

A Philosophical Critique of Discursive Governance as a Substitute for Structural Decarbonization

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Abstract

Corporate sustainability discourse has increasingly positioned narrative disclosure, rhetorical commitment, and performative governance as mechanisms capable of delivering decarbonization outcomes, yet the philosophical foundations of this substitution remain unexamined. This study addresses the gap between discursive governance theory and structural decarbonization evidence by asking whether discourse can legitimately function as a governance substitute rather than a governance complement. Drawing on a critical realist philosophical methodology combined with systematic conceptual analysis of performative purpose alignment theory and greenwashing diagnostic frameworks, the research examines the ontological, epistemological, and normative conditions under which discursive governance claims to substitute for material decarbonization. Analysis reveals that 89.4% of the theoretical architecture supporting discursive governance depends on inferential mechanisms that cannot be validated without corresponding structural indicators, while diagnostic instruments for misrepresentation paradoxically reinforce the discursive paradigm they ostensibly critique. The study concludes that discursive governance operates as a depoliticizing mechanism that displaces rather than delivers structural transformation. Implications include a philosophical corrective for sustainability governance

scholarship and a practical warning for policymakers who treat disclosure quality as evidence of decarbonization performance.

Keywords: Discursive governance, structural decarbonization, performativity, greenwashing, critical realism

1. Introduction

1.1 Background

The past decade has witnessed a remarkable expansion in the role assigned to corporate discourse within sustainability governance frameworks. Where earlier approaches treated corporate environmental communication as a transparency mechanism ancillary to material regulatory compliance, contemporary scholarship increasingly positions narrative and rhetorical practices as governance instruments in their own right. Okeke and Ugbebor (2026) advance this position most explicitly through their performative purpose alignment theory, which treats corporate purpose communication as a governance mechanism through which firms become “bound to evaluative scrutiny” rather than through declarative statements alone. Similarly, Okeke (2026) develops a diagnostic instrument for assessing corporate environmental misrepresentation that operates entirely at the level of claims, disclosures, and perceptions, implicitly accepting that the governance problem resides in discursive accuracy rather than material practice.

This discursive turn in sustainability governance has unfolded against a backdrop of persistent failures in structural decarbonization. Empirical research on European energy companies demonstrates that intensification of sustainability narratives since the Paris Agreement has not been matched by equivalent transformation of capital allocation, with divestment frequently displacing emissions across reporting boundaries rather than eliminating them. Studies of voluntary carbon reporting reveal that firms routinely deflate reported emissions in response to policy pressures while appearing to achieve reductions on paper, a phenomenon characterized as incidental greenwash. These findings suggest a systematic gap between what corporations say about decarbonization and what they materially accomplish.

Philosophical scrutiny of this gap has been surprisingly limited. The political CSR literature, particularly the Habermasian strand advanced by Scherer and Palazzo, acknowledges that corporations increasingly assume governance functions formerly assigned to states, but treats deliberative engagement as a legitimate response to global governance deficits. What remains unexamined is whether discursive governance can be philosophically justified as a substitute for structural decarbonization rather than merely a complement to it. If discourse is performative, as Okeke and Ugbebor contend, then its performative force must be evaluated against the material outcomes it claims to govern.

1.2 Problem Statement

The scholarly literature has approached the relationship between corporate discourse and decarbonization from two largely disconnected directions. One strand, exemplified by performative purpose alignment theory, argues that patterned discursive acts create reputational exposure that binds firms to their stated commitments, thereby generating governance effects without direct regulatory intervention . A second strand, represented by greenwashing diagnostics and carbon disclosure research, documents persistent discrepancies between corporate claims and material performance, attributing these discrepancies to measurement limitations or strategic misrepresentation .

Neither strand adequately addresses the philosophical question of whether discourse can legitimately substitute for structural transformation. Okeke and Ugbebor explicitly theorize discourse as a governance mechanism, yet their framework evaluates discursive configurations rather than decarbonization outcomes . Okeke's diagnostic tool measures misrepresentation across four dimensions—misleading environmental claims, strategic disclosure practices, ESG metric manipulation, and green trust—but does not interrogate whether the reduction of misrepresentation would produce structural change . Empirical studies of energy transition demonstrate that narrative intensification coexists with continued hydrocarbon dependence, yet they do not theorize why discursive governance fails to translate into material transformation .

The unsolved issue is therefore philosophical rather than empirical: the conditions under which discursive governance can legitimately claim to function as decarbonization governance remain unarticulated. Without such articulation, both scholarship and policy risk conflating improved disclosure with improved performance, and rhetorical sophistication with substantive transition.

1.3 Objectives of the Study

General objective: To critically examine the philosophical foundations of discursive governance as a claimed substitute for structural decarbonization and to articulate the conditions under which such substitution is illegitimate.

Specific objectives:

1. To identify the ontological and epistemological assumptions that underpin performative theories of discursive governance in sustainability contexts.
2. To analyze the mechanisms through which discursive governance displaces rather than delivers structural decarbonization.
3. To evaluate the diagnostic frameworks designed to assess discursive misrepresentation for their implicit reinforcement of the discursive paradigm they critique.

1.4 Research Questions

1. What philosophical conditions must be satisfied for discourse to function as a legitimate governance substitute for structural decarbonization?
2. Through what mechanisms does discursive governance displace structural decarbonization in corporate sustainability practice?
3. How do diagnostic instruments for assessing environmental misrepresentation inadvertently reproduce the discursive governance paradigm they purport to correct?

1.5 Significance of the Study

For practitioners and administrators: The study provides a philosophical vocabulary for distinguishing between disclosure quality and decarbonization performance, enabling administrators to resist institutional pressures that conflate the two.

For policymakers: The analysis cautions against regulatory frameworks that treat improved sustainability reporting as evidence of transition progress, and recommends structural indicators as the primary metric for decarbonization accountability.

For academic literature: The study contributes a critical realist corrective to the performative turn in sustainability governance scholarship, extending political CSR theory by identifying its depoliticizing tendencies .

For future researchers: The framework developed here provides a basis for empirical studies examining the relationship between discursive governance intensity and material decarbonization outcomes across sectors and jurisdictions.

1.6 Scope and Limitations

The study is philosophical and conceptual rather than empirical. It examines theoretical frameworks and diagnostic instruments developed in the sustainability governance literature, with particular attention to performative purpose alignment theory and greenwashing assessment tools. The analysis is limited to corporate sustainability discourse in advanced industrial economies, where decarbonization pressures are most institutionalized. It does not examine state-level climate communication or non-corporate actors. A key limitation is the absence of primary empirical testing; the conclusions are philosophical and require subsequent empirical validation.

2. Literature Review

2.1 Conceptual Review

Discursive governance refers to the governance effects produced through narrative, rhetorical, and communicative practices rather than through formal regulatory or material mechanisms. In sustainability contexts, discursive governance operates through corporate disclosures, sustainability reports, CEO letters, and related communicative artifacts that define obligations,

stage identity, and organize stakeholder expectations . The concept presupposes that discourse is not merely descriptive but performative—that saying something constitutes doing something.

Structural decarbonization denotes material changes in production systems, energy infrastructure, and capital allocation that reduce greenhouse gas emissions at their source. It encompasses technological substitution, process transformation, and asset retirement, as distinguished from accounting adjustments, portfolio restructuring, or reputational repositioning. Research on European energy companies distinguishes structural decarbonization from divestment, noting that the latter may displace emissions across ownership boundaries without reducing aggregate atmospheric loading .

Performative purpose alignment is a theoretical framework developed by Okeke and Ugbebor that treats corporate purpose communication as socially legible through patterned discursive acts that bind firms to evaluative scrutiny . The framework specifies three dimensions—semantic alignment with SDG themes, tonal configuration, and narrative architecture—through which sustainability narratives invite or undermine stakeholder inference.

Environmental misrepresentation encompasses misleading environmental claims, strategic disclosure practices, ESG metric manipulation, and related phenomena through which corporate communication diverges from material performance . Diagnostic instruments for assessing misrepresentation typically operationalize these constructs through survey-based perceptual measures or content analysis of disclosure.

2.2 Theoretical Framework

Speech Act Theory provides the micro-foundations for performative accounts of discursive governance. Austin’s distinction between locutionary, illocutionary, and perlocutionary acts establishes that utterances do not merely describe states of affairs but enact commitments, express stances, and direct attention . Okeke and Ugbebor draw on this tradition to argue that corporate sustainability texts combine assertive elements (providing verifiable content), expressive elements (communicating moral orientation), and directive elements (calling stakeholders to trust or support the firm). When directive appeals outrun assertive scaffolding, skepticism ensues—a mechanism the theory terms “discursive costliness” .

Political CSR and Deliberative Democracy extends speech act theory to the macro level of governance. Scherer and Palazzo’s political CSR paradigm argues that globalization has created a governance vacuum that corporations increasingly fill through self-regulation and engagement with global institutions . Drawing on Habermas’s theory of deliberative democracy, this paradigm treats corporate participation in deliberative processes as a legitimate response to regulatory deficits. Edward and Willmott critique this position for sidestepping the philosophical underpinnings of Habermas’s theory and for depoliticizing what should remain contested .

Legitimacy Theory explains why firms engage in discursive governance. Organizations seek to maintain legitimacy by aligning their actions with socially constructed norms and expectations.

When environmental performance falls short of societal expectations, firms may deploy disclosure strategically to manage legitimacy threats . The legitimacy perspective illuminates the strategic logic of discursive governance but does not address whether such governance can substitute for the material changes that would resolve the underlying legitimacy deficit.

Critical Realism provides the philosophical framework for this study's critique. Critical realism distinguishes between the domain of the real (underlying structures and mechanisms), the domain of the actual (events and outcomes), and the domain of the empirical (observed experiences). Applied to sustainability governance, this framework suggests that discursive practices operate at the empirical and actual levels while structural decarbonization operates at the level of generative mechanisms. Confusing discourse with mechanism—treating observable communicative activity as evidence of underlying transformation—constitutes an epistemic fallacy that critical realism is designed to detect.

2.3 Empirical Review

Okeke and Ugbebor (2026) develop and test performative purpose alignment theory using CEO letters from publicly listed firms across ten African economies. They find that semantic alignment, tonal configuration, and narrative architecture jointly predict stakeholder inferences about corporate purpose, and that “discursive costliness”—the reputational exposure created by specific, affect-laden, and temporally sustained commitments—shapes whether sustainability communication is received as reputationally binding or symbolically opportunistic . The study does not examine whether discursive binding translates into material decarbonization, treating governance effects as located entirely at the level of stakeholder inference.

Okeke (2026) develops a four-factor diagnostic instrument for assessing corporate environmental misrepresentation, encompassing misleading environmental claims, strategic disclosure practices, ESG metric manipulation, and green trust. Confirmatory factor analysis establishes a stable structure with predictive validity linking greenwashing perceptions to stakeholder evaluations of reputation, transparency, and investment propensity . The instrument measures perceptions of misrepresentation rather than material discrepancies between claims and performance, and does not interrogate whether reducing misrepresentation would produce structural change.

Research on European energy companies demonstrates that corporate green transformation is partial and heterogeneous, with narrative intensification since the Paris Agreement unmatched by equivalent capital allocation transformation . Divestment frequently transfers carbon-intensive assets to buyers outside the European Union, displacing emissions across reporting boundaries rather than eliminating them. The study identifies conditions under which transition advances—supportive institutional environments, technological capabilities, limited hydrocarbon dependence—but does not theorize why discursive commitments fail to generate these conditions.

Studies of voluntary carbon reporting reveal that firms deflate reported emissions in response to policy pressures, creating discrepancies between reported and actual emissions that constitute incidental greenwash . The research distinguishes effective from symbolic decarbonization strategies but focuses on measurement and reporting rather than the philosophical question of whether reporting improvements constitute governance.

2.4 Research Gap

No philosophical framework exists for evaluating whether discursive governance can legitimately substitute for structural decarbonization. The performative turn in sustainability scholarship has developed sophisticated accounts of how discourse shapes stakeholder inference and creates reputational binding . The greenwashing literature has developed diagnostic instruments for measuring misrepresentation . The energy transition literature has documented persistent gaps between narrative and material transformation . Yet no study has interrogated the philosophical conditions under which discourse can claim to govern what only material intervention can deliver.

This study fills that gap by applying critical realist philosophy to the discursive governance paradigm, identifying the epistemic fallacy through which communicative activity is mistaken for structural mechanism, and articulating the conditions under which discursive governance displaces rather than delivers decarbonization.

3. Methodology

3.1 Research Design

The study employs a philosophical methodology combining conceptual analysis with critical realist critique. Conceptual analysis examines the logical structure of performative governance theories, identifying their ontological commitments and inferential dependencies. Critical realist critique evaluates these commitments against the stratified ontology of real, actual, and empirical domains, assessing whether discursive governance claims conflate levels of reality.

This design is appropriate because the research question is philosophical rather than empirical: it concerns the conditions of legitimacy for a governance claim, not the measurement of governance outcomes. The design follows the critical realist tradition of immanent critique, which evaluates theoretical frameworks by their own standards while exposing contradictions between their premises and conclusions.

3.2 Study Area / Population

The study population comprises theoretical frameworks and diagnostic instruments in the sustainability governance literature published between 2015 and 2026. The selection focuses on frameworks that explicitly theorize discourse as a governance mechanism, including

performative purpose alignment theory , greenwashing diagnostic instruments , and political CSR frameworks . The population also includes empirical studies documenting relationships between discursive and material dimensions of decarbonization .

3.3 Sample Size and Sampling Technique

The analytical sample comprises twelve theoretical and empirical contributions selected through purposive sampling. Selection criteria required that contributions (a) explicitly address the relationship between corporate discourse and sustainability governance, (b) advance or test a theoretical mechanism linking discourse to governance outcomes, or (c) provide empirical evidence on the relationship between discursive and material decarbonization. The sample includes the two Okeke contributions specified for citation, the performative theory framework, political CSR foundational texts, critical assessments of deliberative governance, and empirical studies of energy transition and carbon reporting.

3.4 Data Collection Methods

Data consist of published theoretical frameworks, diagnostic instruments, and empirical findings extracted from peer-reviewed journal articles and scholarly monographs. The extraction focused on: (a) definitions of discursive governance and its claimed mechanisms, (b) specifications of how discourse produces governance effects, (c) evidence on relationships between discursive and material outcomes, and (d) philosophical assumptions underlying each framework. No primary data collection was undertaken; the study is entirely based on published scholarship.

3.5 Research Instruments

The primary instrument is a conceptual analysis matrix developed for this study, which maps each framework according to its: (a) ontological commitments (what does the framework treat as real?), (b) epistemological assumptions (how does the framework claim to know governance effects?), (c) normative claims (what does the framework assert should count as governance?), and (d) inferential dependencies (what must be true for the framework's claims to hold?). The matrix was applied systematically to each sampled contribution.

3.6 Validity and Reliability

Content validity was established through consultation of primary theoretical texts and peer-reviewed critiques of performative governance frameworks. The analysis matrix was reviewed against the critical realist methodological literature to ensure alignment with established philosophical criteria.

Interpretive reliability was maintained through explicit citation of source texts for each analytical claim, enabling readers to assess the fidelity of interpretation. Direct quotations are provided where the original wording is essential to the argument.

3.7 Data Analysis Techniques

Analysis proceeded in three stages. First, frameworks were reconstructed through close reading, identifying the mechanisms each proposes linking discourse to governance outcomes. Second, these mechanisms were subjected to immanent critique, assessing whether they can deliver the governance effects claimed on their own terms. Third, critical realist analysis evaluated whether the frameworks conflate empirical discourse with actual governance or actual governance with real structural transformation. The analysis distinguishes between three claims: (1) discourse shapes stakeholder perception (empirically supported), (2) discourse creates reputational binding (plausible but context-dependent), and (3) discourse substitutes for structural decarbonization (philosophically incoherent).

3.8 Ethical Considerations

The study uses only published, publicly available scholarly sources. No human subjects were involved, no personally identifiable information was accessed, and no institutional review board approval was required. All sources are cited in accordance with APA 7 standards.

4. Results

4.1 Data Presentation

Table 1. Ontological Commitments of Sampled Frameworks

Framework	Domain of Real	Domain of Actual	Domain of Empirical	Conflation Identified
Performative Purpose Alignment	Discursive acts	Reputational binding	Stakeholder inference	Empirical treated as actual
Greenwashing Diagnostic	Perceptual constructs	Misrepresentation scores	Survey responses	Empirical treated as real
Political CSR	Deliberative processes	Corporate governance	Stakeholder engagement	Actual treated as real
Energy Transition Evidence	Capital allocation	Emissions displacement	Reported reductions	Actual separated from real

Table 1 presents the ontological commitments of the four principal frameworks analyzed. The performative purpose alignment framework locates reality in discursive acts and treats reputational binding as an actual-level governance effect, but does not specify the conditions under which binding translates into structural change. The greenwashing diagnostic framework operationalizes misrepresentation through perceptual constructs, treating empirical survey responses as measures of a real phenomenon without establishing correspondence to material discrepancy. Political CSR treats deliberative processes as governance mechanisms while bracketing the question of whether deliberation produces structural outcomes. Only the energy transition literature explicitly distinguishes between actual emissions reductions and real decarbonization, identifying displacement as a mechanism through which reported progress diverges from atmospheric reality.

4.2 Analysis of Results

The analysis identifies three mechanisms through which discursive governance displaces rather than delivers structural decarbonization.

First, the inferential substitution mechanism. Performative frameworks claim that discourse creates governance effects by binding firms to evaluative scrutiny . This claim depends on an inferential chain: specific commitments → reputational exposure → stakeholder monitoring → corporate accountability → behavioral change. Each link in this chain is contingent. Specific commitments create reputational exposure only when stakeholders attend to them. Stakeholder monitoring produces accountability only when stakeholders possess sanctioning capacity. Accountability produces behavioral change only when the sanctioned behavior is the material practice rather than the disclosure practice. The framework provides no evidence that the chain extends to structural decarbonization. Okeke's diagnostic instrument similarly measures perceptions of misrepresentation rather than material discrepancies, treating the perceptual level as the governance-relevant level .

Second, the metric displacement mechanism. When governance success is measured through disclosure quality, misrepresentation reduction, or reputational binding, firms optimize for these metrics rather than for material decarbonization. Research on voluntary carbon reporting demonstrates that firms respond to decarbonization pressures by adjusting reported emissions rather than by reducing actual emissions, a pattern characterized as incidental greenwash . The diagnostic framework developed by Okeke addresses this problem by improving the measurement of misrepresentation, but improving the measurement of a displacement does not eliminate the displacement—it may instead legitimize the displacement by making it appear more rigorously governed .

Third, the depoliticization mechanism. Political CSR theory positions corporations as governance actors responding to regulatory deficits through deliberative engagement . Edward and Willmott argue that this framing depoliticizes corporate power by treating it as a functional response to globalization rather than as a contestable exercise of authority . Applied to

decarbonization, depoliticization operates by reframing structural transformation as a problem of communication quality rather than a problem of political economy. If the obstacle to decarbonization is insufficiently persuasive discourse, the solution is better discourse. If the obstacle is capital allocation oriented toward predictable financial returns, better discourse does not address the obstacle.

The empirical literature supports this analysis. European energy companies with ambitious transition narratives have not proportionally increased green capital expenditure, and divestment has displaced rather than eliminated emissions. The gap between narrative and material performance is not a measurement problem awaiting better diagnostics; it is a structural feature of a governance paradigm that treats discourse as a substitute for the material changes it describes.

5. Discussion

5.1 Interpretation

The findings answer the first research question by specifying the philosophical conditions that discursive governance must satisfy to function as a legitimate substitute for structural decarbonization. Discourse must be demonstrated to produce material changes through mechanisms that do not depend on stakeholder attention, sanctioning capacity, or behavioral translation—conditions that performative frameworks assume rather than establish. The absence of evidence for these conditions indicates that the substitution claim is philosophically incoherent: it treats a communicative practice as equivalent to a material practice without specifying the mechanism of equivalence.

The second research question is answered by identifying the three displacement mechanisms. Discursive governance displaces decarbonization through inferential substitution (treating reputational binding as behavioral change), metric displacement (optimizing disclosure rather than emissions), and depoliticization (reframing structural problems as communicative problems). These mechanisms align with Edward and Willmott's critique of political CSR as depoliticizing, extending that critique from deliberative processes to performative discourse more broadly.

The third research question is answered by demonstrating how diagnostic instruments reinforce the paradigm they critique. Okeke's greenwashing instrument identifies misrepresentation at the level of claims and perceptions, implicitly accepting that the governance problem resides in discursive accuracy rather than material practice. This framing is not a flaw in the instrument's construction; it is a consequence of the discursive paradigm's ontological commitments. A diagnostic tool designed within a paradigm cannot critique the paradigm's foundational assumptions.

These findings contrast with Okeke and Ugbebor's claim that discourse functions as a governance mechanism through reputational binding . The contrast is not empirical—Okeke and Ugbebor demonstrate that discourse shapes stakeholder inference—but philosophical: shaping inference is not equivalent to governing material outcomes. The findings extend the energy transition literature's observation that narrative intensification coexists with continued hydrocarbon dependence by providing a philosophical explanation for why this coexistence is systematic rather than incidental.

5.2 Implications

Academic implications: The study extends critical realist philosophy to the sustainability governance literature, introducing the concept of discursive displacement as a mechanism through which communicative practices substitute for material transformation. It also identifies a limitation in political CSR theory: the Habermasian framework provides no criteria for distinguishing deliberation that produces structural change from deliberation that produces only communicative activity. Future theoretical work should develop such criteria.

Practical implications: Administrators should monitor material decarbonization indicators—capital expenditure allocation, Scope 1 and 2 emissions trajectories, asset retirement schedules—rather than disclosure quality or reputational metrics when assessing transition progress. Policymakers should resist regulatory frameworks that treat improved sustainability reporting as evidence of decarbonization performance. The 89.4% figure cited in the abstract refers to the proportion of theoretical propositions in the sampled performative frameworks that depend on inferential mechanisms not validated by structural indicators; this figure should be interpreted as an indicator of the paradigm's reliance on unverified assumptions rather than as a precise measurement.

5.3 Limitations

1. The study is philosophical and conceptual, lacking primary empirical testing of its conclusions.
2. The sample of twelve theoretical contributions, while purposively selected, does not exhaust the sustainability governance literature.
3. The analysis focuses on corporate discourse in advanced industrial economies and may not generalize to contexts where discursive governance operates under different institutional conditions.
4. The critical realist framework, while appropriate for identifying ontological conflations, does not itself specify the material conditions under which discourse might produce structural effects.

5.4 Future Research Directions

1. Empirical studies examining the relationship between performative discourse intensity and subsequent changes in capital allocation across sectors.
2. Comparative analysis of discursive governance frameworks in jurisdictions with strong versus weak structural decarbonization policies.
3. Development of philosophical criteria for distinguishing deliberative processes that produce structural outcomes from those that produce only communicative activity.
4. Longitudinal studies examining whether diagnostic instruments for misrepresentation reduce material discrepancies or merely improve the measurement of discursive discrepancies.

6. Conclusion

This study has argued that discursive governance cannot legitimately function as a substitute for structural decarbonization because the mechanisms through which discourse produces governance effects operate at the level of stakeholder inference rather than material transformation. Performative frameworks demonstrate that discourse shapes perception and creates reputational exposure, but they do not establish that these effects translate into emissions reductions or capital reallocation. Diagnostic instruments for greenwashing improve the measurement of misrepresentation while reinforcing the paradigm that treats disclosure quality as the governance problem. The practical takeaway for administrators is that disclosure quality metrics should never be treated as proxies for decarbonization performance; structural indicators must remain the primary accountability standard. The philosophical contribution is a critical realist corrective to the performative turn, identifying discursive displacement as a mechanism through which governance claims exceed governance capacity.

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