

THEMATIC ARTICLE

Theorizing from Habermasian notions in administration research

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Habermasian thought constitutes a significant reference in contemporary sociology and philosophy, permeating various fields of the social sciences, including administration, where it holds considerable potential. However, the transfer from its original loci in sociology and philosophy to different fields is not seamless and requires mediation. This article aims to demonstrate a way of mobilizing the Habermasian framework in administration research at the epistemological and methodological levels. The study employs a didactic case based on a research investigating communicative distortions in corporate sustainability reports. At the methodological level, the Habermasian framework helps to explore the procedures adopted in the didactic case, revealing the framework's explanatory potential. This study seeks to stimulate the use of the Habermasian framework in administration research by replicating the approach introduced in this article or, more importantly, inspiring other forms of operationalizing the framework.

Keywords: Critical theory. Habermas. Administration. Organizations. Methodological procedures.

*Teorizando a partir de noções habermasianas na pesquisa em administração**Resumo*

O pensamento habermasiano constitui um significativo referencial da sociologia e da filosofia contemporâneas. Nas ciências sociais, espalhou-se por vários campos, inclusive a administração, ao qual ainda tem muito a oferecer. O traslado da sociologia e da filosofia – seus *loci* originários – para campos diversos não se dá, no entanto, de maneira intuitiva; é necessária mediação. O objetivo do presente artigo é, em nível epistemológico e metodológico, demonstrar uma forma de mobilização do referencial habermasiano na pesquisa em administração, o que se faz por meio de ilustração didática, servindo-se de uma pesquisa que investigou distorções comunicativas em relatórios organizacionais de sustentabilidade. As questões de método apontadas exploram o modo de proceder utilizado na pesquisa, visando ao potencial explicativo do procedimento. A partilha empreendida tenciona estimular o manuseio do referencial habermasiano na pesquisa em administração, seja pela réplica da forma apresentada, seja, sobretudo, inspirando outras formas de operacionalização do referencial.

Palavras-chave: Teoria crítica. Habermas. Administração. Organizações. Procedimentos metodológicos.

*Teorizando a partir de las nociones habermasianas en la investigación en Administración**Resumen*

El pensamiento habermasiano constituye un referente significativo de la sociología y filosofía contemporáneas. En las ciencias sociales se ha extendido a varios campos, incluida la Administración, a la que todavía tiene mucho que ofrecer. Sin embargo, la transferencia de la sociología y filosofía, sus *loci* originales, a diferentes campos no ocurre intuitivamente: la mediación es necesaria. El objetivo de este artículo es, pasando por el nivel epistemológico y acercándose al metodológico, demostrar una forma de movilizar el referente habermasiano en la investigación en Administración. Esto se hace a través de una ilustración didáctica, utilizando una investigación que analizó las distorsiones comunicativas en los informes de sostenibilidad corporativa. Los problemas de método señalados exploran el modo de proceder utilizado en la investigación, teniendo en vista el potencial explicativo del procedimiento. La compartición emprendida pretende estimular el manejo del referente habermasiano en la investigación en Administración, ya sea replicando el formulario presentado, o (sobre todo) inspirando otras formas de operacionalización del referente.

Palabras clave: Teoría crítica. Habermas. Administración. Organizaciones. Procedimientos metodológicos.

INTRODUCTION

The appropriation of Habermasian thought by management research is not intuitive. It requires intellectual effort to avoid a significant risk of sterility. The challenge seems greater when one intends to carry out empirical research, especially in administration. Habermas, a sociologist and philosopher, conducts research differently compared to the regular practice in administration. Furthermore, he is the proponent of macrosociology, addressing broad issues within the context of modernity. Although the administration's focus has progressively expanded, it remains committed to a particular object: the organization, particularly in the business sector. While Habermas does comment on companies, his writings do not aim to understand them or endorse the foundational premises naturalized in administration and positioned on the fringes of what is considered thinkable.

When considering this characteristic of Habermas's approach to administration, one might wonder why research in the field should engage with his ideas. The reason lies in the desire to critically theorize about administration. Such an emancipatory project cannot proceed without addressing the need for organizational reform and understanding how the relationships within organizations are intertwined with society. Any emancipatory project proposed in organizational theory should align with – or at least consider – the Habermasian project. In this context, this article aims to explore how to mobilize the notions found in Habermas's thoughts into administration research.

This is not about consolidating various forms of mobilization into a single one. It is about providing researchers with a method to align emancipatory projects with the Habermasian approach, a method that can be replicated in future research or inspire new forms of mobilization. Favoreto et al. (2019, p. 8) highlighted that “Despite more than two decades of these writings, insecurities still permeate the terrain in which the convergence between Habermasian thought and administration operates.” As a didactic illustration, this research analyzed communicative distortions in sustainability reports from companies within the Brazilian Corporate Sustainability Index (ISE) portfolio. The study focused on reports from four companies, converting the pragmatic assumptions conveyed by Habermas in the theory of communicative action – intelligibility, truth, legitimacy, and sincerity – into analytical categories to identify distorted communications that do not align with these assumptions (Inocêncio & Favoreto, 2022).

Before delving into the method, it is important to consider Habermas's perspective and emphasize the limitations of applying the Habermasian project, which, despite its receptiveness, is not universally applicable. These limitations encompass the intricacy of its theoretical framework, the historical context in which it was developed, and its intellectual tradition. While Habermasian thought has found widespread acceptance in various contexts, its fundamental characteristics endure. Paradoxically, the popularity of Habermas can, at times, obscure his true essence. There's a risk of instrumentalizing and oversimplifying his ideas when they are merely commented on or discussed. Therefore, comprehending the author's position within the broader intellectual landscape is essential for preserving the integrity of his work.

HABERMAS, A CRITICAL THEORIST OF MODERNITY

Habermas was born in Düsseldorf, Germany, in 1929. He lived through the Second World War at a young age, an experience that profoundly influenced his thinking. Notably, Habermas places great importance on consensus, which he views as a guiding element in intersubjective relationships. This concept is closely tied to a deliberative process that Sofield and Marafa (2019, p. 540) refer to as a process “to collectively define problems and propose solutions that fulfil (sic), to the extent possible, the goals of the different participants.” It is no coincidence that democracy features prominently in his work, reflecting the perspective of a thinker who witnessed totalitarianism and recognized the complexity and diversity of the new social reality. In interpreting Habermasian thought, Lara and Vizeu observe:

[...] the author considers that enabling the public sphere free from discursive and structural constraints, where decisions for social action can potentially be made without coercive impositions and ideological subordination, allows for the envisioning of a *democratic* disposition founded on dialogue and the pursuit of an intersubjectively constituted *consensus* (2019, p. 8, our emphasis).

His theory of communicative action, which he summarized in a two-volume work published in 1981 (Habermas, 2012a, 2012b), has found applications in various fields. In three significant works, Habermas revisited the traditional three elements of practical reason. In *Moral Consciousness and Communicative Action*, published in the first half of the 1980s, he delves into ethics and morals (Habermas, 2003). In *The Inclusion of the Other*, published in the second half of the 1980s, he explored politics (Habermas, 2018). Finally, in *Between Facts and Norms: Contributions to a Discourse Theory of Law and Democracy*, published in the early 1990s, the author addresses the issue of law (Habermas, 2020). This project, which commenced in 1968 with the work *Technology and Science as Ideology* (Habermas, 2014b), culminates in the works of 1981 and 1992 when Habermas further developed and updated his conceptual framework, completing the analysis of the elements of practical reason – blocking and the corresponding attempt to unblock the practical reason are at the center of his critical project, such as diagnosis and prognosis

Within the framework of sociological thought, Habermas is a theorist of rationalization who views modern society as a product of social rationalization. Martuccelli (2013) identifies three major matrices that emerged between the late 19th century and the end of the 20th century: social differentiation, rationalization, and the modern condition. He places Habermas within the matrix of rationalization, which originated from Weber's ideas and evolved through authors like Horkheimer, Adorno, and Marcuse. In this context, Habermas aligns with the concept of modernization as disenchantment, a notion rooted in Weberian thought, which refers to the "great historic process in the development of religions" and implies the "elimination of magic as a means of salvation" (Weber, 2004, pp. 96-106).

Like Habermas, Horkheimer, Adorno, and Marcuse are theorists who played significant roles in the Frankfurt School tradition, which critically reexamined capitalism through a renewed interpretation of Marxism. The term "critical theory," which characterizes the type of theory developed by scholars from Frankfurt, aimed to revive the unfulfilled promises of modernity. According to Habermas, modernity represents an unfinished project, a concept rooted in Horkheimer's (2002) classic work, *Traditional and Critical Theory*, published in 1937. This work established the methodological framework that guided the endeavors of scholars from Frankfurt. Critical theory emerged as a response to the traditional view rooted in positivism.

In contrast, critical theory refuses to separate the descriptive from the normative aspects. Through the fusion of theoretical and practical reason, it seeks the emancipatory potential lacking in the traditional view. This approach persists today. For example, Garcia et al. (2018) endeavor to reconstruct public spheres as both an empirical-descriptive and normative category of social governance. Critical theory assesses the present in light of what could be, aiming to identify obstacles and emancipatory possibilities in reality, focusing on promoting equality and freedom.

Maintaining a balance between descriptive and normative aspects is crucial to distinguishing traditional theory. The work published in 1937 could be considered optimistic, or at least hopeful, as it saw emancipation as a real possibility. However, this optimism was disrupted by the outbreak of World War II. In 1947, Adorno and Horkheimer's work *Dialectic of Enlightenment* (Adorno & Horkheimer, 1985) suggested a shift in perspective. Two prominent first-generation members of the Frankfurt School began to distrust reason itself, seeing it as a hindrance to emancipatory possibilities. This text marked the demise of the rationality underpinning the modern project. Instead of promoting emancipation, reason was seen as preventing it. Within a decade of its systematic development, the theory had evolved into a crucible of pessimism.

A brief overview of this historical context is essential to contextualize Habermasian thought. When Horkheimer and Adorno returned to Germany after their exile in the United States and engaged in public discourse as intellectuals, Habermas was still a young man. As a dedicated student, he embarked on an optimistic path in search of alternatives to unlock reason and restore its credibility, thus rekindling the hope inherent in critical theory, albeit marked with occasional melancholy. Within the critical theory framework, Habermas sought to diverge from the legacy of his predecessors – an aporetic situation in criticism and a structural impediment to transformative practice – by redefining the concept of rationality (Nobre, 2004).

Characterized by the linguistic turn, Habermas advocates a shift from the paradigm of the subject to that of language. The pragmatics of Habermasian language distinguishes it from historicist epistemology. It rejects absolutist assertions regarding the course of history, the syncretic conditioning of the future by the past, apriorisms, and archstructures. This demarcates his position in relation to Marxism, from which, following the tradition of the first-generation members of the Frankfurt School, he incorporates numerous contributions.

Marxism significantly influenced political thought and praxis in Europe and worldwide for a long time. Habermas initiated his social theory project when socialism, inspired by Marxism, emerged as an alternative to capitalism. Original Marxism conceived the state, along with its politics, as a mechanism designed for class domination established in society to uphold the interests of the ruling class. Intertwined with the state, the law provided legitimacy to this domination, and ethics were often seen as reinforcing bourgeois values that perpetuated the status quo. In his interpretation of society, while considering Marxist insights, Habermas presents a distinct perspective, particularly in relation to political and legal institutions. He does not overlook their potential for emancipation. Emancipation, in his view, is not solely tied to revolution. Instead, it encompasses the recognition of the emancipatory possibilities embedded within the mechanisms of the democratic rule of law (Nobre, 2004).

However, the paradigmatic shift within Habermasian thought primarily impacts its relationship with the philosophy of consciousness, which Habermas deems exhausted. He indicated as much in his work *The Philosophical Discourse of Modernity*, particularly in the chapter “An alternative way out of the philosophy of the subject: communicative versus subject-centered reason” (Habermas, 2000, p. 411). Influenced by thinkers like Charles Sanders Peirce, Habermas actively seeks pathways to transition from a philosophy centered on consciousness to one centered on communication. Within a community of researchers, Peirce’s pragmatist approach appeared promising to Habermas as a means of preserving Kantian insights in a detranscendentalized yet analytical manner (Habermas, 2002). Habermasian thought counters the philosophy of the subject as conceived by Kant and its subsequent derivations. It does so by grounding itself in the absence of ontological or epistemological determinism and the potential for a procedure rooted in mutual understanding.

Similarly, Habermasian thought offers a critical perspective on positivism. Positivism has permeated modern societies, establishing itself as a standard for knowledge and linking the validity of knowledge to the approach’s particular framework of scientificity. It champions the perpetual potential for falsification while aiming for comprehensive inclusivity, often dismissing other ways of knowing that do not align with its style. Initially, areas that weren’t subject to scientific scrutiny, such as politics and law, became subjected to scientific methodologies in response to the dominance of positivism. Habermas challenges the ideal of objectivity by emphasizing the relationship between descriptions and standards. These standards are neither logically deduced nor empirically verified but are established through argumentation. In both the theory of communicative action and Habermas’s theory of knowledge, some motives point to the transcendence of the positivist logic of empiricism.

During his lifetime, Habermas witnessed a century marked by displays of collective human barbarism, with a significant portion of these events occurring within totalitarian regimes. Arendt (2012) defines totalitarianism as a combination of various elements, including fear, terror, bureaucracy, the annulment of individuality, and massification. Totalitarianism thrives on the erasure of the space between individuals, rendering potentially autonomous action impossible. In such an environment, politics, ethics, and communication are constrained and become unfeasible. Notably, democracy plays a prominent role in the Habermasian project. His notion of deliberative democracy resonates as a model of political deliberation. In his research, particularly since the 1990s, the democratic rule of law holds a significant position. Communicative action is intricately linked to democracy and is disrupted in situations of violence.

As a proponent of critical theory, Habermas remains a critic while endeavoring to reinvigorate the ideas circulated among members of the Frankfurt School, particularly concerning the concepts of reason and rationality. In his perspective, the intention and hope for the rehabilitation of reason persist. It is no coincidence that Habermas stood out for emphasizing the possibility of emancipation, countering the occasional critical pessimism within his School. His innovation lay in expanding the notion of rationality beyond the instrumental perspective. Within the economic and political systems dominated by instrumental reason, Habermas introduced the concept of the “lifeworld,” the living fabric of society governed by communicative reason. He infused reason with a potential that had been overlooked in the arguments of the first-generation members of the Frankfurt School, revitalizing it. While reason can be oppressive, it also possesses the capacity for emancipation. Beyond critical diagnosis lies the identification of obstacles that can be overcome.

EPISTEMOLOGICAL CONSIDERATIONS

The preceding section situates Habermasian thought within the European context, particularly within the broader framework of the Frankfurt tradition. This positioning, determined by the characteristics of his thought and those resulting from it, establishes certain boundaries for engaging with the author's contributions. Like any other influential thinker, Habermas does not operate without a specific analytical purpose. Therefore, understanding his position within the sociological field allows us to discern his potentialities and limitations, as well as the compatibilities and incompatibilities of his ideas.

This section applies Habermasian thought to administration research, particularly within organizational studies. The alignment between Habermasian thought and the field of administration is not arbitrary; rather, the predispositions of both realms influence their convergence. As highlighted by Andrade, Alcântara, and Pereira (2019, p. 13), despite the limited discussion of Habermasian ideas in the domain of organizational studies, it has emerged as a crucial interface between administration research and references from the social sciences, which remain relatively uncommon in administration.

Organizational studies are influenced by various epistemologies. In their review of Ana Paula Paes de Paula's work, *Repensando os Estudos Organizacionais* (Rethinking Organizational Studies), Nogueira and Favoreto (2017, p. 238) argue that the epistemological foundations of the diverse paths taken in organizational studies "can and should be questioned because they bring along worldviews that shape the understanding of organizations and the desire to intervene in them." Following Habermas, we approach the understanding of the organizational phenomenon in a particular manner, potentially distinct from the approach guided by another thinker.

In general, management research has been categorized according to the paradigm matrix proposed by Burrell and Morgan (1979). However, this classification has not been without criticism, particularly concerning the suitability of the Kuhnian paradigmatic model, which served as the foundation for Burrell and Morgan's framework within the social sciences (Martucelli, 2013; Paes-de-Paula, 2015, 2016). While intended to stimulate competition, the original proposal led to what Caldas (2005, p. 56) describes as "polarization and segregation." Different perspectives became isolated and temporary and fragile openings occurred amidst a broader backdrop of what Paes-de-Paula (2015, p. 49) called a "paradigmatic war." It appeared that the Kuhnian logic of scientific development did not adequately explain the evolution of knowledge in the social sciences, including the field of administration.

Habermas and other authors, such as Martucelli and Paes-de-Paula, offer alternatives to the Kuhnian model, providing inspiration to reconsider the epistemological foundations of administration. Martucelli (2013), for instance, explores sociological matrices. According to Villas-Bôas (2010), a scholar who has popularized Martucelli's ideas in Brazil, "the concept of matrix primarily designates a space for theoretical innovation and the description of modernity that cannot be reduced to a single doctrine or a consistent epistemological model" (Villas-Bôas, 2010, p. 565). The notion of a matrix entails continuity, favoring sedimentation rather than ruptures. Paes-de-Paula (2015) introduces the concept of epistemic matrices, drawing from Habermas's theory of cognitive interests. In their review of Paes-de-Paula's work, Nogueira and Favoreto (2017, p. 239) clarify: "In her proposal, Habermas assumes the role that, in the Burrell and Morgan model, was performed by Kuhn."

In his work *Knowledge and Human Interests*, published in 1968 (Habermas, 2014a), Habermas presents his theory of knowledge. He posits that the dynamics through which knowledge is generated are fueled by three types of interests: technical, practical, and emancipatory. In this framework, interests and fundamental orientations drive knowledge development rather than the reverse. Each interest corresponds to a particular type of knowledge. The technical interest pertains to knowledge generated in natural and empirical-analytical sciences, operating within the realm of objective reality, instrumental activity, and work. The practical interest corresponds to knowledge generated in the social sciences, particularly hermeneutics, operating within the domain of social reality, intersubjective understanding, and interaction. Lastly, the emancipatory interest is associated with knowledge produced in critical sciences, operating within the sphere of self-reflection, freedom, and social transformation. These interests are interdependent and complementary. In isolation, each piece of knowledge remains incomplete and detached from societal needs.

The technical interest is expressed through endeavors to control, predict, and manipulate both natural and social environments. Empirical-analytical sciences, in particular, prioritize prediction and control and often engage with nomological theories and statements that are generalizable and subject to empirical verification. Hypotheses are formulated a priori and then tested a posteriori through systematic observation of reality, which is presupposed. The validity of knowledge is derived from the coherence between theory and observed facts. A theory is deemed effective when it produces the predicted outcomes in the environment. Arguments in empirical-analytical sciences frequently employ syllogisms and mathematics.

The practical interest is evident in symbolically mediated interactions among socialized individuals who perceive themselves and others as interchangeable. In this context, the frame of reference extends beyond instrumental activity. Hermeneutic sciences primarily focus on interactions mediated by language to enhance mutual understanding, emphasizing interpreting and comprehending meanings rather than formulating general laws. In the hermeneutic approach, the validity of knowledge is no longer contingent solely upon the coherence between theory and facts but also hinges on a consensus regarding meanings within a reality that is not inherently given but rather constructed by the involved subjects. Consequently, in contrast to the reliance on syllogisms and mathematics, meanings play a central role in argumentation within the sciences of the spirit, hermeneutics.

The emancipatory interest manifests in the relationship with technical interest when it comes to questioning assumptions taken for granted by the empirical-analytical sciences. Also, it manifests in the relationship with the practical interest by reflecting on shared meanings. Associated with critical science, the emancipatory interest constitutes a reflective practice, part of a movement that aims for social emancipation. Theories that embrace critical perspectives are actively engaged in denouncing existing forms of domination and exploitation. The validity of emancipatory knowledge is sought through its contribution to fostering responsible and autonomous human action, ultimately directed toward instigating social transformation.

Despite their distinct underlying logics, different forms of knowledge remain communicable. For instance, practical knowledge plays a role in shaping what is considered feasible within technical knowledge. It is important to note that not everything feasible is necessarily admissible. The research discussed in this article is likely motivated by both practical and emancipatory interests. The examination of communicative distortions in sustainability reports involves the pursuit of shared meanings while simultaneously exposing manipulations in the communicative process observed within a speech situation where the parties involved are in unequal positions. This dynamic highlights the power relationship between those who communicate (the company) and those who receive the information (the public).

GENERAL TYPIIFICATION OF THE RESEARCH

This is a qualitative research, which is, according to Triviños (1987), a methodological alternative to quantitative positivism. In a text about qualitative research in education, the author pointed out that the quantitative-qualitative dichotomy is false. The possibility of conducting research that encompasses both quantitative and qualitative aspects can be valuable, especially considering the conservatism often associated with structural-functionalism, which relies on a specific type of qualitative research. Merriam (2009) emphasizes that qualitative research is not primarily concerned with generalizations or predictions but with understanding “how meaning is constructed, how people make sense of their lives and their worlds. The *primary goal* of a basic qualitative study is to uncover and interpret these meanings” (Merriam, 2009, p. 24). Similarly, Willig (2008) states that “the objective of qualitative research is to describe and possibly explain events and experiences, but never to predict.” Therefore, it is an approach closely related to the construction of knowledge guided by practical or emancipatory interests.

In Brazil, the qualitative approach is a predominant trend in empirical research within the field of administration that adopts the Habermasian framework. In a recent survey, Inocêncio and Favoreto (2020) identified that the publications in leading Brazilian journals mainly consist of theoretical essays, with empirical research predominantly employing a qualitative approach. The authors underscore that these qualitative case studies represent a departure from the traditional positivist perspective (Inocêncio & Favoreto, 2020, p. 131). They further emphasize:

The qualitative approach employed in these studies seeks to move beyond the statistical treatment of quantitative methods. Researchers utilize methods and techniques that involve interaction with those being studied, enabling qualitative research to describe, interpret, and explain [events] (Inocêncio & Favoreto, 2020, p. 141).

In terms of its purpose, this research is primarily descriptive in nature. It aims to meticulously describe the communicative distortions found in the reports, providing detailed insights into how these distortions manifest. This approach closely aligns with the qualitative research paradigm. Flick (2013) emphasizes that qualitative research prioritizes the description and reconstruction of the complexity of situations over the examination of cause-and-effect relationships. Eisenhardt and Graebner (2007) also highlight the inherently descriptive nature of the case study method, which is one of the common ways qualitative research is conducted in administration and the method chosen in this research (in this case, multiple case study).

Another noteworthy aspect is the exploratory nature of this study, which is not a common type of research. All exploratory research inherently carries an element of the unconventional, which may stem from the phenomenon it examines or its methodology. Exploratory research serves as a pathway, and in doing so, it raises questions and stimulates further investigations, a concept discussed by theorists like Lakatos and Marconi (2003) and Severino (2017). It is challenging to envision the construction of emancipatory knowledge without this type of research. In critical research, explorations are often innovative, delving into something new that is already known but deserves to be seen from a different perspective.

DATA COLLECTION AND ANALYSIS

The research at hand was purely documentary, involving the analysis of sustainability reports from various companies. In essence, this type of research does not directly impact everyday events, as data is collected without the direct involvement of third parties. Merriam (2009) contends that in such a context, the researcher must possess the ability and intuition to locate and interpret the data, effectively acting as a data collection instrument. With this premise in mind, two guiding tactics were employed. The first tactic involved breaking down the research objectives into specific questions that indicated the target for each objective. This approach aimed to define the specific focus for each objective.

Box 1
Operationalization of specific objectives

Specific objectives	What to research?
Identify possible communicative distortions in the sustainability reports of companies that make up the ISE 2020 portfolio based on the pragmatic assumptions of intelligibility, truth, legitimacy, and sincerity.	Are there any communicative distortions found in the reports according to the pragmatic assumptions (in the Habermasian sense)?
Describe the possible communicative distortions in the sustainability reports of companies listed in the ISE 2020 portfolio.	How do communicative distortions occur in relation to each pragmatic assumption in the sustainability reports analyzed?
Based on the existence of inadequacies, reveal the implications for the notion of sustainability constructed by companies listed in the ISE 2020 portfolio.	How do communicative distortions influence the notion of sustainability constructed by companies?
Suggest possible adjustments to the reports, which could help prevent communicative distortions and provide greater adherence to Habermasian pragmatic assumptions.	How could communicative distortions be avoided in the sustainability reports investigated?

Source: Elaborated by the authors.

The second tactic involved establishing constitutive and operational definitions. The constitutive definitions were drawn from the theoretical framework, while the operational ones were adapted to this specific study. It is important to emphasize the significance of this process, mainly when dealing with abstract concepts, such as those originating from philosophy. The feasibility of applying these concepts lies in the hands of the analyst, who must translate ideas originally rooted in a different context into their own field of study. In this process, researchers can draw upon prior studies that have tackled similar challenges. This approach can yield three key outcomes: the perpetuation of distorted interpretations of the foundational reference, the evolution of a tradition in how the reference is appropriated within the field, and the utilization of past experiences in making such transfers. To navigate these potential issues effectively, a strong familiarity with the framework is essential.

Box 2
Constitutive and operational definitions

Communicative distortion	
Constitutive definition	Communicative distortion is understood as a failure to meet the pragmatic assumptions of the validity of a speech: intelligibility, truth, legitimacy, and sincerity. Failure to comply with the assumptions mitigates the reference to the objective, social, and subjective worlds, thus removing communicative reason/action. Communication tends toward instrumentality. Guided by instrumental reason, communication tends to manipulate meanings instead of generating understanding. Pragmatic assumptions establish that the statement must be intelligible to the listener (comprehensibility), be based on a fact (truth), be correct in light of the current normative context (legitimacy), and express what the speaker really thinks (sincerity) (Habermas, 2003, 2012a, 2012b).
Operational definition	Communicative distortions are captured in the research by identifying non-observance of pragmatic validity assumptions, as follows: i) distortion of intelligibility – communication is not comprehensible, marked by a level of detail that is burdensome to the listener, semantic/syntactic errors or use of jargon; ii) distortion of truth – the communication does not have factual correspondence, and the arguments and evidence provided are not sufficient; iii) distortion of legitimacy – communication is not appropriate to current norms and values; iv) distortion of sincerity – communication uses connotative words and metaphors, impairing understanding or providing “false” guarantees. The definitions are based on previous research addressing communication (Cukier et al., 2003, 2009, 2016; Forester, 1982, 1994, 2003; Vizeu & Cicmanec, 2013).
Sustainability	
Constitutive definition	Sustainability is seen as an unfinished concept whose construction of meaning is undertaken by various actors – including organizations (Montiel & Delgado-Ceballos, 2014; Welford, 1998) – areas of knowledge, and epistemological perspectives (Hopwood et al., 2005; Pierri, 2001). One of the practices through which organizations construct the concept of sustainability consists of preparing reports (Milne, Kearins & Walton, 2006; Silva, Reis & Amâncio, 2014). In the corporate environment, sustainability is commonly linked to sustainable development – attracting, by extension, the triad economy, society, and the environment. The notion of sustainable development conveys the idea of ensuring the satisfaction of the needs of present generations without compromising the fulfillment of the needs of future generations (World Commission Environment and Development [WCDE], 1987).
Operational definition	Communicative distortions generate implications for the concept of sustainability constructed by organizations. Thus, the research seeks to understand sustainability based on the analysis of the reports. Aligning itself with the idea of a concept under construction, it avoids adopting any definition a priori.

Source: Elaborated by the authors.

Based on the operational definitions shown in Box 2, questions were formulated to help identify distortions, a procedure indicated in the pre-analysis stage. Once the representative segments of distortions were known, the data were organized in the software MAXQDA, which is suitable for qualitative data analysis. Once the segments were coded, the software was used to analyze distortions of intelligibility and sincerity. Both question formulation and software support are particularly useful tactics when there is a large volume of material to be analyzed.

Box 3
Questions to identify distortions

Distortion	Questions
Intelligibility	Are there any incomprehensible phrases or words? Are there burdensome details, syntactic or semantic errors, and/or use of jargon?
Truth	Are the statements about the positive and negative impacts of the company's sustainable operations supported by evidence? Is there an omission of relevant information?
Legitimacy	Do the reports meet the standards and values they claim? Specifically, do they correspond to the content and quality reporting principles established by GRI 101?
Sincerity	Are there statements that use metaphors or connotative expressions to refer to the company's sustainable performance? Do metaphors and connotative words promote or suppress understanding?

Source: Elaborated by the authors.

The systematic search for meaning expresses the concept of analysis used in the study – for Merriam (2009), extracting meaning from data to answer research questions; for Hatch (2002), organizing and inquiring to identify patterns, themes, relationships, in addition to making interpretations, carrying out criticism, and generating theories. This search involves reconciling pairs often placed in dyads, such as induction and deduction and description and interpretation. The operational procedure was derived from content analysis, emphasizing systematicity and the exploration of both manifest and latent meanings. In Bardin's words (2011), this approach involves assessing the presence or absence of specific characteristics within a message fragment.

Before delving into the analysis steps, it is crucial to emphasize two aspects. Content analysis with a qualitative bias strongly emphasizes the contextual elements of discourse. This approach, as inferred from authors like Gomes (2009), is instrumental in understanding latent meanings, thus aligning with critical theorization principles, which seek to uncover deeper layers of communication beyond surface appearances. The second aspect is systematicity, a hallmark of content analysis with a qualitative orientation, as emphasized by authors such as Flick (2013). Systematic procedures enhance transparency in the analysis process, making it conducive to critical scrutiny. This is especially valuable when dealing with a large volume of texts, as is the case in this study.

The research comprised three stages: pre-analysis, material exploration, and data treatment/interpretation. During the first stage, a preliminary review of the material was conducted, relevant documents were selected in alignment with the research objectives, and theoretical concepts were developed to guide the analysis, creating a classification scheme. The second stage encompassed the procedures involved in exploring and categorizing the material, utilizing the coding system established earlier. Finally, the third stage encompassed data processing/interpretation, including making inferences about the messages within the context, which includes elements such as sender, channel, and receiver. The planning and execution of these stages drew heavily from the methodologies of Bardin (2011) and Gomes (2009).

Box 4
Stages of the research analysis

Stage	Procedures	Outcomes
Pre-analysis	Preliminary review of the 30 reports.	Overview of documents.
	Selection of the reports to be analyzed.	Definition of the unit of analysis: option for reports classified as comprehensive (complete), to the detriment of those classified as essential. *Four sustainability reports met this criterion.
	Development of concepts to guide the analysis.	Identification and categorization of distortions according to types.
	Application of questions to help identify distortions.	Definition of the segments to be analyzed.
Material exploration	Categorization of intelligibility distortions.	Identification of segments containing jargon or syntactic or semantic errors, characterizing intelligibility distortions. *Use of MAXQDA software.
	Categorization of distortions of truth.	Identification of arguments and evidence characterizing distortions of truth.
	Categorization of distortions of legitimacy.	Identification of ruptures of the 10 fundamental principles of the Global Reporting Initiative (GRI), characterizing distortions of legitimacy.
	Categorization of distortions of sincerity.	Identification of segments carrying metaphors or connotative expressions, characterizing distortions of sincerity. *Use of MAXQDA software.
Data treatment / interpretation	Inferences.	Interpret messages in the context of relationships established between theoretical assumptions and data.

Source: Elaborated by the authors.

The analysis focused on the most recent reports published on institutional websites. Out of the 30 companies that comprised the 2020 ISE portfolio, only 4 stated that they published reports in accordance with the comprehensive standard, as outlined in instruction 102-54 (Global Reporting Initiative [GRI], 2016). The comprehensive report builds upon the essential one but requires additional disclosures related to strategy, ethics, integrity, and governance. According to the GRI (2016, p. 21), “the organization is required to report more extensively on its impacts by reporting all the topic-specific disclosures for each material topic covered by the GRI Standards.” This study opted to analyze comprehensive reports due to their presumed higher degree of completeness. In total, the reports under analysis amounted to 915 pages.

FINAL CONSIDERATIONS

The utility of applying the Habermasian framework in management research is becoming increasingly apparent. Three distinct pathways emerge: the interface between the rehabilitation of practical reason and organizations; the perspective in which organizations are viewed through the diagnostic/prognostic structure, methodologically rooted in critical theory, particularly in Habermasian thought; and the lens through which organizations are observed within the context of the dyad work-interaction, instrumental action-communicative action. These pathways are all of a structural/structuring nature and signify expansive realms of theorization within Habermasian thought, as evident in administrative research. However, there is a crucial need for mediation, which is precisely where the greatest risk lies.

Any thinker not only conceives the world but also contemplates it. Luhmann, Habermas’s interlocutor and formidable opponent, warned against the fallacy of assuming that society could be observed from an external standpoint (*ab extra*), as an object of passive knowledge – a notion described in the author’s terms as an epistemological obstacle (Luhmann & Giorgi, 1995). The sociologist finds himself embedded within society; within that context, he forms his ideas. As Bourdieu reminds us, thinkers

(or intellectuals, in his words) do not intend to become the subject of thought themselves (Bourdieu, 2019, p. 62). We would add that not only do intellectuals avoid questioning themselves, but researchers also tend not to question them. With that in mind, it is crucial to recognize that Habermas is a European thinker of the 20th and 21st centuries, living in the context of contemporary Europe.

This point brings a crucial initial mediation when confronting Brazilian reality. Considering contextual differences is essential to mitigate the inherent limitations of transpositions. When reflecting, for instance, on the phenomenon that Habermas terms the “colonization of the lifeworld,” how can we overlook the fact that in peripheral countries, as analyzed by Soto (2001), the immaturity of the systemic realm might be more problematic than the invasion of systems into the lifeworld? Different realities yield different urgencies and theories. In light of this initial point, a useful tactic arises to facilitate mediation: conducting a historical contextualization of the phenomena in question. Doing so respects history and acknowledges that a specific phenomenon cannot be analyzed in any way other than within the bounds of its historical constitution. The goal is to bridge the reference closer to the analysis possibilities inherent in empirical research, a purpose that aligns with Habermas’s vision, as he declares himself a realist according to a pragmatic bias: “I am convinced that in practice, we can do nothing but oppose an objective world composed of entities independent of the description we make of them; a world that is more or less the same for everyone” (Habermas, 2016, p. 47).

The second mediation is triggered by differences between disciplines – and, consequently, the priority objects of analysis. While Habermas examines modern society, administration research centers around organizational phenomena, which exist within modernity but represent distinct entities. However, there are gateways within Habermasian thought that can facilitate dialogue between disciplines. Perhaps unintentionally, by reviving Weber and downplaying the centrality his predecessors placed on Marx, Habermas made it feasible to view organizations – components of the economic system – from a social perspective. In addition to the primary function of adapting concepts for the intended analysis, definitions constitute an essential reservoir of synthesis – not just the synthesis achieved through amalgamation but that which results from the careful shaping of distinct ideas.

Future research that endeavors to construct a shared vocabulary to support management research would be highly beneficial. Habermasian thought is not hermetic; on the contrary, it is quite open. Nevertheless, it is not straightforward to comprehend. Its dissemination among management researchers is likely to occur with the support of systematization efforts, such as postgraduate programs, research projects, interdisciplinary collaborations, and more. In this context, texts that promote the possibilities of alignment play a crucial role, particularly at an early stage when the manner in which the reference is incorporated is still evolving – it is worth noting that the volume of research produced is relatively modest, especially within the national context, as Habermasian thought in administration research has developed with a certain delay compared to other regions.

Another point worth emphasizing is that the research findings are not generalizable, and the methodological design used may need adjustments based on the objectives postulated in each research scenario. By analyzing reports produced by companies in the ISE portfolio, this research aimed to explore firms considered national sustainability benchmarks, particularly by focusing on information published in compliance with the comprehensive standard, which is more extensive than its essential counterpart. Consequently, even though the results cannot be universally applied, the significance of the organizations under scrutiny imbues the inferences with a certain prominence. It is conceivable that the reports analyzed have disseminated some degree of isomorphism within the field of sustainability reporting. These patterns suggest a standardized reporting approach, reflecting a trend toward homogenization (Inocêncio & Favoreto, 2022).

Lastly, it is essential to underscore the importance of conducting responsible criticism, which refrains – to the extent possible – from making a priori judgments. We say “to the extent possible” because assuming someone else’s communication acts as reasonable should be an ideal, a regulatory ideal for interpretative endeavors, rather than being upheld as a fundamentalist paradigm. There exist larger structures within which communication operates, and it is unwise to disregard them, especially when aiming to engage in critical theorization. In any case, adopting a “charitable attitude,” as described by Dascal (2003, p. 297), when interpreting the analyzed material contributes to fostering understanding among interlocutors, ultimately leading to constructing a well-founded critique. We suggest approaching the formal examination of content, as was done in this research, by assessing its alignment or misalignment with Habermasian pragmatic assumptions.

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DATA AVAILABILITY

The entire dataset supporting the results of this study was published in the article itself.

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