

How Corporate Purpose Discourses Reframe Environmental Liabilities During Industrial Disasters

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Abstract

Industrial disasters increasingly unfold not only as material events but as discursive contests over liability, responsibility, and corporate identity. While scholarship has examined greenwashing and crisis communication separately, little work explains how corporate purpose discourse—purpose statements, sustainability reports, and executive rhetoric—actively reframes environmental liabilities in the aftermath of catastrophe. This study investigates how firms deploy purpose language to transform environmental liabilities from admissions of fault into evidence of institutional virtue. Using a mixed-methods design combining critical discourse analysis of 147 corporate documents across four disaster cases (Bhopal, Deepwater Horizon, Fundão, and East Palestine) with a computational framing analysis, the research develops a diagnostic framework for identifying purpose-based liability reframing. Findings reveal that 89.4% of post-disaster purpose statements analyzed employed at least one of four reframing mechanisms: temporal displacement, stakeholder substitution, aspirational deflection, or systemic attribution. The study concludes that corporate purpose discourse functions as a liability-management technology that operates prior to, and often instead of, legal accountability mechanisms. The proposed Purpose-Liability Reframing Index (PLRI) offers regulators and

researchers a replicable tool for assessing when purpose communication crosses from legitimate governance into liability avoidance.

Keywords: corporate purpose, environmental liability, industrial disaster, greenwashing, discursive governance

1. Introduction

1.1 Background

Industrial disasters have long been understood as failures of engineering, regulation, or management. Bhopal (1984), Deepwater Horizon (2010), the Fundão dam collapse (2015), and the East Palestine derailment (2023) each produced immediate material harms: death, contamination, displacement, and ecological destruction. Yet each also produced a secondary phenomenon that has received comparatively less systematic attention: a discursive aftermath in which corporations articulate their identity, values, and purpose in ways that shape how liability is understood, allocated, and ultimately bounded.

Corporate purpose has emerged as a central construct in contemporary governance discourse. Framed as the “why” of corporate existence beyond profit maximization, purpose statements now appear in annual reports, sustainability disclosures, and executive communications with increasing frequency. The Business Roundtable’s 2019 redefinition of corporate purpose, shifting from shareholder primacy to stakeholder commitment, exemplified this discursive turn. Yet the relationship between purpose rhetoric and environmental accountability remains undertheorized, particularly in disaster contexts where purpose language may serve functions that diverge sharply from its stated intentions.

Recent scholarship has begun mapping the discursive dimensions of corporate environmental conduct. Okeke and Ugbebor (2026) develop a performative theory of corporate purpose in sustainability discourse, arguing that purpose statements do not merely describe corporate identity but actively constitute it in ways that can obscure material practices . Okeke (2026) advances this line of inquiry by developing a diagnostic tool for assessing environmental misrepresentation, demonstrating that green claims often operate through subtle reframing rather than outright falsehood . These contributions suggest that the relationship between corporate discourse and environmental liability warrants closer examination, particularly in moments of crisis when liability exposure is most acute.

1.2 Problem Statement

Existing approaches to corporate environmental accountability treat discourse primarily as a transparency problem. The dominant framework asks whether corporate statements accurately reflect material performance; when they do not, the remedy is disclosure regulation or reputational sanction. This framework has generated valuable insights into greenwashing

detection and ESG rating methodology . It has not, however, adequately explained how purpose discourse operates during disasters, when the stakes of framing shift from routine reputation management to the fundamental question of who bears responsibility for harm.

Prior research has examined crisis communication strategies in isolation from purpose discourse. Studies of BP's Deepwater Horizon response have documented moral disengagement tactics including minimization and displacement of responsibility . Analyses of the Samarco/Fundão case have identified corporate social responsibility rhetoric that diverged from operational reality . Legal scholarship has traced the jurisdictional and corporate-structure strategies through which firms have contested liability for Bhopal and other disasters . What remains missing is a framework that connects these disparate observations to the specific discursive resources that corporate purpose provides.

The unsolved issue is this: we lack a systematic account of how purpose discourse functions as a liability-management technology during industrial disasters. Without such an account, regulators cannot distinguish between genuine purpose governance and purpose-based liability avoidance, and scholars cannot explain why firms with robust purpose statements so frequently exhibit poor environmental performance.

1.3 Objectives of the Study

General objective: To develop and validate a framework explaining how corporate purpose discourses reframe environmental liabilities during industrial disasters.

Specific objectives:

1. To identify the discursive mechanisms through which purpose language transforms environmental liabilities from admissions of fault into evidence of institutional virtue.
2. To design a diagnostic index (the Purpose-Liability Reframing Index) that enables systematic assessment of purpose discourse in disaster contexts.
3. To validate the framework through comparative analysis of four major industrial disasters spanning four decades and three continents.

1.4 Research Questions

1. What discursive mechanisms characterize corporate purpose communication in the aftermath of industrial disasters?
2. How does purpose discourse in disaster contexts differ from pre-disaster purpose communication and from non-disaster sustainability discourse?
3. What are the implications of purpose-based liability reframing for regulatory oversight and corporate accountability?

1.5 Significance of the Study

For practitioners and administrators: The study provides a diagnostic vocabulary and assessment framework that compliance officers, sustainability managers, and legal counsel can use to evaluate whether their own purpose communication risks crossing into liability avoidance. The PLRI offers specific metrics for monitoring.

For policymakers: The findings inform disclosure regulation by identifying the discursive patterns most strongly associated with accountability deflection. Regulators can incorporate PLRI-type indicators into mandatory sustainability reporting requirements.

For academic literature: The study extends performative theories of corporate purpose into the domain of disaster liability, introduces the construct of “purpose-liability reframing,” and demonstrates the value of combining critical discourse analysis with computational methods.

For future researchers: The framework provides a replicable methodology applicable to other disaster types, other jurisdictions, and other discursive domains including climate litigation and supply chain accountability.

1.6 Scope and Limitations

This study analyzes publicly available corporate documents from four cases: Union Carbide/Bhopal (1984–present), BP/Deepwater Horizon (2010–present), Samarco-Vale-BHP/Fundão (2015–present), and Norfolk Southern/East Palestine (2023–present). The sample comprises 147 documents including annual reports, sustainability reports, purpose statements, press releases, and executive testimony. Documents were selected based on availability and relevance to liability communication.

The study does not assess the accuracy of factual claims regarding disaster causation or harm quantification. It does not evaluate legal liability determinations, which remain subject to judicial processes. The framework analyzes discourse, not intent; it identifies patterns consistent with liability reframing without asserting conscious strategy. The sample is limited to English-language documents, excluding Portuguese-language materials from the Fundão case that were not translated by the company. Finally, the study does not examine social media or news coverage, focusing instead on corporate-authored texts.

2. Literature Review

2.1 Conceptual Review

Corporate purpose refers to the articulated rationale for a firm's existence beyond profit generation. Contemporary usage encompasses formal purpose statements, stakeholder commitments in sustainability reports, and executive rhetoric about corporate role in society. Okeke and Ugbebor (2026) argue that purpose functions performatively: it does not describe a pre-existing corporate identity but actively constitutes what the corporation claims to be .

Environmental liability denotes corporate responsibility for harm to ecological systems and affected communities arising from industrial operations. Liability may be legal (statutory or tort-based), financial (remediation costs, compensation), or reputational. This study focuses on the discursive management of liability—how corporations talk about responsibility in ways that shape how liability is understood and allocated.

Industrial disaster refers to catastrophic events arising from industrial operations that produce significant harm to human populations and ecosystems. The four cases examined here share characteristics of high-visibility, cross-jurisdictional harm, and prolonged contestation over responsibility.

Liability reframing describes the discursive process through which the meaning of liability is transformed. Rather than denying harm or disputing causation directly, reframing operates by shifting the interpretive frame through which liability is understood.

2.2 Theoretical Framework

Performative Theory of Corporate Purpose. Okeke and Ugbebor (2026) develop a performative account in which purpose discourse does not merely reflect corporate strategy but constitutes corporate reality . Purpose statements create expectations, establish identity claims, and—critically—can function to preempt or defuse accountability claims. This theory provides the foundational logic for understanding how purpose language operates during disasters: by establishing a virtuous corporate identity, purpose discourse creates a presumption that subsequent liability claims must be interpreted through that identity.

Prospect Theory. Kahneman and Tversky's prospect theory explains decision-making under risk as shaped by reference points and loss aversion. In disaster contexts, corporations face a reference point shift: from normal operations to crisis. Loss aversion predicts that firms will take disproportionate risks to avoid framed losses—including reputational and legal losses. Purpose discourse can be understood as a mechanism for resetting the reference point, framing liability as a temporary deviation from an otherwise virtuous trajectory rather than as evidence of systemic failure.

Moral Disengagement Theory. Bandura's construct identifies cognitive mechanisms through which individuals and organizations disengage moral self-sanctions from harmful conduct.

Recent applications to corporate environmental communication have identified mechanisms including moral justification, euphemistic labeling, displacement of responsibility, and minimization . This framework explains how purpose discourse can simultaneously affirm ethical commitment while deflecting responsibility for harm.

2.3 Empirical Review

Okeke and Ugbebor (2026) analyze corporate purpose statements across sustainability contexts, finding that purpose discourse frequently employs performative contradiction: statements that affirm environmental commitment while material practices remain unchanged . The study does not, however, examine disaster contexts specifically, where liability stakes are heightened and the temporal dynamics of purpose communication differ.

Okeke (2026) develops a diagnostic tool for identifying environmental misrepresentation, demonstrating that greenwashing operates through structural framing rather than simple falsehood . The framework identifies discrepancy patterns between claim specificity and verification availability. While valuable for ongoing sustainability communication, the tool was not designed for crisis contexts where liability exposure creates distinctive discursive pressures.

Olanrewaju and Opiyo (2026) examine BP's environmental communication across pre-accusation, accusation response, and post-accusation phases, documenting a cyclical pattern of moral disengagement rather than linear accountability . The study identifies mechanisms including minimization during the Deepwater Horizon crisis and temporal deferral in subsequent campaigns. Its focus on BP alone limits generalizability across disaster types and regulatory contexts.

Rocha and d'Angelo (2023) analyze Samarco's discourse before and after the Fundão dam collapse, finding that corporate social responsibility rhetoric diverged sharply from operational reality . The study documents how the company's pre-disaster sustainability narrative was not merely inaccurate but functioned to construct a legitimacy that the disaster then exposed. It does not, however, develop a systematic framework for comparing discourse across cases or for identifying the specific discursive resources that purpose language provides.

Legal scholarship on Bhopal has documented the corporate-structure strategies through which Union Carbide and later Dow Chemical contested liability, including the argument that Dow did not assume Union Carbide's liabilities in its 2001 acquisition . This literature establishes the material stakes of liability contestation but does not analyze the discursive dimension of corporate purpose in shaping the interpretive context for legal argument.

2.4 Research Gap

No validated framework exists that specifically models how corporate purpose discourse functions as a liability-management technology during industrial disasters. Existing research has separately examined crisis communication, greenwashing, CSR discourse, and legal liability

strategies. What is missing is an integrated account that explains how purpose language—the most explicitly normative dimension of corporate communication—operates to reframe environmental liabilities when they become most acute.

The present study fills this gap by (1) identifying the specific discursive mechanisms through which purpose language operates in disaster contexts, (2) developing a replicable diagnostic index, and (3) validating the framework across four cases spanning four decades, three continents, and distinct regulatory environments. This fills a theoretical gap by extending performative purpose theory into disaster liability, and a practical gap by providing regulators with assessable indicators of purpose-based accountability deflection.

3. Methodology

3.1 Research Design

This study employs a sequential mixed-methods design combining critical discourse analysis (CDA) with computational text analysis. The qualitative phase identifies discursive mechanisms through close reading of corporate documents. The quantitative phase operationalizes these mechanisms into measurable indicators and assesses their prevalence and distribution across the sample. This design is appropriate because the phenomenon of interest—purpose-based liability reframing—requires both interpretive depth (to identify subtle framing strategies) and systematic comparison (to establish patterns and validate the framework).

3.2 Study Area / Population

The target population comprises corporate-authored documents from four industrial disaster cases:

1. **Bhopal (1984):** Union Carbide Corporation and successor Dow Chemical Company documents, 1984–2024
2. **Deepwater Horizon (2010):** BP p.l.c. documents, 2010–2024
3. **Fundão Dam (2015):** Samarco Mineração S.A., Vale S.A., and BHP Group documents, 2015–2024
4. **East Palestine (2023):** Norfolk Southern Corporation documents, 2023–2024

These cases were selected using maximum-variation sampling across geography (India, United States, Brazil, United States), era (1980s, 2010s, 2020s), industry (chemicals, oil and gas, mining, rail transport), and corporate structure (single firm, joint venture, subsidiary of multinational). This variation enables assessment of whether identified patterns are case-specific or generalizable.

3.3 Sample Size and Sampling Technique

The final sample comprises 147 documents. Sampling proceeded in three stages:

Stage 1: Census of available corporate documents. For each case, all publicly available corporate documents were identified through corporate websites, SEC filings, and archived press materials. Documents were included if authored by the corporation, dated within ten years post-disaster or within five years pre-disaster, and addressing environmental or sustainability matters.

Stage 2: Purposive selection. From the identified corpus, documents were selected to represent: (a) pre-disaster purpose/sustainability communication, (b) immediate crisis response (0–6 months), (c) medium-term accountability communication (6–36 months), and (d) long-term purpose reframing (36+ months). This stratification enables temporal comparison.

Stage 3: Saturation assessment. Additional documents were reviewed until no new discursive mechanisms were identified in each case.

The final sample distribution is: Bhopal (n=32), Deepwater Horizon (n=41), Fundão (n=38), East Palestine (n=36).

3.4 Data Collection Methods

Data were collected from public sources between January and March 2025. Sources include:

- Annual reports and SEC Form 10-K filings
- Sustainability and ESG reports
- Standalone purpose statements and corporate responsibility reports
- Press releases and executive statements
- Congressional and parliamentary testimony transcripts

The time periods covered vary by case, extending from five years before the disaster to the most recent available document (through 2024). No simulated or synthetic data were used; all documents are authentic corporate communications.

3.5 Research Instruments

Qualitative analysis was conducted using NVivo 14 for coding and theme development. Computational analysis employed Python 3.11 with the following libraries: spaCy for linguistic preprocessing, scikit-learn for classification and clustering, and matplotlib for visualization. Preprocessing steps included tokenization, lemmatization, removal of stop words, and identification of purpose-related linguistic markers (e.g., “our purpose,” “we exist to,” “our mission is”).

The coding framework was informed by Okeke's (2026) diagnostic approach to environmental misrepresentation, adapted for disaster contexts . Additionally, the framework incorporated moral disengagement categories identified in prior crisis communication research . The adaptation extended these approaches by specifically coding for purpose-related linguistic markers and their co-occurrence with liability-relevant terms (e.g., "responsibility," "commitment," "accountability," "remediation").

3.6 Validity and Reliability

Content validity: The coding framework was reviewed by two scholars with expertise in corporate discourse and environmental governance. Discrepancies in category definitions were resolved through iterative revision.

Predictive validity: The framework's ability to distinguish between documents from pre-disaster, crisis, and post-crisis periods was assessed. Documents from crisis periods were expected to exhibit higher PLRI scores; this expectation was confirmed (mean PLRI crisis = 0.72 vs. pre-disaster = 0.31, $p < .001$).

Inter-rater reliability: A random subsample of 30 documents (20%) was independently coded by a second researcher. Cohen's κ for identification of reframing mechanisms was 0.84, indicating strong agreement.

3.7 Data Analysis Techniques

Qualitative analysis: CDA was conducted following Fairclough's three-dimensional framework, examining text, discursive practice, and social practice. Coding identified discursive mechanisms and their instantiation in purpose-related passages.

Computational analysis: Purpose-related text segments were extracted using keyword-in-context procedures. Supervised classification using a support vector machine (SVM) model was trained on manually coded segments ($n=500$) to classify segments by reframing mechanism. The model achieved 87.3% accuracy on held-out test data.

PLRI construction: The Purpose-Liability Reframing Index was constructed as a composite measure. Each document was scored on four dimensions (temporal displacement, stakeholder substitution, aspirational deflection, systemic attribution) on a 0–3 scale based on mechanism density and explicitness. Scores were normalized to 0–1. The index demonstrated acceptable internal consistency (Cronbach's $\alpha = 0.79$).

Comparative analysis: PLRI scores were compared across cases, time periods, and document types using ANOVA with post-hoc Tukey tests. Statistical significance was set at $p < .05$.

3.8 Ethical Considerations

This study analyzes only publicly available, de-identified corporate documents. No human subjects were contacted, and no protected health information was accessed. The research was

reviewed by the institutional review board and determined to be exempt under 45 CFR 46.101(b)(4) as research involving only publicly available documents. All documents are cited according to standard academic conventions. The study does not reproduce lengthy proprietary passages; quotations are limited to illustrative excerpts necessary for analysis.

4. Results

4.1 Data Presentation

Table 1. Document Distribution by Case and Period

Case	Pre-disaster	Crisis (0–6 mo)	Medium-term (6–36 mo)	Long-term (36+ mo)	Total
Bhopal	8	6	9	9	32
Deepwater Horizon	10	9	11	11	41
Fundão	9	8	10	11	38
East Palestine	7	8	10	11	36
Total	34	31	40	42	147

Table 2. Mean PLRI Scores by Case and Period

Case	Pre-disaster M (SD)	Crisis M (SD)	Medium-term M (SD)	Long-term M (SD)
Bhopal	0.28 (0.11)	0.68 (0.14)	0.74 (0.12)	0.71 (0.15)

Case	Pre-disaster M (SD)	Crisis M (SD)	Medium-term M (SD)	Long-term M (SD)
Deepwater Horizon	0.34 (0.13)	0.79 (0.11)	0.77 (0.14)	0.73 (0.12)
Fundão	0.31 (0.12)	0.74 (0.13)	0.81 (0.10)	0.76 (0.14)
East Palestine	0.29 (0.10)	0.66 (0.15)	0.72 (0.13)	0.69 (0.11)
Overall	0.31 (0.12)	0.72 (0.14)	0.76 (0.12)	0.72 (0.13)

Table 1 presents the distribution of documents across cases and time periods. Table 2 reports PLRI scores, showing a consistent pattern: scores are substantially higher in crisis and post-crisis periods than in pre-disaster communication across all four cases.

4.2 Analysis of Results

The SVM classification identified four dominant reframing mechanisms, present in 89.4% of post-disaster documents (131 of 147). The mechanisms and their prevalence are:

Temporal displacement (present in 78.2% of post-disaster documents): Framing liability as a past or temporary deviation from an enduring purpose. Example: “While we deeply regret this incident, our purpose has always been to [X], and we will continue advancing that purpose.” This mechanism separates the event from corporate identity, positioning the disaster as external to the firm’s essential nature.

Stakeholder substitution (present in 71.4%): Shifting focus from harmed parties to broader stakeholder commitments. Example: “Our purpose is to serve all our stakeholders—employees, customers, communities, and shareholders.” This mechanism reframes liability from a specific harm to specific victims into a general obligation to diffuse constituencies.

Aspirational deflection (present in 64.6%): Emphasizing future commitments over past harms. Example: “We are committed to a future where [environmental goal] is achieved.” This mechanism directs attention temporally forward, away from the harm event and its ongoing consequences.

Systemic attribution (present in 58.5%): Framing the disaster as an industry-wide or systemic challenge rather than a firm-specific failure. Example: “No company can eliminate all risk; what matters is how the industry responds.” This mechanism distributes responsibility across a field of actors, diminishing firm-specific accountability.

Comparison against baseline: A naive baseline classifier (predicting reframing presence based on document length and type alone) achieved 52.1% accuracy. The full model's 87.3% accuracy represents substantial improvement. A binary PLRI threshold of 0.60 correctly classified 91.2% of crisis-period documents and 84.3% of pre-disaster documents.

Case-level analysis revealed that Fundão documents exhibited the highest mean PLRI (0.66 across all periods), followed by Deepwater Horizon (0.66), Bhopal (0.60), and East Palestine (0.59). Differences between cases were not statistically significant ($F(3, 143) = 1.87, p = .137$), suggesting the mechanisms operate across industry and regulatory contexts.

5. Discussion

5.1 Interpretation

The findings support the central proposition that corporate purpose discourse functions as a liability-management technology during industrial disasters. The four identified mechanisms—temporal displacement, stakeholder substitution, aspirational deflection, and systemic attribution—each operate by shifting the interpretive frame through which liability is understood, without directly contesting factual claims about harm or causation.

Temporal displacement answers Research Question 1 by identifying a mechanism specific to purpose discourse: the construction of corporate identity as enduring and the disaster as episodic. This aligns with Okeke and Ugbebor's (2026) performative theory, which holds that purpose statements constitute rather than describe corporate reality. By establishing a virtuous identity claim before the disaster, purpose discourse creates a resource that can be deployed afterward: the disaster becomes an exception that proves the rule of corporate virtue.

Stakeholder substitution extends prior work on moral disengagement by identifying a mechanism specific to the stakeholder-oriented purpose rhetoric that has become dominant since the Business Roundtable's 2019 statement. When purpose is defined in terms of service to all stakeholders, specific harm to specific communities can be reframed as one concern among many, each equally deserving of corporate attention but none entitled to special accountability.

Aspirational deflection resonates with Olanrewaju and Opiyo's (2026) finding that BP's post-Deepwater Horizon communication employed temporal deferral as a moral disengagement strategy. The present study generalizes this observation: aspirational deflection appears across all four cases, suggesting it is a general feature of purpose discourse under liability pressure rather than a BP-specific tactic.

Systemic attribution aligns with legal strategies observed in the Bhopal case, where Union Carbide and Dow emphasized industry-wide standards and the complexity of multinational

corporate structure . The discursive mechanism parallels the legal argument: responsibility is distributed across a system, diminishing the accountability of any single actor.

The finding that 89.4% of post-disaster documents employ at least one mechanism suggests that purpose-based liability reframing is not an occasional or aberrant practice but a structural feature of how corporations communicate about purpose when facing environmental liability. This supports the study's theoretical claim that purpose discourse and liability management are not separate domains but interconnected practices.

5.2 Implications

Academic implications: The study introduces the construct of purpose-liability reframing and demonstrates its empirical prevalence. It extends performative purpose theory by showing that the constitutive effects of purpose discourse become most consequential precisely when corporate identity is most threatened. The PLRI offers a methodological contribution: a replicable, validated instrument for measuring discursive liability management.

Practical implications: For administrators, the findings suggest that purpose communication requires ongoing vigilance regarding its potential liability implications. Specific recommendations include: (1) monitoring the ratio of aspirational to verifiable claims in purpose statements; (2) avoiding stakeholder-substitution language that obscures specific accountability relationships; (3) ensuring that crisis communication acknowledges specific harms before invoking broader purpose commitments. Compliance officers can use PLRI-type indicators to assess whether purpose communication is drifting toward accountability deflection.

For policymakers, the findings support disclosure requirements that explicitly address the relationship between purpose statements and liability exposure. Regulators could require that purpose statements be accompanied by specific, verifiable commitments and that disaster-related communication distinguish between future aspirations and past harms. The 89.4% prevalence figure suggests that voluntary frameworks are insufficient; mandatory disclosure of reframing patterns may be necessary.

5.3 Limitations

1. **Sample and generalizability:** The four cases, while diverse, do not represent the full range of industrial disasters. Smaller-scale incidents, disasters in other regulatory contexts, and disasters involving privately held firms may exhibit different patterns.
2. **Document availability:** Corporate document availability varies by jurisdiction and era. Bhopal-era documents are less abundant than contemporary materials, potentially affecting comparability. The Bhopal analysis relies more heavily on legal filings and testimony than on sustainability reports.

3. **Absence of intent data:** The framework identifies discursive patterns, not conscious strategies. Firms may employ purpose language with genuine intent to communicate values, even when the effect is liability reframing.
4. **Historical stability assumption:** The study assumes that the identified mechanisms operate consistently across the 1984–2024 period. While case-level differences were not statistically significant, the discursive environment has changed substantially, particularly with the rise of ESG reporting frameworks.

5.4 Future Research Directions

1. Extension to climate-related liability, where purpose discourse may operate differently given the distributed and temporally extended nature of climate harm.
2. Longitudinal analysis of regulatory interventions, examining whether disclosure requirements affect PLRI scores over time.
3. Comparative analysis of purpose discourse in disasters involving state-owned enterprises, where the relationship between corporate purpose and public accountability differs from the private-firm cases examined here.
4. Development of automated PLRI assessment tools suitable for regulatory monitoring, building on the computational methods employed in this study.

6. Conclusion

This study demonstrates that corporate purpose discourse reframes environmental liabilities during industrial disasters through four identifiable mechanisms—temporal displacement, stakeholder substitution, aspirational deflection, and systemic attribution—operating in 89.4% of post-disaster documents analyzed. The Purpose-Liability Reframing Index provides a validated instrument for assessing when purpose communication crosses from legitimate governance into liability avoidance. The main contribution is a replicable framework that connects performative purpose theory to disaster accountability, enabling researchers and regulators to analyze how corporations use purpose language to shape the meaning of environmental harm. For administrators, the practical takeaway is that purpose statements are not neutral expressions of values; they create interpretive resources that can be deployed under liability pressure, and their design should anticipate this. As industrial disasters continue to occur and corporate purpose rhetoric continues to expand, the question is not whether purpose discourse will shape liability outcomes, but whether scholars and regulators will have the tools to recognize and respond when it does.

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