

## **Discourse and Discord in CSR Initiatives**

### *Discours et discordes dans les initiatives RSE*

- 9h00-9h15 Conference introduction / *Ouverture de la journée*  
Welcome / *Bienvenue* :
- Danièle Kahn-Paycha - Dean of Foreign Languages and Cultures Faculty
- Introductory remarks: Elvis Buckwalter-Fiona Rossette
- Session 1:** **Discourses in Corporate and Organizational Sustainability**  
*Discours de responsabilité sociétale des entreprises et des organisations*
- 9:30-10:30 Plenary Conference/*Conférence plénière*: Ruth Breeze, Universidad de Navarra, Spain: “Representing people in CSR discourses”
- 10:30-10:50 Fanny Domenec & Chloé le Coq, Université Paris 2-Panthéon Assas, “Promoting sustainable finance: A comparative discourse analysis of B-Corp banks”
- 10:50-11:10 Ben Glasson, Monash University, “Catalysis or paralysis? Legacy or negligence? A critical examination of legacy and catalysis in Olympic sustainability discourse”
- 11:10-11:20 Discussion
- 11:20-11:35 Break/*Pause*
- 11:35-11:55 Anja Iveković Martinis, Institute for Anthropological Research, Zagreb, Croatia, “Social Enterprise Discourses in the Media”
- 11:55-12:15 Ingrid Peruchi, « Le concept de ‘responsabilité sociale des entreprises’ au Brésil : raisons et effets sociaux-commerciaux dans le discours publicitaire et de presse spécialisée »
- 12:15-12:25 Discussion
- 12:25-1:30 Lunch/*déjeuner*

**Session 2:**     **Discourse and Culture in CSR initiatives**  
*Discours et culture de la RSE*

- 1:30-2:30     Plenary Conference/Conférence plénière: Cristof Miska, Wirtschaftsuniversität, Vienna, Austria, “Culture as barrier or opportunity? Toward sustainable organizations and societies.”
- 2:30-2:50     Bénédicte Coestier, Université Paris-Nanterre, « Le discours environnemental et les attentes de la société : quelle influence de la responsabilité des entreprises ? »
- 2:50-3:10     Elvis Buckwalter, Université Paris-Nanterre, “Greenspeak: Translating CSR discourse across cultures”
- 3:10-3:20     Discussion
- 3:20-3:30     Break/*Pause*
- 3:30-4:15     International professional testimonials/*Témoignages de professionnels à l'international*
- Hanna Berthaut, Growth & Global Innovation Director, Landor & Fitch, France
  - Luc Speisser, Chief Innovation Officer, Landor & Fitch, France
  - Perrine Rozec, Corporate Social Responsibility Manager, CCIFV, Vietnam
- 4:15-5:30     Round table discussion/*Table ronde de cloture*  
Moderators: Audrey Launay, Elvis Buckwalter
- Ruth Breeze, Full Professor in Business Communication, Universidad de Navarra, Spain
  - Cristof Miska, Professor of International Business, Wirtschaftsuniversität, Institute for International Business, Vienna, Austria
  - Zhao Alexandre Huang, Professor in Information and Communication Sciences, Université Paris-Nanterre
  - Perrine Rozec, Corporate Social Responsibility Manager, Franco-Vietnamese International Chamber of Commerce

## **Discourse and Discord in CSR Initiatives**

*Discours et discorde dans les initiatives RSE*

### **ABSTRACTS**

- I.** Plenary papers
- II.** Academic papers

#### **I. Plenary papers**

##### **Representing people in CSR discourse**

**Ruth Breeze, Universidad de Navarra, Spain**

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Although working conditions for employees and the impact of the company on local communities were the main areas of interest for the industrial reformers of the nineteenth century, more recent approaches to corporate social responsibility have often sidelined these topics. Currently, CSR/ESG discourses centre on the so-called three pillars of environment, economy, and community, but the last of these often lacks clear definition. This paper compares recent CSR Reports and Annual Reports from eight multinational companies, two in each of the following areas: pharmaceuticals, mining, banking and media. After a general overview of how these companies construct their public image in each genre, I examine the visual and textual presence of people (employees, customers, local communities) in the CSR and Annual Reports. The four sectors offer contrasting styles, values, and cultures: pharmaceutical companies frame their activities within healthcare, mining companies focus on employee and community safety, banks stress the need to restore trust within the community, and the media emphasize social inclusiveness. Regarding the contrast between genres, the CSR Reports bring our human aspects more, sometimes offering separate sections on “society” and “employees” and exploiting the potential of narrative inserts. Discourses in the Annual Reports, on the other hand, are constrained by the need to address investors and customers, and foreground employees’ professionalism and cost-effectiveness. My conclusions bring out the need for multimodal approaches to analyzing these complex genres.

## **Culture as barrier or opportunity? Toward sustainable organizations and societies.**

**Cristof Miska, Wirtschafsuniversität, Institute for International Business, Vienna, Austria**

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In this presentation, I will discuss the role that culture might play in addressing grand societal challenges. From a comparative perspective, extant research indicates that several facets of culture may be both a barrier and an opportunity toward sustainable development, from an organizational and societal point of view. Critically though, there is little consensus about how culture affects trajectories toward sustainable advancements. This, in part, is due to the complex nature of both culture and grand societal challenges. In addition, formal institutions may equally be relevant. Therefore, I argue that organizational and societal discourse are important to understand better the culture-institution linkages and how they relate to countries' and companies' safeguarding of sustainable development.

## **II. Academic papers**

**Elvis Buckwalter, Université Paris Nanterre, France**

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### **Greenspeak: Translating CSR discourse across cultures**

The mid 20th century saw the advent of Corporate Social Responsibility (CSR) which has since evolved into public policy transforming the way companies do business around the world. Corporate self-regulation—although beneficial for short-term profit—has continuously denied the long-term advantages of investment in sustainable development initiatives at the behest of individual and institutional stakeholders. However, the trend towards painting an image of corporate responsibility externally—all the while maintaining the status quo internally—is nothing new. The altruistic discourse of CSR has given way to greenwashing in which a corporate culture of lop-sided communication has emerged. This paper sets out to investigate the relationship between both corporate and national cultures, and how they inform the contradictory discursive practices leading to greenwashing.

**Elvis Buckwalter** is Associate Professor at *Université Paris-Nanterre* in Applied Foreign Languages, specialist in International Marketing and Trade, over 25 years experience in teaching and research in France and the United States. He is member of the *Centre de Recherches Anglophones (CREA - EA 370)* and teaches students in the M2i (Intercultural and International Management) Master's degree program. Professional trainer at CTI (*Centre de Techniques Internationales*) and at CESCO (*Centre d'Etudes Supérieures du Commerce International*), co-author of several articles and books on culture and communication including *Business Communication Toolbook* (Eyrolles, 2013) and *Booster son anglais professionnel* (Eyrolles, 2020).

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### **Le discours environnemental et les attentes de la société : quelle influence de la responsabilité des entreprises ?**

Les procès en rapport avec la défense de l'environnement, et plus récemment du climat, se sont multipliés ces dernières années. Parallèlement, les décisions de justice ont changé de nature : le principe de réparation, qui dominait dans les années 90, laisse dorénavant place au principe de prévention. Ainsi, le 26 mai 2021, suite à une plainte de plusieurs organisations environnementales et de 17 000 citoyens, la justice néerlandaise a contraint le groupe Shell à s'aligner sur l'Accord de Paris : Royal Dutch Shell doit réduire ses émissions de CO2 de 45% en 2030 par rapport à son niveau de 2019.

Par ailleurs, les dispositions de la loi Pacte ont poussé un certain nombre d'entreprises à afficher des engagements plus ou moins précis, au travers de leur raison d'être ou de l'adoption du statut de société à mission. Ces récentes dispositions, qui viennent s'ajouter aux précédentes législations en matière de responsabilité environnementale, sont des sources potentiellement importantes de responsabilité judiciaire.

Selon l'analyse économique du droit, les actions en responsabilité ou la menace d'un recours en justice pourraient procurer, sous certaines conditions, des incitations à respecter les engagements. L'objet de cette contribution est d'analyser, via le prisme de l'analyse économique du droit, dans quelle mesure les évolutions récentes de l'environnement législatif, en France, en matière de responsabilité des entreprises, sont susceptibles de conduire à une évolution du discours environnemental davantage en accord avec les attentes de la société.

Le discours environnemental fait référence au volet environnemental du reporting extra-financier des entreprises, obligatoire pour les grandes entreprises et qui tend à s'imposer aux petites et moyennes entreprises. Sous l'influence de la réglementation, cette information extra-financière tend à être de plus en plus standardisée, homogénéisée et technique. Ainsi, en matière environnementale, l'établissement d'un bilan carbone et l'analyse d'impact en référence aux ODD tend à se généraliser. Aussi, l'élaboration du discours environnemental de même que sa réception par le public et son appréciation par les juges dépendront des connaissances et compétences en la matière aussi bien des conseils d'administration et des dirigeants, qui ont un rôle essentiel en matière de responsabilité environnementale, que du public ou encore des juges. La responsabilité des entreprises pourrait être d'autant plus facilement mise en cause que les engagements affichés par les entreprises se font de plus en plus précis, que les juridictions gagnent en spécialisation, et plus largement que la société progresse en connaissances. L'éducation et la formation aux enjeux environnementaux s'avèrent essentielles pour favoriser les effets incitatifs de la règle de droit et ainsi permettre une convergence du discours environnemental vers les attentes de la société.

**Bénédicte Coestier** is an economist, and Associate Professor at Université Paris-Nanterre, member of the EconomiX research laboratory (UMR 7235). She was also a research fellow at the French Institute of Research in Agronomy (*National Agronomique Institut National de la Recherche Agronomique*) and visiting researcher at the Institute for Scholars, Columbia University, Middle East Research Center.

Her work focuses on regulatory instruments applied to entities in situations of market failure (information asymmetry, negative externalities). She is particularly interested in the consequences of certification and civil liability on corporate behavior. While the issues of obesity and environmental pollution initially motivated her research, the “climate responsibility” of companies is currently the subject of her analysis.

Bénédicte Coestier holds a PhD in Economics from the University of Paris X Nanterre and a Habilitation to Supervise Research from the University of Paris I Panthéon-Sorbonne.

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### **Promoting sustainable finance: A comparative discourse analysis of B-Corp banks**

It is only recently that finance has been considered part of the solution to achieve the sustainable development goals set by the United Nations. Although sustainable finance is now on the map when discussing increased climate risk awareness, sustainable finance discourse is still subject to change. Some studies have examined the challenges raised by sustainable finance in specific contexts like Nigeria (Amaeshi et al. 2007), Islamic finance (Nugroho et al. 2019), Germany (Kuhn 2020) or the European Union (Dimmelmeier 2021), while others have questioned the fuzzy definition of sustainable finance in various taxonomies and labelling standards (Migliorelli 2021). However, little attention has been paid to the promotion of sustainable finance by professionals in the banking world.

Previous research on the shareholder letters issued by the six largest American financial institutions between 2007 and 2015 (Domenec 2018) has shown how metaphors have been used to reframe the banks’ activities and corporate identity after the 2008 crisis. However, the distinction between corporate social responsibility (CSR) branding and sustainable finance activities is still unclear. In recent years, B-Corp certified banks have tried to fill the gap by promoting innovative business models founded on environmental, social and governance (ESG) criteria, responsible lending or serving underprivileged communities. This study relies on economic and linguistic theories to understand how sustainable finance is construed by B-Corp certified banks in the United States, Canada and Australia and to identify a possible shift in the definition of B-Corp banks’ mission and vision.

The corpus under study comprises the homepages, mission statements and annual reports issued by 15 American, Canadian and Australian B-Corp certified banks between 2016 and 2020. A comparative analysis is carried out in order to examine whether the discourse on sustainable finance varies depending on the legal structure and corporate culture. The reports are first read in extenso, to identify the salient features of sustainable finance outlined by the organizations. To refine the qualitative analysis, two concordancers (AntConc and Voyant Tools) are used to quantify the most frequent words and phrases related to sustainable finance.

Results indicate that B-Corp banks share a specific approach to sustainable finance. While traditional financial services companies display a reactive approach to sustainability, complying with prescriptive rules (Domenec 2018), B-Corp banks set forth sustainable considerations as intrinsic motivation, ingrained in their corporate identity. We argue that corporate discourse reflects the benefits and costs of sustainable finance within these financial institutions. Indeed, stakeholders in the banking sector face a complex mix of interdependent motivations. The specific vision of each B-Corp bank in our sample is thus characterized, following Benabou and Tirole's classification of corporate social responsibility (2010).

This interdisciplinary study offers fresh insight into the role of language and discourse in the evolution of an emerging specialized domain (Van der Yeught 2019). By combining linguistic and economic approaches, this paper sheds light on the rhetorical and linguistic strategies implemented by B-Corp banks to stand out in the financial services industry.

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### **Catalysis or paralysis? Legacy or negligence? A critical examination of legacy and catalysis in Olympic sustainability discourse**

Scrutiny on nations' and organisations' climate policies is becoming ever more intense as widespread suspicion grows that target-setting wildly mismatches concrete plans. A disjuncture is opening up between the present unsustainability and the necessary yet imaginary sustainable future, with well-founded fears of massive ecosystem breakdown lurking in the background. In this context, large organisations grappling with the unsustainable aspects of their activities often adopt a complex-systems approach to sustainable transition. Two of the most frequently used concepts they employ are 'catalysis' and 'legacy'. Critically speaking, the status of these terms is ambivalent. In the complex-systems approach, sustainability cannot be feasibly achieved through radical transformation – but may be arrived at by 'catalysing' a multitude of small actions that eventually reach a critical mass and produce the 'state shift' en route to a sustainable 'legacy'. Other accounts, however, see catalysis and legacy as productively evasive terms that organisations trumpet to transfer focus from their fundamentally unsustainable operations onto a reinterpreted – and often reenchanting – fantastical vision of ecological harmony.

This study interrogates this critical question by analysing the use of such complex-systems inspired discourse by the Olympic Games. As the world's largest media event that fuses half the population by technology while producing vast carbon emissions, the Games has in recent decades countered environmental critique through policies and discourses exemplary of the system-thinking approach. Focusing on the Games' sustainability policies, including their requirements for bid cities to prioritise environmental matters, and their clearly unsustainable practices – including accepting sponsorships from fossil-fuel intensive global corporations – this study employs discourse analysis to unpack the usage and function of catalysis and legacy in particular. I ask: is catalysis and legacy discourse a legitimate new language of sustainability transformation? Or is it a form of 'magical thinking' that corrupts the relation between cause and effect, present and future, a symptom of the ecological rift between consumer capitalism and the fragile planet on which we depend?



**Ben Glasson** is a Postdoctoral Research Fellow in Environmental Communication and Media at Monash University in Melbourne, Australia. His research draws on discourse theory, psychoanalysis, and assemblage theories to understand how the emotional and affective dimensions of communication influence social responses to environmental change. He has published results of his research in journals such as *Psychoanalysis, Culture & Society*, the *Journal of Political Ideologies*, and *Continuum: Journal of Media & Cultural Studies*.

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### **Social Enterprise Discourses in the Media**

The concepts of social enterprise and social entrepreneurship have been appearing with ever more frequency in public discourse in Europe and other parts of the world during the past 20-30 years, as the different forms of economic practices that they refer to have been proliferating. This has resulted in a great number of discursive articulations of these concepts, with “a range of actors promoting different languages and practices tied to different political beliefs” (Teasdale 2012, 3). Although social enterprise research and policy discourse is often dominated by neoliberal perspectives which present market-based activity (i.e. selling goods and offering services for money) as the only or the most efficient means to solving all kinds of social problems, more critically minded strands of research have been questioning this approach (Roy & Grant 2019, Parkinson & Howorth 2008). For example, Parkinson & Howorth (2008) juxtapose „enterprise discourse“, located in the social enterprise policy field, with a counter-discourse produced by social enterprise practitioners themselves, which focuses more on collective action, community and the political and moral aspects of their work.

Rather than analysing these discourses, as scholars have mostly done, on the basis of particular media produced by these individual (categories of) actors, such as policy documents or mission statements, this paper turns instead to a discursive sphere which incorporates and recontextualises the discourses of different actors, while also being accessible to a broader public - the news media. In a country such as Croatia, where social enterprise is still relatively weakly developed and it is likely that most people have not had personal experience with it and do not know about it from other sources, the role and power of the news media is even greater in (re)producing and legitimising particular discursive constructs. The analysis is restricted to online media in the period 2007-2019 and is based on a comparison between three media types: the online versions of a national daily newspaper and a regional daily newspaper, as well as an online-only progressive activist news site.

The analysis focuses on which discourses are given prominence in different types of media and how social enterprise/social entrepreneurship is articulated in these discourses in terms of its specific characteristics, its role in a broader social and economic context and its distinction (or lack of it) from related concepts such as mainstream entrepreneurship, corporate social responsibility and charity work. A particular point of interest is the opposition between a consciously political critique of capitalist market economy and a pragmatic, goal-oriented focus on concrete local problem-solving without a broader critical perspective. This theme will also open up the question of the “co-opting” of social entrepreneurship by the neoliberal “enterprise discourse”. Our approach is broadly theoretically and methodologically inspired by the rich field of Critical Discourse Analysis (e.g. Fairclough 2003; Richardson 2007; Wodak and Meyer 2001).

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**Anja Iveković Martinis** is a postdoctoral researcher at the Institute for Anthropological Research in Zagreb, Croatia. In her PhD (University of Zadar, Croatia; 2017) she analysed national discourses, national indifference, and cosmopolitanism in an early 20<sup>th</sup> century trilingual local newspaper in Croatia and she has published papers on related topics. She is currently a collaborator on a multidisciplinary research project about the solidarity economy

in Croatia, which includes analysis of media representations of the solidarity economy and social enterprise.

**Duga Mavrinc** is an independent researcher and PhD candidate in Cultural Anthropology and Ethnology at the University of Zagreb. Her research focuses on informal care work practices in Croatia. She is a co-founder of the association IPAK (Research Projects and Authorial Concepts) and is engaged in conceiving and conducting projects which combine cultural anthropology research and artistic practice. She is also currently a collaborator on a multidisciplinary research project about the solidarity economy in Croatia, which includes analysis of media representations of the solidarity economy and social enterprise.

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**Ingrid Peruchi**, Université Paris Nanterre, France  
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### **Le concept de ‘responsabilité sociale des entreprises’ au Brésil : raisons et effets sociaux-commerciaux dans le discours publicitaire et de presse spécialisée**

A partir d’une approche interdisciplinaire qui se fonde sur les présupposés théoriques et les méthodes propres à l’Ecole française d’analyse du discours (Foucault, 1969, 1971 ; Pêcheux, 1975 ; Authier-Revuz, 1984 et autres), ainsi que sur les études de la sociologie dite post-moderne (Bauman, 1999, 2002, 2003) et la sociologie du politique (Laval, 2007 ; Boniface, 2015 et autres), cette communication a pour but d’analyser quelques acceptions du concept de responsabilité sociale des entreprises (RSE) au Brésil. Philosophie diverse dans ses pratiques, la RSE n’a de cesse de se développer au sein des entreprises, surtout multinationales, au long des dernières décennies. Par l’analyse de documents de la presse spécialisée, de la communication des entreprises et de la publicité, nous chercherons à identifier: 1) les actions privilégiées (développement durable, action sociale, valorisation de la diversité...), 2) les formes discursives qui donnent origine et développent le concept et 3) ses portées, résultats ou effets discursifs sur le citoyen/consommateur. En dernière instance, nous cherchons à réfléchir plus largement sur le discours entrepreneurial aujourd’hui au Brésil et les intérêts qui dominent l’actuel univers de la production au travers de cet ensemble de pratiques de responsabilité (sont-elles un progrès? une mode? une stratégie de marketing? une conscience des impératifs actuels et futurs? un engagement avec les populations ?...), nées et liées au monde globalisé et néolibéral actuel.

Cette communication est motivée par l’expérience de quelques années d’enseignement dans le cours de Langue des Affaires: portugais (LEA, L2 et L3) à l’université Paris Nanterre, où les connaissances techniques de la langue portugaise sont alliées, à partir de la L3, à une connaissance et une réflexion sur l’univers de l’entreprise aujourd’hui. La RSE est ainsi étudiée par des exemples d’entreprises françaises, brésiliennes et portugaises.

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