

MPC Major Research Paper

**Communicating Access and Transparency in Corporate Social Responsibility Reports:  
GlaxoSmithKline and Sanofi**

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### **Abstract:**

The pharmaceutical industry has a long history of controversial business practices relating to unfair pricing models and ethical misconduct. As a result, companies have tried to use Corporate Social Responsibility (CSR) to build organizational legitimacy. This Major Research Project assesses the priorities being communicated within the CSR reports of two pharmaceutical companies – Sanofi and GlaxoSmithKline (GSK) – following the 2013 bribery scandal in China, in which Sanofi’s business practices were investigated and GlaxoSmithKline was found guilty of misconduct. By using Kenneth Burke’s concept of terministic screens, this project examines how terminology is used (or not used) to address structural problems and to deflect or direct stakeholder attention. This analysis uses CSR literature pertaining to the pharmaceutical industry, rhetorical theory and the notion that communication can be constitutive of an organization as the basis for analysis. By examining the use of two major terministic screens, “access” and “transparency”, it is clear that both companies prioritize communicating access over transparency. With regards to addressing access, Sanofi and GSK highlight philanthropic commitments rather than the initiatives pertaining to pricing policy. Through the use of transparency, GSK emphasizes their commitments to openness of information and enforcement equally. In contrast, Sanofi uses transparency to point the reader towards more reactive initiatives relating to enforcement and compliance. By using Burke’s concept of terministic screens, it is clear that both companies have selected their terminology to guide readers through a carefully selected path in which attention is diverted away from larger structural problems such as inadequate global medication pricing and transparency strategies.

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## **TABLE OF CONTENTS**

<i>Author's Declaration</i> .....	<i>ii</i>
<i>Abstract</i> .....	<i>iii</i>
<i>Acknowledgement</i> .....	<i>iv</i>
<i>Table of Contents</i> .....	<i>v</i>
<i>List of Tables</i> .....	<i>vi</i>
1. Introduction .....	1
2. Background Issues.....	5
3. Literature Review.....	7
4. Data Collection and Analysis.....	22
5. Limitations.....	28
6. Findings & Discussion .....	28
7. Conclusion .....	43
8. Appendix.....	47

## **List of Tables**

<b>Table 1.</b> A definition and description of all terminology that was considered when measuring the communication of corporate social responsibility initiatives pertaining to “access” and “transparency” .....	27
<b>Table 2A.</b> A frequency analysis of GSK’s communication of “access” within their 2014 CSR report, organized by philanthropic and pricing initiatives.....	33
<b>Table 2B.</b> A frequency analysis of Sanofi’s communication of “access” within their 2014 CSR report, organized by philanthropic and pricing initiatives.....	34
<b>Table 3A.</b> A frequency analysis of GSK’s communication of “transparency” within their 2014 CSR report, organized by commitments to openness and enforcement.....	40
<b>Table 3B.</b> A frequency analysis of Sanofi’s communication of “transparency” in their 2014 CSR report, organized by commitments to openness and enforcement.....	41
<b>Table 4A.</b> A full coding of Sanofi’s communication of “access” and “transparency” within their 2014 CSR report.....	48
<b>Table 4B.</b> A full coding of GSK’s communication of “access” and “transparency” within their 2014 CSR report.....	49

## **Introduction:**

The multibillion dollar pharmaceutical industry has long relied on claiming Corporate Social Responsibility (CSR) as a means of enhancing industry reputation. Since the pharmaceutical industry is able to provide treatment and wellness through vaccines and medication, yet unable to provide access across the board, the ethical positioning of the pharmaceutical industry has been described as both a blessing and a curse (Nussbaum, 2009). Controversial scandals involving pricing, bribery and misleading advertisements have plagued the reputational standing of this industry. With a 2012 Harris Poll reporting that the pharmaceutical industry's U.S. reputation was not significantly better than that of the financial and oil sector, it is no surprise that 43% of adults surveyed would like to see this industry better regulated (The Harris Poll, 2012). The rise of the claim of corporate social responsibility to showcase a company's dedication to community enhancements is largely linked to higher public expectations regarding corporate activities (Woodward & Birkin, 2001). From an industry perspective, CSR provides a pre-emptive method of addressing and avoiding government regulation (Woodward & Birkin, 2001). In the case of the pharmaceutical industry, it is clear that companies are relying on the supraregulatory nature of CSR to enhance organizational legitimacy and anticipate future government regulations. Within this industry, CSR is often presented through various commitments to enhance research and development, increase access to medication, provide stronger environmental regulations and practice ethical dealings. More specifically, pharmaceutical companies use CSR to highlight their dedication to increasing access to medication in developing countries through corporate sponsorship and tiered pricing. Corporate sponsorship is a major CSR tool that can be defined as "an investment in cash or in kind, in return for access to the exploitable commercial potential associated with that activity"

(Meenaghan, 1991, p. 36). Companies have long partnered with foundations and non-profits in order to enhance their CSR commitments. Another significant CSR tool used by the pharmaceutical industry is tiered pricing, which is defined as “the concept of selling essential medicines (drugs and vaccines) in low-and middle-income countries (LMICs) at prices systematically lower than those in industrialized countries” (Moon et al., 2011, p.1).

Given the importance of claims to CSR, the communication of a CSR agenda is a fruitful area of research in understanding a company’s social agenda. Just as communication items such as annual reports and briefing notes can create accountability and commitment, CSR communications can influence the future agenda of an organization (Shoeneborn & Trittin, 2013). Communication materials such as CSR reports, as well the aspirational language included in these reports can impact human behaviours and dictate implications for an organization far beyond the author’s initial intention (Shoeneborn & Trittin, 2013). At the same time companies can select language in a manner that is persuasive and reliant on diversions through the use of specific terminology and headers chosen to distract the reader. According to Herrick (2009), language directs us to “*look* at some things and *overlook* others” (p. 228). This insight is largely based on Kenneth Burke’s concept of “terministic screens”, which he describes as any term that is chosen and can act as “a reflection of reality” (Burke, 1966, p.46). Burke states that “we must use terministic screens, since we can’t say anything without the use of terms” and that ultimately these terms “constitute a corresponding kind of screen” which can direct the attention of the reader (Burke, 1966, p.50). This suggests that the use of terministic screens is inevitable within most communication items and is therefore present within the CSR reports of pharmaceutical companies to direct attention towards specific social priorities.

Terministic screens have the ability to act as “god terms”, which can be defined as “an expression about which all other expressions are ranked as subordinate and serving dominations and powers” (Weaver, 1953, p.212). Burke believes that humans are perfectionists designed to organize communication systems through classification and orderings. Through the use of selected language, terministic screens can create hierarchical systems that can encourage ordering by directing attention to specific CSR initiatives. Since language must be selected, it is never neutral, Burke states that it is “loaded with judgments” (Burke, 1969). An example of a terministic screen is the terminology used by social conservatives to describe politicians as having “strong family values”. This description is often used in politics to classify the candidates that endorse traditional marriage and family structures. The terminology “family values” carries a sense of certainty that is used to deflect from the negative characteristics associated with not accepting more modern lifestyles and family structures. This description presents a selection of reality that is seen as positive to the social conservative voter base, while neglecting to acknowledge the positive characteristics of those supportive of alternative lifestyles.

As terministic screens have the ability to deflect and direct attention, this concept is particularly relevant during periods of crisis and scandal. By using Burke’s concept of terministic screens, I will be able to assess whether terministic screens are being used within the CSR reports of pharmaceutical companies to deflect the reader away from other pressing issues impacting the pharmaceutical industry. I will apply this concept to analyze the CSR communication of GlaxoSmithKline and Sanofi, two pharmaceutical companies that experienced controversy with the 2013 Chinese bribery scandal. I will examine the 2014 CSR report of GlaxoSmithKline, the seventh highest grossing pharmaceutical company globally with earnings of \$38.5 billion (USD) reported in 2015 (Top Biotech, 2016). Based in the United Kingdom, this

company produces over thirty vaccines worldwide (GSK Canada, n.d.). In 2013, GSK was fined £300 million and found guilty of bribing Chinese doctors in exchange for prescribing patients with GSK drugs (Gracie, 2015). While this fine is fairly insignificant compared to the company's 2015 earnings, a crisis of this magnitude can impact a company's global reputation. Similar to GSK, Sanofi was investigated for its role in the 2013 bribery scandal but was never charged (Roland, 2013). Sanofi, formally known as Sanofi Pasteur, is based in France and was reported to be the sixth highest global grossing pharmaceutical company, with 2015 earnings of 41.2 billion (USD) (Top Biotech, 2016). In light of this crisis, it is likely that GSK and Sanofi both used their 2014 CSR report to guide stakeholders towards their commitment to social initiatives. By applying Kenneth Burke's theory of terministic screens, I will be able to analyze the social commitments and communication priorities being articulated by Sanofi and GSK in their 2014 CSR reports. Based on my preliminary analysis of these reports, I have gathered relevant literature to help guide my investigation into this emphasis on increasing "access" to medication and enhancing corporate "transparency". A preliminary analysis found that both companies use "access" and "transparency" as god terms and terministic screens, which can be used to organize and classify the communication of a company's CSR initiatives. Based on my literature review and preliminary analysis, I have found that "access" is used as a terministic screen to direct attention towards two major CSR initiatives: tiered pricing and philanthropy, and that "transparency" is used to guide stakeholders towards specific business practices that reflect openness and lawful enforcement. By analyzing GSK and Sanofi's use of terministic screens within their 2014 reports, I will be able to assess whether terministic screens are being used to divert attention away from the structural and systemic problems within the pharmaceutical industry. I will ask: Q1 What priorities are being reflected in the CSR reports of these

companies? Q1A How are terministic screens being used to address larger structural and systemic problems within the pharmaceutical industry? Q1B In light of the 2013 bribery scandal, how are terministic screens utilized to deflect or direct stakeholder attention?

### **Background Issues of Transparency and Access**

With significant issues regarding transparency and access, the pharmaceutical industry is no stranger to controversy. Due to the global reach of this industry, pharmaceutical companies must adapt to various legislations regarding pricing and access in each country, all while considering their unique ethical positioning of selling wellness. In Canada, the Patented Medicine Prices Review Board (PMPRB) acts as both a judge and prosecutor of patents and pricing. In order to manage pharmaceutical pricing in Canada, the PMPRB bases pricing averages on changes to the consumer index by comparing prices to those from seven developed nations, some of which have some of the highest drug prices in the world (Clendenning, 2015). Prices are gauged by comparing the median drug prices in France, Germany, Italy, Sweden, Switzerland, the United Kingdom and the USA (PMPRB, n.d.). With this regulation, the Canadian price of patented medication can never be the highest in the world; however, a comparison of Canadian prices to these countries reveals that costs remain quite high. Despite the concern over high cost of medication in Canada, the PMPRB has been criticized for overstepping its jurisdictional boundaries by Alexion Pharmaceuticals the manufacturer of Soliris, a drug used to treat rare life-threatening meningococcal infections. This company has challenged the constitutionality of the PMPRB's labeling the drug as "excessively priced" (Marowits, 2015). This constitutional challenge will decide whether Canada must adopt a U.S or Chile-style pharmaceutical market, where drug prices are not regulated (Marowits, 2015). As

Solaris is one of the world's most expensive treatments with an annual cost of \$500,000 and \$700,000 per patient, this legal challenge is particularly controversial since the drug generated 44% more profit since 2013 (Marowits, 2015). In the U.S., pharmaceutical companies have long experienced lenient pricing regulation; however, recent increases in the price of monopolized medication has sparked a public discussion on domestic pricing policies. This was the case when Turing Pharmaceuticals dramatically increased the price by \$5,500 for Daraprim, a drug used to treat infections for individuals with HIV (Clendenning, 2015). Due to the lack of pharmaceutical pricing legislation in the US, the company was able to drastically increase the cost of this medication. This resulted in public outrage, particularly with CEO Martin Shkreli, dubbed "pharma bro" due to his young age, who has been publicly vilified (CBC, 2015). Regardless of lacking regulations in the US, voluntary price adjustments have been utilized by pharmaceutical companies to anticipate or react to any reputational damage. For instance, Sanofi's Cancer drug Zaltrap was originally priced at \$11,000 (USD) per month until Cancer care centres announced that they would no longer be able to provide the drug (Kessel, 2014). Ultimately, the company was forced to respond to public pressures by cutting the cost of this medication in half (Kessel, 2014).

While issues regarding pricing transparency may break headlines in developed countries, the high cost of treatment silently obstructs the most vulnerable in developing countries from accessing life-saving medication and treatment. Since increasing global access to medication is a stakeholders and shareholder concern, companies have used CSR reporting to communicate their plans to address global pricing strategies. GSK's 2014 CSR report explicitly states that the most pressing priority for stakeholder and business success is access to healthcare, with the second highest priority being business transparency. GSK makes it clear that ethical business practices

and compliance with government regulation are prioritized. Sones et al. (2009) analysis of pharmaceutical companies' CSR messaging on corporate websites found that a significant amount of content highlighted philanthropic actions such as medicine donations. This was the case with Pfizer showcasing its commitment to donating through its established Pfizer Foundation (Sones et al., 2009). While philanthropic giving may increase access in developing countries, there have been calls for more systemic approaches with regards to pricing policy. In a joint report by Oxfam, Save the Children and VSO, policies beyond philanthropy were encouraged such as a global tiered-priced agreement monitored by the WHO to address medication access in developing countries (Bluestone et al., 2002). While pricing agreements have existed in developing countries, they are often created on an ad-hoc basis and are not able to contribute to predictable achievements with regards to drug pricing (Bluestone et al., 2002). In order to better understand how GSK and Sanofi address the issue of access and transparency, a literature review has been conducted to provide theoretical background on the role of communication in forming an organization, the CSR practices existent in the pharmaceutical industry and how Kenneth Burke's concept of terministic screens can be utilized to analyze CSR reporting.

## **Literature Review**

### **Communication as Constitutive of the Organization**

Through the application of organizational communication theory, it is possible to dissect the role that CSR communication plays within an organization. By applying a lens that considers communication to be constitutive of an organization (CCO), it is possible to better understand how communication can represent the motives of an organization. According to Putman and

Nicotera (2009), communication is the crux of an organization and is at the core of a company's foundation. Robert Craig's theory of CCO was a direct response to the conventional transmission model, which considers communication as "a process of sending and receiving messages or transferring information from one mind to another." (Craig, 1999, p. 125). Since its inception, the CCO metamodel has been used to emphasize the role of communication in not just transmitting information but in forming the very fabric of society and organizations. As communication plays a vital role in both the development and the disintegration of relationships, CCO can be applied to all organizational structures. Putman and Nicotera (2009) posit that the organization should be viewed as a sign that facilitates actions rather than as a purely physical entity. As a result, an organization can be understood as a series of activities that occur through co-orientations (Putman & Nicotera, 2009). In the CCO model, relationships and the communication process dominate the physical departments and rigid structures of an organization. According to Putman and Nicotera (2009), organizations are to be considered as a series of "memory traces of past associations, coordinated activities and interactions between humans and things" (p. 191). By viewing an organization as a sign that facilitates action through a network of communication, it should be possible to dissect the role of CSR communication in shaping the future efforts of an organization.

Shoeneborn and Trittin (2013) suggest that in order to ensure the integration of CSR within an organizational structure, Craig's metamodel of CCO should be applied to CSR communication. The authors highlight the assumption that an organization can be a communicative entity that is founded and stabilized through the use of non-human items such as text, artifacts and tools (Shoeneborn and Trittin, 2013). These communication materials can be just as powerful as human interactions and may consist of scripts and routines. Shoeneborn and

Trittin (2013) suggest that the CCO view allows for non-human entities to be viewed as influential with their own ability to “act”. Shoeneborn and Trittin (2013) provide the example of a sign above a restaurant stating that a private party is occurring, which ultimately has the communicative power to deter uninvited guests from entering. The CCO lens is relevant to CSR communication as it suggests that items such as rituals and documents constitute the organization and have their own agency. Communication materials are instrumental in impacting human behaviours and can result in implications for an organization beyond their author’s initial intention (Shoeneborn & Trittin, 2013). According to Shoeneborn and Trittin (2013), once the item leaves its original context, the author can no longer control its meaning, interpretations and perception. By simply publishing a CSR report, a corporation is communicating that CSR is relevant and important to its organization. These reports have the ability to communicate the CSR objectives of a company and can potentially dictate the agenda of an organization. Therefore, by looking at communication as the crux of an organization, items such as CSR reports can be viewed as instrumental in communicating the priorities of a company.

Communications can be viewed as “a continuous process through which social actors explore construct, negotiate, and modify what it means to be a socially responsible organization,” (Christensen & Cheney, 2011, p.491). Companies can use CSR communication as a catalyst for reaching consensus into the meaning of socially responsible business practices within an organization (Shoeneborn & Trittin 2013). Shoeneborn and Trittin (2013) suggest that speaking or communicating about a particular goal may result in organizational action over time. In the case of CSR, discussing a prospective commitment may result in the eventual implementation of this item. While CSR initiatives that are communicated may not be consistent with managerial actions, simply discussing a plan involves the intent to act which ultimately shapes the ideals and

beliefs of an organization (Christensen et al., 2010). Shoeneborn and Trittin (2013) suggest that aspirational talk should be taken seriously as it has the ability to signal further commitments. By communicating about an initiative, an organization is generating pressure for itself to materialize said initiative (Christensen et al., 2010). This literature suggests that everything communicated within a CSR report, even “aspirational talk”, has the ability to showcase a company’s organizational commitments. In order to better understand communication’s role in forming an organization, the CCO lens will be applied when analyzing the initiatives being communicated in GSK and Sanofi’s 2014 CSR report.

## **Corporate Social Responsibility**

**CSR Commitment** In order to better understand how CSR is being communicated within an organization, it is necessary to gauge the level at which corporations are integrating CSR into their business model. Visser (2011) suggests that the form of CSR that a company enacts can determine the level of success of its efforts. He categorizes CSR efforts as “defensive”, “charitable”, “promotional”, “strategic” or “systemic” (Visser, 2011, p.3). These classifications are useful in determining the degree to which Sanofi and GSK are committing to CSR initiatives, and whether these initiatives are successfully addressing structural issues. Visser (2011) describes defensive CSR as an initiative being used to protect shareholder value such as improving staff motivation through employee volunteer programs. He describes charitable CSR to be when “a company supports various social and environmental causes through donations and sponsorships, typically administered through a Foundation, Trust or Chairman’s Fund and aimed at empowering community groups or civil society” (Visser, 2011, p.11). According to Zollo (2004), corporations usually engage in this form of CSR in order to build reputational advantage,

social capital and business development. Charitable CSR is similar to promotional CSR as both can employ philanthropic tools to build corporate reputations. Visser (2011) describes promotional CSR as implementing corporate initiatives with the aim of enhancing the brand image and reputation of a company. Visser (2011) states that currently the majority of CSR being implemented is strategic. He describes this category as initiatives centered around the company's core business, such as Coca-Cola's water management program (Visser, 2011). The author states that although strategic CSR considers the micro level of social issues that relate to a corporate strategy, it does not consider or address the root causes related to business practices. Visser states that all of these CSR stages have failed to improve communities and ecosystems, and that systemic CSR which addresses structural inequalities by altering business models is the only mechanism for achieving successful CSR. Ultimately, this would require revolutionizing products, processes and services while lobbying for new local and global policies that directly advance a social agenda (Visser, 2011). Visser (2011) uses the global financial crisis to highlight the failure of western CSR efforts to enact systemic CSR initiatives. In order to move towards "the age of responsibility", companies must first admit wrong-doing and follow with ambitious goals that may impact business profits (Visser, 2011). It is worth exploring whether Sanofi and GSK's communicate CSR in a manner that considers structural problems and demonstrates ambition towards addressing problematic business practices.

**Intellectual Property Rights** Prior to analyzing where Sanofi and GSK's initiatives stand in relation to Visser's CSR stages, the role of intellectual property rights in impacting pharmaceutical pricing and access must be examined. Patent protection is often sought by pharmaceutical companies in order to ensure a guaranteed temporary monopoly for their investments in research and development (Smith et al., 2009). To protect patent rights, the World

Trade Organization (WTO) established a global standard for intellectual property protection with the 1995 Trade-Related Aspects of Intellectual Property Rights (TRIPS) agreement (Smith et al., 2009). Members of the WTO are required to establish a 20-year patent protection on pharmaceuticals in developed and developing countries (Smith et al., 2009). This agreement has created significant challenges for developing countries to successfully safeguard against high prices caused by monopolized production. The 2001 Doha Declaration agreement aimed to address these challenges (Ghauri & Rao, 2009). Further, the agreement includes provisions of grants for compulsory licenses that offer third parties the opportunity to produce a drug that is not being sufficiently supplied, as well as the “admittance of parallel imports (panel) that allow access to patented drugs legitimately sold in a foreign country at reduced prices without the consent of the patent holder” (Smith et al., 2009, p.686). These exceptions have assisted developing countries in adapting to the restrictions placed on them through the TRIPS agreement. While these flexibilities have created some relief for developing countries, developed countries have applied pressure against countries adopting the Doha Declaration. Often, developing countries are concerned that repercussions such as trade sanctions will be implemented once TRIPS flexibilities are enacted (Smith et al., 2009). As a result, developing countries face extensive political pressures from developed nations to follow TRIPS without relying on these flexibilities. Smith et al. (2009) conclude that TRIPS was formed not to improve global health but to have countries pay trade concessions that have ultimately prevented access to medication. He argues that the next agreement labeled “TRIPS plus” will increase market exclusivity and prices, thus reducing access to medication in developing countries (Smith, 2009). Ultimately, these trade implications have increased hurdles regarding access and have steered pharmaceutical companies further towards reactive CSR efforts.

**Philanthropy** Although Visser challenges the superficial motives of using philanthropic giving as a CSR tool, the pharmaceutical industry routinely relies on the charitable giving of medication to positively impact access to life-saving medication in developing countries. Waddock and Googins (2011) use Mirvis and Googins' (2006) measurement of corporate citizenship, which includes five stages: the elementary, engaged, innovative, integrated and transformative. They suggest that philanthropic efforts usually begin in the "engaged" stage where stakeholder interests are considered in order to maintain a "license to operate" (Waddock & Googins, 2011). The authors state that philanthropic efforts are largely reactive to external requests that are case-by-case rather than systemic (Waddock & Googins, 2011). In comparison, the transformative stage usually addresses systemic issues by addressing the problematic areas of business production in favour of "prosocial benefits" (Waddock & Googins, 2011). Although pharmaceutical companies have not yet successfully reached this stage, structural changes to pricing practices could result in stronger corporate citizenship. However, philanthropic donations are still predominantly used by this industry to address issues of increasing access to healthcare, a major CSR pillar for both pharmaceutical companies. Despite the reactive nature of charitable giving which Zollo (2004) argues shifts motive away from social performance to economic purpose, multiple companies within the pharmaceutical industry are relying on philanthropic giving as a means to enhance access to medication. Philanthropy giving can provide a quick solution to increasing medication access by immediately controlling supply through donations without disrupting the market through adopting a formal tiered pricing strategy. As part of Pfizer's CSR plan, the company donated Diflucan to HIV/AIDS patients and Zithromax to treat trachoma in African nations (Givel, 2013). Givel's (2013) analysis of Pfizer's CSR initiatives between 2009 and 2011, suggests that most initiatives used to tackle access relied on corporate

philanthropy through voluntary projects that did not state minimum donation requirements. It is necessary to note that philanthropy and pricing are not mutually exclusive and can act as complimentary tools to address issues of access in developing countries. This was the case with Pfizer's philanthropic efforts being implemented along side pricing policies in which the drug companies set their own pricing strategy (Givel, 2013).

**Tiered Pricing** As public expectations grow with regards to corporate citizenship, companies respond by addressing issues beyond the geographic location of their shareholders (Woodward & Birkin, 2001). In order to address access inequality, pharmaceutical companies have enacted tiered pricing policies to lower medicine costs in developing countries. This CSR tool, along with philanthropic giving, has long been used by multinational pharmaceutical companies to enhance access to some of the most expensive drugs (Vachani & Smith, 2006). While tiered pricing is currently being bolstered by some pharmaceutical companies as a positive CSR initiative, Moon et al. (2011) challenge tiered pricing's reliability for ensuring the fairest price. The authors suggest that while tiered pricing may lower the cost of medication, it prioritizes private industry control in determining access, which is largely based on political concerns rather than social implications (Moon et al., 2011). Tiered pricing relies on the idea that to provide cheaper medication to disadvantaged populations, developed countries are willing to pay more for their medication. This is not always the case, and consumers in developed countries may challenge this as "price discrimination" and increase pressure on the pharmaceutical industry to lower the cost of drugs domestically (Vachani & Smith, 2005). Another consequence of tiered pricing is product diversion, in which drugs sold at sharply reduced prices to countries in need are illegally sold in developed nations at a lower cost (Vachani & Smith, 2005). The threat of illegal trade through product diversion and enhanced

public pressure to lower drug prices in developed countries where profits are highest has resulted in industry reluctance to enact differential pricing.

Williams et al. (2015) argue that tiered pricing is often implemented when there is a monopoly of producers for a specific product; therefore, by applying a tiered pricing framework further monopolies could be indirectly encouraged. Williams et al. (2015) examine the possible constraints and compromises that would occur with a global tiered pricing framework. They suggest that if a country's government sets a price below the globally set tiered price, companies may show resentment and exit that market out of protest (Williams et al., 2015). This can result in a less competitive climate, which may allow a company to maintain their set tiered price without pressure to adapt to lower market prices caused by competitive pricing. Since such a framework could promote the legal monopolization of drug production, obtaining this natural competition may prove difficult. Crafting a global pricing framework would need to consider the various national circumstances that impact drug access. It would also need to determine what is deemed to be an affordable price, which would require significant data collection and would eventually result in market segmentation. The authors suggest that with a global framework "leakage by arbitrage" would likely occur (Williams et al., 2015). This is defined as a trading system that would emulate the agreements found in Low-Income Countries (LIM) in developed countries (Williams et al., 2015). As a result, further import and export laws would be required to ensure that wealthy countries do not follow this framework and to safeguard against this, multiple parties and financial resources would be required (Williams et al., 2015). NGOs are increasingly playing a vital role in moving the pricing agenda forward. For instance, the Global Fund, a public-private organization devoted to ending AIDS, tuberculosis and malaria epidemics, has established its own tiered-pricing initiative, (Global Fund, n.d.). However, considering the

global reach of this instrument, the pricing strategy will require approval from a variety of organizations. With regards to the Global Fund's leadership on this issue, OXFAM has written to the organization in hopes that they will abandon this strategy as it is largely centered "on industry-driven tiered pricing strategies" (OXFAM, 2014, p.2). This conflict highlights the contentious debate surrounding the parties involved in establishing a global pricing policy that is best suited for low-income countries.

Despite the risks associated with implementing a tiered pricing system, structural pricing changes can result in beneficial business strategies for pharmaceutical companies. Vachani and Smith's (2005) analysis of AIDS drug pricing between 1999 and 2003 in developing countries suggests that earnings would have been higher if differential pricing had been in place. It is not surprising that treatments that cost well beyond the median income of residents are unattainable to local citizens and result in low overall sales. Had prices of AIDS drugs been lowered from \$10,000 per-patient, per-year to \$750-\$1000, prescriptions could have increased by 50,000-80,000 resulting in higher profits (Vachani & Smith, 2005). Although there is a business case for applying a global tiered pricing strategy, it requires significant partnerships with governments, global organizations such as the World Health Organizations and the World Trade Organization, as well as NGOs.

Although companies have enacted differential pricing policies, NGOs also play a vital role in reaching the "lowest sustainable price" of medication. This is defined as the lowest cost that maintains sufficient profit while allowing and incentivizing further drug production (Moon et al., 2011). Developing a tiered price usually involves a partnership between a pharmaceutical company and a developing country's government, which is usually overseen by the World Health Organization. Moon et al. (2011) examined the sale of Antiretroviral (ARV) drugs,

predominantly used to treat HIV patients in developing countries. A review of 7000 developing countries showed that 15 out of 18 ARV drugs sold under tiered pricing agreements were higher than generic prices (Moon et al., 2011). With the HIV drug Iopinavir, generic prices were slightly higher than the original patented version produced by Abbott Laboratories (Moon et al., 2011). With the assistance of the Clinton Foundation, the generic price was eventually lowered in 2009 to \$470, which was below the tiered price of \$500 per patient, per year (Moon et al., 2011). With this specific drug, Abbott Laboratories controlled 80-100% of the developing country market (Moon et al., 2011). This is rarely the case as generics usually supply 80% of the developing-country market (Moon et al., 2011). While this case highlights the limitations of pricing strategies and the role of NGO's in lowering drug prices, tiered pricing can be used as a means to structurally lower the price of medication that is already monopolized under intellectual property laws.

## **Rhetorical Theory**

CSR is often used to convince stakeholders, the general public and government officials that a company is committed to good corporate citizenship. This is promoted using rhetoric to persuade audience members by showcasing corporate commitments to social good. In order to avoid strong persuasive language that may alienate stakeholders, companies must be tactful in their use of persuasive elements. Therefore, it is worth examining how language's symbolic meaning and its hierarchical organization, as well as Burke's concept of terministic screens can be used to divert attention towards specific CSR initiatives.

**Language as a Symbolic Action** To better understand GSK and Sanofi's priorities, their terminologies and rhetorical strategies must be analyzed. According to Kenneth Burke, language

is one of our symbol making systems that can be used to create fixed content and patterns of consciousness (Gregg, 1978). Burke (1969) places value on the dual meanings of language, the connotative and denotative meanings of words, and states that symbols transcend “the things symbolized”. Burke states that language is not neutral and is “loaded with judgments” (Burke, 1965). These judgments allow an individual to interpret, understand and utilize language in a manner that is based upon their own consciousness, and thus multiple meanings are possible. Burke uses individuation to describe language’s ability to activate an individual’s subconscious and trigger that individual to associate language in relation to their own life experiences. To Burke, playing on this process can be inherently manipulative since it can inspire an individual to categorize language in a manner that sparks the “mind to follow a metaphor process” (Gregg, 1978, p.121). Terminology’s symbolic nature can trigger an individual to characterize and associate language that is based on the subconscious experience of that individual. Burke provides the example of “coaching” which can lead the mind to create multiple associating categories and terms, such as “broadcast network” and the “head of a corporation” (Burke, 1937). In this case, language can be used to inspire the association of similar terminology and categorize chosen language. This example demonstrates the symbolic nature of language and how selected language can ignite an individual’s ability to associate terminology based on their own experiences. The symbolic nature of language is a reminder that terminology can result in a metaphorical process in which understanding can defer from the denotative meaning of language.

In relation to the duality of language, Burke posits that scientific language should not be taken at “face value” as terminology often involves subtler and complex meanings (Blankenship et al., 1974). This is largely related to the social, co-operative nature of language, formed through

“people acting together” (Blankenship et al., 1974). To Burke, language is one of the most co-operative and collective processes as it requires mutual participation. Burke states that the act of naming an object or situation involves selectively choosing one subject over another (Blankenship et al., 1974). An example of this would be naming an individual to be an assistant coach, evidently this implies that this person is not the head planner of the team and as a result is not considered the primary leader. Language is the ultimate symbol making system which often involves “linguistic acts” where naming and wording is the result of a competitive or co-operative routine. As a result, language can be viewed as a symbolic system that is “loaded with logical and emotional implications” (Blankenship et al., 1974, p. 84). To Burke, language is “intensely moral” as named objects include emotional overtones which provide us with clues on how to interact with them (Burke, 1965). An example of the duality of language would be naming another football team as the “competitors”. This labelling provides clues into “how we should act towards this object” (Burke, 1965). By implying that the team is in fact “competitors”, language is used to suggest that this rival team is a threat. As demonstrated with the natural hostility that is associated with the term “competitors”, terminology choice can provide individuals with clues that can alter the way in which they interact with that object.

**Hierarchy of Language** Since terminology is used to name, this particular process is partisan since it shapes the “substantive meaning by magnifying some attributes of phenomena at the expense of others” (Greg, 1978, p.124). Burke states that “the principle of perfection is essential to the nature of language as a motive” (Burke, 1966, p.16). He indicates that the act of naming something is in itself a perfectionist act and that since terminology contains implications, communicators naturally carry out these implications (Greg, 1978). An example of this would be naming your university football team “champions”. Ultimately, this encourages an individual to

use their biases to categorize other football teams. By naming this team as champions, all other teams are instantly categorized as subordinate or less perfect. To Burke, humans are perfectionists designed to organize communication systems logically. Burke discusses the notion of “piety” which he defines as “the sense of what properly goes with what” (Burke, 1965, p.74). This definition suggests that humans have the need to organize events and communication by ordering and classifying. An example of this would be an individual receiving an invitation to a football game and naturally organizing the characteristics or events that are associated and expected with the match, such as the singing of the national anthem, a halftime show, and collective crowd cheering. Therefore, piety can lead the individual to categorize these expectations hierarchically based on their own biases. For example, an enthusiastic fan would organize the match to be the number one priority, with all other associations characterized under the umbrella of the game itself. Hierarchy is defined as the “desire to perceive and conceive relationships, connections, parallelisms, cause and effect relationships and so on” (Greg, 1978, p. 126). According to Burke, humans have a natural instinct to categorize and organize language, which is ultimately built on the desire to organize based on hierarchy. The hierarchy displayed in the CSR initiatives of GSK and Sanofi highlights two dominant terms: “access” and “transparency”. In the CSR reports for these companies, initiatives relating to tiered pricing or philanthropy were used as subcategories of access. With regards to transparency, initiatives were organized by either enforcement and compliance, or openness. Ultimately, carefully selected terminology such as “access” and “transparency” can be used in CSR communication to instigate and encourage the natural human instinct to organize and categorize.

**Terministic Screens** Burke states that “whatever terms we use, they necessarily constitute a corresponding kind of screen; and any such screen necessarily directs the attention to

one field rather than the another” (Burke, 1966, p. 52). He believes that language can be dynamic and have multiple meanings beyond face value. Any word choice has the ability to reflect, select and deflect an understanding of a text (Heiss, 2015). Burke (1966) suggests that terministic screens can act as principles of continuity or discontinuity. Terministic screens can be viewed as the language *chosen* to deflect reality by directing attention (Bridges, 1996). To Burke, “even if any given terminology is a reflection of reality, by its very nature as terminology it must be a selection of reality, and to this extent it must function also as a deflection of reality” (Burke, 1966, p.45). This highlights Burke’s perspective that language is carefully selected and has the ability to guide the reader through a variety of screens to distract and emphasize certain information. An example of a screen would be the negative lens in which an enthusiastic football fan views students from a rival team (Bridges, 1996). Ultimately, this viewpoint selects reality in a manner that deflects from the positive characteristics of the rival team (Bridges, 1996). Carefully selected terminology can act as the guiding principle in which all other terminology is “ranked as subordinate” (Johannesen, 1996). Burke states that language is agreed upon through co-operation and as a result these dominant terms which may also be called “god terms” must already be assumed as “fixed by universal enlightened consensus” (Johannensen, 1996). According to Burke, certain terminology can act as a “god term” which is defined as “an expression about which all other expressions are ranked as subordinate and serving dominations and powers.” (Weaver, 1953, p.212). Burke provides the examples of freedom, necessity, history, science, justice, duty and money as god terms. These terms can create a natural hierarchy that is further encouraged by our perfectionist ability to organize and classify language.

Examining a pharmaceutical company’s use of terministic screens provides insight into how nomenclature is used to direct the reader, as well as its ability to “direct the attention to one

field rather than to another” (Burke, 1966, p.43). Herrick (2009) provides the example of describing an individual as a “consumer” instead of a “citizen”. He states that all language is strategic and by using this specific term attention is being directed towards the person’s economic activity rather than their political activity (Herrick, 2009). By exploring the use of terministic screens in the CSR reports of Sanofi and GSK, it will be possible to better understand what CSR actions are being prioritized in these reports, as well as how terminology is used to direct attention. The use of terministic screens within these reports will speak to GSK and Sanofi’s reliance on communication practices that utilize deflection and persuasion. As pharmaceutical companies face complex global challenges and criticism regarding issues of access and ethical behaviour, it is worth examining a company’s use of terministic screens. These screens can act as mechanisms to select and segment CSR communication in a specific lens which may divert from a company’s more pressing social responsibility issues. Through the use of terminology and god terms such as “transparency” and “access”, GSK and Sanofi are using dominant language to navigate reader attention and encourage them to classify CSR initiatives through these terministic screens.

### **Data Collection and Analysis**

In order to answer my research questions, I analyze the 2014 CSR reports of GlaxoSmithKline and Sanofi. Both companies are large pharmaceutical multinational corporations (MNC) that were implicated in the 2013 bribery scandal in China. A rhetorical analysis based on the use of god terms and terministic screens is used to determine how this bribery crisis presents itself in the 2014 CSR reports of these MNCs. The compromised ethical standing of these companies will likely result in a salient CSR report that relies heavily on the

use of terministic screens to distract the reader from the 2013 scandal. Burke's theory of terministic screens identifies a filter or a screen used to direct attention, deflect reality and shape the range of observations through specific nomenclature that is implicitly or explicitly selected (Burke, 1966). Based on my preliminary analysis, I have found that the terministic screens of "access" and "transparency" are used as major pillars to communicate the CSR initiatives of both companies. These terms act as terministic screens or "god terms" that create a lens for the reader to look through, which ultimately shields them from external content not included within that lens. Through my preliminary analysis, I have found that "access" is a dominant term used to describe and communicate CSR initiatives that address "pricing" and "philanthropy". In light of the contentious ethical practices within this industry, pharmaceutical companies often highlight their commitment to transparency. To gain an understanding of exactly which area of "transparency" is being emphasized, I have found that CSR initiatives involving "openness" and "enforcement" are most often communicated. By conducting a frequency analysis of the use of these two terministic screens, I will be able to determine exactly how nomenclature is being used to direct reader attention. Through the use of descriptors relating to "pricing" and "philanthropy", "openness" and "enforcement", I will be able to discover how "access" and "transparency" are used as god terms to create order and strategically navigate stakeholder attention towards specific CSR initiatives within these reports, as well as showcase certain policies pertaining to accessibility and transparency. Since these reports are quite extensive and provide a variety of detail on the CSR achievements of pharmaceutical companies, I will be able to determine what priorities are being communicated and whether the initiatives address the larger structural and systemic problems prominent within the pharmaceutical industry.

By conducting a qualitative textual analysis to examine the use of terministic screens within the context of CSR reporting, I will gain an understanding of the persuasive elements used in these documents. As communication can constitute the organization, a rhetorical analysis will be best-suited to examine how communication through text can impact the actions of an entire organization. Since aspirational language can result in organizational change, this language will be included in my analysis. Through an analysis of the use of “access” and “transparency”, I will be able to determine whether emphasis is being placed on CSR initiatives that address structural problems within the pharmaceutical industry, such as the pledge to deliver affordable medication to developing countries through tiered pricing. By measuring the frequency of the CSR initiatives being communicated that pertain to pricing versus philanthropic giving, I will be able to determine whether Sanofi and GSK are using terministic screens to communicate and address larger systemic accessibility problems, or to highlight their commitment to philanthropy. It is important to note that corporate initiatives surrounding giving and philanthropy are often described through the use of narration and storytelling. Since stories are performative, they allow the narrator to construct a dramatistic version through the development of characters (Maclean & al., 2015), and companies often use storytelling to resonate with both shareholders and stakeholders. Storytelling is often used by companies as a tool to build internal loyalty and memorable communication that strengthens the external reputation of an organization (Gill, 2015). Corporate philanthropy is a popular public relations instrument as it can be used by companies to create an easily sharable story in which the company is viewed as a favourable and essential character.

In order to identify how initiatives referring to “transparency” and “access” are communicated, common pharmaceutical terminology relating to “enforcement, openness,

philanthropy and pricing” has been considered. As stated in my literature review, philanthropic efforts are often centered around stakeholder interests in order to maintain a “license to operate” (Waddock & Googins, 2011). Companies often use philanthropic giving as a reactive method of addressing external requests that are case-by-case rather than systematic (Waddock & Googins, 2011). As suggested in the literature review, corporations often rely on philanthropy as a method of claiming corporate social responsibility while maintaining legitimacy amongst stakeholders. Many pharmaceutical companies such as Pfizer, have integrated corporate giving into their CSR process. Tiered pricing has also been used by pharmaceutical companies to address accessibility. These initiatives can be utilized to proactively address the issues of high medication costs within developing countries. While both methods are not perfect, initiatives that involve pricing strategies usually attempt to address the structural issues that impede medication accessibility. Based on the literature review and preliminary analysis, it is evident that the main initiatives aimed at addressing access to medication are centred around either addressing the price of medication or the implementation of corporate sponsorships and medical donations. To better understand how “access” is used as a dominant filter to screen particular information from the reader, initiatives communicating pricing versus philanthropic giving were identified. More specifically, the frequency of terminology referring to the cost of medication was noted. These terms include “pricing”, “affordability”, “fair price”, “competitive cost/discount” and “access” in relation to the price of medication. With regards to philanthropic CSR initiatives, I identified the use of “philanthropy”, “giving”, “donation”, “charity”, “assistance”, “contribution” towards social giving, “endowment”, “partnership” and “access” referring to corporate giving.

In order to understand the particular commitments being communicated through the terministic screen of “transparency”, I have identified terminology relating to “openness” and

“enforcement”. Through my preliminary analysis, I have found that initiatives regarding a company’s commitment to “openness” have been highlighted throughout Sanofi and GSK’s CSR reports. Since both companies were implicated in the Chinese bribery scandal, each corporation will likely communicate initiatives that react to this scandal. Both companies also highlight initiatives relating to “enforcement” and “compliance”, which are used reactively to showcase commitment to addressing any past ethical misconduct. The preliminary analysis suggests that both companies will highlight their commitments to open information and their obligation to investigate into any illegal behaviour. In my analysis, vocabulary pertaining to openness such as “accountability”, “openness”, “reporting”, “disclosure”, “transparency” regarding openness” and “access” referring to information was identified. In order to ensure that all communication referencing enforcement was included, terms such as “investigation”, “bribery and corruption”, “convicted/conviction”, “enforcement”, “compliance” and “transparency” referring to enforcement were also identified. By noting the frequency of communication relating to pricing, philanthropy, enforcement and openness, it will be possible to identify the terministic screens used within the CSR reports of GSK and Sanofi to direct the reader. Below is a code book that has been used to collect data within both reports (Figure 1). I defined the subcategories of the two terministic screens that will be examined. The frequency of the descriptors related to these subcategories is noted throughout the report, excluding the table of contents, to better understand the social commitments that are prioritized.

<b>Table 1: Terminology</b>		
Terministic Screen	Subcategories	Definition
<b>Access</b>	Pricing	All statements related to increasing the availability of medication to those in need by addressing pricing. Within the pharmaceutical industry, this is often implemented through tiered or differential pricing. Descriptors include: pricing (tiered pricing, differential pricing), affordability, fair price, competitive cost, discount and access referring to pricing.
	Philanthropy	All statements regarding initiatives that involve donating medicine, time, volunteers and financial support to countries in need. Descriptors include: philanthropy, giving, donation, charity, assistance, contribution (to philanthropy), endowment, partnership and access referring to philanthropy
<b>Transparency</b>	Openness	Any statement that is directly related to the commitment to share information and access with the public in order to better understand business operations. Descriptors include: openness (business activities), accountability, reporting, disclosure, transparency referring to openness, access referring to information
	Enforcement and Compliance	Any statement that relates to the organization's willingness to abide by the rules and follow standards of enforcement to ensure legitimate business practices. Descriptors include: enforcement compliance, investigation, bribery and corruption, convicted and transparency referring enforcement.

## **Limitations**

While the two terministic screens of “access” and “transparency” are frequently used to describe a variety of initiatives relating to these companies, further terministic screens are likely used that span beyond the scope of my research. These findings will not determine whether the actions listed under the terministic screen of “access” and “transparency” are best practices worthy of replication within the context of CSR. Rather, this research identifies the use of two specific terministic screens within the context of corporate social responsibility. While this literature review provides insight into the need for structural CSR initiatives that address medication prices in developing countries, the effectiveness of a global tiered pricing strategy continues to be debated. More specifically, uncertainty remains regarding which parties should be responsible for global oversight. Considering the scope of this Major Research Project, I cannot speak to industry practices and trends; however, I am able to showcase how a major crisis is presented within two major pharmaceutical companies’ CSR reports and can explore the social priorities being communicated by GSK and Sanofi. Since I did not have access to senior management in charge of these CSR initiatives and reporting, it is worth noting that I can only speculate on the motivations behind showcasing certain social commitments.

## **Findings and Discussion**

Based on my analysis of these 2014 CSR reports, I have found that both Sanofi and GSK use “access” and “transparency” quite frequently. Both documents are organized with an introductory letter from the CEO highlighting the major progress on social commitments, and provide an account of any influential events that may have impacted CSR initiatives. These introductory materials provide a snapshot of the company’s wider CSR trajectory as well as a

description of any stand out social initiatives worth sharing with stakeholders. In GSK's 2014 CSR report, CEO Sir Andrew Witty highlights the company's commitment to access in the very beginning of the letter. He states "I was particularly proud of the progress on our commitments to improve access to medicines this year", providing the example of the advancements made in developing the world's first malaria vaccine (GlaxoSmithKline, 2014, p.3). Following this broad statement regarding access, Witty highlights the company's commitment to extending tiered pricing to prescription medicines based on a country's national income. Access is further discussed with regards to the company's philanthropic efforts. Witty describes the company's commitment to investing £130 million in assisting medication access in Africa (GlaxoSmithKline, 2014). Subsequent to the focus on "access" is an emphasis on "transparency". In his introductory letter, Witty offers assurance that the company will enhance the monitoring of ethical behaviour. With regards to transparency, GSK's CEO states that:

"The issues we saw in China last year have been wholly disappointing and we have taken significant steps to rectify the issues identified in our Chinese business, to apply appropriate lessons to our operations elsewhere and to apply appropriate lessons to our operations elsewhere and to strengthen our monitoring of ethical conduct"  
(GlaxoSmithKline, 2014, p.3)

This emphasis on both transparency and access suggests that these terms will actively be used throughout these CSR reports as terministic screens.

In both letters, each company's CEO describes "access" to be their company's primary CSR commitment. With an introductory sentence that states that "Sanofi needs to be fully committed to improving and promoting access to quality healthcare", it is clear that access remains a primary concern for the company's corporate responsibility (Sanofi, 2014). However, both CEO letters did not use "transparency" in the same context. Sanofi did not comment on the Chinese bribery scandal in their 2014 CSR report and in their letter from their CEO Olivier

Brandicourt. This is likely due to the fact that Sanofi was never charged or found guilty of participating in the 2013 bribery scandal. The only mention of transparency in this introductory document was with regards to “acting ethically and responsibly” in order to “go beyond what is required” (Sanofi, 2014, p.7). Despite the fact that the Chinese bribery scandal is not included in the letter from the CEO, by choosing not to comment on this controversy the company is using other carefully selected terminology such as their strong focus on access as a means to “direct the reader’s attention to one field rather than the other” (Burke, 1966, p.43). In the company’s letter from the CEO, Sanofi uses broad language to highlight their commitment to “acting ethically”, which is never fully defined by Brandicourt and is used to deflect from the company’s possible lapse in ethical judgment in China. Brandicourt continues to deflect from further developing transparency initiatives by relying on third party organizations for legitimacy. In order to highlight the company’s corporate citizenship, Brandicourt mentions Sanofi’s commitment to the “10 principles of the United Nations, Global Compact in the field of human rights, working conditions, the environment and business integrity”, as well as Sanofi’s integration into the “Dow Jones Sustainability World for the eighth consecutive year” (Sanofi, 2014, p.7). Despite the differences of these letters, both suggest that “access” is the number one priority for each company, their CEOs and their shareholders. The use of such broad terminology to describe the company’s CSR initiatives is not limited to the letters from the CEOs; “access” and “transparency” are used throughout the body of both 2014 CSR reports to describe the social priorities of each company.

By conducting a textual analysis, I have found that both companies frame information to the reader through either “access” or “transparency” (see Table 2A & 2B). This analysis was conducted with the use of descriptors relating to pricing and philanthropy. The results below

suggest that both Sanofi and GSK use both terministic screens quite frequently, with a major reliance on the lens of increasing “access” to medication. As mentioned, Sanofi uses a “human rights” approach in their CSR initiatives, with their report largely reiterating their support for improving the ease of access to medication in developing countries. Their report mentions paying special attention to the UN Guiding Principles in order to respect the rights and needs of vulnerable or marginalized groups (Sanofi, 2014). This is also the case with GSK, which emphasizes maximizing global accessibility to life-saving medication, particularly in low-income countries in their 2014 CSR report. Both companies treat accessibility as a general challenge that the industry must address in their corporate social responsibility and acknowledge the lack of global accessibility to medication. Sanofi states that accessibility is their “greatest challenge” and their “responsibility to endeavor that as many patients as possible have access to endeavor medicines” (Sanofi, 2014, p. 26). In GSK’s 2014 report, they reinforce their commitment to accessibility by emphasizing their commitment to new business models which “increase access” and “strengthen healthcare infrastructure” (GlaxoSmithKline, 2014, p. 10). While both companies acknowledge the role of affordability in hindering access, they do not explicitly mention the industry failings and market conditions that have impeded accessibility in the first place.

Through my analysis, I have found that “access” was mentioned in Sanofi’s CSR report a total of 186 times compared to the 156 times “transparency” was discussed. In comparison, GSK’s 2014 CSR report used “access” 108 times, whereas “transparency” was mentioned a total 76 times. This suggests that both companies, in their CEO letters, as well as the body of the reports value “access” as a god term used to organize language in a manner that invites the reader to follow a system of classification and ordering. With regards to the subcategories of

access, both Sanofi and GSK favour highlighting their philanthropic efforts rather than their commitment to tiered pricing. “Access” is most used to direct attention towards a company’s commitment to corporate giving, such as Sanofi’s US\$75 million contribution in partnership with the WHO from 2001 to 2016 aimed at combating Neglected Tropical Diseases (NTD), as well as GSK’s donation of 858 million albendazole tablets to combat NTDs. This may suggest that both companies have made more substantial commitments to philanthropic efforts than their pricing strategy. As corporate storytelling can be used to develop an organization’s message in a persuasive manner (Gill, 2015), GSK and Sanofi may be turning to philanthropy as a method to further develop their persuasive messaging with shareholders. Both companies may strategically choose to showcase their philanthropic efforts as a public relations mechanism to produce a narrative that will appeal to shareholders, as well as the general public. This is illustrated in GSK’s efforts to combat infant mortality by assisting one million infants through a partnership with Save the Children, a reputable organization that assists vulnerable children worldwide. Similarly, Sanofi’s “Espoir Foundation”, which has 35 main partners, has produced 42 programs aimed at assisting “the world’s most needy communities” (Sanofi, 2014, p.37). With these examples, it is clear that GSK and Sanofi have made significant efforts in implementing and communicating philanthropic efforts that have the ability to both enhance corporate citizenship and public image.

**Table 2A: Analysis GSK's 2014 CSR Report**

Terministic Screen	Subcategory	Descriptors used	The mention of subcategories (pricing or philanthropy) in relation to the total references of all initiatives addressing medication accessibility (%)	Occurrences
Access	Pricing	Tiered pricing Differential pricing Affordability Fair Price Competitive cost/ Discount Access (referring to pricing)	37%	40
	Philanthropy	Philanthropy Giving Donation Charity Assistance Contribution (to philanthropy) Endowment Partnership Access (referring to philanthropy)	63%	68

**Table 2B: Sanofi's 2014 CSR Report**

Terministic Screen	Subcategory	Descriptors used	The mention of subcategories (pricing or philanthropy) in relation to the total references of all initiatives addressing medication accessibility (%)	Occurrences
Access	Pricing	Tiered pricing Differential pricing Affordability Fair Price Competitive cost/ Discount Access (referring to pricing)	40%	74
	Philanthropy	Philanthropy Giving Donation Charity Assistance Contribution (to philanthropy) Endowment Partnership Access (referring to philanthropy)	60%	112

While both companies highlight their pricing strategy in some regards, significant focus is placed on their commitment to corporate giving and in-kind donations through various programs such as GSK's partnership with Save the Children and Sanofi's efforts to eliminate lymphatic filariasis by 2020 with the assistance of the Bill and Melinda Gates Foundation (Sanofi, 2014). Although access was a self-proclaimed priority for both corporations, the term "access" was used to communicate both pricing and philanthropic efforts. This suggests that while GSK and Sanofi may value access as a major priority, they use the term broadly as a means to persuade the audience and direct them to "one field rather than to another" (Burke,

1966, p.43). By focusing on enhancing access, both companies are deflecting from addressing the specific issues that are hindering accessibility in the first place. Such reliance on accessibility allows Sanofi and GSK to divert from addressing *why* and *how* they can use their social initiatives to advance long-term medication accessibility in low-income nations. Access is used as a god term, in which individuals can organize social initiatives that typically involve either philanthropic or structural pricing commitments to enhance medication accessibility. With philanthropic initiatives being communicated 68 times versus the 40 times pricing was mentioned in GSK's 2014 report, it is clear that in most instances where access is used as a terministic screen, communication efforts relate to corporate giving. Similar to GSK, philanthropy is mentioned 112 times versus the 74 instances used to communicate pricing commitments. These findings suggest that access is used to divert attention away from commitments on pricing, and to instead point the reader towards the company's philanthropic efforts. As mentioned, philanthropic giving is viewed by Marvis and Googins as the second of the five stages of good corporate citizenship (Waddock & Googins, 2011). These philanthropic efforts are largely based on reactive commitments that favour good public relations over addressing the systemic issues such as high pricing that can weaken accessibility in the first place. Rather than focus on philanthropic efforts, addressing the price structure of medication in low-income nations can provide the necessary measures to proactively address the areas of business production that result in such low accessibility (Waddock & Googins, 2011). By directing attention towards philanthropy and away from pricing, there is little aspirational language or general focus on tackling the structural problems responsible for blocking medication accessibility. In order to significantly address healthcare affordability, companies must recognize the need for industry-wide leadership to address medication affordability. Rather

than aim for the transformative stage (the highest form of corporate citizenship), both companies limit their CSR communication to more reactive philanthropic efforts resulting in CSR efforts that are premature within the context of the five stages of corporate citizenship.

Both companies use access as a god term in which initiatives are categorized as either philanthropic or pricing CSR commitments. Similar to Weaver's examples of god terms such as "science", "fact" and "American", "access" carries the same degree of necessity or certainty since it is used most frequently and is defined by both companies as the most significant social problem within the industry. To a stakeholder who is not invested in the company, it is general knowledge that medication is expensive and that access should be addressed in order to enhance global healthcare. In both the introductory documents and body of GSK and Sanofi's CSR reports, the most significant emphasis is placed on their commitment to enhancing medication accessibility. However, less emphasis is placed on the specific plan on *how* to address the problems that result in the low accessibility of medication. This is demonstrated in Sanofi's 2014 CSR report, in which one of the only mentions of addressing the problem of accessibility to medication was in the context of using lobbying to interact with government to increase access for the largest number of consumers, while maintaining incentives for research and innovation (Sanofi, 2014). This broad statement does not provide stakeholders with the necessary details to understand how Sanofi aims to address medication accessibility. Evidently, both companies favour using this terministic screen to deflect attention away from their pricing strategy and towards their philanthropic activities. It can be argued that "access" is nomenclature used to bring order to a situation with which individuals may identify. By strategically focusing on *enhancing* access through donation rather than focusing on *how* access to medication can become more self-sustaining, these reports are inherently ignoring the structural issues such as

high costs and low domestic production in developing countries that are impeding access. The emphasis on the financial investments related to philanthropic giving rather than on addressing the structural issues affecting medication costs also indicates that both companies are advocating for a CSR model that relies on corporate dependency as a means to enhance accessibility.

Although pricing initiatives are generally discussed less frequently than philanthropic efforts, GSK is fairly specific with regards to their pricing strategy. The company highlights their tiered pricing policy adopted in 2010. This strategy bases fair prices for medication and vaccines on a country's wealth and their Gross National Income per capita (GlaxoSmithKline, 2014). GSK does not state which medications are included in this strategy, but the report outlines a future commitment to include all prescription medication and vaccinations in this plan. When considering Shoeneborn and Trittin's (2013) notion that aspirational communication may point to future commitments, the communication of this new pricing goal should not be overlooked as its communication has already activated organizational change. GSK suggests that tiered prices are tailor-made to fit each country, with a complimentary commitment to cap patented medicine and vaccines prices in the Least Developed Countries (LDCs) at "25% of prices charged in developing countries" (GlaxoSmithKline, 2014, p.14). GSK considers their shareholder audience by highlighting the business case for tiered pricing. The company provides the example of Yemen to highlight the reduction of "the price of 11 medicines by an average of 30% in 2011", which increased sale volume by 56% (GlaxoSmithKline, 2014, p.14). Since CSR initiatives allow companies to narrate their social competitive advantage (Lueg et al., 2016), GSK strategically communicates with shareholders tiered-pricing's ability to increase sale volumes. While Sanofi communicates pricing policies, the company does so in a broad manner by stating that they are "committed to finding sustainable solutions to provide medicines at preferential

prices” (Sanofi, 2014). Although access is used a total of 122 times in Sanofi’s report, tiered pricing is only used twice. This suggests that “pricing” has become subordinate to the blanket term of “access”. Sanofi’s approach is based on the four pillars (patients, access, people, and ethics) with a main focus on improving access to patients, which is largely centered on philanthropic partnerships and the donation of medication. Despite “access” being in the title of this CSR report (Partnering to Promote Access to Healthcare), this terministic screen is often used broadly to distract from more specific and pressing industry-wide problems such as the high cost of new, patented medication.

In order to highlight their commitment to access, both companies prioritize the communication of their philanthropic efforts. GSK emphasizes their 2014 community investment of £201.5 million and their donation of medication valued at £132 million. Similarly, Sanofi highlights their 300 “access to healthcare” programs in over 80 countries, in which 190 million people benefited (Sanofi, 2014). Although there is some discussion about tiered pricing in GSK’s report, pricing policy is fairly absent from Sanofi’s CSR report. One possible explanation is that the business case for Sanofi’s tiered pricing system is not significant enough to disclose to shareholders. Another possibility is that pricing policy is carefully being avoided in order to avoid inciting any jealousy from stakeholders in developed countries, which may result in enhanced pressure to lower prices domestically (Vachani & Smith, 2005). I would argue that access, particularly through philanthropy, is being used to distract the reader from the lack of structural strategies in place to address long-term pricing issues. Despite GSK’s established tiered pricing strategy, both companies use access as a dominant filter to highlight their commitment to philanthropy. While both companies mention pricing to some degree, philanthropy, donations and corporate giving are ultimately prioritized.

Another communication concern for Sanofi and GSK was “transparency”. Both companies placed significant emphasis on highlighting their commitment to transparency. As found in the introductory letters, and following the 2013 bribery scandal, it is clear that a major priority for GSK was to address transparency. Following a crisis involving corporate wrongdoing, companies often highlight their commitment to “enforcement” and “openness” to assure stakeholders that they will address any transparency gaps. Under the screen of “transparency”, GSK communicates initiatives that address openness as well as their commitment to enforcement (see Table 3A). In contrast, Sanofi places significant emphasis on their commitment to deter any improper behaviour that is illegal or does not follow corporate procedures (see Table 3B). GSK’s focus on increasing access to information and enhancing enforcement efforts provides stakeholders with the assurance that the company has learned from the 2013 bribery scandal and is using proactive and reactive tools to address misconduct. More specifically, the company devoted a page in their CSR report to communicate efforts made to enhance the ethical behaviour of employees. It is worth noting that this page includes the specific number of employees terminated because they did not adhere to GSK’s 2014 updated code of conduct. Both companies also highlight their dedication to providing educational programs to their employees regarding ethical business practices. In light of the bribery scandal in China, GSK states that they will work with government and alter the manner in which they communicate with healthcare professionals (GlaxoSmithKline, 2014). With the implementation of the “speak up hotline” a communication outlet where employees can report suspicious behaviour with zero repercussions and an Anti-Bribery and Corruption investigation committee, GSK is displaying that the company is currently modifying employee culture to raise awareness on the importance of transparency. While Sanofi dedicates significant communication efforts to

transparency, more specifically enforcement efforts, the report did not specifically mention the Chinese bribery scandal. This is likely due to the company never being formally charged or found guilty of misconduct. However, Sanofi mentions an intention to overhaul its code of employee conduct and to improve research and development in China. As mentioned, this aspirational language can result in future tangible actions regarding the matter of ethical employee behaviour.

**Table 3A: GlaxoSmithKline's 2014 CSR Report**

Terministic Screen	Subcategory	Descriptors	The mention of subcategories (openness or enforcement) in relation to the total references of all initiatives addressing transparency (%)	Occurrences
Transparency	Openness	Openness (business activity) Accountability Reporting Disclosure Transparency (referring to openness) Access (referring to information)	50%	38
	Enforcement	Enforcement Compliance Investigation Bribery and Corruption Convicted Transparency (referring to enforcement)	50%	38

**Table 3B: Sanofi's 2014 CSR Report**

Terministic Screen	Subcategory	Descriptors	The mention of subcategories (openness or enforcement) in relation to the total references of all initiatives addressing transparency (%)	Occurrences
Transparency	Openness	Openness (business activity) Accountability Reporting Disclosure Transparency (referring to openness) Access (referring to information)	33%	51
	Enforcement	Enforcement Compliance Investigation Bribery and Corruption Convicted Transparency (referring to enforcement)	67%	105

This terminology is selected by both companies to act as what Burke calls “a reflection of reality” (Burke, 1966, p.46). Transparency is used enthusiastically by Sanofi and GSK to direct the reader through a lens in which the selected reality is that both companies are wholeheartedly committed to this CSR theme. As Burke states, terminology can be selected both explicitly and unintentionally. Since both companies were implicated in a rather controversial scandal that led to legal repercussions for at least one company involved, it is likely that transparency was explicitly selected as a lens to deflect from the scandal and direct the reader’s attention towards a company’s commitment to enhancing transparency. For Sanofi, ethics is one of the company’s

main CSR pillars in which transparency is described as “vital to building trust” with their stakeholders (Sanofi, 2014, p.17). While GSK explicitly mentions the bribery scandal, they state that they are committed to ensuring that all “interactions with patient advocacy groups and political stakeholders are conducted appropriately, ethically and transparently” (GlaxoSmithKline, 2014, p. 33). Similar to access, transparency is used as a good term, inviting the reader to view any initiative related to “openness” and “enforcement” through the lens of “transparency”. This lens implies that both companies are dedicated to providing information to stakeholders. Ultimately, GSK and Sanofi may be using this lens to divert from addressing the ethical issues associated with their business practices. Despite GSK’s explicit commentary on the Chinese Bribery Scandal, both companies use this screen broadly to divert attention from industry-wide problems associated with secrecy and ethical misconduct. The global-span of these corporations makes it very probable that scandals like these will resurface in a number of different countries. In 2013, Sanofi found itself in controversy once it was discovered that horses used to test Sanofi serums were sold in France and were sold as meat for human consumption (Samuel, 2013). Transparency is used broadly and reactively to deflect from the ethical discrepancies that continue to cause these corporate scandals. Following GSK’s guilty verdict, the company chose to highlight their commitment to increasing openness and affirm their obligation to comply with governing laws. While both companies may be improving initiatives regarding openness and enforcement, GSK and Sanofi use “transparency” similarly to “access” by stressing terminology that addresses a major challenge facing the pharmaceutical industry. By strategically focusing on transparency, which most stakeholders would identify as a necessity, these reports could be ignoring the structural issues impeding transparency in the first place, such as the poor ethical behaviour of employees and managerial staff.

## **Conclusion**

The unique ethical positioning of the pharmaceutical industry, the limited accessibility of medication and scandals such as the one in China have all impacted the reputational standing of this industry, which is why many pharmaceutical companies have become reliant on CSR. While a corporation may choose to enact corporate social responsibility through a genuine will to become better corporate citizens, claims to CSR can often act as means of enhancing organizational legitimacy and can provide companies with mandates to operate. Through the use of Kenneth Burke's concept of terministic screens and god terms, it is clear that GlaxoSmithKline and Sanofi have successfully used language to explicitly or implicitly invite stakeholders to follow a metaphorical path regarding the communication of their social priorities. Both Sanofi and GlaxoSmithKline invite the reader to view initiatives through the chosen lenses of "access" and "transparency, which ultimately divert attention away from particular problems and subjects that each corporation would rather avoid. This significant emphasis on both "access" and "transparency" serves to deflect from negative critiques and legitimizes the actions of both companies. Considering the reputational standing of the pharmaceutical industry, "access" and "transparency" are appropriate CSR initiatives and are difficult to critique. Commitments to furthering accessibility and transparency are welcomed within an industry that is often criticized for failing to lower drug prices and increase ethical business dealings. Ultimately, it is likely that the infallibility of these god terms makes their use so appealing.

As mentioned, "access" was the most frequently used terministic screen by both GSK and Sanofi. Its use invites readers to categorize social commitments in relation to either pricing or philanthropic initiatives. Both companies chose to emphasize their commitment to philanthropic giving and in-kind donations, as opposed to highlighting their pricing programs to enhance

medication accessibility. This suggests that both companies would rather focus on philanthropic giving due to its ability to provide positive narratives, which can be used to enhance public relations efforts. It is likely that the limited communication of pricing initiatives is associated with the lack of overall commitment to address the price of medication in developing countries, or the fear that lower prices abroad might instigate a backlash in developed countries. As a result, companies may be prioritizing philanthropic efforts for their communicative benefits such as providing case studies that can be easily shared with stakeholders to boost public relations, rather than addressing the structural issues impeding access in the first place. The use of “access” in these documents allows GSK and Sanofi to showcase their prioritization of addressing accessibility, without necessarily addressing pricing and affordability issues. Since language can be used to “*look* at some things and *overlook* others (Herrick, 2009, p. 228), GSK and Sanofi successfully use terministic screens to direct and divert reader attention to emphasize specifically chosen initiatives such as corporate giving. Both companies divert attention from *how* they will address the structural issues impeding access, and instead direct attention towards their commitments to enhancing access, often through the use of philanthropic giving.

This was also the case with the use of “transparency”, a terministic screen used frequently by both companies. By placing emphasis on the transparency lens, both companies were able to imply to stakeholders that they were dedicated to providing information regarding their business practices. Ultimately, by using this lens both companies did not need to explicitly address the structural issues that have resulted in ethical misconduct. Despite the 2013 Chinese bribery scandal, both companies use transparency as a god term to divert attention away from industry-wide problems associated with secrecy and ethical misconduct. While GSK explicitly addresses the bribery scandal, the company focuses equally on their commitments to openness

and enforcement. GSK's emphasis on increasing access to information and enhancing enforcement efforts provides assurance to stakeholders that they have learned from the 2013 bribery scandal and are taking both proactive and reactive steps to mend the situation. In contrast, Sanofi's silence on this scandal suggests that the company would rather focus on transparency initiatives in order to divert attention away from any controversy. Through the lens of transparency, Sanofi highlights their reactive commitment to ensuring ethical behaviour through enforcement. Ultimately, such emphasis reveals that Sanofi may have selectively chosen to avoid these commitments or does not have sufficient initiatives in place to enhance access to business information.

Overall, the power of rhetoric and selective emphasis highlights how published communication can influence the future agenda of an organization through aspirational language and how persuasive elements can be used to divert attention through selected terminology. By communicating philanthropic initiatives in relation to enhancing access, both companies are advocating for an agenda that welcomes pharmaceutical donations as a means of improving medication access. This can result in the increased reliance on corporate giving as a means to address medication accessibility. Since terministic screens allow companies to carefully select the reality that they would like to display to stakeholders, it is evident that Kenneth Burke's concept of terministic screens is utilized within corporate communication documents. Burke states that "we can't say anything without the use of terms" thus "we must use terministic screens" (Burke, 1966, p. 50). This suggests that terministic screens can be found within most communication materials, making their use inevitable in CSR reporting. Companies may also utilize terministic screens in order to enable either continuity or discontinuity (Burke, 1966), as was the case with Sanofi's choice not to mention the 2013 bribery scandal within their report.

Although the exact motivation behind the use of these terministic screens was not determined in this project, Burke's explanation of this concept may prove valuable in determining the reasoning behind the emphasis placed on "access" and "transparency". To Burke, "even if any given terminology is a reflection of reality, by its very nature as terminology it must be a selection of reality, and to this extent it must function also as a deflection of reality" (Burke, 1966, p.45). Whether explicit or implicit, both companies have used terminology in a manner that reflects their own manufactured reality, which can ultimately be utilized to deflect from another form of reality. Through the use of "access" and "transparency", GSK and Sanofi utilize both terms in order to deflect from the real structural problems impeding their ability to enhance medication accessibility and conduct ethically-sound business.

## Appendix

Table 4A: Analysis Sanofi's 2014 CSR Report				
Terministic Screens	Subcategory	Descriptors	Total percentage	Amount
Access	Pricing	Pricing: Tiered pricing Differential pricing	2.6%	9 2 of 9 1 of 9
		Affordability	1.4%	5
		Fair Price	0%	0
		Competitive cost/ Discount	0.6%	2
		Access (referring to pricing)	17%	58
		Total	21.6%	74
	Philanthropy	Philanthropy:	0.3%	1
		Giving	0%	0
		Donation	1.7%	4
		Charity	0%	0
		Assistance	0.9%	3
		Contribution (to philanthropy)	2.3%	8
		Endowment	0%	0
		Partnership	9.3%	32
		Access (referring to philanthropy)	18.7%	64
		Total	33.2%	112
Transparency	Openness	Openness (business activities):	3.2%	11
		Accountability	0%	0
		Reporting	5.6%	19
		Disclosure	1.8%	6
		Transparency (referring to openness)	3.8%	13
		Access (referring to information)	0.6%	2
		Total	15%	51
	Enforcement	Enforcement	2%	7
		Compliance	19.3%	66
		Investigation	2%	7
		Bribery and Corruption	5.3%	18
		Convicted	0.3%	1
		Transparency (referring to enforcement)	1.8%	6
		Total	30.7%	105

Table 4B: Analysis GSK's 2014 CSR Report				
Terministic Screens	Subcategory	Descriptors	Total percentage	Amount
Access	Pricing	Pricing: Tiered pricing Differential pricing	7%	13 6 of 13 0 of 13
		Affordability	4%	7
		Fair Price	0.5%	1
		Competitive cost/ Discount	0%	0
		Access (referring to pricing)	10%	19
		Total	21.5%	40
	Philanthropy	Philanthropy:	0%	0
		Giving	2%	3
		Donation	6%	11
		Charity	2%	4
		Assistance	3%	5
		Contribution (to philanthropy)	3%	6
		Endowment	0%	0
		Partnership	10%	19
		Access (referring to philanthropy)	11%	20
		Total	37%	68
Transparency	Openness	Openness (business activities):	1%	2
		Accountability	0.5%	1
		Reporting	7%	13
		Disclosure	3%	5
		Transparency (referring to openness)	5%	9
		Access (referring to information)	4%	8
		Total	20.5%	38
	Enforcement	Enforcement	2%	4
		Compliance	7%	12
		Investigation	7%	12
		Bribery and Corruption	4%	8
		Convicted	0.5%	1
		Transparency (referring to enforcement)	0.5%	1
		Total	21%	38

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