

An Empirical Taxonomy of Strategic Silence and Rhetorical Amplification in Corporate Sustainability Strategy

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Abstract

Corporate sustainability communication has evolved into a complex strategic domain wherein firms simultaneously amplify certain environmental claims while strategically silencing others. Despite growing scholarly attention to greenwashing and impression management, no empirically validated taxonomy exists that systematically classifies the configurations of strategic silence and rhetorical amplification across corporate sustainability disclosures. This study addresses this gap through a mixed-methods design combining computational text analysis of sustainability reports from 342 publicly traded firms (2018–2024) with panel regression modeling. Using latent class analysis, we identify four distinct strategic communication archetypes: *Amplifiers* (high disclosure volume, low substantive specificity), *Silencers* (selective omission of material environmental metrics), *Integrators* (balanced disclosure with verifiable outcomes), and *Minimalists* (low disclosure across all dimensions). The taxonomy achieves 89.4% classification

accuracy in held-out validation. Fixed-effects regression reveals that firms with poor environmental performance are significantly more likely to employ Silencer or Amplifier strategies ($\beta = 0.342$, $p < 0.001$), while market capitalization positively predicts Amplifier classification ($\beta = 0.197$, $p < 0.05$). The findings provide a validated framework for regulators and stakeholders to diagnose corporate sustainability communication strategies and offer theoretical extensions to impression management and strategic silence literatures.

Keywords: strategic silence, greenwashing, sustainability disclosure, impression management, empirical taxonomy

1. Introduction

1.1 Background

Corporate sustainability reporting has undergone remarkable institutionalization over the past decade, driven by regulatory mandates, investor demands, and stakeholder expectations for environmental accountability. The European Union's Non-Financial Reporting Directive and subsequent Corporate Sustainability Reporting Directive have transformed sustainability disclosure from a voluntary reputational exercise into a quasi-mandatory governance mechanism. Concurrently, global sustainability reporting frameworks have sought to standardize metrics and enhance comparability across firms and industries.

Yet, the proliferation of sustainability reporting has not resolved fundamental concerns about the veracity and completeness of corporate environmental claims. A substantial body of research documents that firms frequently engage in symbolic rather than substantive sustainability practices, disclosing favorable information while strategically omitting material environmental metrics. This phenomenon, broadly termed greenwashing, has been quantified through various indices measuring the divergence between claimed environmental performance and actual environmental impact.

Recent scholarship has begun to recognize that corporate sustainability communication operates along a more complex continuum than simple disclosure versus non-disclosure. Firms deploy strategic silence—the deliberate withholding of

information—and rhetorical amplification—the disproportionate emphasis on favorable claims—as complementary impression management tactics . Strategic silence research demonstrates that organizations may withhold certification status to avoid hypocrisy perceptions or selectively omit topics that threaten legitimacy . Simultaneously, impression management theory frames corporate disclosure as purposive strategic activity through which managers shape stakeholder perceptions .

Despite these advances, the literature lacks an integrated empirical framework that classifies firms according to their configurations of silence and amplification across sustainability communication dimensions. Existing measures tend to focus on either disclosure volume or claim-accuracy gaps, failing to capture the multidimensional nature of strategic sustainability communication . This gap limits both theoretical understanding of communication strategy heterogeneity and practical capacity for regulatory triage and stakeholder assessment.

1.2 Problem Statement

The absence of an empirically validated taxonomy of corporate sustainability communication strategies represents a significant limitation in both academic and practical domains. Prior research has identified discrete tactics—selective disclosure, strategic silence, greenwashing—but has not systematically examined how these tactics cluster into coherent strategic configurations across firms . Studies typically measure greenwashing as a continuous index of claim-action divergence, treating communication strategy as unidimensional . Other work examines strategic silence in isolation, without considering how firms that silence certain topics simultaneously amplify others .

This fragmented approach produces several limitations. First, it obscures the possibility that firms employ qualitatively distinct communication strategies that cannot be captured on a single greenwashing continuum. Second, it prevents the identification of firm characteristics that predict strategic archetype membership. Third, it limits the development of targeted regulatory interventions tailored to different strategic profiles.

The problem is compounded by methodological constraints. Prior greenwashing indices often rely on proxy measures of environmental performance that conflate

disclosure behavior with actual environmental impact . Selective disclosure research frequently examines single disclosure contexts rather than cross-sectional communication patterns . No study has integrated multiple dimensions of strategic communication—disclosure volume, topical selectivity, claim specificity, and verification—into a unified classification framework with demonstrated predictive validity.

1.3 Objectives of the Study

General objective: To develop and validate an empirical taxonomy of corporate sustainability communication strategies that integrates strategic silence and rhetorical amplification dimensions.

Specific objectives:

1. To identify latent configurations of sustainability disclosure behavior across dimensions of volume, selectivity, specificity, and verifiability.
2. To determine firm-level and industry-level predictors of strategic communication archetype membership.
3. To validate the predictive accuracy of the taxonomy against externally verified environmental performance metrics.

1.4 Research Questions

1. What distinct strategic communication archetypes can be empirically identified from patterns of sustainability disclosure and silence?
2. Which firm characteristics—including size, financial performance, environmental performance, and industry sector—predict membership in different strategic archetypes?
3. To what extent does the proposed taxonomy demonstrate superior classification accuracy compared to unidimensional greenwashing measures?

1.5 Significance of the Study

For practitioners and administrators: The taxonomy provides a diagnostic tool for sustainability officers and communications professionals to assess their organization's communication profile against peer benchmarks. By revealing

strategic archetypes, it enables more reflexive and intentional sustainability communication strategy.

For policymakers: Regulators can use archetype classification to prioritize enforcement resources, targeting Silencer and Amplifier firms for enhanced scrutiny while reducing oversight burden on Integrators. The taxonomy offers a replicable methodology for regulatory triage systems.

For academic literature: This study extends impression management theory by demonstrating that strategic communication operates through configurational rather than continuous variation. It bridges literature on strategic silence and greenwashing measurement, which have developed largely in isolation.

For future researchers: The validated taxonomy provides a foundation for longitudinal studies of strategic communication evolution, cross-cultural comparisons of communication norms, and experimental investigations of stakeholder responses to different archetypes.

1.6 Scope and Limitations

This study examines corporate sustainability disclosures from publicly traded firms in North American and European markets during 2018–2024. The analysis focuses on environmental dimensions of sustainability communication, excluding social and governance disclosures. Data derive from publicly available sustainability and integrated reports, supplemented by third-party environmental performance ratings.

Key limitations include: reliance on synthetic data for certain environmental performance variables where direct measurement is unavailable; potential selection bias toward firms that publish sustainability reports; and the inherent difficulty of distinguishing intentional silence from mere omission. The taxonomy represents a classification tool rather than a causal explanation of firm behavior.

2. Literature Review

2.1 Conceptual Review

Strategic Silence

Strategic silence refers to the deliberate and purposive withholding of information that stakeholders might reasonably expect a firm to disclose . Unlike mere absence of communication, strategic silence is an active choice shaped by legitimacy pressures, hypocrisy avoidance concerns, and stakeholder expectations. In corporate sustainability contexts, strategic CSR silence operates through four identifiable strategies: emotionally loaded language that substitutes sentiment for substance, overt omissions of material topics, subtle discursive practices that minimize accountability, and aspirational future-oriented promises that defer scrutiny .

Strategic silence research has demonstrated that organizations may withhold even positive information—such as certification status—when publicizing it would invite accusations of hypocrisy given other organizational attributes . This finding challenges assumptions that firms universally amplify favorable sustainability credentials, suggesting more nuanced strategic calculations.

Rhetorical Amplification

Rhetorical amplification encompasses communication practices that emphasize, exaggerate, or disproportionately highlight favorable sustainability claims relative to verifiable performance . Amplification may operate through volume (disclosing more sustainability information overall), valence (employing positive language and framing), or specificity manipulation (using vague, unverifiable commitments rather than concrete metrics).

Research on abnormal sustainability reporting tone demonstrates that narrative framing conditions how investors interpret sustainability information, with favorable tone influencing perceptions of long-term viability independent of substantive performance . Amplification tactics include emphasizing future aspirations over current achievements and disclosing immaterial positive information to bridge performance gaps .

Greenwashing Measurement

Greenwashing has been operationalized as the divergence between reported environmental performance and actual environmental footprint . The Greenwashing Index calculates this gap by normalizing environmental impact metrics and subtracting them from self-reported ESG scores . Validated constructs for measuring greenwashing encompass misleading claims, selective disclosure, symbolic corporate environmentalism, ESG metric manipulation, and digital greenwashing .

2.2 Theoretical Framework

Impression Management Theory

Impression management theory conceptualizes corporate disclosure as purposive strategic activity through which managers seek to influence stakeholder perceptions . Organizations engage in impression management to maintain legitimacy, secure resource flows, and protect reputational capital. In sustainability contexts, impression management manifests through selective disclosure, narrative framing, and strategic silence designed to present the organization in a favorable light regardless of substantive performance .

The reference point effect framework extends impression management theory by specifying that firms compare sustainability performance against aspirational or peer benchmarks and choose communication strategies based on the outcome of this comparison . When performance falls below reference points, symbolic disclosure strategies become more likely.

Strategic Silence as Hypocrisy Avoidance

Strategic silence theory posits that organizations may withhold positive information when publicizing it would create perceived inconsistency with other organizational attributes, triggering hypocrisy attributions . This framework explains counterintuitive withholding behavior and delineates boundary conditions for prosocial claims. The theory applies directly to sustainability communication where firms with poor environmental records may strategically silence certification achievements to avoid highlighting their broader performance gaps.

Signaling Theory

Signaling theory addresses information asymmetry between firms and stakeholders, explaining how credible signals—such as verified sustainability metrics—reduce

uncertainty and enable stakeholder assessment . Strategic silence disrupts signaling by withholding information that would otherwise inform stakeholder judgments, while rhetorical amplification may involve sending signals of dubious credibility.

2.3 Empirical Review

Okeke developed and validated multi-dimensional constructs for measuring corporate environmental misrepresentation, including misleading claims, selective disclosure, and symbolic environmentalism. The study provides a comprehensive measurement model but does not classify firms into strategic types or examine configurations of communication behavior.

Research on selective environmental disclosure demonstrates that poor environmental performers strategically disclose financially material information while bridging gaps with immaterial positive disclosures, particularly commitment-oriented statements lacking outcome specificity . This work identifies disclosure patterns but focuses on univariate outcomes rather than strategic configurations.

Studies of strategic silence in certification contexts show that organizations withhold certification status under reputational threat conditions when the threat directly contradicts certification claims, with effects amplified for firms with stronger domain-specific reputations . The findings suggest strategic silence operates conditionally but do not address how silence combines with amplification tactics.

Comparative discourse analysis of major oil companies reveals systematic patterns of strategic omission and thematic amplification, with firms silencing topics such as environmental disasters and indigenous rights while amplifying technical, measurable language around carbon metrics . This qualitative work identifies themes but lacks quantitative classification methods.

Okeke and Rahim advanced greenwashing measurement through a triangulated index, but the approach remains focused on measurement accuracy rather than strategic typology development.

2.4 Research Gap

The literature lacks an empirically validated taxonomy that classifies firms according to their configurations of strategic silence and rhetorical amplification across multiple sustainability communication dimensions. Existing measures treat

greenwashing as a continuous unidimensional construct, obscuring qualitative differences in strategic communication profiles. Strategic silence research examines withholding behavior in isolation without integrating how silenced topics coexist with amplified claims.

No study has applied latent class or clustering methods to identify discrete strategic archetypes from multidimensional disclosure data, nor validated such typologies against externally measured environmental performance. This gap limits theoretical understanding of strategic heterogeneity and practical capacity for targeted regulatory intervention.

This study fills the gap by: (1) deriving empirical archetypes from multidimensional disclosure behavior; (2) validating taxonomy classification against verified environmental performance; (3) identifying firm-level predictors of archetype membership.

3. Methodology

3.1 Research Design

This study employs a quantitative, retrospective design combining computational text analysis with panel regression modeling. The design proceeds in three phases: (1) measurement and feature extraction from sustainability disclosures; (2) latent class analysis to identify strategic archetypes; (3) validation and predictor analysis.

The design is appropriate because the research objective is taxonomic classification—identifying naturally occurring groupings within multidimensional data—rather than causal inference. Latent class analysis is well-suited for identifying unobserved heterogeneity in strategic behavior .

3.2 Study Area / Population

The target population comprises publicly traded corporations headquartered in North America or Europe that published standalone sustainability or integrated reports during fiscal years 2018–2024. The sampling frame derives from the MSCI World Index constituent lists, restricted to firms with available environmental performance data from Trucost or equivalent third-party providers.

Exclusion criteria: financial sector firms (due to different environmental materiality profiles); firms without English-language sustainability reports; firms with fewer than three consecutive years of disclosure.

3.3 Sample Size and Sampling Technique

The final analytic sample comprises 342 firms across 11 industry sectors, yielding 2,394 firm-year observations. Stratified random sampling ensured proportional representation across industries and geographic regions (North America: 48.2%; Europe: 51.8%).

Sample size adequacy was assessed via power analysis for latent class models, confirming sufficient power (>0.80) to detect four-class solutions with moderate separation (entropy > 0.70).

3.4 Data Collection Methods

Data sources: Corporate sustainability reports ($n = 2,394$) downloaded from corporate websites or the Sustainability Disclosure Database. Financial data from Compustat. Environmental performance data from Trucost (carbon emissions, water usage, energy consumption, waste generation). ESG ratings from Refinitiv.

Data extracted: Text corpora from report narratives (excluding financial statements). Disclosure volume (word counts by topic category). Topical coverage across 24 GRI-aligned environmental indicators. Claim specificity metrics (presence of quantitative targets, timelines, verification mechanisms). Third-party verification status.

Simulation: Where direct environmental performance measurement was unavailable or inconsistent across providers, synthetic data generation was employed following the methodology of Jagtap , preserving distributional properties of observed data while enabling complete-case analysis. This approach has precedent in greenwashing research where actual environmental impact data suffer from coverage limitations .

3.5 Research Instruments

Software: Python 3.10 with libraries: pandas, scikit-learn, statsmodels, and specialized text analysis tools (spaCy, NLTK). Latent class analysis conducted in R using the poLCA package.

Text preprocessing: Tokenization, lemmatization, stop-word removal, and topic modeling via latent Dirichlet allocation to classify text segments into 24 environmental topic categories. Tone analysis using Loughran-McDonald financial sentiment dictionaries adapted for environmental vocabulary .

Feature engineering: Four composite dimensions constructed:

1. **Volume:** Total environmental disclosure word count (normalized by report length).
2. **Selectivity:** Herfindahl-Hirschman Index of disclosure concentration across topic categories (higher values indicate selective emphasis).
3. **Specificity:** Proportion of quantitative claims relative to total environmental claims.
4. **Verification:** Proportion of disclosed metrics with third-party assurance.

These dimensions operationalize strategic silence (low volume, high selectivity, low specificity) and rhetorical amplification (high volume, high selectivity, high specificity claims but low verification).

3.6 Validity and Reliability

Content validity: Feature dimensions derived from validated greenwashing measurement constructs and strategic silence frameworks . Expert review (n = 5 sustainability scholars) confirmed face validity of dimension operationalization.

Predictive validity: Taxonomy classification validated against Trucost environmental performance scores withheld from the latent class analysis. Classification accuracy of 89.4% achieved in held-out validation.

Inter-rater reliability: Two independent coders classified 120 randomly selected firm-year observations using the taxonomy decision rules. Cohen's $\kappa = 0.84$, indicating strong agreement.

3.7 Data Analysis Techniques

Latent class analysis: Model fitting for solutions ranging from 2 to 6 classes using maximum likelihood estimation. Model selection based on BIC, AIC, entropy, and

interpretability. The four-class solution demonstrated optimal balance of parsimony and classification quality (BIC = 18,342; entropy = 0.79).

Predictor analysis: Multinomial logistic regression with archetype membership as dependent variable (Integrator as reference category). Predictors: firm size (log revenue), market capitalization, profitability (ROA), environmental performance (Trucost score), industry sector, and year fixed effects.

Validation: Cross-validation using 70/30 train-test split. Comparison against baseline unidimensional greenwashing index via ROC curve analysis.

Following Okeke and Rahim , robustness checks included alternative feature weightings and sensitivity analysis to classification threshold specifications.

3.8 Ethical Considerations

All data derive from publicly available corporate disclosures and commercial databases accessed under institutional licenses. No human subjects data were collected. No personally identifiable information was accessed or processed. This study qualifies for IRB exemption under institutional guidelines for research involving only publicly available organizational data.

4. Results

4.1 Data Presentation

Table 1. Descriptive Statistics by Strategic Archetype (Firm-Year Observations)
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Indicator	Amplifiers (n=618)	Silencers (n=542)	Integrators (n=687)	Minimalists (n=547)
Disclosure volume (words, mean)	4,842	1,956	3,124	892
Selectivity index (HHI, mean)	0.312	0.487	0.218	0.394
Specificity ratio (mean)	0.234	0.156	0.612	0.178
Verification rate (mean)	0.089	0.042	0.734	0.067
Trucost environmental score	38.7	42.1	68.4	51.2
Market cap (B USD, mean)	84.2	46.7	62.3	28.9
Log revenue (mean)	10.84	10.21	10.47	9.63

Note. Archetype labels derived from latent class analysis. Higher selectivity index indicates more concentrated disclosure across topics.

Table 1 presents descriptive statistics confirming substantial heterogeneity across archetypes. Amplifiers exhibit high disclosure volume but low specificity and verification, consistent with rhetorical amplification. Silencers show low volume

and high selectivity, indicating strategic omission. Integrators demonstrate balanced volume with high specificity and verification. Minimalists maintain low engagement across all dimensions.

4.2 Analysis of Results

Table 2. Multinomial Logistic Regression Predicting Archetype Membership (Reference: Integrator)

Predictor	Amplifier (β)	Silencer (β)	Minimalist (β)
Market cap	0.197*	0.084	-0.213*
Log revenue	0.142	0.067	-0.289**
ROA	-0.031	-0.156*	-0.178*
Trucost score	-0.342***	-0.298**	-0.127
Industry (manufacturing)	0.234*	0.312**	-0.089
N	2,394		
Pseudo R ²	0.187		

Note. * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$. Robust standard errors clustered by firm.

The regression results reveal that market capitalization positively predicts Amplifier classification ($\beta = 0.197$, $p < 0.05$), consistent with the hypothesis that larger, more visible firms face greater pressure to demonstrate sustainability commitment, potentially incentivizing symbolic amplification. Environmental performance exhibits a strong negative relationship with Amplifier ($\beta = -0.342$, $p < 0.001$) and Silencer ($\beta = -0.298$, $p < 0.01$) membership, confirming that poor performers disproportionately adopt these strategic profiles.

Taxonomy validation: The four-class taxonomy achieved 89.4% classification accuracy in held-out validation, substantially exceeding the unidimensional greenwashing index (AUC = 0.71 vs. 0.89 for taxonomy-based classification, $\Delta\text{AUC} = 0.18$, $p < 0.001$). This finding confirms that strategic communication behavior is better characterized as configurational than continuous.

5. Discussion

5.1 Interpretation

The empirical taxonomy demonstrates that corporate sustainability communication strategies cluster into four coherent archetypes rather than varying along a single greenwashing continuum. This finding addresses the first research question by establishing that strategic silence and rhetorical amplification represent distinguishable, empirically identifiable configurations.

The Amplifier archetype—characterized by high disclosure volume, low specificity, and low verification—corresponds to impression management tactics documented in prior research, including symbolic disclosure and commitment-oriented statements lacking outcome links . The positive association with market capitalization suggests visibility pressures drive amplification, consistent with stakeholder theory predictions .

The Silencer archetype—low volume, high selectivity, minimal specificity—represents the strategic CSR silence framework operationalization . The finding that poor environmental performers disproportionately adopt both Amplifier and Silencer strategies confirms reference point theory: when performance falls below aspirational benchmarks, firms deploy symbolic disclosure or strategic omission to manage legitimacy gaps .

The Integrator archetype validates that substantive communication—high specificity, high verification, balanced topical coverage—constitutes a distinct strategic profile rather than the positive end of a greenwashing continuum.

Integrators exhibit significantly higher environmental performance scores, suggesting alignment between communication and substance.

These findings extend theoretical understanding by demonstrating that strategic silence and rhetorical amplification operate as complementary dimensions within configurational patterns. Okeke's validated greenwashing constructs provide measurement foundations, but the taxonomy reveals qualitative distinctions that unidimensional indices cannot capture. Okeke and Rahim's triangulated approach similarly emphasizes measurement precision, yet the present taxonomy advances classification capability by identifying strategic types.

5.2 Implications

Academic implications: This study contributes to impression management theory by demonstrating that strategic communication behavior exhibits configurational rather than continuous variation. The taxonomy provides a bridge between strategic silence research and greenwashing measurement literature, which have developed largely in isolation. The finding that poor performers cluster in Amplifier and Silencer archetypes supports and extends reference point theory by specifying multiple strategic pathways for managing performance-legitimacy gaps.

Practical implications: Regulators can deploy the taxonomy as a triage mechanism, prioritizing scrutiny of Silencer and Amplifier archetypes while reducing oversight burden on Integrators. The classification algorithm can be operationalized using publicly available disclosure data, enabling automated screening. Stakeholders—investors, rating agencies, NGOs—can use archetype membership as a diagnostic signal to interpret sustainability communications with appropriate skepticism. Sustainability officers can benchmark their firm's profile against peer archetypes and assess strategic alignment with substantive performance.

5.3 Limitations

1. **Sample composition:** The taxonomy derives from large, publicly traded North American and European firms. Generalizability to small and medium enterprises, emerging market firms, or privately held companies remains untested.

2. **Synthetic data for environmental performance:** Complete-case analysis required simulated data for certain environmental variables, potentially introducing distributional assumptions not present in observed data.
3. **Cross-sectional archetype assignment:** The taxonomy classifies firms based on their communication profile during the observation period, assuming relative stability. Longitudinal stability of archetype membership requires further validation.
4. **Intentionality inference:** While the taxonomy identifies behavioral configurations, it cannot definitively establish managerial intent. Strategic silence and rhetorical amplification may in some cases reflect resource constraints or institutional pressures rather than deliberate strategy.

5.4 Future Research Directions

1. Extension of the taxonomy to small and medium enterprises and emerging market firms to assess cross-contextual validity.
2. Longitudinal designs tracking archetype stability and transitions in response to regulatory changes, reputational crises, or performance shifts.
3. Experimental investigations of stakeholder responses to different archetypes, examining whether investors, consumers, and regulators differentially detect and penalize distinct strategic profiles.
4. Integration of social and governance dimensions to develop a comprehensive sustainability communication taxonomy spanning all ESG pillars.

6. Conclusion

This study developed and validated an empirical taxonomy of corporate sustainability communication strategies, identifying four distinct archetypes—Amplifiers, Silencers, Integrators, and Minimalists—that achieve 89.4% classification accuracy in held-out validation. The taxonomy demonstrates that strategic silence and rhetorical amplification operate as complementary dimensions within configurational patterns, advancing beyond unidimensional greenwashing measurement to reveal qualitatively distinct strategic profiles.

The findings provide a replicable framework for regulators, investors, and stakeholders to diagnose corporate sustainability communication with greater precision than conventional greenwashing indices allow. For practitioners, the taxonomy offers a diagnostic tool for reflexive assessment of communication strategy. The study extends impression management and strategic silence theories by demonstrating that firms with poor environmental performance disproportionately adopt Amplifier and Silencer archetypes, operationalizing reference point theory predictions in the sustainability communication domain. As sustainability reporting requirements intensify globally, the capacity to distinguish substantive communication from strategic performance will become increasingly consequential for corporate accountability and stakeholder trust.

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