., 2020; Meijer & Kleinnijenhuis, 2006; Messer et al., 2012).

We first posit that grand narrative rhetoric functions as a compensatory strategy. This narrative achieves both time deflection, by shifting focus from past failure to future vision, and conceptual deflection, by moving from concrete details to abstract structures (Lyotard & Brügger, 2001; Morefield, 2014). By promoting high-status themes such as industry leadership and future governance, the firm actively claims *Mianzi* to mask the damaged *Lian*. As the severity of the shame increases—indicated by a higher occupational accident rate—the necessity for this high-status shield intensifies. Therefore, we expect a positive relationship between OAR and the use of grand narratives (Castelló & Lozano, 2011; Silvius, 2021; Zhang & Zhou, 2024).

Hypothesis 1: The OAR is positively associated with the prevalence of grand narrative rhetoric in Letter to Shareholders.

Conversely, regarding routine compliance rhetoric, the cultural imperative to avoid amplifying moral failure suggests that firms will not increase their focus on routine rules. Detailed discussions of certifications or technical compliance risk validating the specific deficiencies that led to the accident (Islam et al., 2022; Weaver, 2001). Since compliance rhetoric functions merely as a static baseline or hygiene factor (*Li*), it lacks the leverage required for status repair in the face of a crisis (Christensen et al., 2021; Herzberg, 1966; Radice, 2017). Thus, we anticipate no significant fluctuation in compliance rhetoric relative to occupational accident rates.

Hypothesis 2: The OAR is not significantly associated with the prevalence of routine compliance rhetoric in Letter to Shareholders.

Finally, regarding affective rhetoric, while such narratives are appealing in non-crisis contexts, they lack the structural commitment necessary for restoring high social status during a safety crisis (Huang et al., 2012; Yang, 2003). More importantly, asserting *Ren* (benevolence) while reporting harm creates a “hypocrisy trap” that managers are culturally conditioned to avoid (Greenbaum et al., 2015; Kılıçoğlu & Kılıçoğlu, 2024; Zheng, 2015). To prevent further loss of face, firms are unlikely to increase the use of affective language, rendering this strategy strategically irrelevant to the variation in OAR (H. C. Hu, 1944; Zhou & Zhang, 2017).

Hypothesis 3: The OAR is not significantly associated with the prevalence of affective rhetoric in Letter to Shareholders.

Method

Sample Selection and Corpus Construction

To investigate the strategic disclosures within the Taiwanese food sector, we targeted the ESG reports published by firms listed on the Taiwan Stock Exchange. The study period encompasses the fiscal years 2021 through 2024. Rather than analyzing the entire report, we isolated the “Letter to Shareholders” (or equivalent statements from the Chairman/President). This specific section was selected because it serves as the primary vehicle for senior leadership to articulate their overarching corporate vision and sustainability commitments to stakeholders (Lourenço et al., 2025; Thompson, 2024). We retrieved these

documents in PDF format directly from the official investor relations portals of the respective companies. After a manual screening process to eliminate files with missing text or insufficient length, the final unstructured dataset consisted of 88 firm-year observations.

Computational Text Processing

Transforming raw Chinese text into a format suitable for quantitative analysis requires a robust pre-processing pipeline. We utilized the *quanteda* library within the *R* statistical environment to manage the corpus (Benoit et al., 2018). Unlike Indo-European languages, Chinese text lacks explicit delimiters (such as spaces) between words. To address this, we employed the *jiebaR* segmentation engine, which is optimized for identifying semantic boundaries in continuous Chinese script (Wenfeng & Yanyi, 2019).

To enhance the semantic richness of the tokens, we moved beyond simple unigrams. We applied a statistical collocation analysis to detect frequently co-occurring character sequences (bigrams) and concatenated them into single tokens (e.g., merging “award” and “item” into “award-item”) (Diao et al., 2020; Wei et al., 2009). Following tokenization, we implemented a noise-reduction protocol. This involved a three-tier filtration strategy: (1) removal of standard functional stopwords; (2) excision of firm-specific identifiers (e.g., company names) to prevent the model from clustering based on entity names; and (3) exclusion of high-frequency generic terms (e.g., “sustainability,” “report”) that offer little discriminatory power. Finally, all non-textual elements, including punctuation and numeric digits, were stripped from the corpus.

Text Mining Using Structural Topic Model (STM)

We employed the Structural Topic Model (STM) framework to uncover latent thematic structures within the corpus (Roberts et al., 2014, 2019). STM represents a significant evolution over traditional generative models like Latent Dirichlet Allocation (LDA) (Blei & Lafferty, 2007; Kherwa & Bansal, 2018). Its primary methodological innovation is the ability to estimate topic prevalence conditional on document-level metadata.

By integrating external covariates directly into the prior distributions of the model, STM allows for a nuanced examination of how specific organizational attributes influence the likelihood of a topic appearing in a document (Lin et al., 2024; Roberts et al., 2019). This feature is instrumental for our research design, as it bridges the gap between qualitative narrative analysis and quantitative hypothesis testing regarding executive characteristics.

Model Specification and Covariates

To operationalize our research hypotheses, we introduced two specific covariates into the STM specification. The primary independent Occupational Accident Rate (OAR) corresponding to the reporting year, is collected from the Market Observation Post System (MOPS)¹. Additionally, to account for temporal dynamics (such as evolving regulatory standards or macroeconomic shifts), we included the reporting year as a control variable. By treating the year as a categorical variable, the model isolates the specific impact of OAR from broader secular trends in ESG reporting.

¹ <https://emops.twse.com.tw/>

Searching for Appropriate Topic Number

A critical decision in topic modeling is determining the optimal number of topics (K). We approached this model selection problem by balancing statistical rigor with interpretability. Using the *searchK* algorithm, we evaluated a candidate range of K from 10 to 30 as shown in Figure 1. Our decision relied on two diagnostic metrics: semantic coherence (which assesses whether high-probability words in a topic frequently co-occur) and exclusivity (which assesses the distinctiveness of a topic's vocabulary) (Roberts et al., 2014). The diagnostic plots revealed that at $K=20$, the model achieved an optimal trade-off, maintaining high coherence without sacrificing the distinctiveness of the topics. Consequently, we proceeded with the final analysis by using 20 as the optimal K .

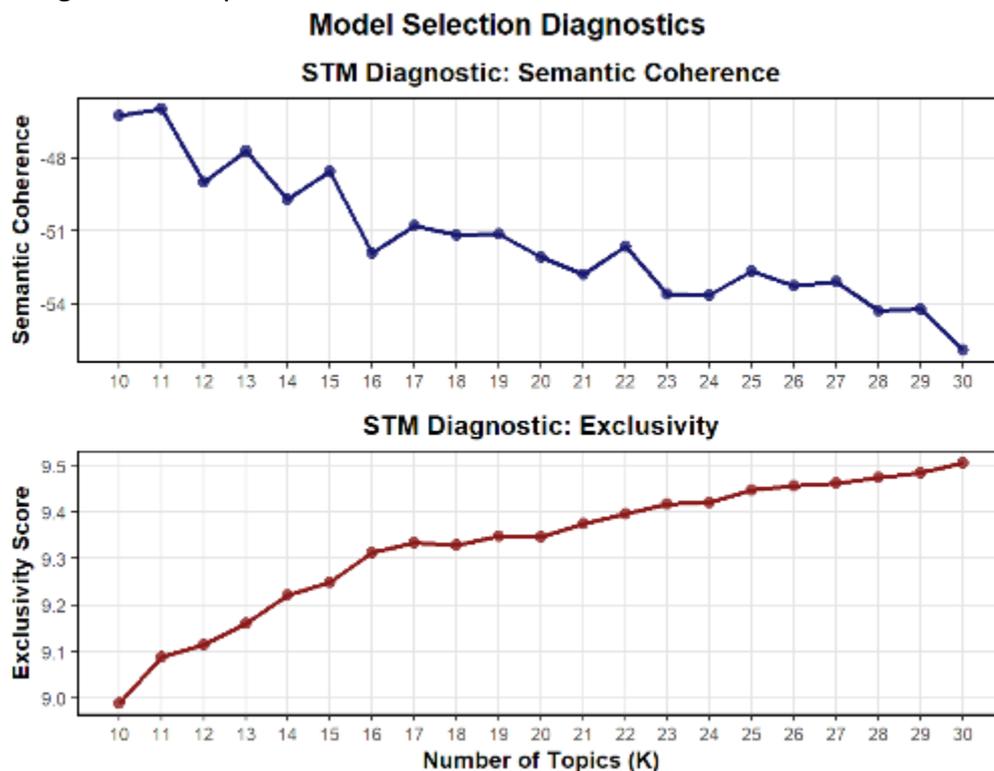


Figure 1: STM Diagnostics by Semantic Coherence and Exclusivity

Results

A Summary of Generated Topic Model

The STM model used in this research extracted a total of 20 latent topics from the corpus of 88 senior management statements. While the complete list of all 20 generated topics is provided in Appendix I, this study focuses on the specific themes that map onto our proposed theoretical framework of legitimacy. Figure 2 visualizes the most frequent words across the entire corpus, demonstrating how the STM allows researchers to retrieve rhetorical patterns from complex, unstructured text data. To ensure the interpretability of the model, the topic labelling process was informed by a meticulous qualitative assessment of the words ranked highly by the FREX (frequent and exclusive) metric. These distinctive word clusters effectively illuminate the unique vocabulary sets underpinning each discourse. The research team collaborated to assign a descriptive appellation to each theme, confirming the semantic coherence of the final labels through a review of the associated original statements. Furthermore, to integrate these empirical findings with the overarching theoretical framework, we identified six key topics and classified them into the three rhetorical

dimensions: grand narrative rhetoric, routine compliance rhetoric, and affective rhetoric. Table 2 presents this classification, detailing the rhetorical strategy, topic label, and the top FREX words associated with each selected topic.

Table 2

Rhetorical Strategy, Topic Label, and FREX Words of Selected ESG Topics

Rhetorical Strategy	Topic No.	Topic Label	Top 7 FREX Words (Traditional Chinese and English Translation)
Grand narrative rhetoric	17	ESG Innovation and Discourse	ai, 治理 (governance), 分享 (share), 領域 (domain), sdgs, tcsa, 開始 (start)
	19	Product Transformation and Innovation	產品 (product), 生技 (biotech), 轉型 (transformation), 商品 (commodity), 時代 (era), 揭露 (disclose), 模式 (model)
Routine compliance rhetoric	9	Internal Governance and Human Rights	董事會 (board of directors), 水資源 (water resources), 三品 (three qualities), 追蹤 (trace), 同仁 (colleagues), 人權 (human rights), 未 (not yet)
	11	Employee Care and Standardized Management	邁向 (moving towards), 公噸 (metric ton), 活動 (activity), 驗證 (verification), 關懷 (care), iso, 數據 (data)
	14	Technical Compliance and Raw Materials	澱粉 (starch), 玉米 (corn), 守則 (code of conduct), 果糖 (fructose), 陸續 (one after another), 地區 (region), 報告書 (report)
Affective rhetoric	13	Social Commitment and Philanthropy	愛 (love), 承諾 (commitment), social, 官 (official), 學 (academia), 輿 (public opinion), 絕不 (absolutely not)



Figure 2: Word Cloud of Top 200 Frequent Terms in the Corpus

Note: The figure displays the 200 most frequent words and bigrams across all managerial narratives. The darker shades of blue indicate higher word frequency.

Effect of OAR on ESG Rhetoric

The estimated effects of the Occupational Accident Rate (OAR) on the prevalence of specific rhetorical topics are presented in Table 3. Regarding the first hypothesis, the regression analysis indicates a statistically significant positive relationship between OAR and the use of Topic 17 (ESG Innovation and Discourse). The coefficient ($\beta = 4.013$, $p < 0.05$) suggests that as

the accident rate increases, firms significantly increase the proportion of text dedicated to abstract, future-oriented governance and technological discourse. Conversely, Topic 19 (Product Transformation and Innovation), which focuses on tangible product upgrades rather than abstract governance, yielded a non-significant negative coefficient ($\beta = -1.084$, $p > 0.05$). This divergence within the grand narrative category suggests that the observed rhetorical shift is specific to high-level, abstract discourse rather than concrete operational innovation (Boje et al., 2004; Lyotard & Brügger, 2001).

Table 3

Estimated Effect of OAR on Key Rhetorical Themes

Rhetoric Strategy	Topic No.	Coefficient	Year Effect	t-value	p-value
Grand narrative rhetoric	17	4.013*(1.672)	Yes	2.401	0.019
	19	-1.084 (1.331)	Yes	-0.815	0.418
Routine compliance rhetoric	9	-0.923 (1.177)	Yes	-0.785	0.435
	11	-1.315 (1.509)	Yes	-0.871	0.386
	14	-0.385 (1.293)	Yes	-0.298	0.767
Affective rhetoric	13	1.752 (1.347)	Yes	1.300	0.197

Note: * $p < 0.05$ ** $p < 0.01$, values in parentheses are standard errors.

Turning to the second hypothesis concerning routine compliance rhetoric, the results demonstrate no statistically significant association with OAR across the relevant topics. Specifically, Topic 9 (Internal Governance and Human Rights), Topic 11 (Employee Care and Standardized Management), and Topic 14 (Technical Compliance and Raw Materials) all exhibited negative coefficients ($\beta = -0.923$, $\beta = -1.315$, and $\beta = -0.385$, respectively), with p-values exceeding the threshold for significance. These findings are consistent with the hypothesis that firms do not increase their emphasis on standard compliance measures or technical details when facing rising accident rates, supporting the theoretical expectation of an avoidance mechanism regarding low-status, rule-based disclosures (Herzberg, 1966; Radice, 2017).

Finally, regarding the third hypothesis, the analysis of Topic 13 (Social Commitment and Philanthropy) reveals a positive but non-significant relationship ($\beta = 1.752$, $p = 0.197$). Although the direction of the coefficient is positive, the lack of statistical significance indicates that affective rhetoric is not a primary strategic response to operational safety failures. This result aligns with the theoretical proposition that emotional appeals are structurally insufficient for restoring status in the context of safety crises and may be avoided to mitigate potential perceptions of hypocrisy.

Table 4 provides representative excerpts for the key topics to substantiate the thematic labels derived from the STM analysis and offer qualitative insight into the nature of the rhetorical strategies. Regarding the grand narrative rhetoric strategy, the text associated with Topic 17 (ESG Innovation and Discourse) centers on technological transformation, explicitly linking “AI” to “intelligent” and “sustainable” production methods. This content aligns with the definition of the strategy as abstract and future-oriented, projecting a vision of systemic upgrades. In contrast, the text for Topic 19 (Product Transformation and Innovation), although related to improvement, focuses on concrete product attributes such as “delicious” and “safe” and the advancement of the “agribusiness industry.” This distinction

illustrates that the significant effect found in Topic 17 differs qualitatively from the operational product focus of Topic 19.

The qualitative data for routine compliance topics confirms a focus on technical verification, standardization, and adherence to external norms. Topic 14 (Technical Compliance and Raw Materials) enumerates specific certifications including “FSSC22000,” “HACCP,” and “HALAL,” establishing the firm’s baseline adherence to industry manufacturing codes. Similarly, Topic 11 (Employee Care and Standardized Management) presents precise quantitative data regarding greenhouse gas emissions (“1,525,338.182 tons of CO₂”) and directs stakeholders to specific page numbers for further details. Topic 9 (Internal Governance and Human Rights) references adherence to established international frameworks, such as the “Universal Declaration of Human Rights” and the “UN Global Compact.” These excerpts illustrate that compliance rhetoric functions primarily as a reporting of static regulatory adherence rather than a mechanism for strategic status restoration.

Finally, the representative text for Topic 13 (Affective rhetoric) utilizes relational language such as “promise,” “responsibility,” and “commitment.” The narrative emphasizes an uncompromising dedication to quality and public duty. While this discourse aims to maintain moral legitimacy through distinct emotional appeals, the regression results previously discussed indicate that this mode of rhetoric is not the primary instrument for managing legitimacy threats in the context of rising occupational accident rates.

Table 4

Representative Content for Focused ESG Topics

Topic No.	Topic Label	Original Content (Chinese)	English Translation
17	ESG Innovation and Discourse	隨著技術的進一步發展，AI 將成為食品產業轉型升級的關鍵動力，帶來更智能、更高效、更可持續的食品生產方式。	As technology further develops, AI will become the key driver for the transformation and upgrading of the food industry, bringing about more intelligent, more efficient, and more sustainable methods of food production.
19	Product Transformation and Innovation	為了消費者吃的安全與美味，大成集團一直不斷突破，帶動農畜產業升級。	To ensure consumers enjoy food that is both safe and delicious, Da-Cheng Group has continuously pushed for breakthroughs, driving the advancement of the agribusiness industry.
9	Internal Governance and Human Rights	在社會永續的「S」面向，我們堅定地尊重並支持國際公認的人權規範與原則，包括「世界人權宣言」、「聯合國全球盟約」以及國際勞工組織的「工作基本原則與權利宣言」。	In the “S” dimension of ESG we firmly respect and support internationally recognized human rights norms and principles, including the “Universal Declaration of Human Rights,” the “United Nations Global Compact,” and the International Labor Organization’s “Declaration on Fundamental Principles and Rights at Work.”

11	Employee Care and Standardized Management	年度溫室氣體總排放量為 1,525,338.182 公噸 CO2……相關數據詳見本報告第 50 頁。	The annual total greenhouse gas emissions amounted to 1,525,338.182 tons of CO2... detailed data can be found on page 50 of this report.
14	Technical Compliance and Raw Materials	身為食品工業的一員，本公司的果糖廠、澱粉廠陸續通過 FSSC22000、HACCP、HALAL、TQF 等相關認證，建立良好、穩定的生產管理系統。	As a member of the food industry, our company’s fructose and starch plants have successively passed relevant certifications such as FSSC22000, HACCP, HALAL, and TQF, establishing a sound and stable production management system.
13	Social Commitment and Philanthropy	我們承諾未來對品質的要求絕不妥協、對社會的責任絕不推辭、對大眾的承諾絕不落空。	We promise that in the future, our demand for quality will never be compromised, our responsibility to society will never be shirked, and our commitment to the public will never fail.

As shown in Figure 3, the ESG topics priorly investigated are visualized by using word cloud to depict the FREX words of each topic. Besides the representative quote of management narratives, the word clouds aim to provide a visual confirmation of the thematic purity and distinctness between the discourse strategies. Despite the Chinese nature of the corpus, which may limit non-Chinese readers’ direct linguistic comprehension, the words function as symbolic ensembles within the managerial narratives and can still help readers qualitatively differentiate the rhetorical strategies. Specifically, they offer an intuitive comprehension of the underlying lexical composition, allowing readers to immediately grasp the contrast between the highly abstract lexicon of the grand narratives (e.g., governance and innovation) and the concrete or compliance-oriented terms dominating the lower-status topics.



Figure 3: Word Cloud of Selected ESG Topics

Note: The figure displays the word clouds for the six topics selected for hypothesis testing, arranged in a 2x3 matrix. Top row: Topic 17, Topic 19, Topic 9. Bottom Row: Topic 11, Topic 14, Topic 13. The size of the terms reflects their weight by FREX score within the respective topic.

Discussions

The Strategic Logic of Face Deflection

The primary objective of this study was to examine how East Asian food companies navigate the legitimacy challenges posed by occupational accidents. The empirical results provide support for the proposed face deflection framework, suggesting that legitimacy management in this cultural context involves a strategic shift in narrative focus. The analysis indicates that as the OAR rises, firms do not prioritize technical explanations or direct apologies in their senior management statements. Instead, they significantly increase the production of grand narrative rhetoric (Topic 17), utilizing high-status concepts such as AI, global governance, and sustainable transformation.

This positive association between OAR and grand narrative rhetoric aligns with the theoretical distinction between *Lian* and *Mianzi* (Zhou & Zhang, 2017), while also reflecting the postmodern tension between “emancipation” and “technoscience.” In Western legitimacy models, a safety breach is a failure of the emancipatory narrative—the promise that the organization will protect and liberate the human subject (Partner, 2021). A direct repair would require addressing this failure through transparency (Ammar et al., 2022; Dietz & Gillespie, 2012). However, our results show that in the face culture context, detailing the collapse of the emancipatory narrative validates the loss of *Lian* (moral face).

Instead, managers appear to pivot to what Lyotard identifies as the logic of technoscience (Simons, 2022). By flooding the ESG report with Topic 17 (AI, Governance, SDGs), the firm actively constructs a substitute grand narrative based on performativity. Although society may generally hold incredulity toward such universal claims, the firm utilizes these abstract, future-oriented themes as a cultural narrative to override the specific epistemic sphere of the accident. This confirms that the grand narrative is not utilized for its truth value, but for its functional ability to mask the grim reality of operational failure (Baier, 2024). The firm effectively trades the failed emancipatory legitimacy (worker safety) for a projected speculative legitimacy (technological advancement).

The Silence of Compliance and Affect

The findings regarding routine compliance and affective rhetoric further clarify the boundaries of this deflection strategy. First, the lack of a significant association between OAR and routine compliance rhetoric (Topics 9, 11, and 14) supports the hypothesis of avoidance. While Western perspectives on logos might suggest that citing regulations and certifications (e.g., ISO standards) demonstrates competency, the data indicates that firms do not increase this type of disclosure during a crisis. This is consistent with the view that regulatory compliance functions as a “hygiene factor” or a baseline expectation (*Li*) (Herzberg, 1966; Jiang, 2006). Emphasizing technical adherence when safety outcomes are poor may be viewed as insufficient for status restoration; thus, firms maintain a static baseline rather than leveraging compliance as a repair tool.

Second, the absence of a significant increase in affective rhetoric (Topic 13) highlights the complexity of *Pathos* in this management context. Although identifying with stakeholders is generally a positive corporate trait, the results suggest that firms do not rely on emotional language (such as “care” or “family”) to mitigate the impact of safety failures. Theoretically, this aligns with the concern that asserting *Ren* (benevolence) while reporting rising accident rates could create a cognitive dissonance or a perception of inconsistency (Greenbaum et al., 2015; Kılıçoğlu & Kılıçoğlu, 2024). Therefore, the strategic choice appears to favor the abstract authority of grand narratives over the emotional appeal of affective rhetoric, avoiding potential conflicts between the reported reality and the projected sentiment.

Cultural Specificity in the Food Industry

This strategic behavior must be understood within the specific context of the food industry in Taiwan. Given that food safety and worker welfare are closely linked to public trust, the legitimacy pressure resulting from operational failures is significant (Augustin-Jean & Poulain, 2020; Chou & Liou, 2010). As Valentini (2022) notes, the legitimation of the state and science often relies on these meta-narratives of welfare; when they crack, the crisis is profound. The findings suggest that when the fundamental expectation of safety is challenged, local or operational rhetorical responses are deemed insufficient. Instead, the reliance on Topic 17 implies that the most effective rhetorical resource for restoring face involves transcending the local operational context entirely, thereby associating the firm with broader global trends in innovation and governance.

Conclusion

Synthesis of Findings

This study integrates the indigenous sociology of face culture with the strategic management of organizational legitimacy to examine how firms respond to operational safety failures. By analyzing the ESG reports of Taiwanese listed food companies using STM, the research demonstrates that the rhetorical response to occupational accidents is governed by a distinct cultural logic. The empirical results reveal that firms facing the moral threat of a rising OAR systematically shift their narrative focus. Rather than engaging in direct accountability or emotional appeasement, these organizations utilize grand narrative rhetoric (characterized by abstract, future-oriented themes such as AI and global governance) as a primary mechanism to restore *Mianzi* and compensate for the compromised *Lian*. Effectively, these firms manage the legitimacy crisis by engaging in a strategic displacement of narratives. They abandon the “emancipatory” discourse of human care, which has been ruptured by the accident, and mobilize the “speculative” discourse of technoscience. By invoking these universal teleological frameworks, they construct a rhetorical shield that deflects attention from the immediate operational wound.

Theoretical and Methodological Contributions

This research contributes to the literature in three critical ways. First, it challenges the universality of Western-centric legitimacy theory, which typically posits a direct relationship between transparency and trust repair (Dietz & Gillespie, 2012; Suchman, 1995; Suddaby et al., 2017). The findings indicate that in high-context, face-conscious societies, an opacity strategy emphasizing high-status abstract concepts serves as a preferred instrument for stability. Second, this study answers the call within UET to investigate the cognitive frameworks of non-Western managers (Abatecola & Cristofaro, 2018; Hambrick, 2007). It

illuminates how the cultural imperative of “saving face” acts as a cognitive filter, driving strategic disclosure choices that are socially coherent within the Confucian context. Furthermore, we enrich the application of postmodern theory in business research. While Lyotard & Brügger (2001) posited the “death” or “incredulity” toward grand narratives, we demonstrate their strategic resurrection (Simons, 2022). We show that in high-context cultures, the grand narrative of technoscience serves as a vital tool for face restoration, allowing firms to navigate the “incredulity” of their stakeholders by shifting the criteria of legitimacy from moral justice to technological performativity (Ammar et al., 2022). Finally, methodologically, this study validates the utility of STM in researching subtle rhetorical pivots in corporate disclosure, demonstrating how unsupervised machine learning can empirically link narrative strategies to quantitative social performance data (Roberts et al., 2019).

Managerial and Practical Implications

For practitioners and investors, this study offers a specific lens for interpreting ESG disclosures in East Asian markets. The prevalence of abstract rhetoric concerning digital transformation and global goals should be evaluated carefully. The findings suggest that an overabundance of grand narrative discourse, when decoupled from operational data, may serve as a leading indicator of underlying safety challenges or operational distress. For corporate managers, while this deflection strategy may offer short-term preservation of *Mianzi*, it risks creating a disconnect between the firm’s projected image and its operational reality. If this gap becomes undeniable, it may lead to a more severe crisis of legitimacy in the long term.

Limitations and Future Research

This study is subject to limitations that suggest avenues for future research. Geographically, the focus on Taiwan limits the immediate generalization of findings to other East Asian economies, although shared Confucian heritage suggests likely parallels in mainland China, Japan, and South Korea. Sectorally, the focus on the food industry—which operates under unique moral mandates regarding safety—may amplify the observed effects. Future studies should test this framework in sectors with different social contracts, such as electronics or manufacturing. Furthermore, while STM effectively identifies what is said, it cannot definitively prove intent. Future research could incorporate qualitative interviews with TMT members to further validate the cognitive processes behind these rhetorical shifts. Finally, longitudinal studies are needed to investigate whether this face deflection strategy successfully preserves market value over time or if the market eventually penalizes the decoupling of rhetoric and reality.

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