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## Interdiscursive Analysis of Corporate Annual Reports: A Review of Literature

### ABSTRACT

*Interdiscursivity refers to the phenomenon whereby the specialist users of the text draw upon and mix multiple resources of other discourses in a discourse. This paper aims to review the past research on subgenres of corporate annual reports that exhibited the evidence of interdiscursive features. Annual report is comprised of plenty of subgenres (For example: chairman statement, statement on corporate governance, financial reports, and corporate social responsibilities) that provides information of operational performance and financial position of the company besides supporting the company's impression management. Findings revealed that it is meant to be a reporting genre compliance to the mandatory instructions of the regulatory bodies. However, the corporate writing specialists bend the norms and conventions of reporting to a promotional genre by employing various linguistic resources. For instance, corporate writers employ the frequent use of hedging expressions, a more positive tone, typical business jargons, plenty of pictures (Breeze, 2013, p.88-100), and frequent use of persuasive devices such as interactional discourse markers and engagement markers (Dragsted, 2014). Further, they avoid negative tone while they tend to show their concerns through lexical choices that generally conveys a positive tone to inspire optimism and confidence in problem solving (Mason & Mason, 2012, p.486; Yeung, 2007). The mitigation strategies are also used as an attempt to distance the problems or issues from the company and its employees by attributing the causes of the bad news to external forces or non-human actors (Qian, 2020). These findings further established that the corporate annual reports serve plenty of promotional purposes for the corporations. This review paper can enrich theoretical knowledge of the corporate writers as well as the researchers in the field of business communication and applied linguistics.*

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## **Introduction**

Corporate Annual Reports (henceforth, CARs) have a special place in the corporate world as it is considered as the pulse of corporate realities (Bhatia, 2008; 2010a). Corporations publish CARs on a yearly basis. It is uploaded on the company's website and made easily and freely available to the public. The readership of CARs is larger including, the financial experts, investors (public and private), employees and creditors, government authorities, brokers, and specialized media (Ditlevsen, 2012b). They incorporate both financial reports and corporate social responsibilities reports (henceforth, CSR). Almost all subgenres of CARs are intertextually related to one another. Every subgenre of CARs is a self-contained entity, which consists of purposes, internal coherence, specific readers (stakeholders and shareholders), and unique narrators. Moreover, CARs as a professional genre, exists as a concept of conventionalized text type that shapes and is shaped by its purposes and participants. According to the genre perspective, the communicative context of a text such as CARs determines its characteristics. CARs mainly provide information of operational performance and financial position of the company besides supporting the company's impression management by conveying its personality or philosophy and expressing confidence in its future prospects (Malavasi, 2005; Garzone, 2004; Hyland, 1998). There are two main communicative purposes of CARs in recent years: (a) to show a fair and true picture of the company's affairs and their competitive status, and (b) to construct a positive and trustworthy image of their company (Ditlevsen, 2012b, p.97). CARs are "first and foremost a statutory document" (Ditlevsen, 2012b, p.110) that fulfill the mandatory requirements of disclosure by worldwide economic organizations (Bhatia, 2008).

These contradictory purposes make CARs a complex genre and it can change the mandatory communicative functions of delivering information and reporting to promotion of the companies. Eventually, CAR can be termed as a 'hybrid' genre consisting of informative and persuasive elements (Garzone, 2004; Bhatia, 2004; Rutherford, 2005; Malavasi, 2010; Breeze, 2013). It can be called as a hybrid genre (Bhatia, 2004) because they are made up of both the discursive generic values of reporting genres (such as arguments and narrations) and promotional genres (such as evaluations and descriptions). In this respect, different sections or different genres of CARs play different roles. For instance, in the narrative sections of the CEO letter, corporations provide introduction to the report, and an overview of performance of the corporations. Almost all subgenres of CAR exhibit frequent use of hedging expressions, a more positive tone, typical business jargons, and plenty of pictures (Breeze, 2013, p.88-100). It indicates that this genre is not associated with those plain genres of "getting things done" (Swales & Rodgers, 1995, p.226) such as contracts and instructions. Rather,

they should be acknowledged as promotional management tools to project corporate identity and instilling loyalty and norms in the workforce. Currently, the communicative purposes of these documents are not simply relying on information, but they also serve promotional purposes for a range of discourse participants. This kind of technique that specialist users of the text frequently employ to relate the generic structure of a discourse to another discourse is called interdiscursivity. The current review paper aims to explore the implicit application of interdiscursive features in CARs.

## **Review of Studies**

Several genre and corpus-based studies have already been published on generic features, especially the promotional aspects of CARs in the past few years. The prior research on the genre (Bhatia, 2010; Mason & Mason, 2012; Bowers, 2010; Ditlevsen, 2012b; Skulstad, 2010; Beattie et al., 2008; Bhatia, 2012) claimed that these text types are promotional genres. Normally, it is believed that the CARs provide a realistic picture of the state of the company's affairs. However, the recent research exhibited that they are also used as a promotional tool to provide a positive image of the corporations and to prevail the promotion of trust (Dragsted, 2014; Ngai & Sing, 2014; Bhatia, 2013; Breeze, 2013, 2012; Ditlevsen, 2012b; Fuoli, 2012; Mason & Mason, 2012; Caimotto & Molino, 2011; Flowerdew & Wan, 2010; Bowers, 2010; Malavasi, 2010; Conaway & Wardrope, 2010; Camiciottoli, 2009; Alexander, 2009; Beattie et al., 2008; Parsons, 2008; Rutherford, 2005). Promotional functions of CAR are achieved to construct a positive image of a company and to promote trust (Breeze, 2013; Ditlevsen, 2012a; Beattie et al., 2008; Malavasi, 2010; Hyland, 1998; Rutherford, 2005). In the CAR, "a company displays its successes and the investment potential of its shares in order to give an impression of its ability to succeed in the future" (Ditlevsen, 2012a, p.379). Corporations implicitly construct a good relationship and build trust and confidence with their stakeholders (Breeze, 2013, p.84; Beattie et al., 2008; Ditlevsen, 2012a; Hyland, 1998; Rutherford, 2005; Malavasi, 2010, p.212). These purposes are achieved to emphasize the positive attributes, aims and values of the corporations in the reports (Breeze, 2013) that eventually persuade or attract readers more specifically the new customers for investment in the organization. This strategy also maintains the shareholder confidence and support in the company. For achieving these private intentions (Bhatia, 2006; Bhatia et al., 2008, p.176), the corporate communication is negotiated and exploited as corporations discursively construct the positive corporate identity through affective and evaluative elements of language with purely referential elements (Garzone, 2004) by either using and abusing certain linguistic and grammatical strategies and socio-pragmatic resources to bend the

norms and conventions of corporate disclosure documents for projecting a positive image of the company (Bhatia, 2007). With positively charged words and expressions, companies highlight their ethical values, achievements, and competitiveness (Malavasi, 2010). Conversely, negative words and expressions are used rarely (Breeze, 2013, p. 97).

These implicit linguistic strategies make CARs as a hybrid genre (Bhatia, 2004). Hence, the hybrid CARs genre contains the discursive generic values of both reporting genres and promotional genres (Garzone, 2004; Bhatia, 2004; Rutherford, 2005; Malavasi, 2010; Breeze, 2013). Other than that, Garzone (2004) proposed that CARs instantiate a “typically hybrid discourse genre”, because of its various communicative purposes. The language used in CARs is overtly positive with affective and evaluative elements that are purely referential elements (Garzone, 2004). More concretely, the researcher concluded that in recent years, sustainability and trustworthiness of the organization is also exhibited along with the purpose of reporting and standardized objectives. Garzone (2004) also argued that the communicative purposes of the genres are determined as portraying a positive image, establishing importance of CSR issues, and adding credibility to the CSR report. Another genre-based comparative study (Nickerson & De Groot, 2005) identified the variation across the culture which reflected informational, promotional, and relational aspects in the sub-genres of chairman and CEO statements. The researchers concluded that the attainment of readers’ trust and confidence are the key communicative purposes of all these three genres. Further, Bhatia (2008) concluded that the specific genre is bent to achieve some of the corporate private intentions in a challenging economic environment.

Moreover, Yeung (2007) also postulated that CARs present a pleasant picture of the corporations in the mind of readers which in result can convince them on the point of view of the corporate writer. This communicative function is achieved to build the positive evaluative aspects of the corporate reports by using the boosters at various parts of the reports that boost the confidence level of the stakeholders (Yeung, 2007). Further, it is interesting to mention that the report writers generally avoid negative tone while they tend to show their concerns through lexical choices that generally conveys a positive tone to inspire optimism and confidence in problem solving. Furthermore, “corporate annual reports and other disclosure documents seem to be changing in their function from ‘informing and reporting’ to increasingly ‘promoting’ the companies by a strategic underplaying of corporate weaknesses; often ‘bending’ the norms of corporate disclosure genres” (Bhatia, 2010, p.38). In other study, Skulstad (2010) argued that in CARs, CSR reports hardly presents the environmental impact of a company. They are used as a discursive move to construct a positive impression of a corporation and to respond to the external factors

that can harm their business. In addition, Conaway and Wardrope (2010) postulated that “the purpose of CEO letters may be more strategic and rhetorical than informative”. Moreover, Miller et al. (2010) investigated the statements on corporate governance section of CARs published by the trade and logistics industries in Hong Kong and the United States. Overall, Miller et al. (2010) concluded that the discursive practices of SCG genre are not static. The main communicative purpose of this genre is to strengthen the shareholders’ confidence and to improve the confidence level of the shareholders while reporting the governing procedure of the company. Flowerdew and Wan (2010) studied the audit reports and found that both contextual and linguistic approaches of genre analysis might support each other and are equally effective. Fuoli (2012) also found that companies frequently use interpersonal resources to portray their trustworthy and authoritative image and to express the approval of their own corporate behavior about their progress particularly. The writer elucidates that while writing these social reports, companies bring in mind of their interlocutors a trustworthy image as well as construct a relationship with their target audiences to enhance their legitimacy. Almost in similar fashion, Mason and Mason (2012, p.486) also found that writers of CSR reports conceal the negative aspects and highlight the positive aspects of the company by using the linguistic features of their choice. Bhatia (2012) further stated that CAR is the most prevalent type of genre that reflects upon the promotion of the company image. The CAR merely possesses the instances of discourse of goodwill, and self-justification. It promotes engagement of the company with society and attributes the actions of the organization to external pressures. A. Bhatia (2013) study on Petro China CSR investigated how this reporting genre is exploited to meet the expectations of the concerned international agencies and for the sake of self-promotion. A. Bhatia (2013) drew correlation, links or even similarity in some portions between her corpus of CSR, CARs and pure promotional genres, such as advertisement. For example, the section ‘features designed to engage readers’ (A. Bhatia, 2013, p.320) is viewed as ‘soliciting response’ function of the advertisements. She found common 9 key rhetorical moves of advertisement in this genre.

Dragsted (2014) also found that there was frequent use of persuasive devices such as interactional discourse markers and engagement markers in letter to the shareholders. These linguistic strategies attempted to rebuild a positive relationship between the customers and shareholders of the corporation. Mobasher and Afida (2015) studied the management forward sections and observed that the moves indirectly attract the potential investors as they contain a positive tone that can contribute to the impression of profitability of the company. In an in-depth study, Bernard (2015) found that with the help of inter discursive features such as, the blending of different discourses in the context of CSR and ARs, corporations construct a positive

image of a corporation as a 'knowledgeable and powerful entity'. Such kind of linguistic strategies make reporting genres similar to the promotional genres. He further argued that corporate writers of the CARs use positive connotation words to promote the corporation, build a relation, and construct the positive image of a company. These findings also affirm Aliyyah (2016), a comparative study on CEO statements and CSR sections whereby she explored local and international oil and gas companies in Malaysia. The findings revealed that positive word indicators structured corporations' CERs in a persuasive manner. The move sequence in a hierarchical order exhibits the direction that the company intends to present a green agenda while reporting and promoting. The companies report the financial and operational performance sections at the beginning to show their commitments in a valid, legitimate way. Afterwards, the companies intend to promote the introduction of the environmental and social initiatives of the corporation. Aliyyah (2016) found three overlapping discourses in CERs sections of CARs such as discourse of accountability, discourse of self-justification and discourse of promotion. These discourses are combined to get various communicative purposes and private intentions. Overall, the findings suggested that the corporations utilize a hybrid kind of a discourse by combining both informational and promotional discourses to construct an ideological belief in the readers' minds through the macrostructure and microstructure characteristics of the genre.

Rajandran (2019) found that investigated the largest Malaysian corporations use persuasive interdiscursive features on the CSR webpages that show them as responsible entities who emphasize their contribution to start and continue initiatives. He further claimed that the positive evaluation of the corporations is constructed through those' initiatives which can invoke a positive impact and can cement their position "as helping and not harming society" (Rajandran & Fauziah, 2014a, p. 37). Tonetti (2019) explored the trust-building strategies through discourse across the two genres ARs and CSRs used by the two biggest banks UBS and Credit Suisse in Switzerland. The results of the framing analysis showed a great tendency to increase in all operators signaling integrity, benevolence, and competence of the banks. The increase in frequency in the mentioned linguistic means after the crisis suggested that the financial crisis played a role in the construction of the banks' corporate trustworthy, competent decision makers and benevolent image in the eyes of their stakeholders. Lin (2019) investigated the CSR reporting and found that Chinese companies report the bad news in four rhetorical moves (*M1: Preparing the reader, M2: Delivering the bad news, M3: Mitigating the bad news, and M4: Reassuring the reader*) as a rhetorical strategy to respond to the negative social and environmental impacts. In the Management Discussion and Analysis on Financial Status and Business' (MD&A) sections, Qian (2020) found that the rhetorical structure employed in the genre is constructed to impress the readers by presenting their corporations image of being

responsible, trustworthy, financial achievements, competitive, energetic, and meticulous. It was found that the sentiments in the corporate reports are managed according to the corporation's intentions through positive corporate actions and outcomes. After delivering bad news, the writers make efforts to mitigate and soften it by emphasizing on the positive active aspects of safety performance to use the evaluative language expressions. In addition, other mitigation strategies are also used in an attempt to distance the problems or issues from the company and its employees by attributing the causes of the bad news to external forces or non-human actors. The shifting type of interdiscursivity is meant through language styles between large elaboration and forward or backward references. Whereas, narration and exposition are mixed, and tables of financial data are embedded into narratives. These three types of interdiscursivity give an indication that discursive resources are employed in this professional genre to add complexity eventually distinguish this discourse from that of finance and accounting. The analysis of professional culture of the genre highlighted four major categories of professional values that are shaped in the MD&A discourse which are "identity enculturation, human-oriented value, cooperation awareness and self-serving manner" (Qian, 2020, p.9). These values speak out resources that writers used to go beyond the textual surface of this genre and unveil those hidden intentions behind the text which motivated writers to strategically manipulate the language for their interests. Finally, the companies reassured the readers by demonstrating accident prevention measures by showing timely, responsible, and effective actions. In another very recent study, Hussain, (2021) investigated Statement on Corporate Governance (henceforth, SCG) genre and also affirmed that there is an overlap of two socio-cognitive strategies and three distinctive discourses integrated into the SCG genre. These socio cognitive strategies of genre mixing bended the norms of conventional reporting into a promotional one to establish a positive and trustworthy image of the Malaysian corporations. This genre also has the aspects of promotion as it is aimed to build confidence in audiences and attract potential investors. It is typically designed not only to inform about the structure and procedure of corporate governance of the company but also to promote or foreground the corporation in a positive way in order to present a trustworthy image of a corporation and to improve shareholders' confidence even in the adverse circumstances. The findings further revealed that corporations used discursive strategies at both micro and macro structural levels to build a trustworthy position and evaluative beliefs in the mind of readers.

## **Conclusion**

CAR is fundamentally a reporting kind of genre. It is not purely a promotional genre. However, corporate writers intentionally generate a mixed kind of

CAR genre in the recent times that carry the characteristics of both reporting and promoting genre by doing the inter-discursive appropriations. The review of above studies further established this claim. There are quite a number of research done on interdiscursive features analysis of the sub-genres of CARs. The overall discussion on the major findings of the past research suggested that the communicative intentions of corporations in the subgenres of CARs is not simply to report the information but they also establish a positive and trustworthy image. Eventually, these documents serve promotional purposes for a range of discourse participants. This review paper can contribute many implications for both practitioners and researchers. First, the precise literature review would enrich the theoretical knowledge of the corporate writers as well as the researchers in the field of business communication and applied linguistics as it shows how specialists appropriate the business discourse for their private intentions. The comprehensive review of the past research on CARs can enhance the knowledge of those researchers who want to pursue their research on CARs and its sub-genres from the linguistic standpoint.

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