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The construction of transparency in corporate and institutional settings: insights across genres, domains, and cultures

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ESP Across Cultures is a double blind peer reviewed international journal that publishes theoretical, descriptive and applied studies on varieties of English pertaining to a wide range of specialized fields of knowledge, such as agriculture, art and humanities, commerce, economics, education and vocational training, environmental studies, finance, information technology, law, media studies, medicine, politics, religion, science, the social sciences, sports, technology and engineering, tourism, and transport. The journal addresses a readership composed of academics, professionals, and students interested in English for special purposes particularly from a cross-cultural perspective. The aim of the journal is to bring together scholars, practitioners, and young researchers working in different specialized language domains and in different disciplines with a view to developing an interdisciplinary and cross-cultural approach to the study of ESP.

ESP Across Cultures is indexed in Scopus and is covered in *Linguistics & Language Behaviour Abstracts*, *MLA International Bibliography*, *Translation Studies Abstracts* and *Bibliography of Translation Studies*.

Foreword

Welcome to volume 21 of *ESP Across Cultures*. We are very pleased and honoured to be hosting a special issue of the journal co-edited by Belinda Crawford Camiciottoli and Olga Denti. This is the third special issue in the history of *ESP Across Cultures*, the last one dating back to volume 10 in 2013.
We are sure you will enjoy their selection of papers.

Christopher Williams
Denise Milizia

INTRODUCTION TO THE SPECIAL ISSUE. THE CONSTRUCTION OF TRANSPARENCY IN CORPORATE AND INSTITUTIONAL SETTINGS: INSIGHTS ACROSS GENRES, DOMAINS, AND CULTURES

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Transparency in professional settings refers to the degree of openness in disclosing information to key stakeholders as well as the public at large (Ball 2009). However, depending on the communicative context, transparency can take on more nuanced meanings: *organizational transparency* based on a reputation as a transparent entity, as well as *communicative transparency* achieved by producing communications that are seen as both efficient and reliable (Rawlins 2008). When both of these aspects of transparency are perceived, this contributes to establishing trust, which is then manifested in the belief that an organization will act in its stakeholders' best interests and, by implication, is honest and ethical (Ball 2009). Thus, communicating an image of transparency remains a critical objective (Christensen and Cheney 2015), particularly in light of recurring scandals and growing scrutiny on the part of informed citizens whose access to information from both traditional and digital sources is ever-expanding.

In corporate settings, transparency is typically associated with financial disclosure, a well-consolidated practice comprising both mandatory (e.g. annual reports) and voluntary (e.g. earnings calls) genres that are used to comply with reporting requirements but also to proactively engage with stakeholders. In recent years, non-financial disclosure relating to environmental and social issues has become increasingly important and, like financial disclosure, is now often mandated by regulatory directives (Jackson *et al.* 2020). Non-financial disclosure genres include reports that may take on various names such as Corporate Social Responsibility (CSR) reports, sustainability reports, Environmental, Social, and Governance (ESG) reports, and social impact reports. Moreover, thanks to an increasing array of digital affordances, companies are also leveraging their own web-based communications and various social media platforms (e.g. X (formerly Twitter), Instagram, Facebook) to boost perceptions of transparency among a wider audience.

In institutional settings (e.g. media organizations, governmental authorities, specialized agencies), communicating transparency during the disclosure of information is also an ongoing concern in an effort to establish trustful relationships with citizens (Chilton 2004). Examples of institutional genres in which transparency is expected are written reports available from media and governmental sources, as well as verbal communications, such as televised interviews involving journalists and diplomats/international operators. In the current context of growing public suspicion and distrust, organizations have been under mounting pressure to commit to disclosing information in a way that is perceived as transparent and trustworthy.

Language clearly plays a vital role in communicating transparently and establishing trust (Salvi and Turnbull 2017). For organizations operating in international/intercultural contexts, regardless of country of origin, it is now common to find disclosure-oriented communications in English posted on publicly accessible Internet sources (Jeanjean *et al.* 2010; Ki and Chung 2011). This reflects not only the need to overcome barriers with a shared code of communication among speakers of different languages and cultures (Kecskes 2004), but also to promote an image of transparency to a global and multicultural audience (Crowley *et al.* 2015). However, we know that aspects of national culture can also influence how people communicate in intercultural contexts (cf. Hall 1976; Gudykunst 2004; Hofstede 1997). Previous research from a cross-cultural perspective has highlighted different approaches and communicative styles in contrastive analyses of various genres used in business contexts. Some examples are: annual reports (Haugaard and Laursen 2021), CSR reports (Yu and Bondi 2017), investor relations communications policy (Kosekla and Crawford Camiciottoli 2020), earnings conference calls (Crawford Camiciottoli 2014), corporate websites (Cucchi 2019), Facebook (Bianchi and Manca 2023), and Instagram (Mele et al. 2021). In the area of institutional discourse, studies have investigated cross-cultural differences in genres including news discourse (Fruttaldo and Venuti 2017), parliamentary discourse (Ilie 2013), and face-to-face and video-mediated interviews between diplomats and journalists using English as a *lingua franca* (Facchinetti 2023).

Expanding on the above discussion, the aim of this Special Issue is to offer insights into how transparency is crafted and promoted in corporate and institutional communication by tackling some key questions: how is transparency encoded through lexical, discursive, pragmatic, and multimodal features? Which new disclosure genres are emerging and how are their channels of distribution changing as a result of advances in digital technology? Are there trends within specific sectors of communication? Are there trends linked to different national cultures? What is the role of English in conveying transparency in cross-cultural or intercultural contexts? To what extent do organizations go beyond normative requirements to further enhance an image of transparency? How can transparency be hindered?

The 11 contributions in the Special Issue collectively address the above questions in various ways. They span across various sectors that impact the lives of millions of people around the world: energy, transport, fashion, and the media. These sectors intersect with several key challenges facing modern society, including the environment, the health and safety of citizens, working conditions, and the trustworthiness of information. They therefore reflect discourse domains in which the perception of transparency is of paramount importance. In particular, the papers in this Special Issue are concerned with how transparency emerges (or fails to emerge) across a range of genres, including annual and CSR reports and website communications, as well as social media posts whose very presence on corporate websites may signal a heightened effort to convey an image of transparency. How institutions face the growing demand for transparency is investigated in media interviews within the area of international diplomacy. The authors of the contributions implement a variety of methodological approaches (i.e. corpus-assisted discourse analysis, genre analysis, systemic functional linguistics, critical discourse analysis, multimodal genre analysis, multimodal critical discourse analysis, netnography), thus providing a multifaceted profile of the linguistic and extra-linguistic expression of transparency.

Four papers are dedicated to the energy sector, looking at how corporations seek to communicate with transparency in order to improve both their image as sustainable actors and their relationship with stakeholders. Olga Denti and Michela Giordano explore the expression of transparency in disclosure practices across cultures. They analyse the sustainability reports of Edison (Italy), BP (UK), Chevron (USA), Saudi ARAMCO (Saudi Arabia) with particular reference to the rhetorical appeals they employ. Their theoretical framework ranges from international and national reporting standards to metadiscursive markers used by the writer to build an interactive and effective dialogue with the reader through the rhetorical appeals of ethos, pathos and logos. The study reveals how stylistic features improve stakeholders' understanding and interpretation of the documents, potentially leading to greater trust in the companies.

In her analysis of sustainability reports published by three major European energy companies (i.e. the Italian company Enel, the British company Shell, and the Danish company Ørsted), Maria Antonietta Marongiu focuses on stance, meaning the linguistic strategies aimed at expressing personal feelings, attitudes, and evaluations that affect the definition of corporate identity and the construction of trust and reputation over time and across cultures. The quantitative and qualitative analyses undertaken show that modal and semi-modal verbs and adverbs as stance markers in sustainability reports shape discourse differently, depending on the company's identity and market position, as well as the cultural community it addresses.

Antonio Piga investigates the annual reports of some Asian and Western companies through Systemic Functional Linguistics. More precisely, his study aims to categorize and explain how ideational grammatical metaphor is encoded cross-culturally and performed through structural language patterns involving a re-mapping between semantics and lexico-grammatical features. The results suggest that this approach allows the companies to convey transparency while promoting efficiency and sustainability, thereby encouraging stakeholders' positive reaction.

Eleonora Fois explores cross-cultural implications of transparency strategies in the Facebook communications of global energy companies operating in the United States, the United Kingdom, Italy, Germany, Norway, and China. Her methodological framework includes multimodal critical discourse analysis to highlight the companies' communication strategies relating to transparency and CSR on social media, as well as netnography to investigate social media content and users' perceptions, both locally and globally. The study shows the presence of a substantial gap between sustainability reports and social media communication, with the latter focusing mainly on social engagement, community involvement, and sustainable practices.

The field of transport is the topic of three papers. Marina Bondi and Annalisa Sezzi examine the different roles of forward-looking statements expressed by *will* in a corpus of annual and CSR reports of British and Italian rail transport companies. The authors investigate the commissive and predictive uses of *will*, with the former being preferred by the British companies to emphasize their commitments to CSR policies, and the latter by the Italian companies to enhance their authoritative image. Moreover, the balance between precise vs. vague elements in the discourse appears to be relevant: the lack of transparency does not depend on the frequency of vague language but rather on the information that is left out.

Federico Zaupa carries out a genre-based and corpus-informed analysis of a specialized corpus of web pages and documents relating to the timely and nuanced issue of accessibility. The texts analysed were produced by airlines, bus operators, car rental and ride-sharing companies, ferry and cruise operators, and rail companies across Anglo-Saxon, German-speaking, Scandinavian, Neo-Latin, and Asian countries. With the aim of understanding how accessibility is discursively constructed and transparently communicated, the study reveals that railway and airline companies are the most efficient and that there is a stronger discursive association with disability accessibility than with web accessibility. The nonlinearity and the prevalence of statements of commitment in the rhetorical moves imply a mainly promotional function of the texts.

Mariasophia Falcone and Ilaria Iori focus on exemplification strategies in two corpora consisting of the Instagram posts produced by US and British public transport authorities in their efforts to convey information in a transparent and accessible way. Corpus-assisted discourse analysis was applied to examine exemplification markers. The comparison of the two corpora shows that the US authority uses exemplification markers more extensively and emphasizes transparency in service-related information, while its British counterpart uses them less frequently and mostly in promotion-oriented contexts. From a cross-cultural perspective, differences were noted in terms of an individual (British) vs. community orientation (US).

Two articles focus on the fashion industry as a driving sector that significantly affects issues of great concern to modern society, specifically the environment, ethics, working conditions, diversity, human rights, and animal welfare. Belinda Crawford Camiciottoli explores the language of transparency in the sustainability reports of top US and Italian fashion brands. Linguistic features encoding transparency were extracted and analysed, revealing a limited range of items and thus showing a certain degree of cultural standardization in the choice of expressions and collocational patterns used by the companies to communicate their policies either overtly or covertly. This appeared to be somewhat influenced by existing international legislative frameworks and practices. Nonetheless, some differences in the communication styles appeared to hinge on the companies' different national cultures.

Assunta Caruso carries out a corpus-assisted cross-cultural analysis of metaphors in the sustainability reports of fashion brands reflecting cultural backgrounds in Italy, Spain, France, the UK, and the United States. The aim is to gain insights into how fashion brands communicate their effort and commitment towards sustainable development and how their cultures affect this process. She identifies *movement/journey*, *building*, and *games/sports* as the main source domains of metaphorical expressions, with some differences across the cultures involved. Sustainability metaphors help to emphasize the fashion brands' values and an environmentally and socially responsible image.

Two contributions focus on media or, more specifically, on news interviews involving journalists and diplomats/international operators and dealing with particularly sensitive topics. In their investigation of news interviews, Roberta Facchinetti and Silvia Cavalieri explore the expression of neutrality through the analysis of WH-questions (how/why) that mark the ethos of transparency, also differentiating between journalists who are native vs. non-native speakers of English. The results show that questions, especially when asked by native interviewers, tend to express their explicit opinions, thus giving interviewees less freedom in answering. On the contrary, the non-native interviewers employ more neutral how-questions to stimulate the interviewee's point of view.

Sara Corrizzato and Valeria Franceschi contrast the phenomena of transparency and ambiguity in diplomatic discourse in a corpus of media of interviews addressing the wider public through an analysis of linguistic features of hedging and boosting. The styles of native and non-native speakers of English are compared. The analysis of the linguistic strategies of subjectivization and depersonalization show that diplomats aim at employing transparent communication and subjective opinions without reducing their responsibility or mitigating the truth. The influence of the speakers' socio-cultural background does not appear particularly significant.

A common thread among all the contributions of this Special Issue is the key role of culture in the communicative strategies of corporate and institutional actors from different linguacultural backgrounds when producing written and oral texts in English. In this way, we hope that these studies have advanced our understanding of how culturally-connoted choices may impact the communication and perception of transparency.

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LOOKING AHEAD: THE DIFFERENT ROLES OF FORWARD-LOOKING STATEMENTS WITH *WILL* IN TRANSPORT INDUSTRY REPORTING GENRES

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Abstract

We look at organizational transparency as giving access to more and better information, in the awareness that providing information is always selecting it and that clarity varies according to the different audiences (and their different interests). On this basis, we aim to investigate the role of expressions of futurity in reporting genres, focusing on the modal *will*. The transport sector and railways are used as a case study. What kind of transparency do forward-looking statements represent? How far can forward-looking statements be regarded as forms of strategic vagueness, used to *divert attention* from the most questionable or unpleasant parts of a message or to protect some contents from critical challenging?

Using a corpus of annual and CSR reports in English from British and Italian cultural backgrounds (thus including different English varieties, from native forms to ELF/translated texts), we look at how the notion of futurity is expressed. The analysis looks at references to future time and studies their rhetorical function first: e.g. whether they are involved in predictions of future results or commitments to future action. We then study their relationship with vague language in terms of elements of semantic underdetermination.

A comparative analysis of the lingua-cultural data allows for further exploration of the nature of forward-looking statements in reporting genres in relation to their organizational transparency and to the different backgrounds involved. The unfolding of the text around the single statements is mostly characterized by dynamic patterns of vagueness and precision. Strategic vagueness can be identified with careful choice of lack of specification rather than with the frequency of vague terms.

1. Introduction

Given the growing importance of Corporate Social Responsibility in establishing companies' positive image within an increasingly competitive business landscape, a plethora of "disclosure documents" have emerged. These documents aim to communicate a company's financial, social or environmental information. While not mandatory in many countries, the disclosure document *par excellence* is the CSR report. It has become standard practice in the "colony of reporting genres" (Bhatia 2004: 62). It serves as an introduction to corporate mission, vision, philosophy, and governance, effectively managing the company's public image and shaping its identity. This is achieved due to its hybrid nature, combining promotional and informative elements.

From a discursive and linguistic perspective, the CSR report has progressively garnered scholarly attention. Two main lines of research can be detected. The first research area pertains to its generic structure (e.g. Skulstad 2008; Catenaccio 2011; Bondi 2016b; Bondi and Yu 2018). The second area of study concentrates on the examination of discourse and lexico-grammatical resources used in CSR reports to promote socially responsible actions and construct a positive corporate image. For instance, studies have centred on legitimation (Breeze 2012; Fuoli 2012; Lin 2021), repurposing and interdiscursivity (Catenaccio 2010, 2011, 2012), evaluative language and stance (Malavasi 2007, 2011, 2012; Lischinsky 2011; Fuoli 2012, 2018; Bondi 2016b), modality (Aiezza 2015; Bondi 2016a), and vague language (Jin 2022). The genre has also been investigated from a cross-cultural perspective (Bondi 2016b; Bondi 2022; Bondi and Nocella 2023) as well as in terms of inclusivity and diversity (Malavasi 2023; Nocella 2023).

In light of this context, the present study seeks to explore futurity, specifically expressed by *will*, within CSR reports of rail companies, particularly in relation to the concepts of transparency[1] and of strategic vagueness. The analysis takes an unusual cross-cultural viewpoint, focusing on a corpus comprising UK CSR reports and comparing it with the English translations of Italian CSR reports, rather than with a corpus of corresponding reports in Italian. As pointed out by Bondi and Nocella (2023: 311): "The global dimension of online corporate discourse justifies interest in the kind of English that is used in the various intercultural communicative contexts of organizational communication."

The paper is organized as follows: Section 2 introduces futurity in CSR reports, subsequently examining transparency and vagueness. Section 3 outlines the corpus and the methodology employed. Section 4 presents the main findings while Section 5 provides conclusions.

2. Futurity and vagueness in corporate reporting

De Saint-George's (2013: 118) assertion that "[…] futurity is an inevitable component of text, talk, and more largely of social life, because human action has an intrinsically forward-looking nature" can indeed be aptly applied to CSR reports. These reports are firmly rooted in the past, as they revolve around activities of the companies completed during the specific reporting period they reference. Even if they are a past-oriented genre, they frequently include forward-looking statements (Yu and Bondi 2019: 380). Or rather, as Bondi (2016a: 75) puts it, forward-looking statements are often "pervasive" in these reports.

While reporting on past performance is an obligatory rhetorical component, forward-looking statements[2], as instantiations of anticipatory discourse, are optional (Yu and Bondi 2019). Nevertheless, despite this optional status, quantifying future

[1] This study is part of a National research project financed by the Italian Ministry of University and Research: "Communicating Transparency: new trend in English - language corporate and institutional disclosures practices in intercultural settings" (PRIN 2020TJTA55).

[2] Previewing future performance (PFP) move (Yu and Bondi 2017).

references in CSR reports is like "counting the uncountable" (Hunston 2004; Bondi 2016a: 64) due to the multiplicity of forms in which they are conceptually present. These forms range from more implicit ones, such as words encompassing "change", to the more explicit, like the word *future* itself or the modal *will*. They appear to play an essential role in Corporate Social Responsibility reports, meeting the genre's double aim of reporting facts and of stating intentions.

For example, in his examination of the marks of appraisal and engagement of IKEA's and BP's CSR reports, Fuoli (2012) illustrates the different qualitative uses of the modal *will* by these two companies. On the one hand, IKEA's predictions conveyed through *will* relate to the consequences of the company's decision-making on its objectives. On the other hand, BP's predictions look at a broader picture, alluding to a future that exists outside the sphere of the company's control and performance. *Will* serves as a tool "to justify, legitimate or persuade for certain courses of action in the present" (Fuoli 2012: 74), aligning this usage with Fairclough's (2003: 167) observation that social power is closely connected with the power of making "futurological predictions" (see also Fuoli 2018).

Indeed, as Bondi (2016a) points out, future-oriented discourse and the construction of a positive corporate identity and corporate legitimatization in CSR reports are closely intertwined and vary according to their commissive or predictive function. Firstly, future-oriented commissive statements emphasize companies' dedication to aspirations, future actions and behaviours, thereby "construc[ting] a caring corporate identity" (Bondi 2016a: 58) and stressing "their commitment to future action or conduct" (Yu and Bondi 2019: 384). Predictive statements also contribute to corporate image, as they are "meant to contribute to the construction of an authoritative corporate identity" (Bondi 2016a: 59). These future predictions, attributed to either "self" or "other" sources, are considered in terms of their relevance in legitimizing corporate activity. Although commissive statements usually prevail, they are often combined with predictive ones, underlining companies' commitment, empathy, and trustworthiness (Bondi 2016a).

2.1. *Transparency: an elusive concept?*

The concept of trustworthiness naturally brings transparency to the forefront, as transparency precedes and is essential for trust to exist. Transparency is primarily concerned with the quality of the information being provided, whereas trustworthiness refers to the characteristics of the organization itself, from which trust in the company derives (see Schnackenberg and Tomlinson 2016).

Interestingly, transparency has increasingly raised interest in recent decades "due to exposure of deceptive practices that took place behind closed doors" (Rawlins 2009: 71). Viewed as a lifesaver, it is closely intertwined with Corporate Social Responsibility, allowing companies to present themselves as honest and socially responsible.

In particular, it can be categorized into two measurable types (Rawlins 2009): one is related to how open an organization is in its operations, affecting its reputation (*organizational transparency*). The other is linked to how effectively the organization communicates information and its efforts to be seen as transparent (*communicative transparency*). This distinction is particularly relevant when addressing transparency from a linguistic and discursive perspective since *organizational transparency* is created by means of *communicative transparency* (Koskela and Crawford Camiciottoli 2020: 60).

While there may not be consensus on a definition of transparency, there is agreement on the complexity of defining it. It is also differently interpreted according to different contexts (Christensen and Cheney 2015). Schnackenberg and Tomlinson (2016) and Schnackenberg *et al*. (2021) highlight that it is not a unidimensional construct. Epitomizing the different characteristics found in the literature, it can be described as "the perceived quality of intentionally shared information from a sender" (Schnackenberg and Tomlinson 2016: 1788; Schnackenberg *et al*. 2021: 1630). In this definition, transparency has three dimensions. The first dimension is *disclosure*, namely, the prompt availability of relevant information to the receiver or recipient (Williams 2008). The second dimension is *clarity*, denoting the perceived clarity and comprehensibility of information received from a sender. Examples of clarity in written communication are perceived grammatical and semantic coherence. The third dimension is *accuracy*, defined as "the perception that information is precise to the extent possible given the relationship between sender and receiver" (Schnackenberg *et al*. 2021: 1630).

2.2. *A vague future?*

In the context of transparency and information quality, futurity is sometimes elusive. Aiezza (2015: 74) underlines how "forward-looking information gives the impression to be included more to stress a positive behavior than to provide a full picture of future scenarios". It appears that the creation of a corporate ethical image through future-related patterns is centred on the good intentions and hopes of companies rather than on precise representations of future situations or outcomes. Sometimes, reference to future commitments is "generic, so much so that it may even be seen as a weak substitute for more concrete statements about the present" (Bondi 2016 a: 72). This genericity is also observed in future-reference statements dealing with companies' ethical self-representations.

However, as in corporate discourse in general, future information often takes the shape of "categorical assertions expressed with 'will,' and with use of verbs that imply positive actions" (Breeze 2013: 160; see also Tommaso 2021: 164). *Will* is very frequently associated with the verb *continue* and the second person plural pronoun (Fuoli 2012; Aiezza 2015; Bondi 2016a). This cluster emphasizes that CSR is an ongoing and evolving process (Catenaccio 2012: 129-130; Aiezza 2015: 71) and, consequently, that there is a connection between companies' past and future practices (Bondi 2016 a: 70), again stressing a positive behaviour.

Against this backdrop, it is noteworthy to investigate how future-references are used in CSR reports as a form of "strategic vagueness" (Myers 1996: 6). Strategic vagueness is an intentional use of vagueness, often employed to divert attention from the contentious or unpleasant aspects of a message, or to safeguard certain content from critical scrutiny or challenge. Pinkal (1995; see also Myers 1996) distinguishes between *communicative* and *semantic indeterminacy*, the former being characterized by two distinct forms, vagueness and ambiguity. While ambiguous language has to do with "expressions with more than one clear and distinct meaning" (Myers *ibid.*: 4), vague language (VL) deals with indefinite and imprecise meanings (see Channel 1994; Myers 1996; Ruzaitė 2007) with specific communicative objectives (e.g. Myers 1996; Ruzaitė 2007; Zhang 2011).

VL has been examined in many specialized domains like, for example, political discourse (Gruber 1993), academic discourse (e.g. Myers 1996; Cutting 2012), courtroom discourse and legal discourse (e.g. Cotterill 2007; Anesa 2007; Li 2017), business discourse (e.g. Malyuga and McCarthy 2018), and finally in CSR reports (Jin 2022). In particular, Jin (*ibid.*) has analysed vague language expressions in CSR reports classifying them into four semantic categories, achieving several purposes: quantity (*more than, many, various, some* etc.), time (*early, recent, often* etc.), degree (*important, significant, appropriate, effective* etc.) and softening stance-taking, expressing possibility (as with verbs like *think, suggest* or adjectives like *possible* and modals like *may*).

3. Corpus and methodology

The analysed corpus consists of 24 CSR reports in English (*RailBritIt*) released by Italian and British rail transportation companies, amounting to 471,813 word tokens. These reports were gathered in September 2023 and span the years 2018 to 2022, thus including the COVID-19 pandemic and post-pandemic periods.

The British subcorpus (*RailBrit*) comprises 19 CSR reports from five different companies (Govia Thameslink Railway, Southwestern Railway, Great Western Railway, London North Eastern Railway, Transport for London) with a total of 208,513 word tokens. It is important to note that the government privatized British Rail between 1994 and 1997, dividing the railway network into private companies, each assigned specific geographic areas for a set period.

The Italian subcorpus is composed of 5 CSR reports in English issued by Ferrovie dello Stato (*RailIt*), the Italian state-owned railway company, totaling 263,300 word tokens. They were released in 2018, 2019, 2020, 2021, and 2022.

The quantitative analysis is based on a corpus-assisted discourse study. UAM CorpusTool (O'Donnell 2008) was used to examine and compare the two subcorpora. This software enables users to annotate texts according to customized annotation schemes, allowing multiple tags for each segment. Additionally, it automatically conducts comparative statistical analyses of tagged features between different sets, showing the statistical significance of the different tagged segments.

In this study, the focus of the tags was on the modal *will*. After annotating the corpus at a document level and creating the two subcorpora, the texts were further annotated at a segment level, specifically considering the commissive and predictive use of *will* (Bondi 2016 a). The manual annotation carried out by one of the authors also involved examining the presence of explicit references to quantity, degree and time-related variables, as well as identifying vague markers in relation to these variables. Furthermore, the annotation considered instances where there was an absence of any type of vague or clear indications.

The identification of vague markers in the corpus is grounded in the recognition that vague language is commonly characterized by the use of vague quantifiers and approximators. VL includes terms like *a bit*, *some*, *few*, and others, which lack precision in conveying specific quantities or details. Examples also include *often*, *sometimes*, *occasionally*, and *rarely*, indicating frequency without pinpointing exact occurrences. To classify vague category identifiers (VCIs), the study adopts Jin's (2022) analysis of VL in CSR reports.

The VCIs related to quantity intentionally avoid “revealing a specific numerical value to define the exact quantity level” (*ibid.*: 85). For instance: *many*; *various*; *some*; *several*; *approximately*; *nearly*; *amount of*; *a variety of*; *millions of*; *at least*; *a range of; numerous*; *much*; *almost*; *a series of*; *thousands of*; *or more*; *most of*; *a number of* (*ibid.*: 88).

VCIs related to degree “exemplify organizational competence and rational justifications for its decisions or prospects through adjectives and adverbs such as *important*, *well*, and *significant*, and it demonstrates readiness to carefully assess impacts of planning and future scenarios through adjectives such as relevant and appropriate” (*ibid.*: 88). For instance: *important*; *well*; *significant*; *better*; *relevant*; *appropriate*; *effective*; *very*; *main*; *good*; *necessary*; *closely*; *essential*; *general*; *significantly*; *great*; *vital*; *fundamental* (*ibid.*: 90).

VCIs related to time were less frequently observed in Jin’s (2022: 90) corpus compared to the other categories. For instance: *early*; *recent*; *often*; *by the end*; *always*; *recently*; *at the end of*; *usually*; *sometimes*; *frequently* (*ibid.*: 92).

Jin’s VCIs referring to *softening stance-taking* were not considered in our annotation as they include the use of other modals such as *may* or *might*.

Furthermore, the absence of VCIs as well as of precise information has been annotated (Ø). This deficiency often leads to indeterminate statements.

Segments that contained specific indications of time, quantity or degree were classified as “transparent” for the purpose of this study.

The qualitative analysis centres on selected examples of VCIs and on their co-text. VCIs frequently play a crucial role in cohesive chains, where accurate information can be provided in alternative formats elsewhere, for example, in infographics or boxes, or verbally in the same paragraph, acknowledging CSR tension between transparency and opacity (see Morsing and Stohl 2023: 106).

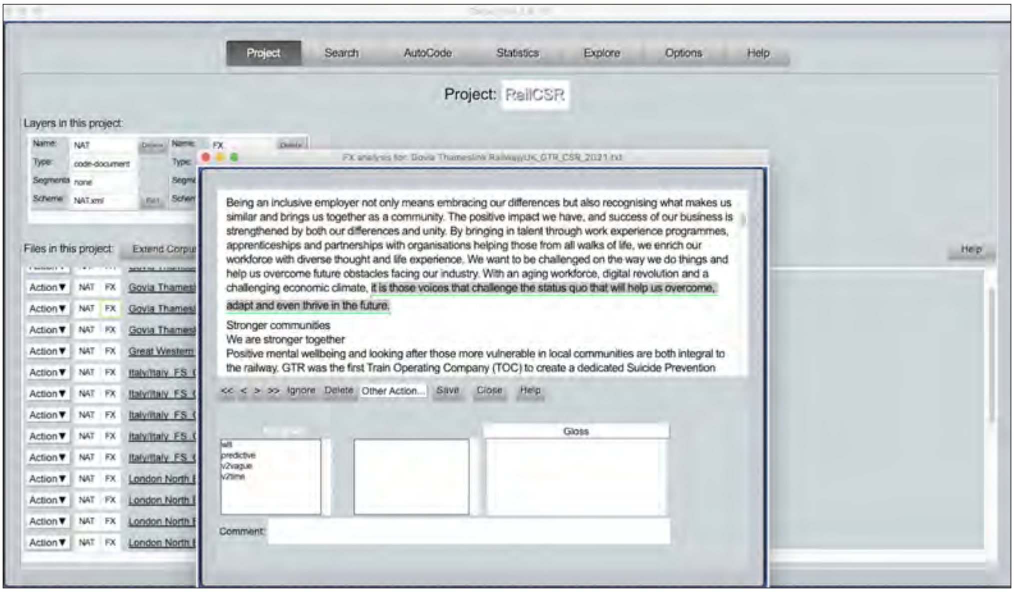

Figure 1. Example of segment annotation

4. Results and discussion

Our investigation adopts a dual perspective. On the one hand, it examines data quantitatively, and on the other hand, it focuses on the qualitative analysis of the use of *will* and its combination with vague language (VL).

4.1. Quantitative analysis

Table 1 shows the commissive versus the predictive use of *will*[3] in the two subcorpora.

Feature	***RailBrit***		***RailIt***		**ChiSquare**	**Significance**
	No. of tagged segments	**Percent**	**No. of tagged segments**	**Percent**		
WILL	1055		316			
Commissive	718	68.06%	178	56.15%	15.249	+++
Predictive	337	31.94%	139	43.85%	15.249	+++

Table 1. Commissive versus predictive use of *will*

On the whole, it must be noted that in the Italian corpus *will* is less used. This may reveal both a preference for highlighting the reporting aspects of the document and a tendency to prefer less explicit reference to futurity, for example through lexical verbs of change. Generally, in both subcorpora, the prevalent use of *will* is commissive. The commissive occurrences of *will* are nearly double its predictive use in the British subcorpus. This disparity is almost leveled out in the Italian subcorpus, where the difference between the two is only 12% in contrast to the 36% observed in the British corpus: the predictive and commissive uses of *will* are basically balanced. Consistent with these findings, the comparison between the two subsets highlights a significant disparity in the use of *will* as signalled by the three plus signs in the table The statistically relevant uses of the modal are indicated by UAM with one or multiple plus signs: a single plus sign ("+") indicates a weak significance (90%), two plus signs ("++") denote medium significance (95%), and three plus signs ("+++") signal a high significance.

As can be seen in the table, *will* is much more clearly oriented to its commissive use in the CSR reports of the British rail companies and basically balanced between predictive and commissive uses in the CSR reports of the Italian national company. This different emphasis might be related to the private nature of the British private companies, whose future commitments are crucial for constructing a caring corporate identity (see Bondi 2016 a). Instead, Ferrovie dello Stato relies more on predictions as they contribute to the construction of an authoritative corporate identity (see Bondi 2016 a).

[3] The contracted form of *will* and *won't* were also tagged. They were found in the Southwestern Railway's CSR reports.

Moving on to the use of vague and transparent language in commissive uses of *will*, Table 2 shows that the two subcorpora display similar preferences. Table 2 is divided into three horizontal sections: the first one presents a macro comparison between vague category identifiers and more specific elements in forward-looking statements with *will* in the *RailBrit* and *RailIt* subcorpora; the second and third sections detail these two macro-categories in terms of quantity, degree, and time.

C-WILL	*RailBrit*		*RailIt*		Chi-Square	Significance
	No. of tagged segments	**Percent**	**No. of tagged segments**	**Percent**		
VCIs	314	43.73%	79	44.38%	0.024	
Transp.	163	22.70%	50	28.09%	2.285	
Ø	241	33.57%	49	27.53%	2.375	
VCIs						
quantity	80	25.48%	25	31.65%	1.226	
degree	128	40.76%	26	32.91%	1.633	
time	106	33.76%	28	35.44%	0.080	
Transp.						
quantity	59	36.20%	22	44.00%	0.989	
degree	0	0.00%	0	0.00%	0.000	
time	104	63.80%	28	56.00%	0.989	

Table 2. Commissive use of *will* and VL

Both subcorpora rely more on VL or lack of specification than on the use of more transparent, specific indications of quantity or time: over 40% of the occurrences are accompanied by VCIs in both subcorpora and another good proportion (around 30%) have no specification at all. The choice of VCIs also shows a reasonably equal distribution across categories.

A closer look at the predictive use of *will* (Table 3) reveals similar trends in the two subcorpora, with an increased preference for VCIs (over 50%) as against a stable trend in lack of specification and a significant tendency towards transparent language in the Italian subcorpus. This preference for more transparent language, however, seems to be twinned with the use of more VCIs related to time. While predicting future events and consequences, the Italian train company appears to be cautious about specifying exact deadlines or dates, opting instead for projections not anchored to specific time references. There is also one plus sign indication referring to *degree*, which shows the British companies' tendency to slightly prefer vague qualifications in *will* predictive statements. Seemingly, varying degrees of prudence characterize predictions in both British and Italian corpora, manifested across different elements. While *RailIt* is cautious in predicting time to avoid any unwelcome surprises presumably in terms of delays, *RailBrit* appears to demonstrate moderate prudence in qualifying their actions.

P-WILL	***TRANSBr***		***TRANSIt***		**Chi-Square**	**Significance**
	No. of tagged segments	**Percent**	**No. of tagged segments**	**Percent**		
VCIs	184	54.60%	73	52.52%	0.172	
Transp.	39	11.57%	26	18.71%	4.426	++
Ø	114	33.83%	40	28.78%	1.147	
VCIs						
quantity	47	25.54%	18	24.66%	0.022	
degree	94	51.09%	28	38.36%	3.397	+
time	43	23.37%	27	36.99%	4.890	++
Transp.						
quantity	25	64.10%	17	65.38%	0.011	
degree	2	5.13%	1	3.85%	0.058	
time	12	30.77%	8	30.77%	0.000	

Table 3. Predictive use of *will* and VL

4.2. *Qualitative analysis:* will *and VL*

As noted by Bondi (2016 a), commissive and predictive statements are often combined in discourse, as can be seen in extracts (1) and (2). In extract (1), the final prediction is averred by the company and revolves around its interventions:

(1) We *will* continue to pursue research into collisions, character the causes of collisions that result in people being killed on London's roads. We *will* use this insight to prioritise interventions that *will* drive down and eventually eliminate fatalities on our roads (*TFL 2019-2020*).

In terms of VL, the two commissive uses of *will* that anticipate the prediction are not characterized by the presence of VCIs. Instead, the type of *research* conducted is clarified with the help of the following nonfinite subordinate clause and circumscribed by *this* in the following commissive sentence. On the other hand, the subsequent prediction seems to be vaguer. The *interventions* to be implemented are not clearly delineated. Moreover, the adverb *eventually* refers to an indefinite time in which the goal will be achieved.

Unlike extract (1), the commissive *will* in extract (2) is attributed to another source, the "Italia Domani" National Recovery and Resilience Plan (NRRP):

(2) The "Italia Domani" National Recovery and Resilience Plan (NRRP) set up to implement the NextGenerationEU plan *will* mobilise *over € 191.5 billion*. This *will* give Italy the opportunity to turn the page and overcome the economic and social impacts of the pandemic to build a *new fairer*, *greener*, *more inclusive* country (*FS 2021*).

In extract (2), the use of VL can be observed both in terms of *quantity* (*over*) so that the precise amount of money is not given, and in terms of *degree* ("*new fairer*, *greener*, *more inclusive* country").

Curiously, the vagueness marker "over" is used with the relatively precise "191.5". This juxtaposition creates an impression of precision that is only apparent, therefore becoming an interesting example of "strategic vagueness".

As a matter of fact, VCIs related to *quantity* in forward-looking statements are often referred to approximate quantities of money to be invested, as seen in examples (3) and (4):

(3) I am also committed to improving the Wessex railway infrastructure and *will* be investing *over* £2bn from 2019 to 2024. This funding – which is 20% more than the previous funding period – *will* support the operations, maintenance and renewals of our existing infrastructure such as stations, tracks, bridges and character equipment (*SW 2020*).

(4) A total of *over* 600 new regional trains *will* be delivered, for an investment of *approximately* €6 billion. *Within* five years, *about* 80% of the national fleet for regional transport *will* be replaced (*FS 2019*).

It seems companies tend to be cautious on the amounts of investments although they are elements that are undoubtedly allocated in advance. This is a widely adopted kind of approximation in economic discourse, though not everywhere in accounting documents.

What is most interesting in larger sections of text is the definition of an ever-changing balance of precise and vague elements. The unfolding of the text around the single statements is mostly characterized by dynamic patterns of vagueness and precision. Notably, in extract (3), the time of the investment is specified and some of the infrastructures that will be improved are indicated through exemplification, thereby reducing the vagueness of the quantitative approximation. Conversely, extract (4) reveals different types of VCIs related to *quantity*. These are not only linked to monetary aspects, but also to the number of new trains that will be added to enhance the quality of journeys.

The absence of both vague and specific terms turns out to be altogether more vague and less transparent than a combination of different elements. Example (5) demonstrates how the absence of both vague and specific markers can result in total vagueness:

(5) In 2019/20, we *will* be making *investments* in Aviemore, Arbroath, Edinburgh, Berwick-Upon-Tweed, Newcastle, Darlington, Doncaster, Leeds, Hull, Grantham, Newark, Peterborough and London (*LNER 2019*).

Caution is more understandable in predictions, particularly when addressing environmental issues, as evident in extract (6):

(6) Starting from 2030, such investments can reasonably expect to aid a modal shift that *will* lead to savings of *roughly* 2.8 tonnes of CO2 emissions per year (*FS 2021*).

Nevertheless, this tendency is counterbalanced by indications of more precise quantities, once again creating a balance between these opposing trends. In example (7), the amount of plastic FS intends to eliminate per year is specific:

(7) This plan *will* eliminate *300 tonnes* of plastic *every year* (*FS 2019*).

Sometimes, vagueness and precision in quantity are used to build the company's positive identity, yielding specific effects:

(8) In *December 2019* we *will* implement the biggest timetable change in a generation, with *75%* of services changing and a *30%* increase in highspeed services. This is the culmination of all the enhancements in track and train, and *will* mean *faster* journeys, *more* frequent services and *more* seats (*GWR_AR 2018-2019*).

The pattern of a commissive *will*-sentence followed by a predictive one is maintained. Yet, while the commissive statement provides a clear indication of the period during which the timetable will be modified, along with detailed percentages, the prediction of the advantages this intervention will bring is presented through comparatives that lack specific information on train speed, service frequency, and the number of added seats. Despite this, the apparent precision in the company's commitment and the accumulation of comparatives might suggest otherwise.

This strategic vagueness seems to be more apparent with temporal references since intentions and goals are often not explicitly tied to specific points in time. In extract (9), the use of *shortly* implies the idea that customers do not have to wait long for the planned journey improvements. While time coordinates are frequently present, they are often accompanied by VCIs, as in (10), (11) and (13):

(9) We are working hard to improve the overall customer experience alongside improved performance, some of which have been completed or are in progress, and others that will start *shortly* (*SWR 2019*).

(10) With an aging workforce, digital revolution and a challenging economic climate, it is those voices that challenge the status quo that *will* help us overcome, adapt and even thrive in the *future* (*GOVIA 2021*).

(11) *Future* performances will be funded by our Customer and Community Investment Fund and will tour the LNER route later in 2019/20, helping to build awareness and a better understanding of the challenges faced by so many people (*LNER 2019*).

(12) Indeed, the fifth stakeholder panel contributed to defining the first three long-term goals (2030-2050), i.e., the priorities that the FS Italiane Group and its subsidiaries *will* invest in *over the next few* years to help create a sustainable future (*FS 2020*).

In doing so, the inclusion of dates and time-related words can favour the perception of references as detailed.

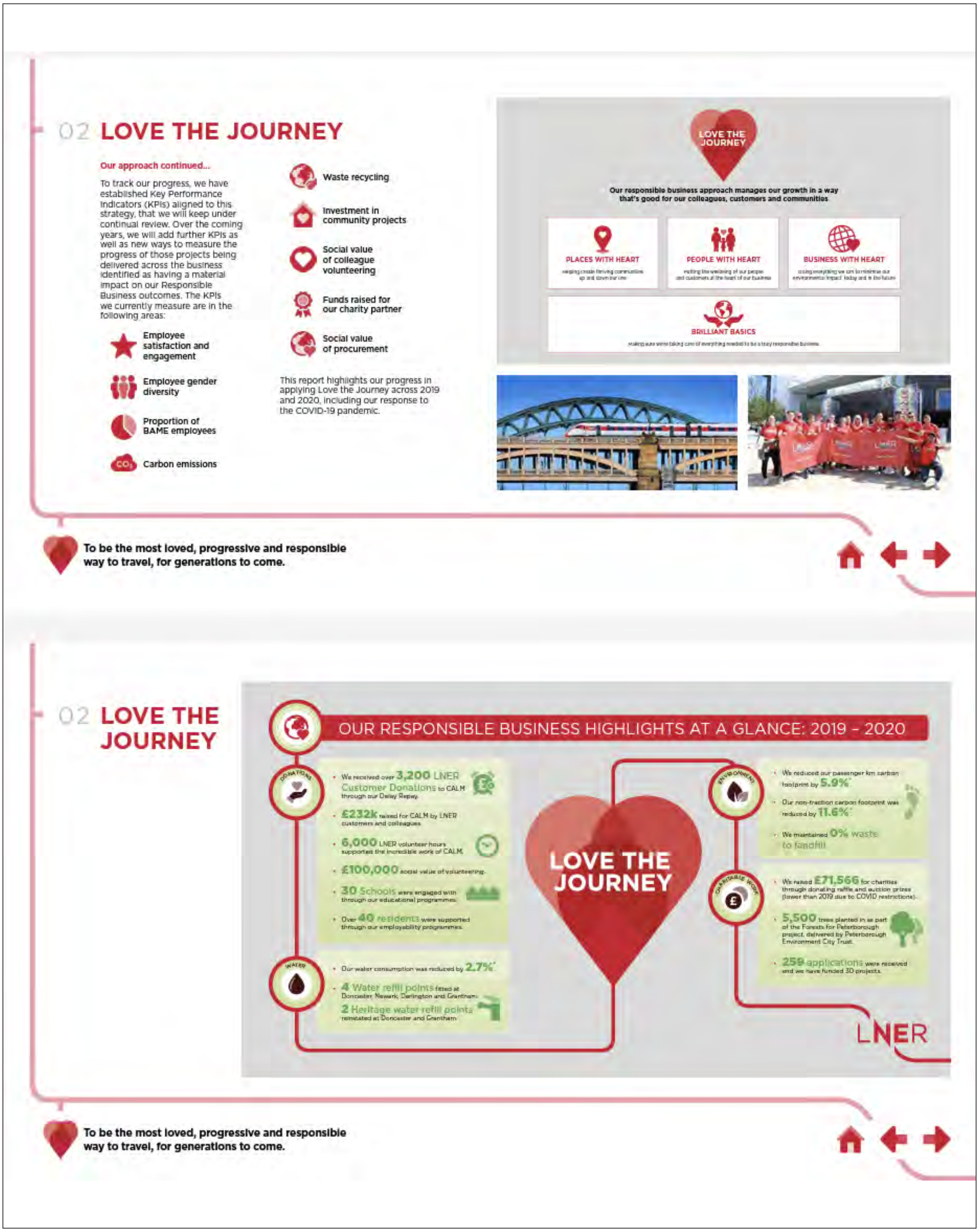

Figure 2. TFL 2020

The interplay between forward-looking statements, VCIs and transparent information is also closely tied to their multimodal co-texts. Extract (13) contains VCIs of *time* and *quantity*:

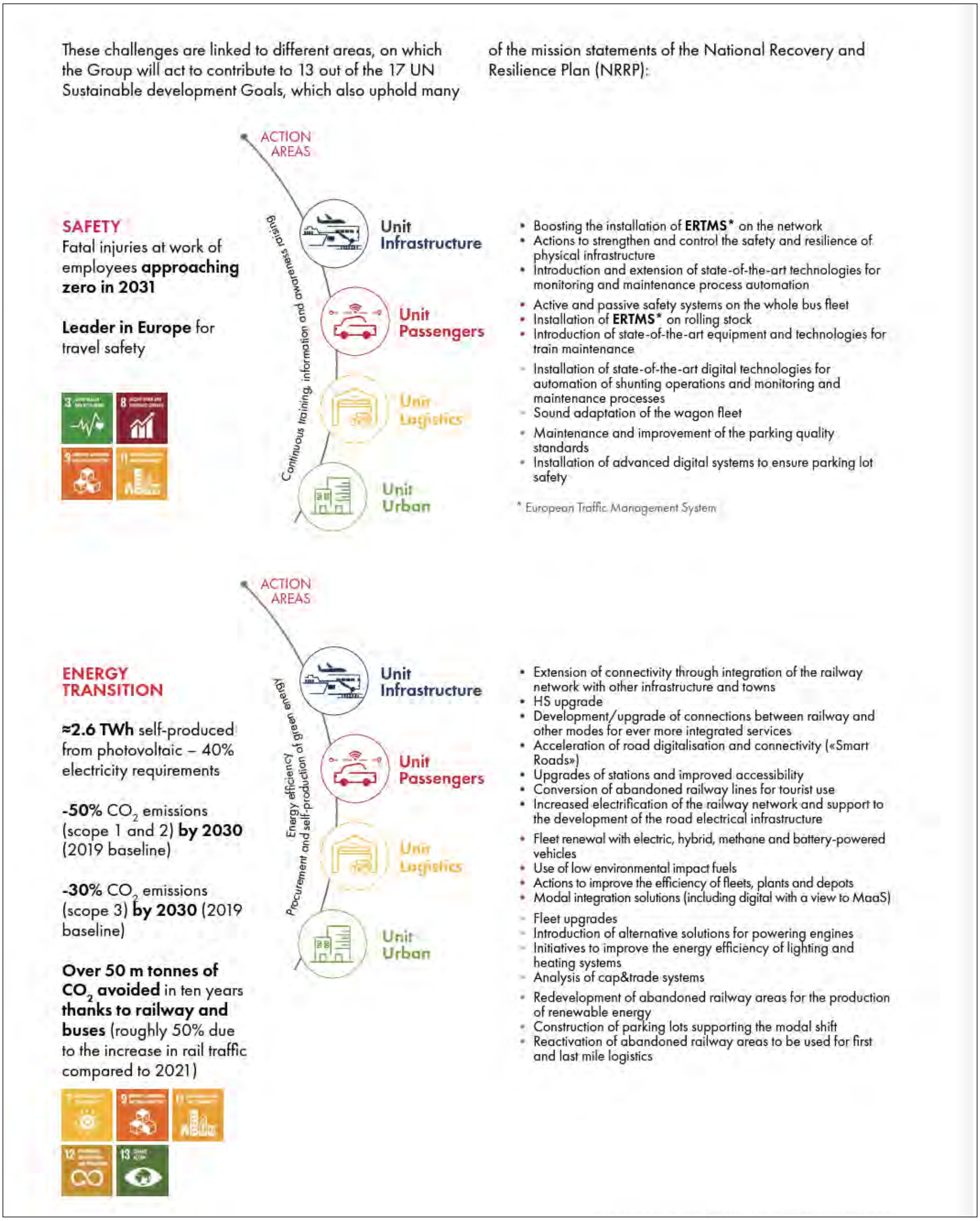
These challenges are linked to different areas, on which the Group will act to contribute to 13 out of the 17 UN Sustainable development Goals, which also uphold many of the mission statements of the National Recovery and Resilience Plan (NRRP):

Figure 3. FS 2020

(13) *Over the coming* years, we *will* add *further* KPIs as well as new ways to measure the progress of those projects being delivered across the business identified as having a material impact on our Responsible Business outcomes (*TFL 2020*).

This vague sentence expressing a company's commitment is followed by an infographic (Figure 2) illustrating the past achieved Key Performance Indicators (KPIs), with their corresponding figures. This interaction may divert the reader's attention from the extremely vague commitment by grounding the vagueness of the future in the precision of past data.

There are also instances where more precise future figures are given in the multimodal co-text (Figure 3) to complement the vagueness of the verbal text:

(14) A large-scale campaign to upgrade lighting systems, introducing smart management systems to remotely control and manage lighting, on the Network of 600 Stations will slash energy consumption. Starting from August 2020, the road network is using green energy to light roads and tunnels thanks to a supply contract for energy from renewable sources certified with guarantees of origin that will lead to savings of *over 100 thousand tonnes* of CO2 per year (*FS 2020*).

In this case, the infographic offers readers additional details that limit some aspects of vagueness.

5. Conclusions

The investigation into forward-looking statements expressed by *will* in the two subcorpora of CSR reports from rail companies confirms and validates previous research findings, which identified both commissive and predictive uses of this modal. There is a noticeable prevalence of its commissive use, in line with the inherent nature of CSR reports. The combination of these two basic functions emerges as a common pattern, observed in the subcorpus of British companies and in the one of the Italian state company.

Comparatively, the *RailIt* corpus, however, uses more predictive statements while the *RailBrit* corpus uses more commissives. This tendency does not seem to be ascribable to general cultural differences but could possibly depend on the Italian company's desire to reinforce its authoritative image. British companies emphasize their commitments to CSR's policies.

In addition, the comparative analysis looked into the relationship between *will* and VL, as conveyed by VLIs. No significant quantitative differences were observed across the two subcorpora in the use of commissive statements. Convergences emerged, for example, in terms of associating commissive statements with specifications of quantity and predictive statements with specifications of time. However, caution in predictive statements is particularly evident in the Italian corpus; specifically, time references are characterized by more statistically significant VLIs. As a matter of fact, *RailBrit* uses a more transparent language in predictive statements and chooses a more balanced range of VLIs to qualify them. *RailIt,* on the other hand, appears to be vaguer and uses more VLIs, especially when time is at stake. Against the backdrop of a long-standing reputation for delays and cancellations, the Italian train company wants to communicate an idea of solidity and commitment to future actions; yet this is counterbalanced by the vague language characterizing time specifications in predictive statements with the presumable aim of being as cautious as possible.

What turned out to be most interesting, however, was the analysis of the larger context, which allowed us to interpret the role of individual statements in the development of discourse. In terms of quantity, degree and time, vague language in CSR's expressions of futurity with *will* often intertwines with more precise and specific elements, creating a delicate balance between vagueness and transparency. This tension appears to be a central issue in CSR reports. The balance of precise and vague elements also turns out to be an inevitable and dynamic element of communication and the general impression of lack of transparency ultimately depends on the absence of specific information or on the strategic choice of what pieces of information are left out, rather than on the frequency of vague language. Certainly, a future research development should include the other ways futurity is expressed in the English language in order to have a broader understanding of how futurity and transparency are articulated in CSR reports across different cultures.

While the analysis discloses various types of interplays between vague and more transparent information, it is necessary to examine them in relation to the co-text, including both verbal and multimodal elements. More research is needed in this domain, as multimodal co-texts serve as either supports or complements to vague forward-looking statements, sometimes diverting readers' attention from vagueness itself by resembling transparency and precision.

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THE SHIFT TOWARDS SUSTAINABILITY: A CROSS-CULTURAL ANALYSIS OF METAPHORS IN THE FASHION INDUSTRY

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Abstract

Research into the use of metaphor within business sustainability discourse has started being carried out in order to better understand how companies inform and persuade readers of their commitment towards sustainable development. The present study advances research on metaphors and sustainability by shedding light on how the fashion industry uses metaphorical language to create perceptions of sustainable behaviour through the analysis of a corpus of sustainability reports. Metaphor is intertwined with the notion of framing and the choice of one metaphor as opposed to another has consequences for how a particular issue – in this case sustainability – is framed or structured, which aspects are foregrounded, and which are backgrounded. A further aim of this study is to discover what influence culture may have on metaphor choice by analysing an exploratory corpus of 10 sustainability reports published in 2020-2022 by fashion brands with cultural backgrounds in Italy, Spain, France, the UK and the US. An integrated methodological approach was applied, drawing on corpus linguistics, Charteris-Black's Critical Metaphor Analysis and Steen *et al.*'s MIPVU – Metaphor Identification Procedure Vrije Universiteit. Findings revealed that the conceptual representation of sustainability is centred around the MOVEMENT/JOURNEY, BUILDING, and GAMES/SPORTS source domains. Overall, there are very few sustainability metaphors unique to the five cultures. The differences lie not so much in which metaphors are used as in the aspects they are highlighting.

1. Introduction

Sustainability has become a topic of growing interest, and the attention that businesses place on this concept appears to be growing on a global scale, as evidenced through the emergence of Corporate Social Responsibility (CSR) reports – also called 'sustainability reports', 'corporate citizen reports', or 'environmental reports' (Sun *et al.* 2018) – which are published by companies across various sectors to disclose the impacts of their initiatives on the economy, environment, and society. In some countries, such reporting often follows legislative directives such as those recently put forth by the European Union (Directive 2022/2464/EU).

CSR has also become an increasingly popular topic in corporate communication (Pollach *et al.* 2012: 204-216). Indeed, the language used when talking about sustainability does not just communicate the companies' actions on the sustainability agenda, but also helps to shape the wider social debate about sustainability and influence stakeholder perceptions and expectations (Peattie *et al.* 2012).

A particularly interesting aspect of language to investigate in corporate sustainability discourse is the use of metaphor. Generally speaking, metaphors are used as a tool to facilitate the understanding of abstract concepts (Lakoff and Johnson 1980). We ascribe to metaphorical language a powerful role in shaping and constructing what counts for reality. According to Semino (2009: 222):

> the pervasiveness of metaphor in language is claimed to be motivated by the tendency to talk and think about relatively abstract, complex, subjective, and poorly delineated areas of experience (e.g. life, time, emotions, etc.) in terms of more concrete, simple, embodied, well-delineated, image-rich experiences (e.g. moving in space or manipulating physical objects).

The concept of sustainability, therefore, constitutes a promising field for the use and analysis of metaphors. Indeed, within the scope of ecolinguistics, metaphors are regarded as "powerful linguistic devices since they can convey vivid images directly to the minds of readers" (Stibbe 2015: 81) which in turn can influence their behaviour.

Metaphor is intertwined with the notion of framing, and often the two concepts are used interchangeably (Nerlich *et al.* 2002). According to Stibbe (2015: 64), metaphor "is a special type of framing since the frame belongs to a specific and clearly different area of life – often one that we are familiar with from everyday interaction". This differs somewhat from Lakoff and Johnson's (1999) description of metaphor as a mapping from a source domain to a target domain. Sullivan (2013: 23) posits that what metaphor theorists refer to as a source domain is essentially made up of frames. Stibbe (2015: 64) therefore suggests that metaphor should be referred to as a mapping from a source *frame* to a target *domain*. In the metaphorical expression 'exploring new avenues', for example, it is the specific frame 'avenue' which structures the target domain rather than the more general source domain of JOURNEY. The source frames used in metaphors are generally easy to imagine, see, hear, feel, smell and taste, related to bodily action, and precise rather than vague (Semino 2008: 11).

Semino (*ibid.*: 91) points out that metaphor choice has consequences "for how a particular issue is 'framed' or structured, which aspects are foregrounded and which backgrounded, what inferences are facilitated, what evaluative and emotional associations triggered, what courses of action appear to be possible and so on". As Kövecses (2010: 103) describes, the utilized and highlighted aspects of a source and a target are brought together in a conceptual metaphor through a detailed set of mappings between some of the elements in the source and target domains. A mapping may be exploited in both conventionalized and more original expressions.

According to Berry (2019: 230), "since sustainability is an incredibly broad topic in itself, analysing how a specific discourse community approaches the constructions of this concept metaphorically is a useful departure point". However, despite the extensive literature on the language of CSR reports (e.g. Yu and Bondi 2017, 2019; Castagnoli and Magistro 2019; Ching 2020), only a few studies have focused on examining metaphors as related to sustainability within this particular genre (Milne *et al.* 2006; Peattie *et al.* 2012; Sun *et al.* 2018; Yu 2020). In Milne *et al.*'s (2006) study, JOURNEY metaphors, for instance, were found to be commonly used to inform and persuade readers of the company's commitment towards sustainability, where they appeared to highlight the difficulty of the journey, while placing less attention on reaching or having an ultimate destination. JOURNEY metaphors have been employed as strategically suitable for businesses, allowing them to present a positive image of being committed to improvement and of continuously moving forward towards sustainability even in the absence of a clear destination (Atanasova 2019). As will be illustrated in the following sections, the same seems to be true for fashion industry sustainability reports as well.

This paper builds on previous research to understand how metaphorical representations are used by the fashion industry to render persuasive its engagement with sustainability. Due to the fashion sector's wide-ranging and significant environmental, social, and economic impacts on the lives of global citizens (Entwistle 2014), sustainability is a particularly critical issue, achieved only if all three levels are satisfied and coexist. The various dimensions of the metaphor source domains under analysis in a selection of fashion industry sustainability reports are discussed to elucidate how sustainability is framed. Moreover, drawing on cross-cultural analysis, an attempt is made to gain insights into how discourse communities from diverse cultural backgrounds make use of metaphors within this particular business genre. To achieve this aim, the present study takes on a corpus approach to the analysis of linguistic and conceptual metaphor in fashion sector sustainability reports. It is aimed to address the following questions:

(1) Which linguistic metaphors do fashion brands use to create perceptions of sustainable behaviour in their sustainability reports?

(2) How do these metaphors frame the issue of sustainability?

(3) Are there similarities or differences across cultures?

2. Materials and methodology

This study made use of an exploratory corpus of 10 fashion brand sustainability reports which are part of a larger corpus that was compiled within the framework of an Italian interuniversity research project[1]. The sustainability reports analysed in the present study total approximately 295,000 tokens and cover a timeframe that goes from 2020 to 2022, corresponding to the most recent report accessed at the time of data collection. The brands under analysis belong to five different national/cultural backgrounds: Italy, Spain, France, the UK and the US. Two brands for each country were selected for inclusion in the analysis. Table 1 below provides an overview of the cultural background of the brands along with other descriptive attributes. The brands included in the corpus cover a range of clothing, accessories, lingerie, casualwear and sportswear and belong to market sectors which go from mass to old luxury. There is considerable variation in the word counts among cultures, from approximately 40,000 tokens (UK and France) to slightly over 80,000 (US).

[1] Research financed by the Italian Ministry for the University (PRIN 2020TJTA55).

Brand	Cultural background	Product type	Market sector	Report year	Tokens
Armani	Italy	clothing/accessories	old luxury/ attainable luxury	2021	29,460
Calzedonia Group	Italy	lingerie	mass	2021	35,837
Desigual	Spain	casualwear	middle/mass	2021	27,874
Mango	Spain	clothing/accessories	mass	2020	39,422
Louis Vuitton	France	clothing/accessories	old luxury	2021	33,961
Lacoste	France	sportswear	middle/ attainable luxury	2021	6,503
Marks&Spencer	UK	clothing/accessories	middle	2022	28,108
River Island	UK	clothing/accessories	middle/mass	2021	10,714
NIKE	US	sportswear	middle	2021	50,418
Ralph Lauren	US	casualwear	middle/ attainable luxury	2022	32,670
Total tokens					294,967

Table 1. Sustainability Report Corpus

This study follows a corpus approach to critical metaphor analysis focusing both on linguistic and conceptual metaphor. According to Deignan (2005: 34), linguistic metaphor can be defined as "[…] a word or expression that is used to talk about an entity or quality other than that referred to by its core, or most basic meaning. This non–core use expresses a perceived relationship with the core meaning of the word, and in many cases between two semantic fields". As far as conceptual metaphor is concerned, the mapping of source domain elements to the target domain is represented as TARGET DOMAIN IS SOURCE DOMAIN (Lakoff 1993: 207).

Critical Metaphor Analysis focuses on linguistic, cognitive, and pragmatic criteria and aims to "identify which metaphors are chosen in persuasive genres" and to "explain why these metaphors are chosen" (Charteris-Black 2014: 374). The three stages proposed by CMA, metaphor identification, interpretation, and explanation, have been adapted for this study and are illustrated in Table 2.

The semantic annotation tool *WMatrix* (Rayson 2008) was used to first extract lexical items which belong to the semantic fields of MOVEMENT/JOURNEY, BUILDING, and SPORTS/GAMES in the corpus. The semantic domains selected for metaphor identification are based on the three most recurrent domains identified in a previous exploratory study which included a close reading of a corpus sample (53,000 out of approximately 145,000 tokens) containing the sustainability reports of the top ten ranking companies in the Fashion Transparency Index 2020. Through the use of the UCREL Semantic Analysis System (USAS), a semantic field along with its corresponding semantic tag can be automatically allocated to each word or multiword expression in the corpus (Semino *et*

Stage 1. Metaphor Identification: *How metaphors are identified.* *What types of metaphor are identified.*	Step 1. Employ WMatrix to generate sets of candidate metaphor-related words (MRWs) according to their semantic domains. Step 2. Apply the MIPVU procedure to each metaphor candidate in concordances and mark as MRW if identified as a linguistic metaphor or NMRW if not.
Stage 2. Metaphor Interpretation: *How metaphors are classified.* *What representations are implied.*	Step 3. Classify the linguistic metaphors according to their source domain and identify conceptual metaphors. Step 4. Decide on conceptual keys.
Stage 3. Metaphor Explanation: *Why these metaphors are used.* *How these metaphors are used.*	Step 5. Explicate and discuss the use of metaphoric patterns and culture-specificity.

Table 2. Analytical framework (adapted from Charteris-Black 2014: 193)

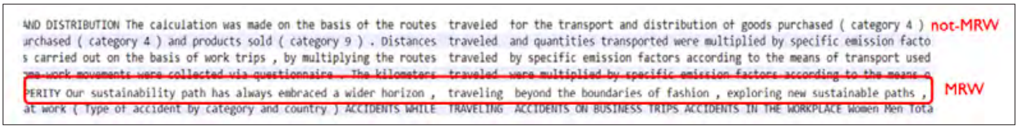

Figure 1. 'Travel' concordances

al. 2014). The USAS semantic tagset has a multitier structure with 21 major semantic fields and more than 232 subdivisions.

WMatrix was used to produce wordlists of all the lexical units tagged within the above-mentioned semantic fields and which were subsequently considered candidate metaphor-related words (Stage 1/Step 1). Although the USAS tags may correspond to source domains, thus resulting in automatic categorization, manual analysis is still needed to accurately identify linguistic metaphor. The concordance lines of the USAS tags under analysis were exported to Excel spreadsheets, with sufficient co-text to allow for metaphor identification (150-character width as suggested by Semino *et al.* 2014).

The MIPVU procedure, which provides a systematic method to identify both indirect and direct linguistic metaphor, was then applied (Stage 1/Step 2). The procedure begins by examining the text on a word-by-word basis (Steen *et al.* 2010). As exemplified with the word *travel** in Figure 1, the 'text' was the concordance line provided by *WMatrix*. The contextual and basic meanings of the lexical units were established through the use of dictionaries. Three dictionaries were used for the establishment of basic meanings, and distinctness of contextual and basic meanings: (a) the *Cambridge English Dictionary*, (b) the *Longman Dictionary of Contemporary English* – in order to have a second opinion about specific problems, and (c) the *Oxford English Dictionary*, which may be consulted to take the historical development of a word into account in order to treat those rare cases that cannot be resolved using the contemporary dictionaries (*ibid.* 2010). In those cases where the contextual meaning of a lexical unit could not be understood through its co-text, the full text was read to have a better understanding of the broader context in which the lexical unit was used.

According to MIPVU (*ibid*. 2010: 25), a lexical unit is marked as a metaphor-related word (MRW) when "it is used indirectly and that use may potentially be explained by some form of cross-domain mapping from a more basic meaning of that word". The contextual and basic meanings are contrasted and compared to decide if they are sufficiently distinct and if there is a relation by some form of similarity. If the answer is negative it is marked 'not-MRW': if the answer is positive it is marked 'MRW'. Similes, as in the example 'The fight against climate change is more <u>like</u> a *marathon*', were also included in the analysis as they were considered direct metaphors according to the MIPVU procedure and coded with 'MFlag', which is used when "a word functions as a signal that a cross-domain mapping may be at play" (*ibid*.: 26).

After identifying metaphor related words, CMA's metaphor interpretation stage was followed to interpret source and target domains. More specifically, the linguistic metaphors were classified according to the source domains of MOVEMENT/JOURNEY, BUILDING, and GAMES/SPORTS and conceptual metaphors were postulated in order to understand how the companies use the source domain to frame sustainability or issues related to it (Stage 2/Step 3). A conceptual key was inferred from the conceptual metaphors for each source domain (Stage 2/Step 4). Source domain classification can also be carried out in parallel with the identification of linguistic metaphors because deciding what the basic meaning of a lexical unit is makes it possible to decide what the source domain may be. This is also useful in cases of misclassification as illustrated in following example:

As I **pass [M1]** *the <u>baton</u> to the new leadership <u>team</u>*, I am proud of what we've achieved

The lexical unit 'pass' was tagged as M1–Moving, coming and going, and could therefore potentially be categorized as MOVEMENT/JOURNEY. However, the basic meaning of 'pass' in the *Cambridge English Dictionary*, which could be compared and contrasted to the contextual meaning here is: "In sports, if you pass the ball, you kick, throw, or hit it to someone in your team." Moreover, the inclusion of the lexical unit 'team' confirms the selection of the source domain GAMES/SPORTS.

Charteris-Black (2014: 196) posits that "the identification of conceptual metaphors interprets metaphor by showing that individual metaphors are not random but have an underlying pattern that can offer evidence of a speaker's purpose". Charteris-Black (*ibid*.) proposes the term "purposeful metaphor" and explains that the use of such metaphors "turns a speech into a narrative, rather than a list of conceptual metaphors". The explanation stage (Stage 3/Step 5), therefore, explicates why metaphors are used by the companies in sustainability discourse and explores cross-cultural metaphor use along with elucidating recursive metaphoric patterns.

3. Results and discussion

The source domains of MOVEMENT/JOURNEY, BUILDING and GAMES/SPORTS were examined in turn to address the three research questions concerning the use of linguistic metaphors by fashion brands to create perceptions of sustainable behaviour in their sustainability reports; the way in which these metaphors frame the issue of sustainability; and similarities or differences across cultural backgrounds.

Semantic tags	Frequency
M1-Moving, coming, going	179
M2-Putting, taking, pulling, pushing	20
M3-Means of transport (Land)	101
M5-Means of transport (Air)	2
M6-Location and direction	43
M8-Remaining/stationary	1
K1-Entertainment	23
K5.1-Sports	25
K6-Games&Toys	19
H1-Buildings	126
H2-Parts of buildings	68

Table 3. Semantic Tags

As described in the methodological framework, linguistic metaphors were classified based on their semantic tags from *WMatrix*. Table 3 below illustrates the overall frequencies per semantic tag.

Metaphorical instances include, for example, representations of the brand (e.g. *player*), its actions (e.g. *play*), and the results of its actions (e.g. *reach the finish line*). All instances of linguistic metaphor are illustrated in Tables 4, 5, and 6 in the following sections.

3.1. *MOVEMENT/JOURNEY source domain*

JOURNEY metaphors can be traced back to the PATH image schema. Image schemas are recurring and pervasive patterns of thought that arise from our everyday interaction with the world and function as underlying structures for many conceptual metaphors (Johnson 1987). According to Lakoff and Johnson (1999: 34), "[o]ur most fundamental knowledge of motion is characterised by the PATH image schema." Therefore, "this image schema provides a way of metaphorically constructing goals as destinations, ways of reaching goals as movement forward, problems as obstacles to movement, and success or failure as reaching, or failing to reach, a destination" (Semino 2008: 92). Moreover, scholars such as Charteris-Black (2004) and Semino (2008) suggest that social purposes (such as sustainability) can be viewed as destinations, so that actions aimed at the achievement of goals (sustainable actions/behaviour) are constructed in terms of travel or movement forward. MOVEMENT/JOURNEY metaphors were the most common in the corpus with 346 linguistic forms. NIKE was the brand with most occurrences (65), as can be seen in Table 4. The lexical units in bold are cases of unique metaphor use, that is, linguistic metaphors identified in only one of the brands under analysis.

Across the corpus, there are various references to *paths*, *roads*, *avenues*, *routes*, *pathways*, and people *following a roadmap* and *taking steps towards* sustainability, as shown in examples (1)-(4). Armani highlights the fact that they have always looked and gone further, promoting sustainable actions that include responsible supply chain management, sustainable store management, environmental protection and initiatives for

Semantic tag	Armani [IT]	Calzedonia [IT]	Desigual [SP]	Mango [SP]	Lacoste [FR]	Louis Vuitton [FR]	Marks& Spencer [UK]	River Island [UK]	NIKE [US]	Ralph Lauren [US]	All brands
M1 Moving, coming, going	step (4) reach (3) **explore** (1) follow (1) **travel** (1)	go (2) step (2) **cross** (1) journey (1) reach (1) **trip** (1) walk (1)	journey (2) accelerate (1) move (1) **return** (1) step (1)	move (6) advance (4) step (3) progress (2) reach (2) milestone (1)	journey (6) reach (4) move (1) step (1)	step (11) journey (3) move (3) progress (3) pace (2) accelerate (1) leap (1)	journey (11) move (3) step (3) go (1)	journey (12) move (3) advance (2) progress (2) step (2) **approach** (1) **come** (1) follow (1) **get there** (1) reach (1) walk (1)	journey (15) move (14) step (5) advance (3) go (1) milestone (1) reach (1)	progress (9) journey (3) move (2) step (1)	179
M2 Putting, taking, pulling, pushing	lead (3)		**continue** (1)			**steer** (5)	**leave behind** (1) shift (1)	lead (1) shift (1)	deliver (2) lead (2) **remove** (2) **push** (1)		20
M3 Means of transport (Land)	path (10)	drive (1) path (1)	path (1) roadmap (1)	roadmap (4) path (1)	roadmap (3) avenue (1)	drive (6) roadmap (2) avenue (1)	roadmap (14) drive (6)	roadmap (8) drive (5) **road** (2) **stop** (1)	drive (18) roadmap (4) pathway (3) path (1)	drive (3) pathway (2) path (1) roadmap (1)	101
M5 Means of transport (Air)							steward (1)			steward (1)	2
M6 Location and direction		**route** (4) beyond (1) direct (1) on our way (1)	beyond (1) direction (1) forward (1) towards (1)	forward (4) towards (1)	forward (1) towards (1)	away (1) forward (1) towards (1)	forward (3) further (1)	forward (3) **ahead** (2) along the way (1) **away** (1) on our way (1)	forward (7) along the way (1) beyond (1)	forward (1)	43
M8 Remaining /stationary									**stay on track** (1)		1
Total	23	18	13	28	18	41	45	53	83	24	346

Table 4. MOVEMENT/JOURNEY classification

medical and scientific research. Calzedonia makes use of what Charteris-Black (2005: 53) calls 'nested metaphor', that is, "the practice of placing a metaphor from one source domain within a metaphor from another source domain". The brand refers to the commitment of 'players' (SPORTS/GAMES) instead of 'travellers' going towards a responsible route. As previously stated, the three pillars of sustainability are economy, environment and society. A particularly interesting case of the latter is presented in Ralph Lauren's sustainability report, that is, the company's Native and Indigenous Community Engagement, which they refer to as cultural sustainability. Mango, along with NIKE, make use of the combination of *milestone* and *roadmap* metaphors, highlighting that the companies have some sort of a plan pertaining to sustainability. There is a destination and it can be mapped out.

> (1) Our sustainability *path* has always embraced a wider *horizon*, *traveling* beyond the *boundaries* of fashion, *exploring* new sustainable *paths*, for a vision of prosperity that wants to involve the entire community. [Armani_2021].
> (2) This is why the commitment is required of all <u>players</u> of the production and distribution chain *towards* a responsible *route* of cooperation, aimed at creating a business model that is sustainable in the long-term. [Calzedonia_2021].
> (3) Creating *pathways* to engage with Native artisans and makers, building relationships based on respect and culturally sustainable practices, including partnering with and contributing to the IAIA and the IAIA Museum of Contemporary Native Arts. [Ralph Lauren_2022]
> (4) We report the results of the last year, as well as the *milestones* achieved and our *roadmap* for the coming years. [Mango_2020].

As illustrated in examples (5)-(7), MOVEMENT/JOURNEY metaphors were used to suggest that the *road ahead* is long and challenging; however, companies need to *continue advancing*, *explore new avenues*, and also *accelerate* their *journey towards the destination* of becoming sustainable. The Desigual sustainability report offers a further example of nested metaphor. In this case we can see the use of a BUILDING metaphor within the JOURNEY source domain.

> (5) One year after we shared our 2021 sustainability strategy and targets, I can sincerely express how proud I feel of the *progress we have made*. I know the *road ahead* is still <u>long</u> and <u>challenging</u> and that there is plenty more to be done […] [River Island_2021].
> (6) […] using recycled materials from old Lacoste products when making new ones reusing textile waste through recycling channels *exploring new avenues* for end-of-life product collection and recycling. [Lacoste_2021].
> (7) This commitment to the environment is one of the main <u>pillars</u> of our 2020-2023 Sustainability and CSR Plan, which allows us to continue to develop the actions we carried out over the past few years and to *accelerate our journey towards* achieving our goals. [Desigual_2021].

Example (8) illustrates how sustainability is usually referred to as the aspired destination which companies try to *reach*, *get to*, *go towards*. Motion is represented through horizontal movement *forward* and goes *towards*, *beyond*, *further*, and *ahead*. There is no reference to backward movement, however there is a *return to the path*, and an urgency to *make progress* in order to *stay on track*. In example (9), readers are invited

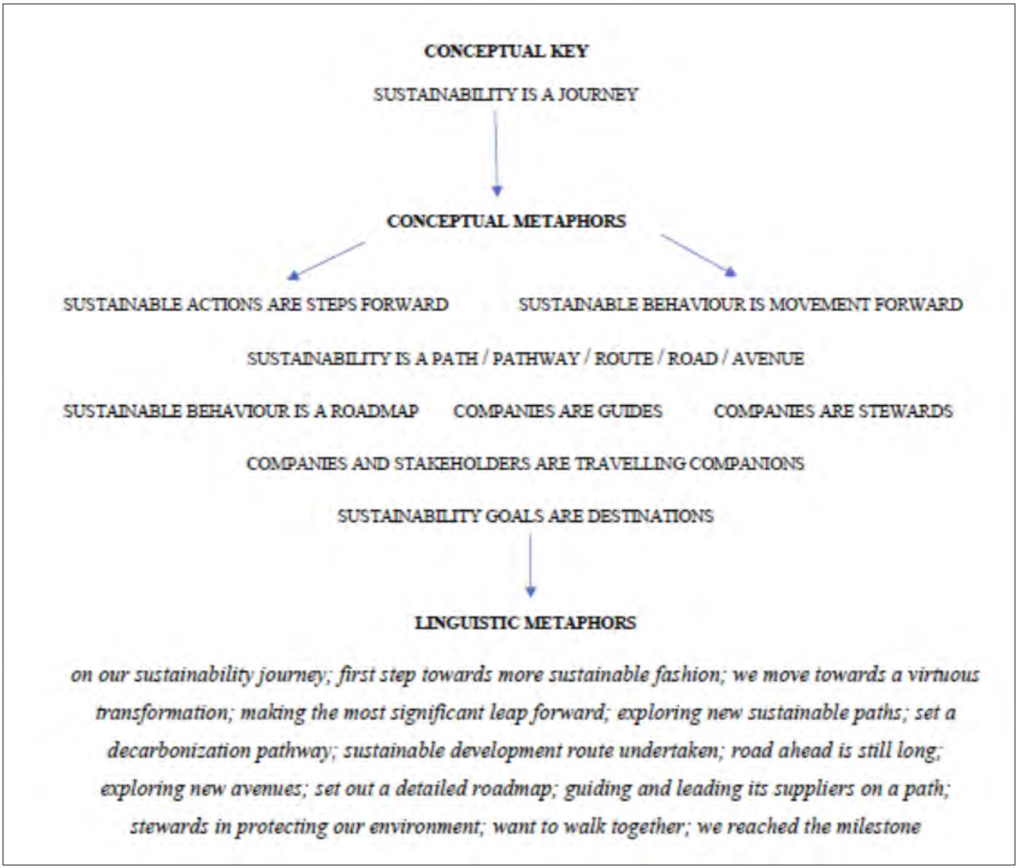

Figure 2. Conceptual map for MOVEMENT/JOURNEY metaphors

to go on a shared journey with the fashion brands, while in example (10) the *steward* metaphor highlights the companies' attitude of being responsible to the environment.

> (8) While our 2025 targets help us *make progress toward* our SBTs, it doesn't guarantee success with our SBTs. This necessitates that we *make progress* in areas not covered by our 2025 targets in order to *stay on track*. [NIKE_2021].
> (9) We will *continue to share our journey* with all of our stakeholders in the spirt of transparency […] [River Island_2021].
> (10) By adopting practices that help preserve the world's natural sources, we can be *stewards* in protecting our environment for generations to come. [Ralph Lauren_2022].

Based on the metaphor-related words and metaphorical expressions that have been identified for the MOVEMENT/JOURNEY source domain, the conceptual metaphors, as visualized in Figure 2, were postulated. The MOVEMENT/JOURNEY metaphor is used by companies to demonstrate that sustainability is a process through which small changes can be tracked, and to justify sometimes insignificant changes to organizational practices, foregrounding that the organization is on a journey towards sustainability, therefore "one cannot critique a journey without seeing its end (which has not been reached because the journey is still in process)" (Berry 2019: 244).

3.2. *BUILDING source domain*

BUILDING metaphors are typical examples of reification: "referring to something that is abstract using a word or phrase that in other contexts refers to something that is concrete" (Charteris-Black 2004: 21), as is the case here with sustainability issues. Only three lemmas have been classified in the BUILDING source domain: *build*, and *pillar*, with a total of 193 occurrences and a single occurrence of *construction* used by the brand Calzedonia, which is also the company that uses BUILDING metaphors the least (Table 5). As was the case with MOVEMENT/JOURNEY metaphors, NIKE is once again the brand in which BUILDING metaphors are most frequent.

As suggested by Charteris-Black (*ibid.* 95), BUILDING metaphors make an interesting comparison with JOURNEY metaphors since they are conceptually related. Both building and travelling involve progression towards a predetermined goal, and seeing that achieving goals is inherently good, they both imply a positive evaluation. He notes that they both involve covering a surface: journeys go along a horizontal path while buildings follow a vertical one. The latter, according to Charteris-Black (*ibid.*: 97) "follows a conceptual key GOOD IS UP that can be related to the vertical position of the healthy human body". Highlighting progress towards long-term social goals is evident in the use of 'foundation' or 'support' metaphors, which invariably imply a positive evaluation of what follows, such as in examples (11) and (12) below. According to the *Cambridge English Dictionary*, a *pillar* is "a strong column made of stone, metal, or wood that supports part of a building". A pillar is also someone or something that is an important part of a group, place, or activity, which is the contextual meaning used by the Armani Group in reference to the environment and by Mango when referring to social issues and people.

> (11) The protection of environmental resources is a fundamental *pillar* of sustainability for the Armani Group, an area in which the company is committed to constantly improving its performance. [Armani_2021].

Semantic tag	Armani [IT]	Calzedonia [IT]	Desigual [SP]	Mango [SP]	Lacoste [FR]	Louis Vuitton [FR]	Marks &Spencer [UK]	River Island [UK]	NIKE [US]	Ralph Lauren [US]	All brands
H1 Buildings	build (3)	build (2) **construction** (1)	build (7)	build (1)	build (3)	build (2)	build (24)	build (8)	build (67)	build (8)	126
H2 Parts of buildings	pillar (2)		pillar (16)	pillar (26)	pillar (3)	pillar (3)	pillar (5)		pillar (8)	pillar (5)	68
Total	5	3	23	27	6	5	29	8	75	13	194

Table 5. BUILDING classification

> (12) Stability, dialogue, training, professional development, conciliation, and recognition are *pillars* on which we *build* our relationships. [Mango_2020].

BUILDING and JOURNEY metaphors are often used together in the same metaphorical expression as illustrated in examples (13) and (14). What is being built here is the *map* / *roadmap* that will guide the businesses towards supply chain sustainability and net-zero emissions. As mentioned above, Calzedonia (15) has a single occurrence of *construction* which is used along with another building metaphor: *hinged*. This example will be analysed in more detail when discussing cross-cultural aspects.

> (13) The information that the Armani Group collects about the supply chain concerns its context, the stakeholders, NGOs and other internationally recognized sources in order to *build* a <u>map</u> of social and environmental risks and to <u>guide</u> the Group in monitoring its own supply chain. [Armani_2021]
> (14) They have been commissioned to help collate our scopes 1 & 2 footprint and *build* a <u>roadmap</u> for mapping scope 3 in 2022. [River Island_2021].
> (15) This approach has been borne out by the great many decisions made over the last thirty years: the *construction* of companies *hinged* on personal well-being, the services supplied to collaborators for a better quality of life […] [Calzedonia_2021].
> NIKE is the only company that refers to the necessity of breaking down barriers before building.
> (16) Today, our ambition is to break *barriers* and *build* community to change the <u>game</u> for all. [NIKE_2021].

According to Charteris-Black (*ibid.*), BUILDING metaphors are motivated by the conceptual metaphor A WORTHWHILE ACTIVITY IS A BUILDING. Indeed, the analysis of the linguistic metaphors in the fashion brand sustainability reports confirms the conceptual key

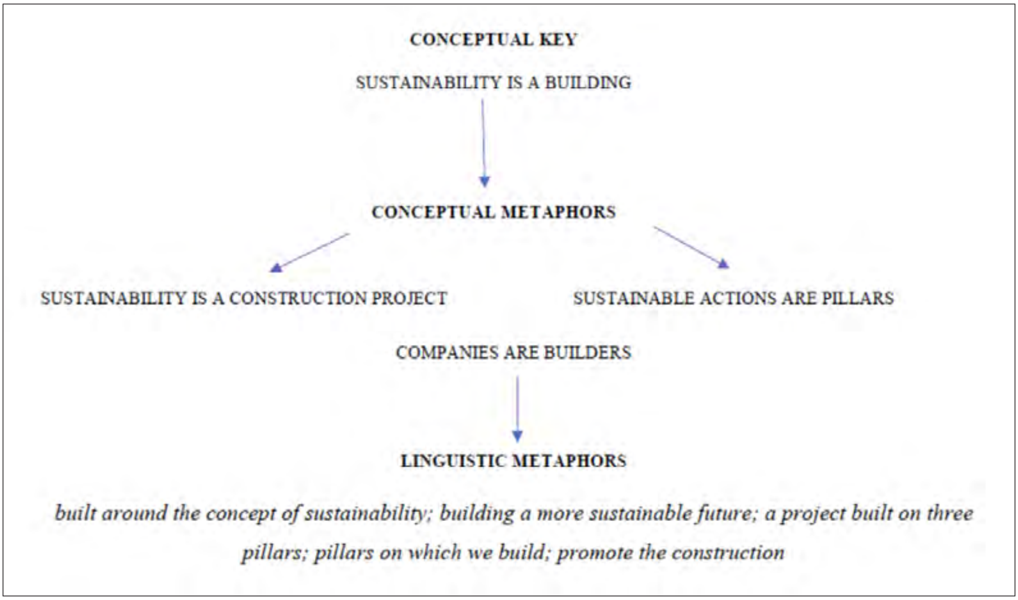

Figure 3. Conceptual map for BUILDING metaphors

SUSTAINABILITY IS A BUILDING and has led to the identification of the following conceptual metaphors (figure 3).

Companies are foregrounding the solid foundation on which they are building. As with MOVEMENT/JOURNEY metaphors, the construction of a sustainable future is being promoted and being built. The construction project has not, however, been completed.

3.3. *GAMES/SPORTS source domain*

The domain of GAMES shows a number of similarities with that of SPORTS. As Koller (2004: 68) points out, the conceptual links between the two are quite strong and this can be conveyed by the fact that both lexical fields share the lemmas *play* and *game*. It has therefore been decided to keep the GAMES and SPORTS lexemes together under the same source domain.

GAME metaphors have been the focus of much scholarly discussion. Koller (*ibid.*: 68) posits that what is foregrounded in the GAMES domain is the collaborative fun aspect, whereas in the SPORTS domain the competitive aspect is highlighted. Eubanks (2000: 128), however, argues that GAME metaphors, on the one hand, can be seen as "competitive action in the context of goodwill", and on the other as "competitive action in which winning is everything". The brands under analysis in the present study, with a total of 67 occurrences of linguistic metaphor, use both GAMES and SPORTS to highlight the collaborative aspect of playing together, joining the same race, and creating an equitable playing field. The only example of the competitive aspect, which will be illustrated further on, is with the metaphor *tackle*. As shown in Table 6, in the Armani Group's sustainability report no GAMES/SPORTS metaphors were identified, whereas the brand that employed the most - 18 occurrences - was NIKE, which was probably to be expected seeing that it is a sportswear company.

Metaphorical expressions drawn from the source domain of SPORTS, such as '*team*' and '*player*', for example, are conventionally used in reference to participants in a wide range of non-sporting activities. In the fashion industry sustainability reports under analysis, sustainable activities are mostly referred to as races.

Semantic tag	Armani [IT]	Calzedonia [IT]	Desigual [SP]	Mango [SP]	Lacoste [FR]	Louis Vuitton [FR]	Marks &Spencer [UK]	River Island [UK]	NIKE [US]	Ralph Lauren [US]	All brands
K1 Entertainment		play (5)			play (4)	play (1)	play (5)	play (2)	play (3)	play (3)	23
K5.1 Sports					team (1)	playing field (1) race (1)	race (3) **tackle** (3) baton (1) team (1)	baton (1) team (1)	**game** (4) playing field (4) **marathon** (2) **finish line** (1) race (1)		25
K6 Games & Toys		player (4)	player (3)	player (1)	player (6)	player (2)			**playground** (3)		19
Total	-	9	3	1	11	5	13	4	18	3	67

Table 6. GAMES/SPORTS classification

(17) Our targets were set to align with the aims of the Paris Climate Agreement to limit global warming to 1.5C, and we've joined the UNs *Race* to Zero campaign. We have set out a clear strategy to deliver against these goals. [Marks&Spencer_2022].

The metaphorical use of 'team' emphasizes the importance of loyalty and group effort (Semino 2008). In extract (18) below, the contextual meaning of *pass the baton* is to bestow a particular responsibility or job to someone. The phrase refers to a relay race (in this case towards a sustainable future) in which one runner literally passes a baton to the next runner. As previously noted, the SPORTS/GAMES metaphor gives way to the BUILDING metaphor.

(18) As I *pass the baton* to the new leadership *team*, I am proud of what we've achieved in the last year and I know they share my commitment to building a more sustainable future for our customers, colleagues, shareholders and communities. [Marks&Spencer_2022].

Unlike a literal race, in the *race towards sustainability* there is no *finish line*. NIKE reuses the motto 'there is no finish line' from one of their first advertisement campaigns (Figure 4) to create a sense of ethos.

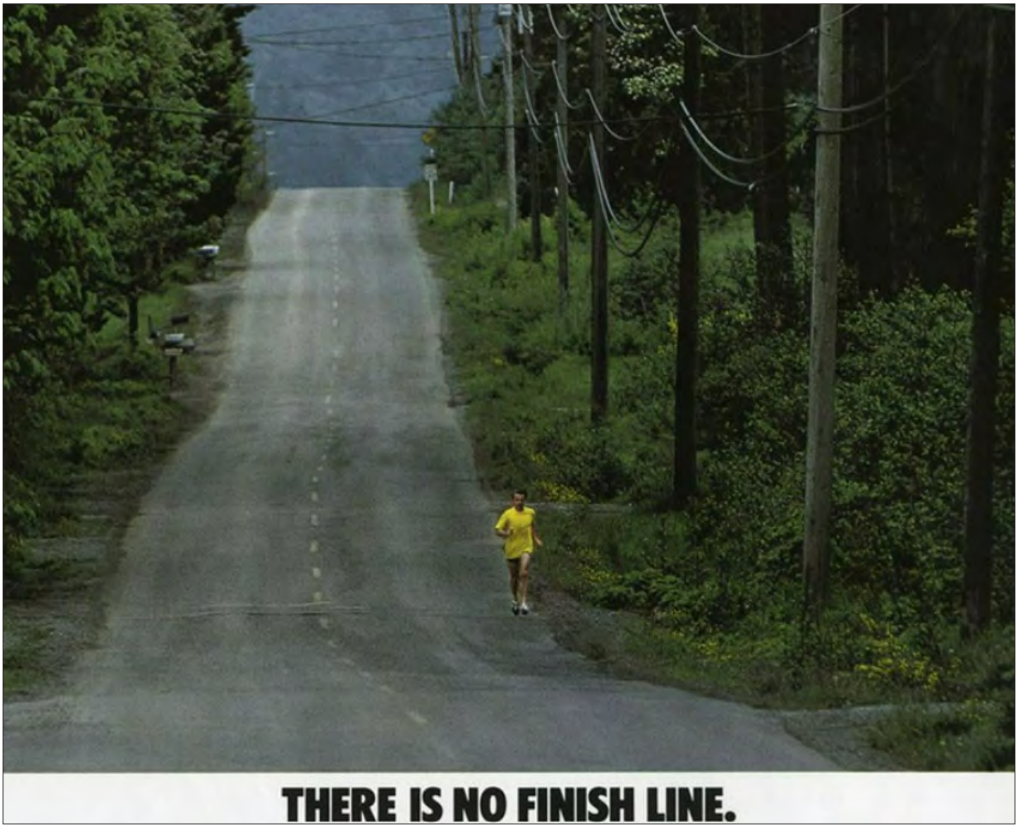

Figure 4. NIKE ad (1977)

(19) There is no *finish line*. May 1 marks 50 years of NIKE relentlessly innovating for athletes. 2022 is also our 20th year reporting on our environmental and social impact. Like our history, our future will be rooted in transparency, accountability and the belief that progress is possible. [NIKE_2021].

The only case of simile identified in the corpus was used by NIKE in order to compare the challenges we face in the world to a marathon.

(20) Life and the world are like the *marathon*. You have flat courses and free moments. And you can also have hilly courses and face challenges. *Running* a good *marathon* is not a one-day event it's years and months of training and consistency. The same is true for climate change. It's good to think big. It's good to dream big. But consistency and commitment will *win* this most important *race*. [NIKE_2021].

The only other reference to a particular sport is via the metaphor-related word *tackle*. Especially in football or hockey, 'tackle' refers to trying to take the ball from a player in the other team, or (in rugby or American football) to do this by taking hold of the player and making them fall. Without tackling, the defence cannot stop the offence, which in the following examples are issues such as pollution, deforestation, etc.

(21a) To help *tackle* deforestation challenges across the soy industry further, we work collaboratively throughout the sector.
(21b) We've been a member of The Microfibre Consortium (TMC) since 2018, which works to accelerate research and find solutions to *tackle* the microfibre issues.
(21c) Working in Partnership to *Tackle* Common Issues. Outcome required: The most common issues are *tackled* in collaboration with suppliers, wider industry bodies, NGOs and other. [Marks & Spencer_2022].

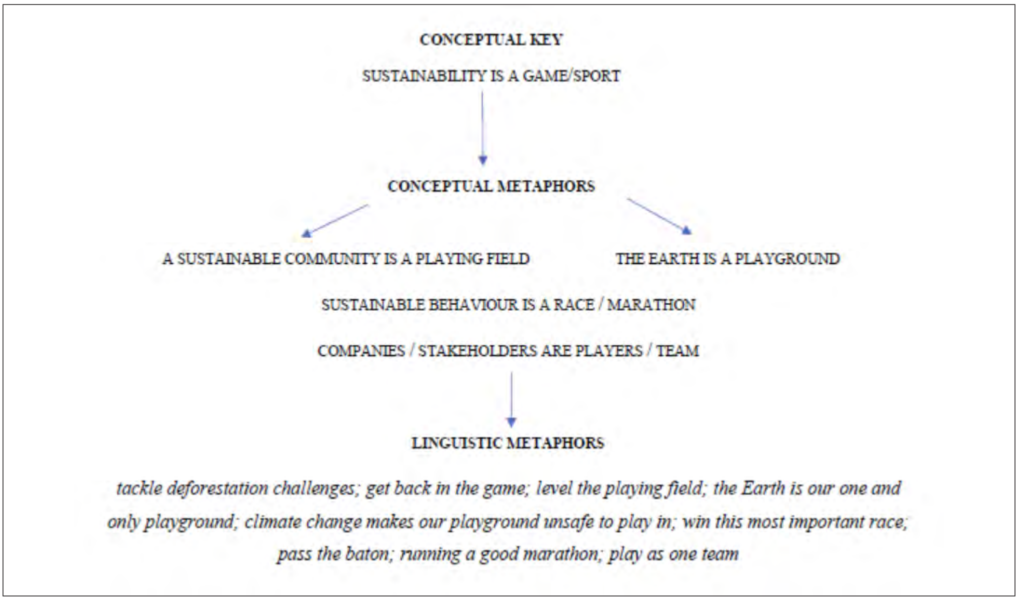

Figure 5. Conceptual map for GAMES/SPORTS metaphors

The source domain of GAMES/SPORTS gives way to the following conceptual metaphors (Figure 5).

The aspect of SPORTS/GAMES that remains hidden is that sustainability is the prize that is won after the race/game has ended. This is consistent with the aspects that have been foregrounded and backgrounded in the MOVEMENT/JOURNEY and BUILDING metaphors.

3.4. *Cross-cultural aspects*

The hope when investigating reports generated by different cultures was that they may reveal common or culture-specific metaphorical patterns and suggest how companies from different countries might use reports to shape or manipulate perception of their activities (Yu and Bondi 2019). Studies have shown that as a globally established genre, CSR reports present remarkable similarities in different languages, "suggesting that the communicative purposes of CSR reports are recognized by different cultures" (Yu and Bondi 2017: 273).

Kövecses (2010) suggests that variation in the range and in the particular elaborations of conceptual metaphors are likely possibilities for cultural variation. When looking at the similarities and/or differences in metaphor use by the fashion brands across cultures under analysis, it was important to focus on both metaphorical patterns as well as unique occurrences.

What emerges by looking at metaphor source domains is that almost all brands from the countries under analysis (Italy, Spain, France, the UK and the US) favour MOVEMENT/JOURNEY metaphors. The use of recurring metaphorical patterns such as *journey*, *step*, *path*, *roadmap*, *move*, *reach*, *progress*, *forward*, and *towards*, present the companies as 'ongoing travellers' who acknowledge that 'the road ahead is long and challenging', but who also highlight the 'progress that has been made'. They all express approval of specific solutions as a 'step in the right direction' and as a 'first step' towards environmental and societal change. This could reflect what Husted (2003) refers to as "cultural standardization" associated with globalization. According to Husted (*ibid.*: 428), "globalization seems to be associated with homogenization and standardization, at least at a cultural level". Overall, there are very few sustainability metaphors unique to the five cultures. The only differences observed lie not in which metaphors are used but in what aspects of sustainability they are used to highlight.

It is interesting to note that both French brands solely make use of the metaphor-related word *avenue*, and never *road* or *path*, while the American brands use *pathway* along with *path*. These metaphorical expressions clearly all depend for their meaning on seeing the more complex concept of working towards sustainability as if it were a journey or itinerary to be followed. The word *avenue*, which comes from the French 'avenir' meaning 'to come to, or arrive', is a street, especially a wide one lined with trees. This image, rather than that of a pathway, is used to encapsulate the source domain.

(22) exploring new *avenues* for end-of-life product collection and recycling. [Lacoste_2021].
(23) The 75 Maisons of LVMH constitute an incredible playing field for exploring new *avenues* for circularity between its businesses. [Louis Vuitton_2021].

Strangely enough, in both French language sustainability reports *avenue* is not used despite the fact that the contextual and basic meanings would allow us to classify it as a

MRW: 1. Large voie urbaine, le plus souvent bordée d'arbres. 2. Moyens qui permettent d'accéder à quelque chose qu'on ambitionne (Larousse). The choice in French falls on the use of *piste* which would translate more closely into 'track' or 'trail'.

> (22_FR) explorant des *pistes* de collecte et de recyclage des produits en fin de vie. [Lacoste_2021_FR].
> (23_FR) Les 75 Maisons de LVMH constituent un territoire inégalé pour explorer de nouvelles *pistes* de circularité transverses.

A 'pathway' is usually found in examples along with 'rough' and 'woods', highlighting the difficulties involved in walking along it.

> (24) While driving toward coverage for our owned and operated footprint, we increasingly explore solutions that may open *pathways* for adoption of renewable energy in our supply chain. [NIKE_2021].

An example of unique metaphor use is *leave behind*, used by the brand Marks&Spencer. The use of this metaphorical expression highlights the importance of both environmental and social sustainability. This particular expression, *we can't leave anyone behind*, is full of emotional charge and arouses a sense of pathos. Combined with *pillar*, from the building source domain, Marks&Spencer highlights that progress cannot be made if someone is left behind, nor will the building stand if one of its pillars is missing.

> (25) […] as we transition to a net zero economy, we can't *leave anyone behind*. Accompanying the environmental <u>*pillar*</u> of our sustainability strategy, our social <u>*pillar*</u> underscores our continued focus on human rights, health and wellbeing and community investment. [Marks&Spencer_2022].

The only brand with more metaphorical occurrences in the BUILDING source domain compared to MOVEMENT/JOURNEY is the Spanish brand Desigual, which appears to prefer the conventional metaphor *pillar* (16 occurrences). The example below refers to environmental sustainability; however, the use of the *pillar* metaphor is common also when referring to social sustainability. Mango, the other Spanish brand uses *pillar* more than any of the other companies under analysis with 26 occurrences. It should be noted that the word 'pillar' is used several times in the EU directive cited previously, to which the European companies refer.

> (26) As members of The Fashion Pact, we are committed to implementing various initiatives linked to the three *pillars* on which this pact is built: climate, biodiversity and oceans. [Desigual_2021].

All 10 brands across cultures use the metaphor keyword *build*; however, Calzedonia is the only brand to use *construction* as well. As in the example above, the focus is on social sustainability foregrounding the image of a shared commitment.

> (27) This is why we seek to promote the *construction* of strong, positive human relations, *hinged* on the optimisation of the competences and diversities of each, so as to ensure they

> feel a true part of the company, knowing that they are doing something useful and important. [Calzedonia_2021].

In order to understand if this choice had to do with translation, the original Italian language sustainability report was analysed. Example (27_IT) illustrates that the original use of *costruzione* was literally translated into *construction*, but that the more creative use of *hinged* was chosen instead of *founded* as a translation of *fondati*.

> (27_IT) Per questa ragione ci impegniamo a promuovere la *costruzione* di rapporti umani forti e positivi, *fondati* sulla valorizzazione delle competenze e delle diversità di ciascuno, così che tutti possano sentirsi profondamente parte dell'azienda sapendo di stare facendo qualcosa di utile e importante.

According to Semino (2008: 97), the particular sports that function as source domain vary depending on the cultural context and the nature of the topic under discussion. It is interesting to note that only two brands – NIKE and Louis Vuitton refer to *playground* or *playing field*. The former, used exclusively by NIKE, is grounded in the GAME sub-domain and highlights the focus on environmental sustainability. The latter, part of the SPORTS sub-domain, brings social and economic sustainability to the foreground. In the US, playgrounds have always reflected values and understanding of childhood. NIKE's use of *playground* could be linked to this understanding of playground as a place where children need to be safe and protected.

> (28) The Earth is our one and only *playground*. What happens when climate change makes our *playground* unsafe to play in? It's women, youth and underrepresented groups who will suffer first until everyone suffers from it. We don't need an environmental catastrophe to realize our *playground* is in danger. [NIKE_2021].
> (29) At NIKE, we believe a diverse, inclusive *team* and culture is necessary to create an equitable *playing field* for the future. [NIKE_2021].

Whereas NIKE's use of *playing field* was quite conventional, the following usage of SPORTS/GAMES and JOURNEY metaphor in Louis Vuitton was a particularly interesting case of mixed metaphor, and in order to account for its use, the original French language sustainability report was consulted. The original text does not use the linguistic expression *playing field* (*terrain de sport*), but uses the lexical unit 'territory' (*territoire*), which would seem more appropriate along with *avenues* (*pistes)*. This seems to be more of a deliberate metaphor choice for the target audience than a case of cultural homogenization.

> (30) Maisons of LVMH constitute an incredible *playing field* for <u>exploring new avenues</u> for circularity between its businesses. [Louis Vuitton_2021].
> (30_FR) Les 75 Maisons de LVMH constituent un *territoire* inégalé pour <u>explorer de nouvelles</u> <u>pistes</u> de circularité transverses. [Louis Vuitton_2021_FR].

While Marks&Spencer (see example 18) was *passing the baton* to the new leadership 'team', the other UK fashion brand River Island has included their customers in the 'relay race' towards sustainability. In athletics, a top sport in the UK, relay teams rehearse the actual handover of the baton in order to pass it in the most efficient way that wastes as little time as possible and sets the next runner up for a successful run, therefore the use of this metaphor highlights the importance of working together to achieve sustainability goals.

> (31) After spending four weeks filling in our Islanders on our strategy, our partnerships and our sustainability targets, we thought we would *hand the baton over* and see what they wanted to see us do as a business and listen to their ideas. [River Island_2021].

Marks&Spencer and Ralph Lauren are the only brands to use the *steward* metaphor. In line with previous research (Berry 2019; Yu 2020) which has identified this metaphorical use by the Alberta Oil Sands industry and as a culture-specific metaphor used by US banks and energy companies, the companies foreground environmental stewardship as a shared commitment rather than as something they are in control of.

> (32) In FY22, we continued to collaborate with World Wildlife Fund (WWF) to advance our work in this area and set a comprehensive strategy for water *stewardship* and water use reductions in our value chain. [Ralph Lauren_2022].

4. Conclusions

This study has provided insights into how the fashion industry renders its engagement with sustainability via metaphorical representations. It has sought to respond to research questions concerning the linguistic metaphors fashion brands use in their sustainability reports to create perceptions of sustainable behaviour, how these metaphors frame the issue of sustainability and the similarities or differences which appear across cultures.

MOVEMENT/JOURNEY metaphors seem to play an important role in the metaphorical representation of sustainability in fashion industry reports, confirming the findings of other studies as regards the constant preference for the domain in CSR reporting. Out of the 607 linguistic metaphors identified in the corpus, 346 (57%) have been classified as MOVEMENT/JOURNEY. It is also the source domain with the greatest variation in lexical units.

By purposefully using sustainability metaphors in different ways, the companies convey their positive qualities such as responsible behaviour and good intentions to readers, and thus construct an environmentally and socially responsible image by presenting themselves as ‘guides and travelling companions’, ‘builders’ and ‘team players’ who acknowledge the ‘difficulties they will encounter along the way’, the ‘barriers they must break’ and the issues they must ‘tackle’. Although ‘no final destination has been reached’, ‘building completed’ or ‘race won’, it is the ‘progress that has been made’, the ‘pillars being built upon’ and the ‘race being run’ which is foregrounded, inviting suppliers, customers and other possible stakeholders to go on this ‘shared journey’, ‘build’ a relationship based on trust and ‘play as one team’.

Although the results from only two sustainability reports per country is not enough for any generalizations to be drawn, some initial insight into the use of metaphorical patterns and unique instances across cultures has been provided. One of the differences that emerges is the lexical variation among the Anglo-American companies as well as the preference for SPORTS/GAMES compared to the European countries.

To conclude, the limitations of this study include the size of the corpus used for metaphor identification as well as the number of source domains selected for analysis. An investigation of the other source domains present in the corpus would allow for a more complete picture of the figurative language used in fashion industry sustainability reports. While the use of *WMatrix* was useful for the extraction of lexical items, not all of the words belonging to the semantic fields under analysis were recognized by the tool (e.g. barriers, hinged). Further aspects which could be explored include a multimodal metaphor analysis as well as an in-depth analysis of source texts and their translation into English.

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NEUTRALITY IN NEWS INTERVIEWS: AN OPEN QUESTION

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Abstract

News interviews have always been considered a setting where journalists are supposed to be neutral, since they are required to withhold from expressing their opinions in the interviewing process (Clayman 1992; Hutchby 2003, 2006). This paper explores the issue of neutrality in televised interviews involving journalists and diplomats/international operators; specifically, the study attempts to shed light on the role of WH-questions (*how/why*) in complying with and prioritizing the ethos of transparency in news interviews also focusing on the differences between native and non-native journalists in asking questions. The final aim of the paper is to assess whether and to what extent neutrality is still safeguarded by journalists in media interviews. To answer the research question, an analysis has been carried out on a corpus of televised interviews designed to cover one-to-one broadcast interviews from professional and non-professional journalists addressing diplomats on (potentially) sensitive topics, like Covid19, wars, climate change, health and wellbeing, and – more broadly – international affairs. Gathered between 2020 and 2022 from major English-language international broadcasting companies, the corpus (i.e. the *InterDiplo_JD Corpus*, collected at the Department of Foreign Languages and Literatures – University of Verona, Italy) includes 80 interviews involving both native and non-native speakers that use English to communicate. Data was investigated using a mixed-method approach; indeed, a corpus-assisted discourse analysis of WH-questions was carried out, with special reference to *how* and *why* questions, to provide a quantitative and qualitative overview on their use by native and non-native interlocutors. Questions were extracted via corpus tags, tailored on the identification of interrogatives, as well as on metadata for speakers' nationality. Results testify to an ongoing trend in broadcast interviews where questions appear to express the journalist's point of view overtly, particularly when it comes to sensitive issues. This tendency appears to be more prominent in the questions asked by native interviewers vs non-native ones, who also use more neutral *how*-questions to elicit the opinion of the interviewee.

1. Introduction

One of the fundamental tenets on which the profession of journalist is based is neutrality (Clayman 1988: 474), whereby the journalist should avoid conveying their point of view in the reporting process (Lewis 1994; Clayman 1992; 2002; Hutchby 2003). Moreover, as Hutchby (*ibid.*: 443) argues, in their role of questioners, interviewers (including

* The study has been jointly planned by the two authors. Silvia Cavalieri has written the article, Roberta Facchinetti has provided the complete supervision of its various stages.

broadcast journalists) have the task of eliciting "the stance, opinion or account of the one being questioned" without bias or prejudice "in the interests of a wider public in extracting information from individuals in the news".

The evolution of the interview as a genre (Hutchby 2011: 349), especially with the advent of televised and online interviews, has witnessed a development towards a more personalized conduct of interviewing seen as "a lively means of informing millions of people" (Adams and Hicks 2009). This has resulted in the need for journalists to find a balance between entertainment and information that often makes it a challenge to maintain and safeguard impartiality and transparency when trying to elicit information from interlocutors (Facchinetti *forthcoming*).

Since the mid-20th century, trends towards greater adversarialism in news interviews have been noticed (Montgomery 2008; 2010); this tendency has further increased also on account of television news programmes, which favour more personalized forms of news interviewing and foreground the journalist as an 'advocate', an 'inquisitor' or even an 'arbiter of truth' (Thornborrow and Montgomery 2010; Ekstrom *et al.* 2018). Hence, media interviews seem to have become less neutral in presenting facts, often at the expense of neutrality and transparency, by reflecting the journalist's opinion, albeit through strategies aimed at 'masking' this deviation from the rules of conduct.

Against this background, the present paper examines the topic of neutrality in broadcast interviews with media journalists and diplomats. The study aims to clarify the function of WH-questions (*how/why*) in upholding and prioritizing the transparency ethos in news interviews while also highlighting the variations between native and non-native journalists in questioning techniques. Our final objective is to determine whether and how much journalists remain committed to neutrality when questioning in media interviews.

To reach these aims, we will first focus on the distinctive features of journalistic interviews as identified in manuals and described in academic studies, from the prototypical interview structure to the types of questions and the preferred turn-taking moves (Section 2); we will then illustrate the corpus exploited for the study, the *InterDiplo_JD Corpus* developed at the University of Verona (Section 3); in Section 4, the corpus-assisted methods for the analysis of WH-questions will be described; finally, in Section 5, quantitative and qualitative results of the analysis will be presented and the data will be analysed and discussed with special reference to the difference in the use of biased HOW and WHY questions by native and non-native journalists.

2. Questioning in journalistic interviews: a theoretical overview

Journalistic interviews may be of different types depending on medium, setting, format, topic, and aim of the interview itself (Facchinetti 2023). However, there is a general agreement among trainers on the fact that the first words of a journalist are key to creating a relationship with their interlocutor; as a consequence, the interviewer (IR) should begin the communicative exchange with the interviewee (IE) introducing a topic that makes the IE feel not under pressure and rather inclined to talk (Morán García 2023: 33). Effective techniques to reach this purpose include, for example, creating a common ground through shared aspects and establishing a good rapport or physically mirroring the IEs' body language (Grossman, quoted in Lee-Potter 2017: 76).

After creating a relaxed atmosphere, it is essential for the IR to start the interview with an uncontroversial question or with "a few straightforward questions that will get you and your interviewer warmed up and into the flow of the conversation. Leave the more sensitive questions till later on in the interview." (*ibid.*: 64-65)

The next important factor to be considered when dealing with journalistic interviews is the types of questions that may be asked since different interrogatives may be used to achieve different aims. Generally speaking, questions can be divided into two broad categories: 'open(-ended)' and 'closed(-ended)' questions. Open(-ended) questions are those that enable IEs to give detailed answers, expand on the topic and/or voice their perspective, as in the following example:[1]

> (1) so what can you tell us about this national holiday and how it's celebrated; has pandemic changed how this day was celebrated in your home country or here or worldwide? [InterDiplo_JD_035].

As in (1), open questions usually begin with a *wh*-interrogative (e.g. *what*, *how*, *why*) and trainers agree that open-ended questions should be preferred to allow the IE to provide a free account on the topic under consideration (Morán García 2023: 37).

Conversely, closed questions require a 'yes' or 'no' answer and, indeed, they are also known as 'yes/no' questions, since they only prompt the interlocutor to a binary possibility of response, as in (2):

> (2) is this the way X sees it; this is the way the war could end? [InterDiplo_JD_042].

These types of questions are considered to be helpful for the journalist because they produce detailed responses and shape the interview, preventing the IE from deviating from the core issue under discussion. However, since they limit the freedom of the IE, they should be used moderately during the interview (Sedorkin and Forbes 2023: 62). Two more kinds of questions can be found in the closed(-ended) category considering their syntactic realizations, namely 'choice' questions, also known as 'polar' questions, in which the IE is directed to choose an alternative between two possible answers (cf. (3)), and 'requests', which may take the form of either direct/indirect interrogatives (e.g. *I wonder if you can…, could you…*) as in (4), or of imperatives, as in (5):

> (3) <u>Will we be able to get back </u>to some level of normalcy I mean X and the Y are long allies they have had breaches like X, Y the Z war **or** <u>is this something more lasting</u> you think? [InterDiplo_JD_038].
> (4) <u>Could you confirm</u> some X were killed ten years ago? [InterDiplo_JD_057].
> (5) <u>Tell us</u> what impact a general assembly resolution can have even with so much of the world agreeing with X on a peace plan when it's not enforceable. [InterDiplo_JD_059].

[1] All examples are drawn from the *InterDiplo_JD Corpus* that is also the corpus used for the analysis of the present paper. A detailed description of the corpus is in §3. Names of different countries and populations within the same excerpt have been replaced with "X" and "Y" to safeguard anonymity of data. Punctuation, bold characters and underlining are ours.

As shown in the examples above, ‘requests’ are more comparable to ‘open’ questions than ‘choice’ questions because they provide the IE with more room to respond than ‘closed’ questions, which somehow impose an answer on the interlocutor.
One more category that does not appear in the traditional syntactic format of questions are ‘(stand-alone) statements’, “namely declaratives that function as comments or questions seeking confirmation” (Facchinetti *forthcoming*), as in (6):

(6) So <u>you’re saying</u> either a deal now or no deal [InterDiplo_JD_056].

In (6), the journalist utters a statement with no explicit request for information, to rephrase what the IE has said in the previous turn (*you’re saying*); such a statement serves as a prompt for the following answer.

Bearing in mind what we have illustrated in terms of journalistic questioning, in the following sections we will address the issue of neutrality in broadcast interviews involving native and non-native journalists and diplomats when using open-ended questions that are considered to be the least adversarial category and thus the most neutral one when eliciting information from IEs.

3. Corpus data

Our analysis was carried out on a subsection of the *InterDiplo Corpus*[2], namely the *InterDiplo_JD corpus*. The corpus is designed so as to cover one-to-one broadcast interviews from professional and non-professional journalists addressing diplomats on (potentially) sensitive topics, like Covid19, wars, climate change, health and wellbeing, and – more broadly – international affairs. All interviews were conducted between 2020 and 2022 in English, regardless of the speakers’ mother tongue, from popular international television broadcasting companies, for example the BBC, CNN, CGNT, Arirang, Sky News UK, and France 24 English. The intervening problems related to the geolocalization of the researchers’ devices which, in the case of some broadcasters, did not allow the downloading of their materials, also led to the exploitation of some well-known video-sharing platforms, e.g. YouTube and Conflict Zone, in which the same interviews have been uploaded for the international audience. Once the download process was completed, the project involved the following steps: first of all, the interviews were transcribed using the automatic transcription online service Happy Scribe[3], whose transcription accuracy is between 85 and 99%; then, the transcribed texts were manually checked to correct any errors. Generally, human actions concerned either the final

[2] The *InterDiplo Corpus* was initiated at the University of Verona, Italy, within the research project “Digital Humanities applied to Foreign Languages and Literatures”, funded by the Italian Ministry of University and Research within the framework of the Departments of Excellence 2018-2022. As a first result of the project, the *InterDiplo-Covid19 Corpus* was compiled as a pilot corpus (Cavalieri, Corrizzato, Facchinetti 2021), to test the methodology of data selection and tagging system. The subsection chosen for this paper relies on further data added to the *InterDiplo Corpus* within the nationally funded project “Communicating transparency: New trends in English-language corporate and institutional disclosure practices in intercultural settings” (Research financed by the Italian Ministry for the University – PRIN 2020 - Prot. 2020TJTA55).

[3] *HappyScribe* is an online platform for transcription, subtitles and translation available in more than 100 languages; it converts audio to text using online transcription software.

syllables of verbs in cases of the present continuous or past perfect tense, or syntactic inaccuracy in overlapping voices. The corpus consists in 80 interviews amounting to 159,888 tokens and it was tagged for metadata (i.e. interview title, channel, date, duration, format [video-mediated/face-to-face] speakers' name, speakers' gender and speakers' nationality), parts of speech and paralinguistic features (e.g. overlapping speech, pauses, repairs, restarts, hesitations) as well as for question- and answer-types according to the taxonomy 'open', 'closed', '(stand-alone) statement', 'request', and 'choice'.

The following criteria were used to choose the data. First, all interviews go beyond the fixed pattern of "question-answer-next question" to preserve a degree of interactivity between the interlocutors involved. Thus, we selected interviews that showed follow-up moves where the IR may ask for amplification of the prior response in order to get more information, clarification, or to go deeper into what the IE just said.

The second criterion for the selection of the data applies to interactants. With reference to IRs, the choice was to maintain a certain degree of diversification of journalists (i.e. the same journalist should appear no more than twice in the corpus) to limit the skewing of data due to possible idiosyncratic linguistic choices of single IRs. Finally, there appears to be a relatively equal distribution between native/non-native speakers of English[4] (57.8% and 42.2%, respectively), to detect possible sociolinguistic variations in the strategy of conducting interviews.

As for IEs, of the three professional categories covered in the *InterDiplo Corpus* – diplomats, politicians, and certified experts – only interviews featuring diplomats were selected for the *InterDiplo_JD Corpus*, in order to avoid variations in the way IRs may handle different professional categories of IEs.

4. Methods

Drawing on corpus-assisted discourse analysis (Partington *et al.* 2013; Ancarno 2020), the study adopted a mixed-method approach and data were investigated both from a quantitative and a qualitative perspective. Since the investigation focused only on open(-ended) questions, the first step was data preparation with the extraction of all interrogatives in the corpus marked with the tag < <Q<open>></Q<open>> using the *SketchEngine* software. The extracted data were then further filtered thanks to metadata identifying only open questions uttered by journalists whose turns were labelled with the tag <profession="journalist" interviewer="true">. The output of this selection was subsequently divided into two sub-corpora always thanks to metadata including, on the one hand, native journalists (tag <native="true">), and, on the other, non-native journalists (tag <native="false">).

[4] In this regard, an observation is required to fully understand the choices made by the research team. Journalists were grouped according to the nationality of the speakers (i.e. the place of birth and the continent to which that place belongs) and interactants were divided into native and non-native speakers (Kachru 1988); neither exceptions concerning possible transfers from one place to another in childhood or adulthood nor cases in which the subjects could be defined as 'naturalized' were taken into account. Relying on information found on the web (whether on public websites or personal profiles), it was often not possible to define with certainty the relationship between the speaker and the use of English; in such cases a language-neutral identification was applied so as not to skew the data.

After this data preparation, the first phase of the investigation consisted in the bottom-up analysis that focused on open(-ended) questions starting with *how* and *when*. We decided to investigate *how* and *why* questions in this study because, from a first manual scrutiny of our data, they appeared to be the most frequently used types in association with presupposition triggers (Levinson 1983; Yule 2010). This stage of the research was performed with the use of the concordance tool in *SketchEngine* in the subcorpora using the CQL search <question type="open" >[word="how"]and <question type=="open">[word="when"] and resulted in a compilation of concordance lines which were then sorted manually to identify all the actual instances of *how* and *when* questions that implicitly project disagreement. Subsequently, results of this stage of the analysis were scrutinized considering the two subcorpora thanks to the annotation of the journalists' nationality in the metadata in order to gain a comparative perspective on their use.

In the next sections, the findings obtained via the methodology detailed above are presented, focusing first on the quantitative overview and then on the detailed qualitative description of the results.

5. Results and discussion

5.1. *Quantitative overview*

The corpus exhibits 998 questions asked by journalists subdivided as follows: 38.1% open questions, 35.2% closed questions, 23% statements, 2.4% choice questions, and 1.3% requests. Interestingly, there is a perfect balance between the use of open questions and closed questions and this finding seems to confirm what Clayman and Heritage (2002: 29) argue in terms of "balance of perspectives" where, on the one hand, the journalists try to "to achieve factual accuracy" with open(-ended) questions and, on the other, they "actively challenge their sources" with closed(-ended) questions.

However, if we look closely at the quantitative presence of the types of questions in the two sub-sets native/non-native, the situation is different, as illustrated in Table 1:

The results of the quantitative analysis show that native journalists waive the rules of conduct detailed in Section 2 regarding the importance of using open-ended questions in interviews. As shown in Table 1, native IRs appear to exploit open-ended questions to a lesser extent (35.1%) while closed questions have been observed to occur somehow more frequently (37.1%). This indicates that native journalists tend to conduct the interviews by giving less freedom of response to the IEs, who are often guided in the disclosure of the information to be reported. In turn, non-native IRs seem to be more prone to respect the informative purpose of interviews with a higher presence of open-ended

IR	OPEN	CLOSED	(STAND-ALONE) STATEMENT	REQUEST	CHOICE	TOTAL
NATIVE	210 (35.1)	222 (37.1)	146 (24.4)	9 (1.5)	12 (2.0)	599
NON-NATIVE	170 (42.2)	129 (32.3)	84 (21.1)	12 (3)	4 (2.6)	399
TOTAL	380 (38.7)	351 (35.1)	230 (23.0)	21 (2.1)	16 (1.6)	998

Table 1. Question types in the InterDiplo_JD corpus (% in brackets)

IR	HOW	WHY	TOTAL
NATIVE	79 (20.7)	41 (10.7)	120 (31.6)
NON-NATIVE	122 (32.1)	15 (4.0)	131 (36.5)
TOTAL	201	56	257

Table 2. HOW and WHY questions in the open-ended question subcorpus (% in brackets out of the total number of open-ended questions)

questions (42.2%), as a consequence exhibiting a less challenging attitude towards the IEs, who are given the opportunity to speak more freely.
Moving on to HOW and WHY interrogatives in the open-ended question subcorpus, we observe the following situation illustrated in Table 2.

As shown in Table 2, there is a balance in the use of HOW and WHY open-ended questions by native and non-native IRs. The subsequent manual checking of each contextualized occurrence has made it possible to verify that many of these types of open-ended questions uttered by IRs could rather be considered as 'closed questions in disguise', since they are framed syntactically as open-ended ones, starting with a WH-word, but function as questions that implicitly project disagreement or give the journalist's opinion (Facchinetti *forthcoming*) thus 'leading' the IE's answer (84% in the native subset and 92% in the non-native subset). From a quantitative point of view, these results seem to suggest that both native and non-native journalists often tend to waive the rules of conduct described in Section 2 with reference to the use of open-ended questions that should strongly be favoured to elicit facts in the most neutral way.

In the next section, examples of 'biased' HOW and WHY questions found in the corpus after the qualitative observation of data will be discussed in order to identify the linguistic strategies employed by IRs to 'disguise' their personal perspectives into 'neutral' information-seeking open-ended interrogatives. Results from the native and non-native subsets will be also compared.

5.2. *Qualitative analysis of data*

5.2.1. *HOW questions*

Starting with the instances of HOW questions recorded in the two subcorpora after the manual scrutiny of the concordances automatically extracted, the first prominent linguistic pattern that we observed is HOW + adjectives such as "worried, concerned, difficult", as shown in (7):

> (7) Now that that is very interesting, **how how** worried are you by the leverage that nuclear weapons gives X, just as we can see, in a certain sense the leverage it has given Y because when NATO has shied away from any talk of imposing a no fly zone or indeed sending jet fighters to the Z military, they have cited the danger of escalation danger of escalating with Y with a nuclear power, which appears to be ready at some point to use nuclear weapons as part of its battlefield strategy, the very same could be said of X and that gives X a leverage which may come back to haunt W. [InterDiplo_JD_017_N].

In (7), the IR – who is a native speaker – opens his turn with a comment ("that is very interesting") that can be seen as a prefatory statement pointing from the very beginning to a personal perspective on the topic further developed by the subsequent question. The HOW + "worried" interrogative is framed as an open-ended question but at the same time it puts forward the presupposition "you are worried" disguised as a request for information from the IE. The presupposition is then followed by factual evidence reported from other pieces of news shared by public opinion addressed with the pronoun "we" by the journalist ("just as we can see in a certain sense the leverage it has given Y because when NATO has shied away from any talk of imposing a no-fly zone indeed sending jet fighters to the Z military they have cited the danger of escalation"). By supporting their claims with verifiable data and widely accepted examples, IRs are able to give their presuppositions a "dressing" of impartiality. These common behaviours show that IRs are partially out of compliance with the rules of conduct while still making an effort to maintain professionalism when speaking with and pressing their interlocutors on sensitive subjects.

The same strategy can be observed in (8) retrieved from the non-native subcorpus:

> (8) What you're saying to me here being a diplomat you have to be diplomatic presumably and there were times weren't there where you've been criticised for saying things that perhaps people thought you shouldn't have said <u>**how** difficult</u> is it to try to get the line right well the problem is now of course. [InterDiplo_JD_066_NN].

Example (8) shows a question that is built upon a double presupposition. The first one is used as a prefatory statement to introduce the second part of the interrogative and reports the verbatim words of the diplomat ("what you are saying to me here…"). By doing so, the IR tries to create a common ground with the IE but at the same time makes a presupposition based on his own interpretation ("you've been criticised for saying things…") that is also signalled by the use of the mitigators "presumably" and "perhaps". In the second part, the journalist resorts to an open question with HOW where, however, he inserts his assumption that it is "difficult" to handle the situation detailed in the prefatory part.

Another interesting strategy found in the non-native subcorpus to mask non-neutral requests of information with the form of an uncontroversial open-ended HOW question is the one shown in (9):

> (9) <u>**How** would you measure</u> that *most of the violence* that happens in this country is against X right when when there is no ceasefire when there is a reduction in violence <u>**how** would you measure</u> when *an X parents send their sons or daughters to school and there is reduction in violence apparently how they can really gauge whether it's safer or not*. [InterDiplo_JD_056_NN].

In (9) the HOW-question is repeated twice with the same syntactic structure ("how would you measure") and is used by the IR to ask for a measure on something that is not really measurable ("that most of the violence happens…", "when an X parents send their son or daughter to school and there is a reduction in violence…"), thus implicitly assuming that the IE may have some difficulty in giving an objective definition of the problem. This presupposition also hides a criticizing attitude, and this can be seen in the management of the repetition of the same HOW question that is followed though by a different factual development. Indeed, while the first one seems to include a more 'neutral' denotative description of facts ("most of the violence that happens in this country is against X right when when there is no ceasefire when there is a reduction in violence"), the second one proposes a reformulation that is far more connotative by describing an everyday situation ("measure when an X parents send their sons or daughters to school and there is reduction in violence apparently how they can really gauge whether it's safer or not") that can emotively touch the audience as it represents ordinary events in which each of us may be involved.

5.2.2. *WHY questions*

Moving on to the use of WHY open-ended questions, the data show a difference in the line of conduct of native and non-native IRs. On the one hand, native IRs resort to a question design that contains one or more statements prior to the proper question anticipating their personal perspective. These are followed by a WHY question including a presupposition leading the IEs to a specific direction and thus leaving little ground for free speech. On the other hand, non-native IRs adopt a more neutral conduct by trying to balance the need for safeguarding professionality and impartiality while challenging the IEs on sensitive topics. Indeed, non-native journalists largely anticipate their 'biased' WHY questions with quotes that provide factual and commonly shared evidence with the aim of 'dressing' their remarks with more neutrality. Examples (10) and (11) respectively show the two strategies:

> (10) If I could just ask you if you could clear up a bit of uncertainty are significant numbers of your troops being removed from the area around X, I think it was it was just land removal; we were warning about it, we were saying that we are conducting training military training it had certain dates and it was supposed to last for some time so some part of our troops, as far as I saw on the internet, are being withdrawn, so there is nothing extraordinary, there just a routine which was planned before, but explain to me, I mean, since you know many of your colleagues have poured scorn on the warnings from president Y our own prime Z that you're poised to invade, **why why** on earth would the west make the charge that you're poised to invade X? What's in it for them to make it up? [InterDiplo_JD_009_N].

> (11) Multiple reports say that your troops and allies have has has have been committing human rights violations and there's active bombing of X capital, **why m**ust you bomb civilians' installations? [InterDiplo_JD_024_NN].

In (10), the native journalist makes a lengthy introduction to his WHY question using a set of prefatory statements that can look like neutral facts but actually represent the IR's view of what is narrated as also evidenced by the self-mentions followed by verbs of cognition ("I think", "as far as I saw on the internet", "I mean") as well as by comments such as "there is nothing extraordinary" that clearly convey the journalist's viewpoint. The final part of the turn becomes far more challenging with the WHY question which is not an open-ended request for information but rather an overt critique of the interlocutor's actions in his role as representative of a country, as shown by its formulation that starts with the expression "why on earth". Moreover, the question also includes a presupposition that is the position of western countries towards the attitude of the IE, reinforcing the criticizing stance of the IR.

Example (11) shows the different strategy employed by the non-native IR who prefaces his provocative WHY question with objective evidence ("multiple reports say") trying to keep a neutral stance in presenting facts. By doing so, the journalist backs up his claims with verifiable, widely acknowledged information and is able to mask his subsequent question with a sense of neutrality. Indeed, the WHY open-ended interrogative builds on what has been said in the prefatory statement ("and there's active bombing of X capital") but making a direct reference to the respondent (or in general to the nation he or she represents) with the pronoun *you* and then adding a presupposition –

the presence of civilians' installation – reinforced by the use of the modal *must*, which makes the whole question adversarial. This strategy partially deviates from the code of conduct; nonetheless, it aims to protect professionalism and transparency when confronting and pressing their interlocutors on sensitive subjects.

6. Conclusions

The study presented in this paper seems to confirm an ongoing change in broadcast interviews that are becoming more biased at the expense of neutrality. Specifically, although the rules of conduct generally advocate the need for a prevalence of open questions in order to keep the channel open to dialogue and thus to an objective and cooperative description of factual evidence, the quantitative analysis of data shows a difference between native and non-native subcorpora; indeed, native journalists tend to conduct their interviews by giving less freedom of response to the IEs, who are often guided in the disclosure of the information through closed questions and stand-alone statements. Conversely, non-native IRs make more use of open questions, thus appearing to give their interlocutors the chance to voice their opinions more freely.

This tendency can also be observed in the use of 'biased' HOW and WHY open-ended questions, which occur frequently in both native and non-native subsets, and could rather be considered 'closed questions in disguise'. Indeed, these interrogatives, which begin with the WH- question word, are syntactically open-ended but serve as queries that implicitly express disagreement or the journalist's viewpoint, thus 'leading' the IE's answers. Although journalists are advised to "be careful not to offer qualifications, opinion, or value judgments" (Morán García 2023: 51), the analysis shows that it is difficult for IRs to tread the fine line of adversariness without turning judgemental when discussing sensitive topics like wars, pandemics, and overall international issues.

Having a closer look at the data, non-native journalists seem to keep a balance between factual accuracy and the challenging attitude towards the IE (Clayman and Heritage 2002: 29) by quoting reports or sources that provide factual and commonly shared evidence with the aim of 'dressing' their remarks with more neutrality (Facchinetti *forthcoming*); in turn, native IRs design questions with a clear perspective also in the prefatory part, thus showing the IEs a specific direction and leaving little ground for free speech.

The differences in the use of biased questions between native and non-native interviewers can be attributed to a combination of cultural, linguistic, and educational factors. Native journalists possess an innate understanding of the subtleties and nuances of their language, having grown up immersed in its cultural context. They may navigate biased questions with ease, drawing upon their sociolinguistic awareness and contextual understanding. On the other hand, non-native journalists, having acquired English through formal education or later in life, may face challenges in asking biased questions due to potential gaps in cultural familiarity and idiomatic expressions. Educational backgrounds, linguistic competence, and exposure to biased language during formative language acquisition years can contribute to variations in the ability of native and non-native speakers to navigate and comprehend the nuanced landscape of biased questioning in English.

Undoubtedly, further data must be checked to analyse more deeply what has emerged concerning the disregard for the rules of conduct as well as the discrepancies between native and non-native interviewers; yet this preliminary analysis has shown that expressive caution appears to be less prioritized in news interviews and, as a consequence, the ethos of neutrality and transparency is no longer fully complied with.

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TRANSPARENCY AND AMBIGUITY IN DIPLOMATIC DISCOURSE TO THE WIDER PUBLIC: AN ANALYSIS OF HEDGING AND BOOSTING IN MEDIA INTERVIEWS

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Abstract

Diplomatic discourse is recognized as highly contextualized and ritualized within the established textual genres of the diplomatic profession, so that experts may be able to infer the conveyed messages regardless of their surface form. More recently, however, diplomatic professionals have increasingly taken on a more public role, communicating with the wider public through media interviews and social media. The language they use in such contexts has not been fully conceptualized and discussed in linguistics, but it is of central relevance to understand how institutional representatives address very sensitive topics within an international panorama, while (not) ensuring a clear and transparent communication.

This study utilizes a mixed-methods approach, combining both quantitative and qualitative analysis, to investigate a corpus of media interviews with diplomatic professionals on current topics of international relevance. Gathered between 2020 and 2022 from major English-language international broadcasting companies, the corpus includes both native and non-native speakers that use English as a vehicle for communication. In this study, the linguistic strategies of subjectivization and depersonalization (Martín Martín 2008; Hyland 1998) were analysed to understand how and to what extent diplomats choose (in)directness to communicate with transparency. Results show that diplomats, whether native or non-native speakers, mainly rely on transparent communication, expressing subjective opinions without mitigation and underusing constructions that conceal or imply agentivity.

1. Introduction[1]

Diplomacy has been a part of human culture since very early on in the history of civilization, with the purpose of managing interstate relations and representing a country's interests in the international arena. Diplomats "[engage] in a series of activities including negotiations, advocacy, (war) propaganda, (re)presentation, lobbying as well as regular diplomatic communication" (Bandov 2023: 13) with both oral and written means, each characterized by distinctive language features. Diplomacy adapts to the historical context in which it operates: in more recent times, specifically, globalization

[1] The article has been jointly planned by the two authors: Sara Corrizzato has dealt with sections 3, 4.2, 5.1, 6, while Valeria Franceschi has dealt with sections 1, 2, 4.1, 5.1.1, 5.2 (and subsections).

and the increasing penetration of mass communication technology in modern society has made diplomatic work more complicated, with diplomats engaging with multiple audiences at the same time, often through international channels, such as television and social media. These situations have become increasingly common and have invested diplomats with the additional role of providers of information to non-diplomatic audiences. Through their words, they can shape and influence public opinions on world news. This type of communication is characterized by a higher degree of improvisation and, therefore, less control over the weight of the words used (Jönsson and Hall 2003: 207). It is also common for diplomatic professionals, regardless of their linguacultural background, to communicate in English as a working language. It is therefore relevant, from a linguistic perspective, to investigate and comprehend how diplomats construct their message in communication addressed to a wider public, also considering how their linguacultural background may influence their linguistic choices.

While the language of diplomacy has been examined through a variety of approaches (e.g. Zhang *et al.* 2023; Afzaal *et al.* 2022; Dumitru 2015), the language of diplomats addressing a non-diplomatic audience through public media is still currently understudied. Studies on media interviews involving diplomatic professionals and experts have, however, started to shed light on the interaction between interviewers and diplomats as well as their language use (Facchinetti 2023; *forthcoming*).

This paper aims to fill the existing gap in the literature by studying the linguistic strategies of subjectivization and depersonalization (Martín Martín 2008; Hyland 1998) in the InterDiplo_JD corpus, which includes 80 media interviews in English with international diplomats discussing social, political, economic and environmental global concerns. The study investigates how and to what extent speakers choose (in)directness to communicate with transparency and avoid open conflict; an intercultural perspective is also adopted, as diplomats in the corpus are also categorized according to both nationality and their status of native or non-native speakers of English.

The present work begins with the description of the theoretical background to this study by introducing the language of diplomacy, transparency, hedging and boosting in sections 2 and 3. Section 4 describes the InterDiplo_JD corpus as well as the methodological approach to the study of the strategies of subjectivization and depersonalization. Section 5 presents and discusses the quantitative and qualitative analysis, followed by a conclusion in section 6.

2. Language and diplomacy

Communication – both verbal and non-verbal – is recognized as one of the most important tools for diplomats in the execution of their job (Pierini 2022: 66). Diplomacy is defined as a political activity with a focus on maintaining and managing international relations between countries and political authorities (*ibid.*; Jönsson and Hall 2003: 196) or, essentially, "intercultural political communication" (Oglesby 2016: 242). Such communication includes "negotiations, persuasion, presentation, and communication"[2], all activities that warrant well-honed language skills, as words bear a much higher

[2] https://www.diplomacy.edu/topics/language-diplomacy/.

weight in diplomatic contexts than they do in others. Jönsson (2016: 82) identifies three main features of the language of diplomacy: courtesy, non-redundancy, and ambiguity. Non-redundancy implies carefully measuring what is said, under the assumption that every word, and every silence, will be carefully mined for concealed meanings. What is left unsaid is just as important as what is communicated verbally (Stanko 2001), and indeed the subtlety of the language used originates from the intricacies of diplomatic work (Pokhrel 2020).

The language of diplomacy is also characterized by ambiguity which "serves the purpose of avoiding a confrontation conflict, integrating possible divergences in viewpoints in order for each party to hear what they need" (Pierini 2022: 67), as well as to help reach common ground (see also Scott 2001; Jönsson and Hall 2003). Ambiguity is considered "constructive and creative" (*ibid.*: 198), as it allows speakers to withhold certain information or to avoid confrontation and conflict by offering different interpretations of their own words. This is visible in media interviews given by diplomats, who tend to react to closed questions with open answers, thus avoiding validating the presuppositions embedded in interviewers' questions: this allows them to "[transform] potentially violent conflict into non-violent processes" (Facchinetti 2023: 38). In addition to the fast changes in technology leading to new and potentially complicated aspects of the diplomat's job, the use of English as a language of international communication even in diplomacy is not to be ignored. English is nowadays widely used in international diplomatic relations and international law, and is often adopted as a working language by international organizations. Pierini (2022: 67) claims that the use of English as a lingua franca in diplomatic contexts should be considered as an influencing element to language usage, to the point that it may increase ambiguity. Use of ambiguous language may reduce the overall transparency of diplomatic communication and hinder the building of rapport and trust with the audience.

3. Transparency and ambiguity in communication

Although on a theoretical level it could be said that the concept of transparency is clear to everyone, it is likewise easy to understand that on a more concrete level what transparency implies is not so straightforward. There are indeed several situations in which speakers feel that they have been clear but then they realize that the perlocutionary force of the utterance was not as intended. If this can have consequences in the private sphere, it is obvious that its resonance at the public level may be huge and uncontrollable. For this reason, when talking about relevant issues in the public context, it would be important for interlocutors to be as transparent as possible in order to help listeners understand what is being discussed. Transparency is, indeed, essential to build an environment of mutual trust and to decrease the possibility of misunderstanding, misinterpretation, or manipulation (Bowles *et al.* 2013; Tsetsura and Kruckeberg 2017).

Although the language of diplomacy is not traditionally associated with the concept of transparency, understanding what this implies from a linguistic point of view is necessary for the purpose of this study. Therefore, looking at transparency through a critical linguistic lens, its definition involves interrelated ideas revolving around the concept of honest communication (Liu and Horsley 2007), trust (Bentele and Seidenglanz

2008) and information sharing (Yang and Lim 2009), with a specific focus on the opposite of manipulation (Pratt and Adamolekun 2008; Signitzer and Prexl 2008).

According to this perspective, transparency in communication refers to the practice of providing open, clear, and complete information during a communicative interaction (Grimmelikhuijsen *et al.* 2013). In transparent communication, therefore, there are no intentional omissions, ambiguities, or manipulation of data, as information is shared openly, without hiding, distorting, or exaggerating the truth. Among the linguistic strategies that may be employed to either increase vagueness or to stress a claim to the truth of a proposition we may identify hedging and boosting. As for hedging, previous studies have offered a number of useful insights into how hedging works (Poos and Simson 2002; Schröder and Markkanen 2010), defining it as an important linguistic device which allows speakers to mitigate the strength of their claims (Martín-Martín 2008), to avoid potential conflicts (Myers 1989), to "make things fuzzier or less fuzzy" (Lakoff 1973: 195), to promote a polite communicative exchange (Brown and Levinson 1987), or even to foster linguistic vagueness.

Boosters, also referred to as emotionally-charged intensifiers (ECI) (Salager-Meyer 1998) or "quality-emphasizing adjectival and adverbial expressions" (Martín Martín 2008: 139), may have a two-fold purpose. First, by showing the speaker's emotions, they enhance the speaker's commitment to the truth of the proposition, thus contributing to convincing the audience of the importance and the truth of the statements. Second, they may be used to create rapport with the audience, as "[af]fectively they also mark involvement and solidarity with an audience, stressing shared information, group membership, and direct engagement" (Hyland 1998: 350). While intensification may be tied to directness in communication, it may also be used to deliberately increase ambiguity in diplomats' communication, as boosters may be used to suggest a friendly relationship with the audience or to exaggerate hostility.

Hedging and boosting can be expressed through a great variety of lexical and morpho-syntactic resources. Although a great body of research has analysed hedging and boosting from different linguistic perspectives, the present study favours the taxonomy proposed by Martín-Martín (2008), who also offers a list of hedging strategies and their linguistic realizations, as illustrated in Table 1.

While numerous studies have been carried out on hedging in other domains, such as academic articles (Martín-Martín 2008; Hyland 1998; Salager-Meyer 1994), hedges have not been explored in depth in the language of diplomacy. Understanding the role hedges and boosters play in the construction of diplomats' discourse seems particularly interesting for the objectives of the present investigation, as it could suggest that diplomats' linguistic structures are not only content-oriented or informative, but they can help speakers mitigate the force of their statements. In fact, although diplomats are supposed to foster an environment of clarity and transparency, they can opt for linguistic devices which contribute to decreasing the risk of opposition and avoiding conflict-related situations or, on the other hand, stress their claim to a proposition and therefore to particular actions and allegiances.

Because epistemic modality and its multiple linguistic realizations encoding the strategy of indeterminacy would require a much broader analytical scope than is feasible in the present study, we will focus only on the strategies of *subjectivization* and *depersonalization*. From a linguistic perspective, the first term, subjectivization, focuses

Strategy of subjectivization	- First person pronouns (I/we) followed by verbs of cognition (*think, believe*) or performative verbs *(suppose, suggest)*; - Linguistic devices which express the speaker's personal doubt/direct involvement, such as *to our knowledge*, *in our view*, *in my experience*; - quality-emphasizing adjectival and adverbial expressions (Hyland 1998, 2005), also called boosters, such as *extremely interesting*, *particularly important*, which are used to convince the interlocutor of the importance of the propositions expressed.
Strategy of depersonalization	- Agentless passive and impersonal constructions, such as *an attempt was made to see...*, *it seems/appears that..*; - Impersonal active construction, in which the personal subject is replaced by some non-human entity, such as *the findings suggest/ reveal*.
Strategy of indeterminacy	- Epistemic modality

Table 1. Hedging and boosting strategies: linguistic devices

on the linguistic structures that speakers choose to convey subjectivity, i.e. "the expression of self and the representation of point of view and perspective, whether of a speaking subject or a nattered one" (Finegan 1995: 2). The second expression, depersonalization, implies a series of strategies which contributes to minimizing the interlocutor's stance in what is said, encouraging the expression of objective propositions (Martín Martín 2008).

4. Corpus and methodology

4.1. *The InterDiplo_JD Corpus*

Our analysis was carried out on a subsection of the InterDiplo Corpus[3], namely the InterDiplo_JD corpus. The InterDiplo Corpus contains one-to-one broadcast interviews in English with diplomatic professionals on current topics of international relevance, such as war, climate change, Covid19, health and wellbeing, and, more generally, international relations. The interviews in InterDiplo_JD, conducted between 2020 and 2022, involve journalists and diplomats from different linguacultural backgrounds on well-known international broadcast networks, for example, BBC, CNN, Sky News UK, and France 24 English. The source of the interviews was video-sharing platforms, primarily YouTube, where broadcasters share aired content on their channels. Selected interviews were first transcribed automatically using the online transcription service

[3] The InterDiplo Corpus project started at the University of Verona, Italy, within the research project "Digital Humanities applied to Foreign Languages and Literatures", funded by the Italian Ministry of University and Research within the framework of the Departments of Excellence 2018-2022. As a first result of the project, the InterDiplo-Covid19 Corpus was compiled as a pilot corpus (Cavalieri *et al.*2021), to test the methodology of data selection and tagging system. The subsection chosen for this paper relies on further data added to the InterDiplo Corpus within the nationally funded PRIN 2020-2023 project "Communicating transparency: New trends in English-language corporate and institutional disclosure practices in intercultural settings" (PRIN 2020TJTA55).

HappyScribe[4] and later checked manually to ensure accuracy. In a subsequent step, XML mark-up was added for pauses, truncations, false starts, overlapping speech, hesitations, emphasis, anthropophonics, visuals shown on screen, question- and answer-types. The latter two were categorized according to the taxonomy 'open', 'closed', '(stand-alone) statement', 'request', and 'choice.' Metadata were also partially incorporated in the tags (speakers' name, speakers' gender and speakers' nationality, status as interviewer or interviewee). The final corpus consists of 80 interviews, for a total of 159,888 tokens. Out of these 80 interviews, 40 are video-mediated and 40 are face-to-face; within these two categories, 20 female and 20 male journalists are represented. An "interviewer" attribute with a 'true' or 'false' value is included in the speaker xml tag, so that queries can be filtered according to the speaker's role in the interaction. A "native" attribute with a 'true' or 'false' value is also included in speaker tags. Interviewed diplomats produced 91,119 tokens in the entire corpus: non-native interviewees are more represented (49,041 tokens) than native ones (42,078 tokens).

4.2. *Methodology*

This study adopts a corpus-assisted approach that combines quantitative methods with qualitative discourse analysis. Quantitative methods were first employed to extract the various linguistic structures associated with the two strategies under analysis (i.e. subjectivization and depersonalization), as used by native and non-native diplomats. Sketch Engine's (Kilgarriff *et al*. 2014) Corpus Query Language (CQL)[5] was also used to look for more complex language patterns.

As a second step, the observation of concordances allowed researchers to manually note the number of times each expression was used by diplomats to achieve the communicative goals linked to the two strategies. Therefore, thanks to the thorough revision of the linguistic features extracted by the software, those included in the speech that were not relevant for the analysis were removed from the list. Since the study also sought to determine the extent to which native and non-native speakers choose the two strategies under investigation, data were finally grouped according to the speakers' (non-)nativeness and frequencies normalized per 10,000 to facilitate direct comparison. In order to comment upon the linguistic structures selected, a qualitative perspective was chosen to analyze and interpret the data.

5. Results and discussion

5.1. *Strategy of subjectivization*

As shown in Table 2[6], data obtained from the study revealed a massive use of the strategy of subjectivization in diplomats' answers as encoded by verbs of cognition and

[4] HappyScribe is an online platform for transcription, subtitles and translation. It is available in more than 100 languages. It converts audio to text using online transcription software. HappyScribe has been evaluated by the department's IT team and has proved to be the most effective speech to text technology to generate automatic transcriptions.

[5] Corpus Query Language "is a special code or query language used in Sketch Engine to search for complex grammatical or lexical patterns or to use search criteria which cannot be set using the standard user interface" https://www.sketchengine.eu/documentation/corpus-querying/.

[6] An examination of literature revealed a debate as to how to classify the verbs of cognition. For the purpose of the present investigation, Shank and Plevoets' identification (2018) will be taken into account.

performative verbs preceded by the first person pronoun "I". Verbs were firstly extracted from the corpus using the CQL string [word="I|i"]{1,4}[lemma="verb"], and then filtered manually to identify the strategy under investigation.

As the normalized frequencies demonstrate, almost all of the occurrences of this pattern were realized by "I" and the verb "think".

Closer inspection showed that interviewees basically choose this formulation in three cases:

a) when they feel the need to demonstrate the speakers' endorsement, or the importance of the issues tackled. Indeed, normalized frequencies demonstrate that 11.17

Linguistic realizations	Total frequency	Affirmative clauses	Negative clauses
I + think	50.05 (NS + NNS) 56.32 (NS) 44.66 (NNS)	47.41 (NS + NNS) 53.71 (NS) 42.01 (NNS)	2.63 (NS + NNS) 2.61 (NS) 2.65 (NNS)
I + believe	3.62 (NS + NNS) 4.26 (NS) 3.05 (NNS)	3.40 (NS + NNS) 4.01 (NS) 4.89 (NNS)	0.11 (NS + NNS) 0.24 (NS)
I + suggest	0.11 (NS + NNS) 0.24 (NS)	0.11 (NS + NNS) 0.24 (NS)	/
I + feel	0.33 (NS + NNS) 0.48 (NS) 0.24 (NNS)	0.33 (NS + NNS) 0.48 (NS) 0.24 (NNS)	/

Table 2. First person pronouns *I* followed by verbs of cognition or performative verbs

occurrences uttered by NSs and 6.23 by NNSs highlight the relevance of the topics under discussion. In this sense, there are no significant differences in the use of "I think" within the two subgroups, which aim at focusing the listener's attention on what is important.

As shown in the following examples, the two speakers aim to draw attention to the topic being discussed. Commenting upon the consequences of Covid-19 pandemic, the Chinese Ambassador Liu Xiaoming highlights the importance of treating those who have been infected and stopping the spread of the virus (example 1). The United States Ambassador to Israel Thomas R. Nides invites the audience to reflect upon the fact that China has no role in the relationship between Saudi Arabia and Israel (example 2).

(1) *I think* first of all now the top priority for the international community is to fight is to focus on fighting this virus. (InterDiplo_JD_011_NNS).

(2) but most importantly *I think* it's important to understand this has no impact on the ability for the Saudis to have a bilateral relationship with with Israel. [InterDiplo_JD_065_NS].

b) when they want to highlight their personal opinion on the topics under discussion, commenting upon facts or events that are happening.

In this case, the data demonstrate that more than one third of the occurrences (33.03) produced by native speakers aim at sharing their personal point of view; likewise, non-native speakers seem to be willing to express their personal feelings: as for the second group, the number of occurrences is significantly higher too (32.01). Hence, the analysis demonstrates that diplomats often include their personal point of view, as the following examples reveal.

In example 3, the former American Ambassador to India, Tim Roemer, makes a personal comment to celebrate the seriousness of Moroccans, thus to convince the audience of what he is saying. In example 4, the Azerbaijani Ambassador aims at gaining the public consent by making a general comment on the way terrorists should be treated.

> (3) Morocco remains committed to the Palestinian cause despite having established ties with Israel not at all we are not putting one on the expense of the other and *I think* Morocco is a very responsible country it has always proven to be a responsible country historically but also on the days on this politics so there is no change at all in the positions […]. [InterDiplo_JD_020_NS].
>
> (4) Well *I think* that any kind of violence any kind of terrorist acts whatever are the manifestations should be condemned. [InterDiplo_JD_024_NNS][7].

c) When they want to implicitly suggest something, which occurs in a considerable number of answers. This tends to happen more in the case of native speakers (9.03 occurrences), but it is also a common practice for non-native ambassadors (4.49 occurrences). In example 5, the Chinese Ambassador Cui Tiankai, referring to the pandemic, invites people to distinguish what is said by scientists from what is said by non-experts. The use of "I think" by the Canadian Ambassador Henri-Paul Normandin in example 6 is also used to suggest a greater expression of interest by the government.

> (5) I have also participated in some of the conferences between experts real experts of our two countries they are real scientists they are looking at the whole pandemic from the point of view of scientists not any politicians so *I think* people have to be careful not to make groundless acquisitions [InterDiplo_JD_004_NNS].
>
> (6) Until recently we've just let things happen so *I think* that we need to be much more proactive when we see things that are inappropriate well our security services our police our politicians should be there on the ground to prevent things from happening *I think* that is first and foremost what should be our overall approach [InterDiplo_JD_028_NS].

[7] In this example, as in examples 9 and 10, "I think" is preceded by the discursive marker "well". In these cases, "well" is used by the speakers to introduce their (partial) disagreement in relation to what the interviewer has said. Further research is needed to understand the meaning and use of the discursive marker "well" (which occurs, in case of the interviewees, more than 30 times before "I think") within the InterDiplo_JD corpus.

Although not displaying a significant presence in the corpus, other patterns are used similarly by NSs and NNSs to reinforce the aforementioned functions, as in the case of "I" + "do" + "think" and with the use of adverbs used as intensifiers:

> (7) And *I do think* that unfortunately the war in Ukraine is not one crazy exception it's maybe the announcement of what we are going to face in the coming decades. [InterDiplo_JD_065_NNS].
> (8) So *absolutely I think* we need to just keep on talking what do you say to China when it comes to Taiwan obviously that is where some of the concern is focused right now with increased aggression. [InterDiplo_JD_032_NNS].

Besides the functions summarized above, it is also worth noting that some diplomats' voices seem to maintain a more confrontational approach to the conversation, using "I think" to cast doubt on what the journalist says. Such an approach is not very frequent, but it is found in both groups of diplomats (3.09 occurrences for NSs and 1.22 occurrences for NNSs). Further studies are needed, but it is already possible to assume that the more aggressive attitude could depend on the journalist's input and the topic under discussion, as examples 9 and 10 demonstrate.

Following the journalist's assertion that Russia's role after World War II was not always transparent, the Russian diplomat Dmitry Polyanskiy shows disagreement by choosing a less formal approach. The same happens in an interview with the Azerbaidjani Elchin Amirbayov, who countered the interviewer's claims, explicitly stating that the information was false without any mitigation strategy.

> (9) Well *I think* you have a very short memory and maybe you can't use google properly because there are a lot of documents like this and the documents were published here in the United States since I came here. [InterDiplo_JD_009_NNS].
> (10) Well *I think* it's unfair statements and I think as far as the Turkey's alleged role in Nagorno Karabakh issue is concerned *I think* it's a completely fake news. [InterDiplo_JD_024_NNS].

As far as the other verbs are concerned, having a general idea of how the verbs can mould conversation seems impossible, as the analysis of the concordances can only be carried out on a few examples. The only other verb that is used with any notable frequency is "believe", which occurs 3.62 times. As in the case of "I think", "I believe" (used 4.04 times by NSs and 3.26 times by NNSs) appears when interviewees choose to share their points of view on the topics under discussion, without any remarkable difference between the two groups of interviewees.

> (11) *I think* we have to press for both and there are three others there too we're working on them three other Americans that *I believe* are wrongfully detained so *I think* we have to have high level contact but also outside people the administration should reach out to other entities. [InterDiplo_JD_023_NS].
> (12) *I believe* the Chinese are now watching them and eyeing the Siberia what they always wanted the resources from Siberia Russia they they don't believe that Russia is equal partner they wanted the resource base for them so the China will definitely play their own game and I see the United States are now engaged with China. [InterDiplo_JD_052_NNS].

In both examples above, the interviewees, Bill Richardson and Vadym Prystajko, share their personal opinions on the topics under discussion, involving both the community (thanks to the use of "we") and the self ("I see").

5.1.1. *Boosters*

Boosters may also be ascribed to the strategy of subjectivization (Martín Martín 2008: 139). To investigate how these are employed in diplomats' language, a subset of boosters was identified in the corpus by searching for an adverb plus adjective string – [tag="RB.*"][tag="J.*"] – within the interviewees' turns and manually filtering the resulting concordances. Out of a total of 95.26 occurrences per 10.000 words, 49.82 may be classified as boosters, broken down by category in Table 3.

One of the most common combinations for both categories is constituted by the adjective "important" pre-modified by adverbs (9.99 for NNSs and 13.31 for NSs). Its pervasive presence suggests that diplomats, regardless of their linguacultural background, underline what they consider as crucial elements to deal with in their job, as in the following example:

> (13) Yes I think after the Russian invasion of Ukraine it would be *very important* for our global community particularly our democratic society to think about how to reshape supply chain security. [InterDiplo_JD_017, NNS].

The only remarkable difference between the use of "important" by native and non-native diplomats is the choice of pre-modifier, which is most frequently "very" or "quite" for NNSs and "very" and "really" for NSs. If we look at negative evaluations, they appear to be rare in both subcategories, with a slight preference in non-native use: NSs seem to resort less frequently to enhancing negative evaluations: five instances (1.19 per 10.000 words) ("dramatically irresponsible", "morally outrageous", "totally inappropriate", "totally unacceptable", "utterly inhuman") were identified in the NSs concordances, whereas non-native diplomats, with 13 instances (2.65 per 10.000 words), appear more likely to underline what they perceive as inaccurate information or wrongdoings, as in the following example:

> (14) I think there were a lot of situations when these intelligences is were *absolutely wrong* in their calculations or even miscalculations. [InterDiplo_JD_009_NNS].

However, it should be noted that out of these 13 instances, five were pronounced by two Russian diplomats represented in the corpus, three by two Ukrainian diplomats, and two by the Chinese Ambassador, Cui Tiankai, suggesting that the current international position of these three countries may result in harsher wording.

Both subgroups also use boosters to convey alignment with the interviewer and with the audience, showing that they care about the same things and have a common objective at the heart of building positive international relations and avoiding the exacerbation of conflict. This strategy of alignment may exclusively include allies that share the same perspective, as in the following example. Discussing the Russia-Ukraine crisis, American Ambassador Bridget Brink highlights the importance of the country's future and of European security, silently implying no interest for the Russian side – indeed, shortly after she talks about a "coalition against Russia".

Boosters	Filtered frequencies (NS)	Filtered frequencies (NNS)
[tag="RB.*"][tag="J.*"]	51.33	48.53

Table 3. Frequencies of boosters

(15) I think it's *really important* for us I think we understand I mean I understand this is *incredibly important* for Ukraine and Ukraine's future and existence but I believe it's also *incredibly important* to European security. [InterDiplo_JD_075_NS].

Boosters may also be used to convey support or, on the contrary, criticize other countries and their actions, as seen below:

(16) It is better to say that we could that we must combine our effort India is an *extremely influential* player player in the region in central Asia. [InterDiplo_JD_070_NNS).
(17) We've known for years that China conducts operations in Canada which are *totally inappropriate* or if not illegal and yet we've let that happen in plain sight for years. [InterDiplo_JD_028_NS].

In example 16, Russian Ambassador Nikolay Kudashev, in an interview on an Indian channel, underlines the political importance of India as he highlights the benefits of collaboration between the two countries. This language choice aims at gaining the favour of the Indian audience by emphasizing the value of joining forces with India, further supporting the argument using strong deontic modality – "we *must* combine our effort".

In example 17, criticism of another country's actions is shown as former UN Ambassador Henri-Paul Normandin clearly points out and negatively evaluates China's questionable conduct in Canadian territory.

Boosters may also be used by diplomats to underline the positive work undertaken by themselves and/or their country, enhancing their face with the audience:

(18) I was *very instrumental* in drafting the agreement and I'm very proud to look at the fruits of the agreement. [InterDiplo_JD_048_NNS].

The extracted concordances show that boosters in the data mostly highlight the importance of what is being discussed. It does not appear here that boosters are used in an ambiguous way to promote multiple or even contrasting interpretations: on the contrary, diplomats clearly state which interests they are defending and pursuing, showing support to allied countries and the audience being addressed (i.e. Indian watchers in example 16) or openly criticizing other countries' actions. Differences in the use of boosters between NSs and NNSs in the corpus are not generalizable, due to both the small sample of instances per subsection and the overrepresentation of certain countries in expressions that were strongly negatively connoted. The latter appears to be tied to current events more than to a different style of communication in certain non-native speaking cultures.

5.2. *Strategies of depersonalization*

The term depersonalization is used to describe those strategies that contribute to masking the presence of the speaker in the text through the use of passive forms, agentless and impersonal constructions. Depersonalization strategies decrease the speaker's commitment to the truth of their propositions.

5.2.1. *Agentless passive and impersonal constructions*

The analysis of these first two aspects of depersonalization was carried out by extracting all occurrences of passive constructions using the CQL string [lemma="be"] {1,3}[tag="V*N"] and manually filtering the output to identify all agentless passives. As for impersonal constructions, a search was carried out for the verbs "appear", "look like" and "seem" used without a specific subject. Results and frequencies are summarized in Table 4 below:

Despite a slightly higher frequency of agentless passive constructions in the non-native subcorpus, no remarkable differences can be observed as to the function of such constructions in the data. For both subgroups, it can be noticed that the agent is sometimes very easily identifiable from the context: while the structure is syntactically agentless, the person or organization performing or guiding the action is very clear, as in the examples below:

> (19) It's our national matter there can be maneuvering of the troops there can be the I don't know *exercises of the troops that are being conducted* and this is not linked to some imminent or not imminent military operation every country does this [InterDiplo_JD_010_NNS].
> (20) I'm adamant against the idea that Russia can have a veto or we can accept ever in Europe again spheres of influence and when *a sovereign nation is barred* from joining the kind of military alliances or the kind of structures they want to join [InterDiplo_JD_019_NNS].

It is clear from "our national matter" in example 19, and from "Russia can have a veto" in example 20, that the role of the agent is not being concealed or limited. The focus on the passive construction here and in many other cases in the data does not appear to be on the agent performing the action, but on the object of the verb, foregrounding thus the topic under discussion, suggesting not an intention to conceal the agent but rather to highlight the action itself or its object. Agentless passives are also used where multiple agents would be included, or where the agent/s would not be necessarily clear.

> (21) I think this is why *high level bilateral and multilateral contacts are needed* to deal with hostages but again this can be vetoed by the United States. [InterDiplo_JD_023_NS].

In the example above, former UN Ambassador Bill Richardson uses an agentless passive to talk about contracts in a general sense, without mentioning or assuming which countries would participate. In such cases as well, these uses may suggest that the agent(s) here are not as important or as relevant as the action discussed.

> (22) It was never the plan to attack civilians and the and *civilians were never attacked* and the fact that *similar stories are repeated* on a regular basis actually speaks of lack of imagination on the organizers of those provocations. [InterDiplo_JD_026_NNS].

Patterns	Filtered frequencies (NS)	Filtered frequencies (NNS)
[lemma="be"]{1,3}[tag="V*N"]	24.95	32.42
lemma APPEAR + [lemma="it|there|that"] (-5..-1)	0.48	0.20
[word="it|that|there"]{0,3}[lemma="look"] [word="like"]	0	0.82
lemma SEEM + [lemma="it|there|that"] (-5..-1)	0	0.82

Table 4. Frequencies of agentless passive and impersonal constructions

In this example, the Russian EU Ambassador uses an impersonal construction "it was never the plan" and two passive constructions. In the first, the implied agent is Russia itself, which disappears behind the syntactical construction, whereas in the second case the agent may be other countries as well as the media adopting a specific account of events. In this latter case, this choice may have been made to preserve a positive relation with the journalist, who may be repeating such "stories" herself.

As for the verbs "appear", "look like" and "seem", all the instances identified do appear to mitigate the truth of the proposition on the part of the speaker, as in the following example:

> (23) Tonight we are starting hearings on an insurrection that took place in the Capital United States and as it's unfolding *it appears* that this was much more highly constructed and coordinated by a large number of people [InterDiplo_JD_027_NS].

However, the rarity of these events in the data seem to show that mitigation of propositions is not a priority in media interviews. The difference in use between native and non-native diplomats is not large enough to warrant any particular observation on this strategy.

5.2.2. *Impersonal active constructions*

In impersonal active constructions, we do not find human subjects but inanimate entities: this use separates the speaker from the proposition they are expressing. In order to identify such constructions in the InterDiplo_JD corpus, a search for reporting verbs, using Carter and McCarthy's (2006: 511, see Table 5) list of common reporting verbs as a reference, was carried out and then manually filtered for impersonal subjects, reported in Table 6.

Out of the 68 verbs in the list, only six were occasionally used in impersonal active constructions, as summarized below:

accept, admit, agree, announce, argue, assume, believe, bet, check, claim, comment, complain, conclude, confess, confirm, consider, decide, deny, discover, doubt, expect, explain, feel, find, forget, gather, guarantee, guess, hear, hint, hold, hope, imagine, imply, infer, insist, know, learn, mean, mention, notice, predict, presume, pretend, promise, protest, prove, realise, recall, reckon, recognise, remark, remember, repeat, reply, report, say, see, show, state, suggest, suppose, suspect, swear, think, understand, warn, write

Table 5. Common reporting verbs (Carter and McCarthy 2006: 511)

Reporting verbs	Impersonal active constructions (NS)	Impersonal active constructions (NNS)
confirm	0.24	0.20
imply	0	0.20
prove	0	0.41
report	0	0.20
say	0.24	0.41
show	1.19	0.20

Table 6. Occurrences of impersonal active constructions

These figures suggest that impersonal active constructions are very rare in the corpus, and that diplomats do not necessarily fine-tune their language to detach themselves from what is being said, or again to conceal the agent that has performed the action or produced the reported data or statements. The higher frequency of the verb "to show" in the native subgroup should not be interpreted as relevant, as three out of those five instances were pronounced by the same person, showing a personal preference rather than a generalized tendency.

As for the function of these constructions, we can see that in one case impersonal active constructions had the purpose of including multiple agents in their statement, as in the example below:

> (24) First Lee was never arrested as some media *reported* including Sky News alright he was silenced. [InterDiplo_JD_011_NSS].

In other sporadic cases, an impersonal active construction is used with the verbs "to prove" and "to show" to provide factual information to support the speaker's argument:

> (25) So we are definitely seeing *increasing studies which are showing* that having more women representation on company boards and in leadership position leads to a significant increase in company market share. [InterDiplo_JD_035_NS].
> (26) I certainly want to refuse the accusation that we are protectionists and that we are vaccine nationalists I think the facts and the figures *prove* that. [InterDiplo_JD_033_NNS].

Overall, the data show that the strategy of depersonalization in both its aspects is not common in the corpus under investigation. Diplomatic professionals, either native or non-native speakers, do not appear to deliberately use impersonal constructs with the purpose of expressing ambiguous propositions or to reduce personal responsibility for their affirmations. The strategy of subjectivization does not appear to be very common either, except for the “I think” construction and boosters. Still, the higher frequency of these elements reinforces the claim that, in media interviews, diplomatic professionals clearly express their personal opinions, especially the native speakers of English, communicating to their audience the interests of the countries they represent and their stance on the topics under discussion. While it cannot be said conclusively that diplomatic professionals are entirely transparent in their communication in broadcast interviews, the language features analyzed suggest that diplomats make clear statements that do not either hide agency or exaggerate the truth through boosters. The native and non-native subcorpora are small, but the data do not suggest that linguacultural background directly affects how the features under investigation are used by diplomats as much as the current position of the country on an international level, which may warrant harsher language.

6. Conclusions

As is widely known, the mass media are largely responsible for shaping the public opinion on everything, from issues related to the local context to more international affairs (Hallahan 1997). It can therefore be assumed that interviews with public figures on international television channels can also have the same impact on viewers, who tend to trust what they are told. Ideally, therefore, interviewees have a duty to share truthful information, thus delineating a clear detachment from any information, even false. Interviewees, and also diplomats, are asked to share facts that really happened and to communicate in a clear and transparent way. As far as communication is concerned, this is what seems to happen in the InterDiplo_JD Corpus, in which diplomats, both native and non-native, favour a clear communication style, generally achieved through linguistic realizations which may hide or imply something else, or ambiguity. The results of the analysis show that the strategy of subjectivization occurs when diplomats choose to take actively part in what they are saying, also sharing their personal opinion or stressing the importance of the issue taken into account. Considering the role that they are supposed to play, the use of the strategy of *subjectivization* can be used by diplomats to gain the audience’s attention or to convince them that what they are saying deserves attention. In addition to that, “I think”, as well as “I believe”, are “speaker-oriented markers which emphasize the subjective attitude of the speaker towards the message” encouraging a more direct transmission of information, in which “they are not understood as something universally true or definite” (Vlasyan 2019: 622), but they are useful to offer a transparent view of the speakers’ interpretation of the topics under discussion. The limited use of the strategy of depersonalization confirms what was already theorized, that is, interviewees do not aim at reducing responsibility or mitigating the truth of what they are sharing with the public. In an attempt to explore the reason(s) why the diplomats’ communication style across the corpus is not in line with the studies described in Section 2, two possible explanations emerge. The first one ties in with what was said above, namely that the diplomats involved in the interviews conducted on international television channels aim to convey clear information to a wider audience and are foregoing the conventionalized language usually associated with diplomatic discourse. As for the other reason, in some cases, the interviewed diplomats no longer have an active diplomatic role, so they may be less controlled in their language use as they illustrate current international issues, but they no longer officially represent their government in diplomatic matters.

In conclusion, the analysis conducted so far does not show any substantial difference in the use of the two linguistic strategies by native and non-native speakers. This could be due to the fact that diplomats are highly trained professionals, so their socio-cultural background does not influence the way in which they interact.

Although these reflections show that further research is needed to better understand what motivates diplomats to choose specific linguistic strategies, this study has aimed to contribute to expanding existing literature on the use of hedges in diplomatic language. Future studies could focus on the strategy of indeterminacy as well as on the questions asked by journalists within the InterDiplo_JD corpus.

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EXPLORING THE LANGUAGE OF TRANSPARENCY: A COMPARATIVE ANALYSIS OF THE SUSTAINABILITY REPORTS OF US VS. ITALIAN FASHION BRANDS

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Abstract

In corporate settings, promoting an image of transparency among key stakeholders and the general public has become an essential part of communication. Although transparency has traditionally been associated with mandatory financial reporting (e.g. annual reports), in recent years it has also been addressed in non-financial reporting genres (e.g., CSR or sustainability reports) in relation to their efforts in areas such as the environment, social and employee matters, diversity, and human rights.

This paper explores the linguistic expression of transparency in the sustainability reports of leading US and Italian fashion brands that operate on an international scale. In addition to its considerable economic impact, the fashion industry engages with a range of important issues in contemporary society, including environmental protection, ethical supply chains, working conditions, diversity, and animal welfare. It thus represents a highly influential sector in which the public perception of transparency is critical. The aim of this contribution is to offer insights into how fashion companies use language to communicate transparency and how it may be framed differently with respect to country-of-origin or national culture. Towards this aim, two comparable corpora consisting of the sustainability reports of selected US and Italian fashion brands were compiled and queried with text analysis software to extract linguistic items encoding transparency. The findings showed that, from a lexical perspective, a limited range of lemmas (i.e. *transparen*, engag*, disclos*, open*, dialog*, conversation**) was shared both across the corpora and also within them, often with very similar patterning (e.g. *open and transparent*, *open dialogue*, *community engagement, climate change disclosure*), thus reflecting a certain degree of cultural standardization. However, drawing from theories of cultural diversity, some nuanced differences were also detected that could be interpreted in terms of the different communication styles associated with the two national cultures represented in the corpora.

1. Introduction

In recent years, there has been growing interest in the emerging field of *transparency studies* that cuts across multiple disciplines (e.g. politics, law, business, public administration, journalism, and communication) in recognition of the importance of a well-informed public in complex modern societies (Piotrowski 2009). However, transparency can be an elusive concept to define as it is often not clearly distinguishable from related notions, for example, accountability (Michener and Bersch 2013). In organizational contexts, transparency is closely related to communicative strategies and public perceptions, where it has been characterized as "the degree of openness in conveying information" and as "a device signaling the trustworthiness of the actor in negotiations" (Ball 2009: 297). In this way, transparency becomes the precursor for trust as manifested in the belief that an organization will act in the best interests of its stakeholders (Rousseau *et al.* 1998). Large multinational companies, in particular, have undergone increasing levels of public scrutiny and skepticism in relation to their transparency (or lack thereof) following high profile scandals (e.g. Enron, GlaxoSmithKline, Volkswagen). For this reason, the ability to both communicate and demonstrate transparency remains a high priority in the corporate world (Christensen and Cheney 2015).

The literature suggests that there are different types or facets of transparency that can be identified with reference to corporate settings. According to Rawlins (2008), *organizational transparency* highlights the company's reputation as a transparent entity, which is distinct from *communicative transparency*, which refers to the specific efforts that a company undertakes to be perceived as transparent. At the same time, organizational and communicative transparency are also interrelated. In fact, a company's reputation accumulates over time and is the result of a series of communication strategies, activities and products (Belasen 2008). Transparency is also an important aspect of regulatory compliance. In this setting, Duke (2021) described *imposed transparency* that occurs when a company is subject to some form of surveillance or monitoring to achieve a disclosure target as reflected in the reporting requirements governed by laws in most countries (e.g. annual reports). In contrast, *adopted transparency* emerges when a company willingly engages in practices and policies designed to promote transparency. Examples are voluntary forms of financial disclosure such as earnings press releases. Nevertheless, the various facets of transparency are not mutually exclusive and there may be overlapping among them. A case in point is the earnings conference call which encompasses both communicative transparency (i.e. a communicative action undertaken to boost perceptions of transparency) and adopted transparency (i.e. voluntary form of communication that is not mandated by law) (Crawford Camiciottoli 2013).

Another key concept that comes into play in the context of transparency is *disclosure*, construed as the means through which it takes place. Thus, the disclosure of information for public consumption is inherently linked to the concept of transparency. Within the communicative processes of organizations, disclosure broadly entails the public release of information, even if there is no general consensus on how to define it (Clark 2016), as in the case of transparency. This ambiguity is likely due to its multiple spheres of application across both private and public sectors, as well as variables involving what types of information to disclose, what forms it should take, at whom it should be targeted, and through which channels.

In corporate settings, transparency has been typically associated with financial disclosure as a well-consolidated practice comprising both mandatory and voluntary forms to engage with stakeholders. Over the years, studies dedicated to various genres of written and oral financial disclosure genres have identified their lexical, discursive, pragmatic, and rhetorical features, including CEOs' letters and annual reports (Garzone 2004), earnings conference calls (Crawford Camiciottoli 2013), and analyst reports (Denti 2015), to mention just a few. More recently, non-financial disclosure relating to environmental and social issues has become an increasingly important function of corporate communication (Jackson *et al.* 2020), which has led to the rise of non-financial reporting genres. CSR or sustainability reports are now routinely produced by companies and research has suggested their key role in self-portrayal as a caring entity that undertakes actions to safeguard the environment and improve the lives of people, beyond mere profit-making (Bondi 2016; Catenaccio 2012, 2017). Moreover, like financial reporting, non-financial reporting has become more regulated in many countries, for instance the EU Non-financial Reporting Directive 2014 (Directive 2014/95/EU) and, more recently, the Corporate Sustainability Reporting Directive (Directive 2022/2464/EU).

Corporate disclosure is also influenced by its objective(s) and intended audience(s). In financial disclosure, the objectives are to inform stakeholders and attract investment, where it plays a prominent role in the area of investor relations. However, financial disclosure can also serve to foster positive overall perceptions of the company among shareholders as well as the public at large (Crawford Camiciottoli 2013). In the area of non-financial disclosure, the term *sustainability reporting* is broadly used to refer to how companies seek to enhance awareness of their efforts to maintain and preserve environmental, economic, and social well-being, while also legitimizing their actions among an increasingly informed and demanding public (Herzig and Schaltegger 2006). Thus, inherently linked to sustainability reporting is the aim to increase transparency, with positive effects on brand value and reputation that may also afford a competitive advantage with respect to companies that do not engage in sustainability reporting.

2. Language and culture in sustainability communication

As the means through which transparency is conveyed, disclosure clearly brings into focus the language that is employed. Indeed, language plays a fundamental role in corporate communications to establish trust (Salvi and Turnbull 2017). Companies operating in international/intercultural contexts rely heavily on English as a shared code of communication among speakers of different languages and cultures (Louhiala-Salminen *et al.* 2005). Studies have shown that, regardless of their national or cultural background, such companies systematically provide disclosure-oriented communications in English on their websites (Jeanjean *et al.* 2010; Ki and Chung 2011). At the same time, we know that the style of communication can also be influenced by aspects of national culture, according to well-known theoretical frameworks that seek to explain differences in how people think, act and communicate across cultures (Hall 1976; Gudykunst and Ting-Toomey 1988; Gudykunst 2004; Hofstede 1997). While it is important to recognize that these theories may suffer from issues related to overgeneralization and essentialism that fail to account for variation (Sarangi 1994; Piller 2009), even after decades on the scene, they continue to be widely applied which lends support to their ongoing usefulness in cross-cultural studies.

With particular reference to sustainability reporting, cross-cultural studies have indicated some variation in communicative style and approach. In an analysis of Italian, American and Chinese CSR reports from the banking and energy sectors, Bondi and Yu (2019) found that managers' voices were more prominent in the Italian and American CSR reports, while employees' and clients' voices were preferred in the Chinese CSR reports, suggesting culturally-specific preferences for internal vs external sources in corporate communications. Poppi's (2018) study of the CSR reports of American, Emirati and Japanese airlines revealed differences in the focus of content that could be linked to their presumed values with reference to Hofstede's (1997) theory of cultural diversity.

Building on the previous discussion, the aim of the present study was to explore how fashion companies use language to communicate transparency and to understand how transparency may be framed differently with respect to "country-of-origin", a key concept in fashion marketing studies that "provides a national identity and attitude, associated with the brand" (Hines and Bruce 2007: 136). The decision to focus on the fashion industry stems from its wide-reaching impact on the lives of people around the world as it contributes significantly to global exports and employs millions of people (Gereffi and Frederick 2010). It also engages with some key concerns of our times, including the environment as seen in the eco-fashion movement (Cucchi and Piotti 2016), but also ethical supply chains, working conditions, diversity, inclusion, and animal welfare. As such, the fashion sector is one in which the perception of transparency among consumers is critical. To achieve this aim, two comparable corpora of the sustainability reports[1] of leading US and Italian fashion brands were compiled and analysed to address the following research questions:

- How do US and Italian fashion brands use language to communicate an image of transparency in their sustainability reports?
- To what extent is this language framed by their respective national cultures and communicative styles?

3. Methodology

3.1. *Data collection*

The sustainability reports utilized for this study were collected within the framework of an interuniversity research project funded by the Italian government[2]. To identify potential fashion brands to include in the corpora, I relied mainly on the *Fashion Transparency Index* produced yearly by Fashion Revolution (2020), a non-profit organization that analyses and ranks the social and environmental practices, policies, and impacts of large global fashion brands. This seemed like a logical point of departure for a study of the linguistic expression transparency in the context of fashion communication. The websites of the US and Italian brands present in the index were then searched for accessible sustainability reports. For the Italian brands, the reports were accessed from the English version of their corporate websites where documentation is extensively and routinely provided in English. It is likely that these reports are translations from

[1] For the sake of clarity, *sustainability reports* will be used as an umbrella term for the various ways in which the reports are labelled by the fashion companies (see Section 3.2 for more on this issue).

[2] *Communicating transparency: New trends in English-Language Corporate and Institutional Disclosure Practices in Intercultural Settings* financed by the Italian Ministry for the University (PRIN 2020TJTA55).

the original Italian, which can be inferred from explicit mentions found in some, for example, reference to the report as a courtesy translation for international audiences.

As explained by Herzig and Schaltegger (2011), one of the challenges in investigating sustainability reporting is that there is no standard format. In fact, it can assume a variety of forms, ranging from stand-alone reports on the company's ecological, social and economic sustainability efforts, to dedicated sections of integrated annual reports that also include financial reporting, to a series of separate and thematic-specific reports focusing only on one area (e.g. corporate citizen report). In an effort to achieve better comparability across the corpora, whenever possible I opted to collect stand-alone sustainability reports that could be downloaded in pdf format. I also made an effort to diversify the brands in terms of core business and market segments to enhance corpus representativeness.

The downloaded pdfs were then converted into plain text format to facilitate elaboration with corpus software. However, the highly creative and graphically complex layouts of the original pdf files (e.g. multiple superimposed images over text and extensive column formatting) often rendered the converted text unusable due to widespread glitches and errors. Fortunately, in many cases, this problem could be largely resolved through the use of Solid PDF Tools, a specific software program designed to extract textual material from pdf files and convert it into plain text files with greater accuracy than the instruments available of standard pdf reader software.

Working under the constraints described above, I was able to compile the sustainability reports of leading US and Italian fashion brands into two comparable corpora: the US Fashion Sustainability Reports Corpus (FSRC-US) and the Italian Fashion Sustainability Reports Corpus (FSRC-IT), each consisting of 10 different brands. While 10 of the US brands listed in the *Fashion Transparency Index* had sustainability reports suitable for the inclusion in FSRC-US, for FSRC-IT it was necessary to identify and integrate some brands that were not present in the index in order to reach the same number. For this purpose, I referred to *Fashionbi*, a database for the global fashion and luxury markets based in Hong Kong that monitors over 3,500 fashion brands in 90 countries[3]. In addition, because only nine stand-alone sustainability reports could be identified among the Italian brands surveyed, in one case I extracted the non-financial reporting section from an integrated annual report so that FSRC-IT would also include 10 brands. The self-contained section was clearly distinguishable from the rest of the report in terms of content and formatting. It even had its own separate letter to shareholders, and thus closely resembled a stand-alone sustainability report.

3.2. *The corpora*

The 20 sustainability reports included in FSRC-US and FSRC-IT cover a timeframe that ranges from 2019 to 2022, which corresponds to the most recent report that could be accessed at the time of data collection. Tables 1 and 2 provide overviews of the two corpora, along with other key attributes.

[3] https://www.fashionbi.com/.

Brand	Core business	Market segment	Name of document
Columbia	Activewear	Mass	ESG Report
Esprit	Apparel	Mass	ESG Report
Gap	Apparel	Mass	ESG Report
Guess	Apparel	Bridge*	Sustainability Report
J. Crew	Apparel	Bridge	ESG Report
Nike	Activewear	Mass market	Impact Report
Nordstrom	Apparel	Mass market	Impact Report
PVH Corporation	Apparel/shoes	Premium/bridge/ mass	CSR Report
Ralph Lauren	Apparel	Premium	Global Citizenship & Sustainability Report
VF Corporation	Apparel/activewear/ shoes	Bridge/mass	Made for Change Sustainability and Responsibility Report

Table 1. FSRC-US

* *Bridge* indicates a price point between premium and mass market (Ling *et al.* 1998)

Brand	Core business	Market segment	Document name
Alberta Ferretti Group	Apparel	Premium	Non-financial declaration
Armani	Apparel	Premium	Sustainability report
Calzedonia Group	Underwear	Mass	Sustainability report
Cuccinelli	Apparel	Luxury	Non-financial disclosure report
Ferragamo	Shoes	Premium	Sustainability report
Gucci	Accessories	Premium	Equilibrium impact report
Moncler	Activewear	Premium	Consolidated non-financial statement
Prada Group	Accessories	Premium	Sustainability report
Tod's Group	Shoes	Premium	Consolidated non-financial statement*
Zegna	Apparel	Premium	Sustainability report

Table 2. FSRC-IT

* extracted sustainability section from the integrated annual report

As can be seen, although both corpora contain internationally recognized brands, FSRC-US also includes two multi-brand groups that instead own well-known brands: PVH Corporation (Calvin Klein, Tommy Hilfiger, Bass, Izod, Van Heusen, Arrow) and VF Corporation (The North Face, Timberland, Nautica, Lee, Wrangler). In the fashion industry, large global multi-brand groups are a common business structure and many of the most familiar brands are actually parts of groups whose names may be less familiar.

Concerning core business, both corpora represent a similar range of apparel, activewear, shoes and accessories, with only FSRC-IT also including underwear. For market segment, it should be noted that labels can vary considerably. For example, the same segment can be described using different terms (e.g. *premium* and *designer*) and overlapping often occurs when brands produce for more than one segment. For the sake of simplicity, I utilized the labels provided by Fashionbi as an authoritative source of fashion industry data. By comparing the two tables, it is evident that FSRC-IT contains more high-end brands, in line with the global influence of Italian luxury fashion heritage brands (Dallabona 2014). In contrast, brands in FSRC-US tend to reflect the American fashion identity in which ready-to-wear and sportswear have played a prominent role (Silva 2014).

The two tables also highlight another issue that surfaced quite prominently during data collection, namely the marked variation in the names of the reports themselves, not only across the two corpora, but also within each corpus. In Table 1, *ESG Report* (ESG = Environmental, Social and Governance) was more frequent than the traditional *CSR Report* or *Sustainability Report*. The other more creative titles appeared to reflect an effort to distinguish the brand from competitors. In Table 2, the titles were instead more standardized: *Sustainability Report* or variations of *(Consolidated) Non-financial Statement* deriving directly from the relevant EU legislation. Only *Equilibrium Impact Report* demonstrated some degree of innovation. However, perhaps the unintended consequence of this considerable variation is that the reports actually become more difficult to identify and access on websites. Because this problem emerged clearly during the data collection phase, it is reasonable to assume that it would also occur when other users may attempt to find sustainability information on company websites. In the same vein, Herzig and Schaltegger (2011) suggested that the continuous changes in report formatting and contents that have occurred can compromise comprehensibility.

3.3. *The analytical approach*

The two corpora were created in Sketch Engine (Kilgarriff *et al.* 2014), where they could be submitted to further analysis of their lexical features and patterning. The present study builds on pilot research based on a small sample of fashion brand sustainability reports that aimed to identify which types of lexical features were used to encode transparency and related constructs (Crawford Camiciottoli 2023). This sample included only brands with the highest scores reported in the *2020 Fashion Transparency Index* (Fashion Revolution CIC 2020). Compared to lower scoring brands, these brands were more likely to address transparency in their reports, thus increasing the probability of identifying specific lexical items used for this purpose. Both manual and corpus methods were used to tease out six items that were largely shared by the brands in the sample. These items encoded more explicit meanings (*transparen** and *open** used as a synonym), as well as less explicit ones that could be conceptually related to transparency, either in terms of the actions taken to achieve it (*engag*, disclos**) or the channel through which it is communicated (*dialog**, *conversation**).

The same six items that emerged from the pilot study became the focus of the present study that used the concordancing and n-gram (continuous sequences of words) functions of Sketch Engine to shed further light on how they are used to encode transparency not only in a larger sample of sustainability reports, but also from a cross-cultural perspective. Towards this end, the results were interpreted with reference to De Mooij's (2010) model of interpersonal communication styles that has adapted theories of cultural differences in verbal communication style (Gudykunst and Ting-Toomey 1988; Gudykunst 2004) to business settings. Specifically, the communication styles of the two national cultures dealt with in this study are broadly characterized as follows:

- US: direct (explicit), exacting (clear and concise), personal (self-oriented)
- Italy: indirect (implicit), elaborate (richly expressive), contextual (socially oriented)

4. Results and discussion

4.1. *Quantitative analysis*

Table 3 reports the overall statistics for the two corpora calculated by Sketch Engine. Sustainability reports typically contain numerous tables or graphs with numerical data that become countable non-word tokens during conversion into plain text files. Therefore, for comparative purposes, I referred to the total number of words rather than tokens as distinguished in Sketch Engine, given the lexical focus of the study. As illustrated in the table, the 10 brands in FSRC-IT have considerably more tokens and words than their counterparts in FSRC-US.

Corpus	Tokens	Words
FSRC-US	328,040	268,130
FSRC-IT	460,749	377,982

Table 3. Overall corpora statistics

Table 4 illustrates the frequencies of the six lemmas selected for analysis across the two corpora in both raw frequencies and the normalized parameter of percentage of the whole corpus (computed automatically in SketchEngine), which is necessary for accurate comparisons between corpora of different sizes. The distribution of the lemmas across the 10 brand files within each corpus was also calculated to determine to what extent the lemma was shared.

As can be seen, all six items were present in both corpora and largely shared among the brands represented in each corpus (ranging from six to 10 out of 10 brands). Interestingly, the most lexically explicit item *transparen** was not the most frequent in either corpus, with the conceptually related items *engag** and *disclos** having the highest frequencies in both. The concordances lines of *open** required extensive manual filtering due to its polysemous nature. In fact, most instances actually encoded other meanings, for example, physical opening or accessibility. In fact, across both corpora, there were relatively few occurrences of *open** with a meaning related to transparency in the context of communication. A comparison of the normalized percentage values shows that all of the items were relatively more frequent in FSRC-US, with the exception of *dialog**.

Lemma	**N**	**%**	**Distribution across brands**
FSRC-US			
Engag*	468	0.142	10/10
Disclos*	324	0.099	10/10
Transparen*	179	0.055	10/10
Dialog*	51	0.016	7/10
Open*	28	0.009	10/10
Conversation*	14	0.005	7/10
FSRC-IT			
Engag*	254	0.055	10/10
Disclos*	169	0.037	9/10
Transparen*	152	0.033	10/10
Dialog*	132	0.029	10/10
Open*	26	0.005	10/10
Conversation*	12	0.003	6/10

Table 4. Frequencies and distribution of target lemmas in FSRC-US vs FSRC-IT

N-gram analysis with a range of two to four words was then performed on the most frequent word forms among the six lemmas in Table 4 for further insights into their usage. Based on a minimum frequency of three, Table 5 reports selected results, focusing on the most common grammatical relations, while eliminating n-grams based on articles and prepositions or consisting of non-meaningful strings of words. The number of occurrences is indicated in parentheses next to each item. The item *conversation** did not reach the minimum number of three n-grams in either corpus and was therefore excluded from this phase of analysis.

From an initial overview of the table, a substantial overlapping between the two corpora can be detected, even if FSRC-US generally has more n-grams associated with each word. For *engagement*, highly standardized expressions are present in both corpora (i.e. *stakeholder engagement, employee engagement, community engagement*), together with a range of other modifiers, thus corroborating its status as a buzzword used across multiple contexts (Halbesleben 2011). *Assurance engagement* was instead found exclusively in FSRC-IT where it refers to requirements outlined in European directives on sustainability reporting. In both corpora, *disclosure* n-grams often made reference to regulatory norms or entities: GSI (Global Sustainability Initiative), SDG (Sustainability Development Goals), and SASB (Sustainability Accounting Standards Board). In FSRC-US, there were also some more particularized contexts of usage, such as *capital disclosure, factory disclosure,* and *security disclosure*. *Transparency* n-grams in both FSRC-US and FSRC-IT reflected the awareness of its importance and their commitment (e.g. *full transparency, greater transparency, maximum transparency, highest principles of transparency*). However, a concern for transparency in specific areas

Lemma	N-gram
FSRC-US	
engagement (272)	stakeholder engagement (57), employee engagement (27), community engagement (17), supplier engagement (12), worker engagement (9), our engagement (8), associate engagement (5), improving engagement (3), workforce engagement (3)
disclosure (281)	climate change disclosure (27), GRI disclosure (17), SDG disclosure (11), climate disclosure (7), security disclosure (3), capital disclosure (3), high-quality disclosure, factory disclosure (3), public disclosure, SASB disclosure (3)
transparency (147)	product transparency (9), increase transparency (8), our transparency (4), chemical transparency (4), full transparency (4), increasing transparency (4), supply chain transparency (3), greater transparency (3)
dialogue (51)	social dialogue (21), ongoing dialogue (4), open dialogue (3), supplier dialogue (3)
open (20)	open communication (6), open dialogue (3), open door policy (3)
FSRC-IT	
engagement (171)	stakeholder engagement (45), assurance engagement (20), direct engagement (9), employee engagement (5), community engagement (4), people engagement (3), customer engagement (3)
disclosure (143)	GRI disclosure (18), GRI standards disclosure (9), GRI standard disclosure (7)
transparency (91)	principles of transparency (5), maximum transparency (3), highest principles of transparency (3)
dialogue (132)	constant dialogue (9), open dialogue (8), ongoing dialogue (5), constructive dialogue (4), continuous dialogue (4)
open (18)	open dialogue (8)

Table 5. N-grams of the most frequent forms in FSRC-US vs FSRC-IT

of operation emerged only in FSRC-US *(product transparency, chemical transparency, supply chain transparency). Dialogue* and *open* n-grams presented the same items across both corpora, highlighting the shared expression *open dialogue*. Other modifiers of *dialogue* n-grams in FSRC-IT suggested a concern for the continuity and quality of the dialogue (e.g. *ongoing dialogue, constructive dialogue*). In FSRC-US, the specificity of the dialogue was also addressed (*social dialogue, supplier dialogue*). Finally, *open* n-grams showed more variation in FSRC-US with the *open communication* as an alternative to *open dialogue*, as well as the fixed expression *open door policy* to indicate the company's efforts towards transparency with their employees who are encouraged to discuss issues with supervisors.

4.2. *Qualitative analysis*

For a better understanding of usage and patterning among the six lemmas beyond the quantitative analysis described in the previous section, the concordance lines of each one were carefully examined, which yielded some results that are worthy of further comment.

The expression *open dialogue* found in both FSRC-US and FSRC-IT (see Table 4) anticipated a trend in which combinations of transparency-related items appeared in relatively close proximity, at times in a remarkably similar way, as illustrated in examples 1-4. Although this usage can be interpreted as having an overall emphatic function, it also appears somewhat repetitive, resulting in a "boilerplate" effect.

> (1) This is emblematic of the way we work: we strive for *open* and *transparent dialogue* to explain challenges in our industry and to communicate how we are tackling them. [FSRC-US/Esprit].
> (2) This involves regularly monitoring and measuring our performance, collaborating with stakeholders throughout the value chain, and reporting our progress *openly* and *transparently*. [FSRC-US/Guess].
> (3) Over the years, it has become increasingly evident how fundamental were the integration of sustainability into the business and an *open* and *transparent dialogue* with stakeholders. [FSRC-IT/Prada].
> (4) *Dialogue* to grow together: *Transparent* and constant *dialogue* is at the base of any relationship built on trust.[(FSRC-IT/Moncler].

Reliance on recycled text was further supported by instances of repetitiveness found even within the sustainability reports of the same companies, where entire phrases were repeated with only slight variation (examples 5a-b and 6a-b).

> (5a) Business Partners VF respects all human rights. We promote *dignity, social dialogue and equal opportunities for* all people across our supply chain to drive improvements, fair incomes and greater shared value for all. [FSRC-US/VF].
> (5b) Foundational elements of our holistic strategy: Promoting *dignity, social dialogue and equal opportunities for* all workers. [FSRC-US/VF].
> (6a) AEFFE *pursues excellence in serving its customers, with a view to creating value for* all stakeholders, in primis the shareholders, *maintaining and developing relations based on the principles of integrity, transparency, legality, impartiality and prudence.* [FSRC-IT/Aeffe].
> (6b) The Company *pursues excellence in serving its customers, with a view to creating value for* its shareholders and all other stakeholders, *maintaining and developing relations based on the principles of integrity, transparency, legality, impartiality and prudence*. [FSRC-IT/Aeffe].

Finally, the follow-up contextual analysis brought to light an interesting case of intertextuality across the two corpora where companies explicitly cited the *Fashion Transparency Index* in order to highlight their compliance and scoring position, while enhancing awareness of their sustainability efforts (examples 7 and 8), with the Italian brand even quoting from the index itself to underscore the point.

> (7) Tommy Hilfiger ranked #5 in Vogue Business Index, ESG category for sustainability efforts across the business, #3 on KnowTheChain benchmark for standards and practices that address supply chain worker well-being and #7 on *Fashion Transparency Index* 2021. [FSRC-US/PVH].
> (8) In the 2021 edition of the *Fashion Transparency Index*, the Zegna Brand obtained a score of 33%, among the few brands who "disclose their first-tier manufacturers as well

as detailed information about their policies, procedures, social and environmental goals, governance, supplier assessment, and remediation processes". [FSRC-IT/Zegna].

5. Conclusions and cross-cultural reflections

The findings discussed above show that the US and Italian fashion brands examined in this study use language to communicate an image of transparency in their sustainability reports in a largely similar way. On the lexical level, the two corpora share a limited number of items with meanings that were related to transparency, either explicitly or implicitly in terms of the actions or channels used to communicate their efforts. Moreover, the same items were often recycled and/or repeated not only across the two corpora, but also within them, conferring an overall impression of redundancy that could actually render the desired message less effective. This notion aligns well with Weder *et al.'s* (2019: 368) content analysis of CSR communications described as a limited framework that relies on "'buzzwords' in a fairly shallow economic or socio-political argumentation". Following Husted (2003), the overall similarity across the two corpora suggests a certain degree of cultural standardization that is generally associated with globalization as a phenomenon that clearly characterizes the fashion industry. In addition, businesses in both the United States and Italy comply with the generally comparable legislative frameworks and established practices typical of Western countries and reflect all the different facets of transparency discussed in the Introduction: organizational transparency, communicative transparency, imposed transparency, and adopted transparency (Rawlins 2008; Duke 2021). Thus, all of these factors can contribute to a homogenizing effect in their sustainability reporting.

However, it is important to remember that companies also operate within a national culture whose influence should not be ignored (Melgin *et al.* 2018). If we look at the results of the analysis in a more nuanced way, some differences can be interpreted according to De Mooij's (2010) model of culturally different styles of communication, and thus in line with previous cross-cultural studies on CSR reports in business sectors other than fashion (Poppi 2018; Bondi and Yu 2019). Starting with the difference in the size of the two corpora, the higher overall word count of FSRC-IT aligns with the presumed elaborate communication style in which language tends to be richer and more extensively developed. In contrast, the lower word count of FSRC-US signals the exacting style attributed to Anglo-Saxon culture, characterized by a streamlined approach with language that is quantitatively no more or no less than necessary to clearly convey the message. The direct vs. indirect communication style which involves the degree of explicitness (direct)/implicitness (indirect) with which speakers/writers communicate also seems to come into play. In FSRC-US, the higher frequency of the most frequent lemmas *engag*, disclos** and *transpar** (Table 4), together with greater articulation of related n-grams (Table 5) indicate a higher level of specificity (e.g. *supplier engagement, factory disclosure, chemical transparency*) which enhances explicitness. In FSRC-IT, comparable items (e.g. *stakeholder engagement, GRI disclosure, maximum transparency*) were more standardized and thus less explicit. Finally, the one lexical item that was instead more frequent in FSRC-IT (i.e. *dialogue*) recalls the personal vs. contextual communication style that highlights the orientation of speakers/writers either towards self (personal) or towards the social role (contextual). The word *dialogue* inherently subsumes a contextual meaning based on relations with others. Moreover, the relational nature of *dialogue* was reinforced by collocates such as *constructive, ongoing,* and *continuous*. In support of this interpretation, research has suggested that the success of an Italian company is "linked to its ability to create and maintain relationships" (Comin *et al.* 2018: 443).

In conclusion, this study has provided some initial insights into how language can be used by fashion companies to facilitate perceptions about transparency in their sustainability reports and how this may be influenced by cultural differences linked to the country of origin. To further investigate this topic from a linguistic perspective, it would be useful to compare sustainability reports as a non-financial reporting genre with traditional financial reporting genres (e.g. annual reports) to determine whether non-financial reporting has simply borrowed the same language or has developed a different and unique approach to communicating transparency. Moreover, future research could be undertaken within the framework of Critical Discourse Analysis (Fairclough 2001). This would provide a deeper understanding of transparency in sustainability discourse within a broader social context, with particular attention to how sustainability reports may reflect the ideologies and power dynamics of fashion companies as they seek to promote and legitimize their actions to readers. It would also be worthwhile to investigate sustainability reports from a multimodal perspective to reveal how their rich array of visual elements could contribute to conveying an image of transparency.

From a cross-cultural perspective, an interesting thread of research to pursue is the potential influence of the translation process (cf. section 3.1), through a systematic comparison of the original Italian sustainability reports with their English translations in order to shed light on how meanings are transferred from one lingua-culture to another. For example, a parallel analysis of *dialogo* in the Italian versions of the sustainability reports could be useful to better understand the more prominent use of *dialog** in FSRC-IT vs. FSRC-US. In addition, because the United States and Italy are both Western business cultures, it would be interesting to expand the analysis to include sustainability reports representing Eastern cultures that may present more pronounced culturally-related differences in language and communicative style.

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SHADES OF TRANSPARENCY IN THE RHETORICAL APPEALS OF ENERGY SECTOR DISCLOSURE PRACTICES

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Abstract

The present paper is part of ongoing research on corporate communication practices in terms of transparency, credibility and trust, social responsibility and ethics, identity and reputation construction. It focuses on some international companies of the energy sector – Edison (Italy), BP (UK), Chevron (USA), Saudi ARAMCO (Saudi Arabia) – and, more specifically, on the concept of transparency in disclosure practices across cultures, that is, in sustainability reports and in the rhetorical appeals they employ.

Disclosing information that stakeholders perceive as transparent and trustworthy has become one of the most important aspects of a firm's communication strategy and approach towards its external contexts. Transparency is a value of corporate social responsibility communication that improves the relationship between the company and its stakeholders. Sustainability reports primarily focus on non-financial data regarding environmental, social, economic and governance issues.

Our theoretical framework ranges from the concepts of transparency, disclosure, trust, and sustainability reporting to metadiscursive markers, used by the writer to establish an active and reciprocal dialogue with the reader through the rhetorical appeals of ethos, pathos and logos. The findings show how stylistic features, such as intertextuality, reader-inclusive pronouns, self-mentions, attitude markers, and engagement markers contribute to easing information interpretation and to enhancing transparency and trust cross-culturally.

1. Introduction

The present investigation, dealing with the rhetorical appeals of energy sector disclosure practices, was carried out by two scholars of the University of Cagliari who are members of an interuniversity project funded by the Italian government entitled *Communicating transparency: New trends in English-language corporate and institutional disclosure practices in intercultural settings* (PRIN2020TJTA55), which also includes the Universities of Calabria, Modena/Reggio Emilia, Roma Sapienza, and Verona. The

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group's general research concerns corporate communication practices in terms of transparency, credibility and trust, social responsibility and ethics, identity, and reputation construction. This study focuses on the concept of transparency in sustainability reports (SR henceforth) from a cross-cultural perspective (i.e. English, Italian and Arabic), as well as the use of the rhetorical appeals of ethos, pathos, and logos, employed in this type of document, relying on Hyland's (2005a) framework of metadiscursive features.

Every discussion about transparency has to start from some basic assumptions. A definition of transparency appears to be necessary: "Transparency is a quality of corporate social responsibility communication that enhances the relationship between the investors and the company" (Fernandez-Feijoo *et al*. 2014: 53). When dealing with companies and their responsibility towards stakeholders, the concept of transparency becomes indispensable, as explained by Piechocki (2004: 107): "One important feature of socially responsible entrepreneurship is the transparent dialogue with stakeholders about the policies and activities the company proposes to pursue in that respect."

The issues to be considered here are what to disclose, how to disclose it and to whom. Therefore, the what, the how and the participants in the process are the categories that we investigated. As Salvi and Turnbull (2017: xv) put it, in order to look at trust, credibility and reliability, the way in which language is used to address participants and to disclose information in a transparent manner enhances those qualities connected to the company's responsibility and reputation.

Conveying an image of transparency has become one of the key issues of a company's communication strategy to reduce the information asymmetry with its stakeholders, especially after the 2007-2008 financial crisis, and restore their trust in the companies and in the market (Christensen and Cheney 2015; Vasyl'eva *et al.* 2017). This means that disclosing information that stakeholders perceive as transparent and trustworthy is becoming increasingly significant to cultivate mutual understanding and appreciation. This strengthens stakeholders' confidence in the enterprise and, in turn, its positive reputation.

An instrument that can be of assistance in this process is the *annual sustainability report*. Its primary function, in communication terms, is to represent the company's actions and to provide a disclosure of the various activities that have characterized the firm's performance in the previous year.

The term 'disclosure' and its meaning have been the object of much debate, as well as the benefits or even the risks it may generate to both the firm and its stakeholders. More than leading and improving the company's behaviour, disclosing its financial, environmental, and social information polishes its image. Even though a comprehensive definition of what to divulge and to whom is still unclear, disclosures remain an important corporate activity, because they involve a wide range of stakeholders (Hou and Reber 2011) and reflect mandatory decisions to be taken and directly manoeuvred by managers (Oesterle 2011). More precisely, there are two forms of disclosure: mandatory (i.e. required by law and regulations) and voluntary. While most required and obligatory disclosures have a financial character, those dealing with social and environmental issues may often be voluntary. This depends on the national legislation. Currently in Italy, the UK, and the US, sustainability reporting is becoming mandatory for companies with a specific turnover and number of employees, and listed on the stock exchange, as explained in the next section. Saudi Arabia has prioritized sustainability reporting to assess contributions to the Sustainable Development Goals (SDGs) towards the Saudi Vision 2030. The disclosure of information for the public is innately connected to the concept of transparency seen as a device signalling the trustworthiness and integrity of the company.

The present study starts with a presentation of transparency and of national and international Social Responsibility (SR) guidelines, such as the Global Reporting Initiative (GRI) standards and the Environmental, Social and Governance (ESG) and the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda. Following that, our theoretical framework will include some seminal works on transparency and sustainability and some others on metadiscourse. The methodology section will present the corpus of SRs compiled for the study and introduce the analytical frameworks of reference: Piechocki's (2004) transparency indicators and Hyland's metadiscursive features, together with their relationship with the rhetorical appeals of ethos, pathos, and logos. The discussion and analysis section will report our quantitative and qualitative findings with examples taken from the texts under scrutiny. Finally, some conclusions will be drawn.

2. Theoretical Framework

2.1. *Transparency and sustainability reporting pillars*

Sustainability reporting helps a company reach specific targets and benefits. For example, it legitimizes its environmentally and socially friendly activities, products, and services; it improves its reputation, value, competitive advantage, overall performance, transparency and accountability, employee motivation, internal control, and process. Moreover, sustainability reporting enables the company to compare itself against its competitors (Herzig and Schaltegger 2006: 302). Since 2016, several standards have been introduced to enhance corporate sustainability reporting practices. Among the corresponding documents that will be discussed below are: the Directive 2014/95/EU, the Italian legislative Decree 30 December 2016, no. 254, the UN Global Compact, the GRI Standards, the ESG and SDGs, the SBTI Framework, IPIECA, IFRS sustainability disclosure standards.

The first framework is the "Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups". It requires large companies to publish regular reports on the social and environmental impacts of their activities. This is significant for the companies themselves and their stakeholders.

The second essential document is the Italian legislative Decree of 30 December 2016, no. 254, adopted pursuant to Directive 2014/95/EU, regarding the disclosure of non-financial and diversity information by certain large enterprises and groups. These statements must contain information on environmental, social and employee matters, respect for human rights, anti-corruption, and bribery matters.

The third pillar is the Ten Principles of the UN Global Compact, stating "Corporate sustainability starts with a company's value system and a principles-based approach to doing business"[1]. The Ten Principles originate from the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption. In particular, principles 1 and 2 refer to *Human Rights*, to their support, respect, and protection against any abuse. Principles 3-6 deal with *Labour*: the freedom of association and the acknowledgement of collective bargaining; the abolition of coerced and obligatory labour, child labour and employment discrimination. Principles 7-9 relate to *Environment*, its safeguard and protection from ecological challenges, the promotion of the company's responsibility, and the implementation of eco-friendly technologies. The tenth principle concerns *Anti-corruption*, and the effort to engage in any type of corruption, comprising extortion and bribery. By integrating the Ten Principles of the UN Global Compact into their strategies, policies, programs and practices, corporations show themselves to be responsible, trustworthy, and honest towards people and the planet, while getting ready for long-term success.

The fourth norm is represented by the GRI Standards that aim to enable transparency on organizational impacts "on the economy, environment and people in a comparable and credible way, thereby increasing transparency on their contribution to sustainable development"[2]. They are significant for the company as well as for its stakeholders, that is, investors, policymakers, analysts, and the society. They provide a comprehensive sustainability reporting framework and are divided into:

1. *The Universal Standards*, recently updated to include reporting on human rights and environment; they strengthen the very foundations of all reporting through GRI;
2. *The Sector Standards*, designed to help identify a sector's most significant impacts and reflect stakeholders' expectations for sustainability reporting.
3. *The GRI Topic Standards*, containing disclosures for providing information on certain topics.

Figure 1 shows the representation of the GRI Standards as a modular system of interconnecting standards, which all companies, regardless of their size and nature, can use to disclose their information, evaluate their strategies and policies, and direct their decision-making.

The fifth pillar includes the ESG and the 17 SDGs of the 2030 Agenda. ESG corporate reporting is the disclosure of environmental, social, and corporate governance data, aiming at becoming transparent for the public and at involving other companies. These data can be used by stakeholders to assess the material sustainability-related risks and opportunities relevant to an organization. *Environmental* refers to climate stability, natural resources, waste management, and innovation; *Social* concerns human capital management, diversity, value chain, and society; *Governance* entails corporate governance, risk management, transparency, antibribery and anticorruption. Since 2020, there has been increasing interest within the UN in overlaying ESG data with SDGs.

[1] https://unglobalcompact.org/what-is-gc/mission/principles
[2] https://www.globalreporting.org/standards/.

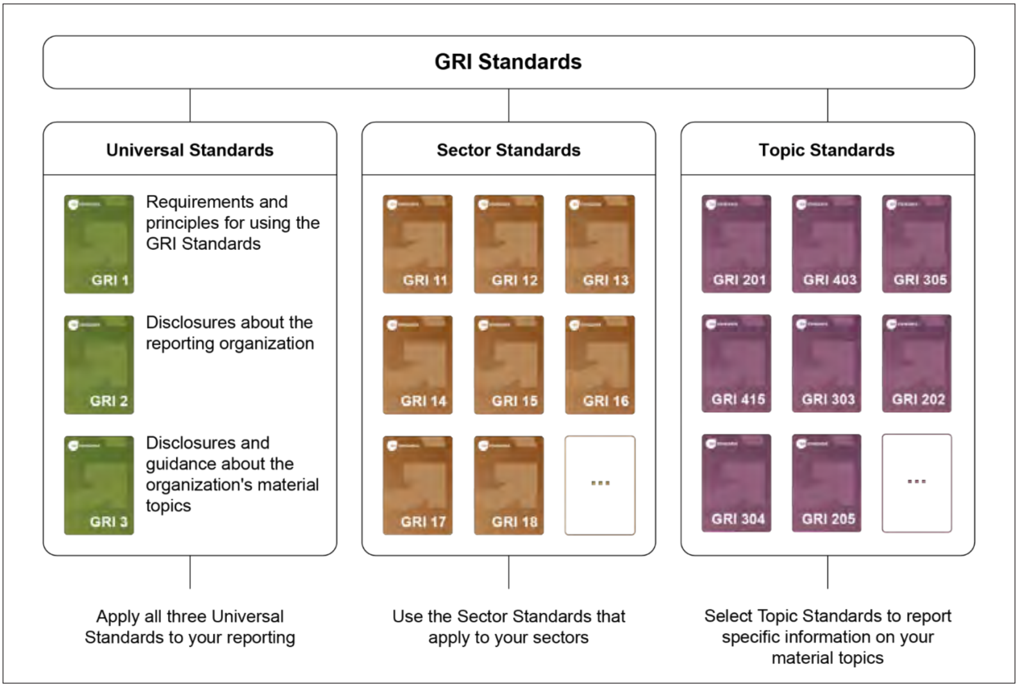

Figure 1. The modular set of GRI Standards *

* https://www.globalreporting.org/

Figure 2 shows the 17 SDGs, identifying the areas of economic, social, and environmental sustainable development. Companies need to analyse their goals and integrate SDGs into their corporate reporting.

Other standards referred to by the companies analysed in the present study are:

• the SBTI (Science Based Target Initiative) Framework, that helps corporations to establish science-based emissions reduction goals to affect climate change actively and incisively[3].

• IPIECA Sustainability reporting guidance for the oil and gas industry, with sections on the reporting process of business ethics and governance, climate change and energy, environment, safety, health, and security, social. This is in collaboration with the International Association of Oil and Producers, and the American Petroleum Institute[4].

• IFRS (International Financial Reporting Standards) Sustainability Disclosure Standards, that require companies "to disclose information about all sustainability-related risks and opportunities" that may be useful to stakeholders[5].

[3] https://sciencebasedtargets.org/.

[4] https://www.ipieca.org/resources/sustainability-reporting-guidance.

[5]https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-re-

Figure 2. The 17 UN SDGs *

* https://sdgs.un.org/goals

• SASB (Sustainability Accounting Standards Board) Standards, that “enable organisations to provide industry-based disclosures about sustainability-related risks and opportunities that could reasonably be expected to affect the entity’s cash flows, access to finance or cost of capital over the short, medium or long term.” SASB is part of IFRS[6].

• TCFD (Task Force on Climate-related Financial Disclosures) Framework, which assists companies in reporting “from quantifying climate-related financial risks and opportunities to engaging with company stakeholders to turn metrics into action”[7].

2.2. *Transparency and sustainability reporting guidelines*

What the company decides to disclose is key both internally and externally, as it attracts people’s attention to what the company is or is not doing in a specific area, not only financially but also environmentally and socially. This will result in an opportunity or a threat, a positive or a negative response by the stakeholders (Clark 2016). Moreover, some groups of stakeholders, such as customers, employees, environment, and investors, may be able to put pressure on the organization to improve reporting transparency (Fernandez-Feijoo *et al.* 2014). Thus, oil companies, being environmentally sensitive, were among the first to report on such issues, thereby gaining the reputation of caring about the environment. Fernandez-Feijoo *et al.* (*ibid.*: 54-55) analysed

quire ments/#:~:text=IFRS%20S1%20requires%20an%20entity,as%20’sustainability%2Drelated%20risk%.

[6] https://sasb.org/.

[7]https://www.spglobal.com/esg/solutions/tcfd-reporting?utm_source=google&utm_medium=cpc &utmcampaign=TCFD_Search&utm_term=tcfd&utm_content=534418150455&gclid=Cj0KCQjwm66pBhDQARIsALIR2zA5jtsSYeAZkFMkI4rxDWa4bOBiQAbHFUaNmS1zr9XLCzgbljvJiQUaAg0TEALw_wcB.

data from the GRI database and highlighted how the framework improves the quality of sustainability reporting and transparency through balance, comparability, accuracy, clarity, and, especially, reliability, communication intensity, and timeliness. In their study, they investigate transparency's four variables: frequency of CSR reporting, level of application (completeness, relevance, public disclosure), declaration of the level (reliability and verifiability), and assurance of sustainability reporting. They observed (*ibid*.: 61) that the closer the company to its customers and employees, the higher the level of transparency.

Piechocki (2004) emphasizes the relevance of annual SRs to represent the company's actions. Thus, in the presence of a gap between stakeholders' expectations and corporate perceived identity, the company will feel bound to bridge the gap. It will implement actions to integrate their expectations, thus building identity (Crawford Camiciottoli 2020). This interaction is what Piechocki (2004: 108-109) calls transparency in communication between the firm and its stakeholders, which builds mutual trust. In particular, he identifies some task-defining factors to measure the transparency of annual SRs: a clear structure and style, a clear definition of the basic parameters for data, guidelines for and verifiability of the information, indication of stakeholders' positive or negative attitude toward the firm, of objectives and results, and a diachronic analysis of the promises in subsequent documents. Thus, as will be further discussed in Section 3, he distinguishes between linguistic, thematic and depth indicators, and claims that the way information is portrayed is more important than the information itself.

2.3. *Metadiscourse*

Hyland (2005a) developed a taxonomy where he distinguished between *interactive features*, fulfilling the writer's management of propositional information to guide readers through a text, and *interactional features*, used by the writer to comment on content material. Interactive and interactional features represent the metadiscursive resources available in both spoken and written communication. His model includes five broad sub-categories of interactive resources (transition markers, frame markers, endophoric markers, evidentials, and code glosses), and five sub-categories of interactional resources (hedges, boosters, attitude markers, self-mentions and engagement markers). Hyland (2005b) focuses on stance and engagement: the first includes features which refer to the ways writers present themselves and convey their judgements, opinions, and commitments; the latter is used by the writers to connect to others and recognize their presence as readers, thereby including them as discourse participants.

The persuasive effect of metadiscourse and the rhetorical appeals of ethos, pathos and logos have been investigated in various types of corporate communication. Fuertes-Olivera *et al.* (2001) seek to demonstrate the importance of metadiscourse in advertising. Starting from the assumption that "ads are hybrid text types comprising verbal and iconic elements which are closely linked to produce a desired effect on the addressee", the authors devote their analysis to slogans, headlines and subheads. They focus on person markers, hedges, emphatics which contribute to a writer-reader relationship. Then, they also consider textual metadiscourse, which refers to devices which help form a coherent text by relating individual propositions to each other and to other texts, through both endophoric markers and evidentials. The authors conclude that metadiscourse plays a vital role in the creation of solidarity between addresser and addressee.

Xiaoqin (2017) collected the letters to shareholders written in English in 2014 and 2015 of American and Chinese financial companies and built two small corpora. Using corpus methods, the author identified the difference in frequency of interactional markers and their collocations. The rhetorical functions of ethos and pathos were studied to consider the promotional and persuasive effect of the letters. The first findings showed that attitude markers, boosters, self-mentions, engagement markers and hedges are used by both American and Chinese companies to achieve their communicative purposes. However, each type of metadiscursive feature is much more frequent in the American corpus. The study also showed that self-mentions and engagement markers in the American corpus often appear with boosters, to build up authority, decisiveness, and conviction, but also with hedges, aiming to give the idea of honesty and integrity.

In a recent corpus-based study, Liu and Zhang (2021) analysed 99 press releases issued by Walmart, CVS, and Apple between January and June 2019, accessed electronically from the companies' official websites. Press releases are used as an important channel for firms to disseminate information to their stakeholders. Persuasion is one of their primary communicative goals. The findings showed that interactional devices were employed far more than interactive ones. Moreover, attitude markers for achieving pathos and engagement markers for achieving ethos were repeatedly used, while endophoric markers and evidentials were seldom employed.

Ching (2019) described the rhetorical moves and metadiscourse in ESG reports of listed companies in Hong Kong. The study analysed two corpora: the chairperson's statement and the main section of 54 reports. At the macro-textual level, the analysis concentrated on their move structure. At the micro-textual level, the analysis focused on the use of metadiscourse. The listed companies were portrayed as socially responsible organizations by emphasizing their CSR performance, abilities, strengths and achievements, values and beliefs, and commitment to CSR. The sequences of these four move types demonstrated the informative and promotional purposes of CSR reports, thus contributing to the success of the communication of information in the ESG report as a whole. The exploration of the frequent use of subcategories of metadiscourse suggested that the writer of chairpersons' statements attempted to persuade the reader by creating rationality, credibility, and affective appeals. All three means of persuasion – ethos, pathos and logos – appeared to be relevant. As regards main sections, code glosses and hedges were found to be of great importance when 'describing actions and results', used to create rationality and credibility appeals.

3. Corpus and methodology

Table 1 shows the four companies chosen for the UKUSITSA Energy corpus, which is part of the wider corpus as previously indicated in the Introduction to this study. It represents a variety of different fields within the energy sector, including water utilities, renewable energy, electric utilities, oil, gas, and carbon, exploration, extraction, production, refining and distribution.

The four companies under scrutiny in this paper are BP plc from the UK, Chevron Co. from the USA, Edison from Italy, and Saudi Aramco from Saudi Arabia. The British

Companies	Country of origin	Industry Sector(s)
BP plc	UK	Integrated oil & gas
Chevron Co.	USA	Integrated oil & gas
EDISON	Italy	Electric utilities
Saudi Aramco	Saudi Arabia	Integrated oil & carbon

Table 1. UKUSITSA Energy corpus

and the American companies' sector is integrated oil and gas, the Italian company devotes itself to electric utilities, and the Saudi Arabian one works with integrated oil and carbon products. All of them provide corporate disclosure practices and documents belonging to several different genres, which can be investigated linguistically, both quantitatively and qualitatively. This study focuses on their SRs published on their websites[8] in the years 2021 and 2022. In particular, Edison calls its reports Consolidated Non-Financial Disclosures (henceforth CNFD).

Table 2 illustrates the companies' basic quantitative data, with the eight sustainability documents selected for a total of 354,148 tokens, 291,344 words and 7,694 sentences, calculated through the corpus manager and text analysis software Sketch Engine[9]. Each company in the present study was also considered as a subcorpus that can be both individually and comparatively investigated.

Companies	TOKENS	WORDS	SENTENCES
BP 2021	32,793	27,518	906
BP 2022	41,386	34,544	1,175
Chevron 2021	41,163	33,315	891
Chevron 2022	36,979	29,454	931
Edison 2021	52,332	43,661	979
Edison 2022	128,340	105,708	2,261
Saudi Aramco 2021	5,875	5,142	116
Saudi Aramco 2022	15,280	12,002	435
Total	354,148	291,344	7,694

Table 2. UKUSITSA Energy Statistics

Piechocki (2004) identifies the transparency indicators necessary to measure transparency in annual SRs. These indicators focus on a clear structure and style of the text,

[8] https://www.bp.com/, https://www.chevron.com/, https://www.edison.it/en, https://www.aramco.com/.
[9] https://www.sketchengine.eu/.

on the guidelines, and on an ethical frame of reference by also providing reflection on objectives and measured results.

Three types of transparency indicators have been distinguished:

- *Thematic indicators*: these show which elements or themes form the content of the report.
- *Depth indicators*: these provide insight into the way in which the company is dealing with those themes.
- *Linguistic indicators*: these illustrate the clarity and accessibility of the text in terms of structure and style.

In the present study we argue that *metadiscursive indicators* can be considered a sub-category of Piechocki's (2004) linguistic ones: they are used by the writer to establish a bond with the ideal readers through the rhetorical appeals of ethos, pathos, and logos. Additionally, they concur to provide cohesion to the text, to clarify how topics are presented, to make the text clear and accessible to the reader. All these indicators are tightly linked and their interconnection results in a cohesive and coherent text, with clear objectives aiming at reaching stakeholders and convincing them of their trustworthiness.

Table 3 shows the interactive and interactional categories identified by Hyland: the first help guide the reader through the text, and the latter involve the reader in the text. This study looks at frame markers and evidentials for the interactive category, and attitude markers, self-mentions and engagement markers as examples of interactional features.

Table 4 summarizes the ethical, emotional and logical appeals of Classical Rhetoric, categorized in their distinguishing traits used by writers and speakers to persuade the audience.

Given that metadiscourse helps writers attract and engage readers, its use also serves to achieve a persuasive goal. Since ancient times, the main categories of persuasion have been identified as pathos, logos, and ethos (Liu and Zhang 2021: 2). Here, the relationship established by Hyland (2005a) between the three appeals and the metadiscursive features we have chosen to investigate is taken into account, in order to verify how credibility, trust, and transparency are created and obtained in the SRs of companies belonging to different countries and cultures.

The ethical appeal is mostly used to convince an audience of the author's authority, credibility, and character, as well as to show fairness and expertise on the subject matter. This will be explored by looking at the presence of self-mention markers such as personal pronouns, metonymies, and the name of the company.

The emotional appeal is used to persuade an audience by invoking empathy, provoking curiosity, evoking sympathy, inspiring anger, and prompting action and reaction. Pathos will be investigated by searching for semantically loaded adjectives, which show a certain attitude on the part of the writer, engagement markers involving the readers, along with questions and directives which bring the audience directly into the discussion, as if it were a dialogue between two interlocutors.

Finally, the logical appeal is employed to convince an audience by means of logic or reason, by citing facts and statistics, and certain authorities on a subject. As for this

Category	Function	Examples
Interactive	Help to guide the reader through the text	Resources
Transitions	express relations between main clauses	in addition; but; thus; and;
Frame markers	refer to discourse acts, sequences or stages	finally; to conclude; my purpose is;
Endophoric markers	refer to information in other parts of the text	noted above; see Fig; in section 2;
Evidentials	refer to information from other texts	according to X; Z states;
Code glosses	elaborate propositional meanings	namely; e.g.; such as; in other words;
Interactional	Involve the reader in the text	Resources
Hedges	withhold commitment and open dialogue	might; perhaps; possible; about;
Boosters	emphasize certainty or close dialogue	in fact; definitely; it is clear that;
Attitude markers	express writer's attitude to proposition	unfortunately; I agree; surprisingly;
Self-mentions	explicit reference to author(s)	I; we; my; me; our;
Engagement markers	explicitly build relationship with reader	consider; note; you can see that;

Table 3. Adapted from Hyland's interpersonal model of metadiscourse (2005a: 49)

ETHOS	**PATHOS**	**LOGOS**
moral weight and force	emotions	reason
credibility and character	values	logical arguments
personality	beliefs	facts
reputation	feelings	figures
education and expertise in the field	passions	statistics and evidence

Table 4. Appeals of Classical Rhetoric

appeal, the analysis will delve into how frame markers organize the texts logically and how evidentials refer intertextually to authoritative sources, such as laws, regulations and standards which contribute to confer trust and credibility to the companies.

4. Analysis and discussion

4.1. *Ethos*

Ethos is used "to present a competent, trustworthy, authoritative and honest persona" (Hyland 2005a: 78). Ethos is another way of expressing stance in a written or spoken text: as Hyland (2005a and 2005b) puts it, stance refers to the ways writers show involvement and convey integrity and credibility in their texts, and their relationship to the topic and audience. Stance can be considered "an attitudinal element of interaction and concerns how writers rhetorically mark their personal authority and assessments" (Hyland and Zou 2023: 4).

The metadiscoursal aspects which most contribute to the ethical appeal are self-mention markers: the writer's intrusion in the text emphasizes their contribution through the first person (*ibid.*). Self-mention markers significantly help "build a positive personal and corporate image" (Xiaoqin 2017: 236).

The self-mention expressions found in the SRs under scrutiny are the pronouns *we, our*, *us*, *our company*, *this company*, and the metonymies *this document* and *this report*, which figuratively represent the company itself. Additionally, the frequency of the company's name was also investigated throughout the reports, since it may indicate responsibility and commitment. The use of all these frames conveys the endeavours of the companies in the sustainability field and constructs a determined, confident and positive ethos, in line with Liu and Zhang's (2021) findings. The data, gathered and analysed through Sketch Engine, have been normalized per one million tokens, given the dimension of the broader corpus.

The results obtained through the quantitative analysis for the expressions *our company* and *this company, this document* and *this report* can be observed in Table 5.

self-mention markers and metonymies	our company	per million tokens	this company	per million tokens	this document	per million tokens	this report	per million tokens
BP 2021	1	0.003%	0	0	2	0.0061%	10	0.03%
BP 2022	0	0	0	0	2	0.0048%	15	0.036%
Chevron 2021	3	0.0073%	0	0	0	0	21	0.051%
Chevron 2022	3	0.0081%	0	0	0	0	33	0.089%
Edison 2021	0	0	1	0.0019%	7	0.013%	5	0.0096%
Edison 2022	0	0	1	0.00078%	11	0.0086%	8	0.0062%
Saudi Aramco 2021	1	0.017%	0	0	2	0.034%	11	0.19%
Saudi Aramco 2022	3	0.02%	0	0	1	0.0065%	9	0.059%
Total	11		2		25		112	

Table 5. Self-mention markers and metonymies

The noun phrase *this document* is mainly used in the Italian texts (Edison), while the expression *this report* is widely used by all firms. The noun phrase *this report* aims at highlighting the company's stance, moral weight, force, and expertise in the sector, and to strengthen its reputation. The frequent use of *this document* in the Italian texts can be explained by the fact that the Italian company translates all reports from the national language into English for foreign readers. This is the first evidence in this study that official translators tend to use metadiscursive features which are in fact typical of both the Italian and the English style of written communication. Reference to the document itself would be considered as a citation of the author or of the company itself to assess its credibility and its reliability, along with the authoritativeness of its drafting and consequent translation, as in excerpt (1):[10]

> (1) **This document** has been translated into English for the convenience of readers outside of Italy. The original Italian document should be considered the authoritative version. [EDISON_CNFD2022]

The other companies, as shown in Table 5, prefer using *this report* to refer to the document, as in excerpts (2) and (3):

> (2) While we acknowledge that **this report** will be published on the bp website, the maintenance and integrity of that website is the responsibility of bp. [BP_SR2021].
> (3) Therefore, the actual conduct of our activities, including the development, implementation or continuation of any program, policy or initiative discussed or forecasted in **this report**, may differ materially in the future. [Chevron_SR2021].

Excerpt (4) is an example drawn from the Italian 2022 text which uses the noun phrase *this report* and explains that it has been prepared according to the GRI standards described in the first part of the present study.

> (4) **This report** has been prepared in accordance with the GRI Standards: Core option. In addition, account was taken of the “Electric Utilities Sector Disclosures” and “Oil and Gas Sector Disclosures” as defined by GRI in 2013, and the indicators provided by the Sustainability Accounting. [EDISON_CNFD2022].

The appeal to ethics is also attainable through the personal pronouns and possessives such as the first-person singular or plural, as shown in Table 6. Personal pronouns *we* and *us* are more frequently used in the British and American companies as the product of both the linguistic structure and the culture, while the Italian texts show the influence of the source language where they are not explicitly expressed, especially as the subject of a verb. The British and American companies emphasize their role and the human aspects of their achievements, their commitment towards the future. While, looking at excerpts taken from Saudi Aramco, the use of *we* epitomizes care and empathy for the community and a sense of belonging.

Some excerpts show how *we* and *our* introduce the writers' stance and involvement in the texts through them (Hyland 2005a). Agentive self-reference *we* and *our* build institutional identity linguistically and discursively (Crawford Camiciottoli 2020: 68). In excerpt (5), Chevron takes responsibility for their success by behaving in the right way, by focusing on delivering “affordable, reliable, and ever-cleaner energy”: the company's credibility, authority and standing are enhanced by using the rhetorical three-part lists and binomials, as in the following examples.

> (5) Our success rests on a culture true to **our** Chevron Way values – getting results the right way. Message from **our** chairman and CEO. As the global energy system evolves to

[10] Lexical items of interest in all excerpts are emphasized in bold by the authors of the present study.

Self-mention markers: personal pronouns and possessives	we	per million tokens	our	per million tokens	us	per million tokens
BP 2021	677	2.1%	899	2.7%	83	0.25%
BP 2022	807	1.9%	1271	3.1%	77	0.19%
Chevron 2021	327	0.79%	429	1%	30	0.073%
Chevron 2022	280	0.76%	366	0.99%	29	0.078%
Edison 2021	30	0.057%	28	0.054%	4	0.0076%
Edison 2022	112	0.044%	84	0.033%	18	0.007%
Saudi Aramco 2021	86	0.73%	172	1.5%	14	0.12%
Saudi Aramco 2022	144	0.94%	186	0.94%	14	0.092%
Total	2463		3435		269	

Table 6. Self-mention markers: personal pronouns and possessives

> meet the demands of a growing world, **we** are focused on delivering affordable, reliable and ever-cleaner energy. [Chevron_SR2021].

In excerpt (6), the binomial *optimism and confidence* show how they commit themselves to the world's energy challenges, with abstract words which materialize into concrete actions for the public benefit.

> (6) At Chevron, **we** approach the world's energy challenges with optimism and confidence. [Chevron_SR2022].

In excerpt (7) by Aramco, several examples of self-mentions markers can be seen to refer to the company itself, through the first-person pronoun *we* and possessive *our*: the company takes direct and unswerving responsibility for integrating sustainability in their corporate strategy and operations, and their commitment closely involves businesses, stakeholders, initiatives and performance all together.

> (7) About **this report**
> **We** are Aramco, one of the world's largest integrated energy and chemicals companies **Our** approach to sustainability reporting in this Sustainability Report, **we** provide an overview of how **we** have integrated sustainability within **our** corporate strategy and operations; the material sustainability issues that impact **our** business and stakeholders; and a summary of key initiatives and sustainability performance during 2022. [Aramco SR22].

In general, the examples taken from the SRs show the use of the personal pronoun *we* and *us* and of the possessive *our* as self-mention markers aiming at enhancing the firm's credibility and reliability with customers, employees, environment, and investors. Thus, the corporation shows its intent to be good citizens respecting diversity and integrating with different social situations in different countries.

Self-mention markers	Company name	Per million tokens
BP 2021	341	1%
BP 2022	429	1%
Chevron 2021	371	0.9%
Chevron 2022	462	1.2%
Edison 2021	515	0.98%
Edison 2022	1,102	0.86%
Saudi Aramco 2021	8	0.14%
Saudi Aramco 2022	7	0.046%
Total	3,235	

Table 7. Company names in the SRs

Self-mention markers	Sustainability Report	Per million tokens	Non-financial Disclosure	Per million tokens
BP 2021	54	0.16%	0	
BP 2022	47	0.12%	0	
Chevron 2021	8	0.019%	0	
Chevron 2022	87	0.23%	0	
Edison 2021	7	0.013%	12	0.023%
Edison 2022	9	0.007%	24	0.019%
Saudi Aramco 2021	7	0.12%	0	
Saudi Aramco 2022	6	0.039%	0	
Total	225		36	

Table 8. Occurrences of *Sustainability Report* and *Non-Financial Disclosure*

Additionally, the occurrences of the companies' names were investigated. Table 7 illustrates that, in general, all the companies in the corpus, except for Saudi Aramco, use them profusely in the reports. Saudi Aramco is in fact devoted to the collective aspect of life in its community rather than the company's role and achievements.

The expression *sustainability report* prevails in all documents, apart from Edison's, where *non-financial disclosure* is used (see Table 8). This is likely due to the specific terminology indicated in the most recent EU Directive.

4.2. *Pathos*

With reference to pathos, some linguistic structures such as *you* and *your* (reader-inclusive pronouns) make direct and solid appeals to the audience and are classified as *engagement markers* by Hyland (2005a), who includes them among the interactional features of metadiscourse. The use of *you* and *your* (Table 9) by "directly addressing the readers using second person pronouns (…) contributes to the interactive effect and narrows the distance between the writer and readers" (Liu and Zhang 2021). The same effect is reached through *our stakeholders/dear stakeholders* (Table 10 and examples 8 and 9). They all imply a higher degree of intimacy, closeness, and familiarity in the context.

> (8) Responding to **our stakeholders**
> Our stakeholder engagement process has resulted in action in our business and enhancements to our reporting. [Chevron_SR2021].
> (9) Letter to our Stakeholders
> **Dear Stakeholders**,
> The year 2021 has been largely characterised by sustainability topics. [EDISON_CNFD2021].

Table 9 shows higher occurrences of *you* and *your* in the year 2021 especially for Aramco and, a little less so, for Chevron and BP. Thus, these companies seek a closer relationship with their stakeholders, while the Italian reports are more formal and distant.

The quantitative findings in Table 10 show a frequent use of *our stakeholder* by the British company, reflecting and confirming a strong involvement of the readers in the unfolding of the text.

Adjectives such as *appropriate*, *essential*, *critical*, *important* belong to the category of *attitude markers* which indicate the writer's affective and emotional attitude to propositions conveying agreement and importance: writers express an evaluation, a position and "pull readers into a conspiracy of agreement so that it can often be difficult to dispute these judgements" (Hyland 2005b: 180). Commendatory or evaluative adjectives reinforce the writer's credibility and standing, contributing not only to the pathos in the texts, but also to the ethical character of discourse. As shown in Table 11, overall, while they are more frequent in Chevron, Saudi Aramco keeps a more objective and distant relationship with the information uttered.

Engagement markers: Reader-inclusive pronouns	you	per million tokens	your	per million tokens
BP 2021	7	0.021%	4	0.012%
BP 2022	5	0.012%	3	0.0072%
Chevron 2021	9	0.022%	2	0.0049%
Chevron 2022	3	0.0081%	1	0.0027%
Edison 2021	3	0.0057%	1	0.0019%
Edison 2022	6	0.0023%	8	0.0031%
Saudi Aramco 2021	4	0.034%	4	0.034%
Saudi Aramco 2022	1	0.0065%	2	0.013%
Total	38		25	

Table 9. Engagement markers: Reader-inclusive pronouns

Engagement markers	our stakeholders	per million tokens
BP 2021	12	0.037%
BP 2022	6	0.014%
Chevron 2021	2	0.0049%
Chevron 2022	3	0.0081%
Edison 2021	2	0.0038%
Edison 2022	4	0.0031%
Saudi Aramco 2021	0	0
Saudi Aramco 2022	1	0.0065%
Total	30	

Table 10. Engagement markers

Attitude markers: evaluative adjectives	appropri-ate	per million tokens	essen-tial	per million tokens	criti-cal	per million tokens	import-ant	per million tokens
BP 2021	5	0.015%	1	0.003%	3	0.0091%	10	0.03%
BP 2022	8	0.019%	4	0.0097%	2	0.0048%	15	0.036%
Chevron 2021	9	0.022%	5	0.012%	20	0.049%	13	0.032%
Chevron 2022	4	0.011%	5	0.014%	8	0.022%	14	0.038%
Edison 2021	8	0.015%	5	0.0096%	3	0.0057%	18	0.034%
Edison 2022	18	0.014%	10	0.0078%	10	0.0078%	37	0.029%
Saudi Aram-co 2021	1	0.017%	3	0.051%	1	0.017%	1	0.017%
Saudi Aram-co 2022	1	0.0065%	1	0.0065%	1	0.0065%	5	0.033%
Total	54		34		48		113	

Table 11. Attitude markers: evaluative adjectives

Mur-Dueñas (2010: 63) classified attitude markers into three types:

1) assessment (i.e. acuity, efficacy, novelty, interestingness, validity, strength, and quality);
2. significance (i.e. relevance and importance);
3) emotion (i.e. affective assessments, personal and emotional judgements).

According to her classification, *appropriate* belongs to the assessment attitude markers, since it is a synonym of adequate, while *essential*, *critical* and *important* belong to the category of markers expressing significance (examples 10-13). Among the attitude markers conveying emotions, only *enthusiastically* and *attentively* were found in our UKUSITSA Energy corpus (excerpt 14) and their occurrence represents hapax legomena. This reflects both the conciseness demanded by the limited space available to convey personal judgements in SRs and the general expectations of companies' objectivity in these types of texts. It seems that writers seek to influence and persuade readers using more standardized means of persuasion and objective data, as will be shown in the section devoted to the discussion about the logos appeal.

The following excerpts show how these adjectives introduce an appraising and persuasive character to the texts and to certain statements:

(10) We provide **appropriate** training for employees in locations or roles assessed to be at a higher risk of bribery and corruption. [BP_SR2022].
(11) We're driving energy progress **essential** to a growing, dynamic world. [Chevron_SR2021].
(12) A healthy working environment is **critical** for employee health, positive engagement, and operational safety. [Saudi-Aramco_SR2022].
(13) It is **important** to stress that the most important issue that emerged from the analysis is that relating to the sustainable energy transition, a primary strategic objective which Edison is pursuing as a priority. [EDISON_CNFD2022].
(14) With a view to guiding younger generations on energy issues, Edison has been **enthusiastically** and **attentively** participating for years in a number of activities involving the world of education in order to activate virtuous and experiential paths. [EDISON_CNFD2021].

Overall, the reports show an objective representation and evaluation of the companies' policies, strategies, and performance, disregarding emotional and subjective considerations.

4.3. *Logos*

As for appeal to logic, Hyland (2005a) explains that sources, data, statistics, and logical arguments refer to a community-based literature and provide important support to report writing. Fuertes-Olivera *et al.* (2001) add that evidentials establish intertextuality, and help copywriters to persuade readers by associating their messages to other cultural and specific artifacts. These expressions (see Table 12), referring to both the company's objectives and principles, and the national and international standards, laws and regulations, enhance the reports' authoritativeness, relevance and reliability, and highlight the textual organization and internal structure at the same time. Table 12 shows again a higher use of *according to*, *in compliance with*, *pursuant to* by the Italian Edison, following the Italian language conventions, while higher occurrences of *in accordance with* are found in BP and Aramco, as they more formally refer to the regulations. In Chevron texts, this reference is given a secondary position by being put either in brackets or as a footnote.

Moreover, these linguistic elements are generally followed by the type of authoritative sources discussed in sub-section 2.1, such as international standards, reporting requirements and definitions or GRI standards, relevant guidelines, or current environmental legislation, as in the following excerpts:

Evidentials	according to	per million tokens	in accordance with	per million tokens	in compliance with	per million tokens	pursuant to	per million tokens
BP 2021	1	0.003%	9	0.027%	1	0.003%	0	0
BP 2022	1	0.0024%	10	0.024%	0	0	0	0
Chevron 2021	1	0.0024%	4	0.0097%	0	0	0	0
Chevron 2022	3	0.0081%	2	0.0054%	0	0	0	0
Edison 2021	10	0.019%	11	0.021%	11	0.021%	7	0.013%
Edison 2022	27	0.021%	24	0.019%	20	0.016%	16	0.012%
Saudi Aramco 2021	0	0	3	0.051%	0	0	0	0
Saudi Aramco 2022	0	0	3	0.02%	0	0	0	0
Total	43		66		32		23	

Table 12. Evidentials

(15) Edison also constantly monitors and reports on the main environmental and safety indicators, which make it possible to evaluate the performance of the management systems applied and guarantee the required review **pursuant to** the reference to international standards. [EDISON_CNFD2021].
(16) […] nothing has come to our attention that causes us to believe that the selected subject matter stated above presented in the Reports, for the financial year ended 31 December 2022, has not been prepared, in all material respects, **in accordance with** BP's Reporting Requirements and Definitions. [BP_SR2021].
(17) This report has been prepared **in accordance with** the GRI Standards: Core option. [EDISON_CNFD2021].
(18) In 2022, offences against cultural and landscape heritage also entered the catalogue of offences **according to** legislative decree 231. [EDISON_CNFD2022].
(19) Decisions about working practices and returning to office-based working are being made **in compliance** with local and national regulations, taking into account relevant guidelines. [BP_SR2021].

Frame markers implying time, sequence, and addition such as *furthermore*, *additionally*, *in addition*, *then*, and *moreover*, along with those denoting cause and effect such as *therefore*, *consequently*, *thus* and *so*, represent what Hyland (2005a: 51) defines as elements of schematic text structure. They reinforce the content matter by making it more authoritative, credible, and reliable. The logical organization of the text accounts for the clear and coherent distribution of content in the subsequent paragraphs, thus contributing to the easy understanding of concepts, ideas, and points of view.

Once more, the high percentages of frame markers are to be found in the Italian company's texts, and some in Aramco, both for sequence and addition connectors (Table 13), as well as the cause-effect ones (Table 14).

Frame markers Time, sequence, addition	fur-ther-more	per million tokens	addi-tionally	per million tokens	in addi-tion	per million tokens	then	per million tokens	more-over	per million tokens
BP 2021	0	0	1	0.003%	5	0.015%	3	0.0091%	0	0
BP 2022	0	0	1	0.0024%	10	0.024%	4	0.0097%	0	0
Chevron 2021	0	0	1	0.0024%	30	0.073%	2	0.0049%	0	0
Chevron 2022	0	0	2	0.0054%	11	0.03%	1	0.0027%	0	0
Edison 2021	5	0.0096%	0	0	43	0.082%	9	0.017%	10	0.019%
Edison 2022	19	0.015%	0	0	85	0.066%	21	0.016%	21	0.016%
Saudi Aramco 2021	0	0	0	0	1	0.017%	0	0	0	0
Saudi Aramco 2022	0	0	2	0.013%	5	0.033%	2	0.013%	0	0
Total	24		7		276		42		31	

Table 13. Frame markers: time, sequence, and addition

Frame markers Cause and effect	there-fore	per million tokens	conse-quently	per million tokens	thus	per million tokens	so	per million tokens
BP 2021	2	0.0061%	2	0.0061%	0	0	25	0.076%
BP 2022	2	0.0048%	5	0.012%	0	0	24	0.058%
Chevron 2021	3	0.0073%	0	0	2	0.0049%	8	0.019%
Chevron 2022	2	0.0054%	0	0	1	0.0027%	6	0.016%
Edison 2021	19	0.036%	2	0.0038%	8	0.015%	10	0.019%
Edison 2022	30	0.019%	5	0.0039%	17	0.013%	26	0.02%
Saudi Aramco 2021	0	0	0	0	0	0	2	0.034%
Saudi Aramco 2022	2	0.013%	0	0	1	0.0065%	1	0.0065%
Total	60		14		29		102	

Table 14. Frame markers: cause and effect

The addition connectors are usually present at the beginning of a subsequent paragraph as shown in the excerpts that follow:

(20) **Furthermore**, they illustrate the principles, obligations and prohibitions with which business conduct must align in the areas of activity identified as most sensitive. [EDISON_CNFD2021].
(21) **Additionally**, events may be handled via ad-hoc, cross-functional Crisis Management and Issue Management teams, which report regularly to members of the ELT, and if appropriate, provide updates to the Board. [Chevron_SR2021].
(22) **In addition** to our engagement with specific stakeholders or our focus on single issues, we also engage via initiatives or organizations that bring together businesses, NGOs, academia, think-tanks and governments. [BP_SR2022].

The cause-effect connectors, instead, are often collocated in the middle of a sentence to link a dependent clause to the main clause to show the effect of the first statement on the second assertion (see the following excerpts). *So*, the least formal one, is more frequent in BP, reflecting the company's style.

(23) We are taking action to learn from this incident by codifying lessons into our OMS and sharing them internally and externally, **so** we can try to mitigate the potential for this kind of incident to happen again. [BP_SR2021].
(24) The Non-Financial Disclosure is **therefore** to be considered a supplement which completes the Report on Operations and additional documentation regarding the financial statements. [EDISON_CNFD2022].
(25) In the atmosphere, nitrogen oxides can contribute to formation of photochemical ozone (smog), can impair visibility, and have health consequences; they are **thus** considered pollutants. [Saudi-Aramco_SR2022].
(26) These are intended to further strengthen our OMS, process safety barriers – which are physical or non-physical means to prevent, control or mitigate accidents – and **consequently** our safety performance. [BP_SR2021].

While Chevron rarely uses cause and effect markers, Saudi Aramco opts for *therefore*, BP adopts *so* and Edison prefers the more formal *therefore*, without disregarding *thus* and *so*. What is clear is that, once again, Edison's appeal to logic is more extensive, conferring the reports greater clarity and reliability.

5. Conclusions

The present paper has tried to show how the companies in the UKUSITSA Energy corpus incorporate the principles identified by the international standards in their sustainable reporting. This has shed light on their care, protection, and concern for topical issues such as human rights, environment, employee safety and health, ethics, ecological challenges, the implementation of eco-friendly technologies and renewable energies, as substantiated by the excerpts chosen for the discussion.

Reference to and reliance on the SR pillars enhance the companies' reporting transparency. The documents have been shown to be clear in their structure, style, and content, as well as verifiable and comparable, while integrating stakeholders' expectations.

The analysis has highlighted the most important linguistic indicators of the reports, focusing on the metadiscursive features cross-culturally. Companies from diverse countries of origin were investigated and compared. The Italian texts show a higher number of occurrences of both interactive and interactional features while Saudi Aramco shows the lowest number of occurrences. The main reason seems to be ascribable to the company's origin, culture, and language and to a more accurate drafting of the Italian documents translated into English. While the UK and US companies seem to be more devoted to showing their competence, performance and name in the global scenario, Saudi Aramco is mainly concerned with community development and sustainability, healthy working environments, and the positive engagement of the population.

In general, the metadiscursive strategies found in the texts perform distinct rhetorical effects simultaneously. The frequent use of stylistic features such as intertextuality, reader-pronouns, self-mentions, attitude markers, and engagement markers facilitate interpretation, understanding and retention, while creating positive associations and making information direct and effective, thus improving transparency. Immediacy of discourse is also created through the use of pronouns and involving expressions which make the receivers potential participants in the interaction. Along with engaging features, data and precise factual transmission of information make communication reliable and trustworthy thus boosting the company's reputation and credibility.

Directions for further research could address other cross-cultural aspects dealing with connections, behaviours, and communication frameworks. Investigations could include the analysis of the quantity and quality of information, the concept of time, collectivist and individualist patterns, status, and experience, to improve clarity, trust, and transparency in institutional and corporate communication across nations and cultures.

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Companies’ websites

https://www.bp.com/
https://www.chevron.com/
https://www.edison.it/en
https://www.aramco.com/

CONVEYING TRANSPARENCY ON SOCIAL MEDIA: A CROSS-CULTURAL COMPARISON OF EXEMPLIFICATION STRATEGIES IN PUBLIC TRANSPORT INSTAGRAM POSTS

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Abstract

In large metropolises, public transport plays a crucial role in the daily lives of residents and visitors. Accordingly, government bodies responsible for transportation networks are now increasingly active on social media, using them strategically to boost transparency. While the use of social media by governmental bodies has been positively associated with transparency and enhanced trust, limited research has been carried out on the use of Instagram by the public transport sector. This comparative study investigates the use of exemplification as a strategy to present transparent information in an accessible way across two corpora of Instagram posts of Transport for London (TfL) and the Metropolitan Transportation Authority (MTA) as two transport providers representing the British and American linguacultures. Methodologically, this paper applies methods of corpus-assisted discourse studies to investigate exemplification markers from a comparative perspective and explores how they can serve as devices for conveying transparency. The analysis found that MTA uses exemplification markers more extensively than TfL, emphasizing transparency in service-related information, while TfL primarily employs exemplification markers in promotional-oriented contexts. Furthermore, results were also considered from a cross-cultural perspective, revealing a more individualistic approach and higher adherence to social conventions for TfL, and a more community-oriented one for MTA.

1. Introduction

In a time when social media greatly affects public discourse, the use of these platforms by governmental organizations has received increasing attention (e.g. Gunawong 2015). Transparency, especially for government communication on social media, is crucial for boosting engagement (Song and Lee 2016) and building trust between citizens and public institutions (Bertot *et al.* 2010). In recent years, social media has become a

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powerful tool for governmental bodies to enhance transparency and improve citizens' perceptions of government actions. This study aims to explore the intersection between governmental transportation providers, social media, and transparency, with a specific focus on exemplification strategies as potential indicators of transparency[1]. By examining the Instagram profiles of two major transportation authorities, Transport for London (TfL) in the UK and the Metropolitan Transportation Authority (MTA) in the US, our research seeks to uncover the most recurrent exemplification markers employed by these transportation providers in their Instagram profiles to foster transparent communication. The study explores the use of exemplification markers on social media to convey transparency, considering cross-cultural differences. Specifically, it addresses the following research questions: (1) What are the most recurring exemplification markers on TfL and MTA Instagram profiles and how do they differ? and (2) To what extent do the exemplification markers employed serve as tools for conveying transparency?

2. Background

2.1. *Transparency and government use of social media*

The dynamics of modern governance are characterized by an increasing demand for accountability and openness (Fang 2002; Centeno *et al.* 2005; Alshehri and Drew 2010; Ball 2012), making the synergy between governmental use of social media and transparency significant. Communicative transparency, meaning a discursive and rhetorical construction created in communicative practices (Koskela 2018), has been defined in many ways. Indeed, as a dynamic and relational phenomenon, its interpretations and implementations vary significantly depending on the researchers' perspective (Albu and Wehmeier 2014). Therefore, identifying the practices by which it can be effectively communicated has been challenging. Nonetheless, a key definition of transparency has been provided by Ball (2009), as the extent to which information is openly communicated with the purpose of making it accessible to the public to enhance trust and public participation.

Therefore, openness and information-sharing emerge as key aspects. Both call into question how information is shared and the intended receivers. For public organizations or bodies, the primary recipients are their key stakeholders, meaning citizens. In this sense, transparency can be seen as a dialogue between the public body and its stakeholders, with transparent communication depending on the stakeholders' ability to identify and comprehend the information they need (Fairbanks *et al.* 2007; Rawlins 2008). To achieve this, it is important that messages conveyed are comprehensible and attempt to be relevant to the audience, going beyond simple information-giving (Albu and Wehmeier 2014).

Public bodies have responded to the recent demand for transparency with increased use of social media tools (Song and Lee 2016). As a result, social media have become essential to engage with citizens (Gunawong 2015). By leveraging the capability of social media to disseminate information (Bertot *et al.* 2010), public bodies are fostering

[1] This study is part of a national research project financed by the Italian Ministry of University and Research: "Communicating Transparency: new trend in English - language corporate and institutional disclosures practices in intercultural settings" (PRIN 2020TJTA55).

the idea of a government that promotes transparency and participation (Song and Lee 2016). Moreover, the integration of social media platforms into government practices has made information more readily accessible to citizens (Criado *et al.* 2013), thereby resulting in an enhanced perception of transparency.

Because transparency is seen as a precondition for trust (Koskela and Crawford 2020), the use of social media by public bodies has been linked to a heightened perception of transparency and higher trust in the government (Gunawong 2015; Song and Lee 2016). Therefore, social media has been acting as an effective mediator between governments and citizens by improving their perceptions of government transparency (*ibid.*). This mediation role makes social media central in boosting the perception of transparency and enhancing citizens' trust.

2.2 *Investigating exemplification strategies as indicators of transparency*

For organizations like public transportation authorities, transparency often hinges on presenting actions and information that recall claimed values which, based on the aforementioned principles of transparency, need to be made understandable and readily available (Bertot *et al.* 2010).

Arguably, exemplification can be suited to this purpose, as it significantly enhances clarity and comprehension. Furthermore, in an era of information overload (Halachmi and Greiling 2013), individuals need to be equipped with the right tools to evaluate the information they receive, and exemplification can support them in comprehending information from public officials.

According to Hyland (2007), exemplification can be intended as a supplementary explanation of a preceding claim, added to support the audience's comprehension of such a claim. It functions by way of expansions and reworkings: by including an additional explanatory element, the initial meaning of a concept is made clearer (*ibid.*). As such, it plays a crucial role in meaning-making by facilitating the audience's understanding of intricate concepts (*ibid.*), as in the case of complex public transportation systems in global cities.

Similarly to transparency, exemplification can be considered as an audience-oriented phenomenon. The main function of exemplification is to make the point come across as more accessible and more persuasive to the audience. To do so, the writer (or content creator, as in the case of this study) addresses a potential need for clarification by attempting to foresee the audience's prior knowledge about the subject matter and general world knowledge (*ibid.*). By making rhetorical choices of this kind, the author conveys audience-sensitivity (Hyland 2004, 2005).

On a formal level, exemplification is signaled by a limited set of lexical items, also known as exemplification markers, which typically are: *such as, for example, e.g., for instance, example,* and the relative phraseology (Hyland 2007; Paquot 2008). Exemplification markers all report similar behavior, in the sense that they usually require three discourse units: a first exemplified unit, followed by the exemplification marker, and a third and final exemplifying unit (Triki 2021). In other words, the first part of a clause usually indicates a superordinate category while, through the marker, a subordinate element within that category is presented, further clarifying the initial category. Despite their different formal realizations, at the discourse-semantic level, all markers share key similarities (Su and Zhang 2020), meaning signaling the inclusion or introduction of a second element that serves as a further specification to the main concept (Hyland 2007). As a result, all markers share the same metadiscursive function: referencing or directing the evolving text towards a potential audience, ensuring that it aligns with their shared knowledge and values (Hyland 2004).

3. Materials and methods

3.1. *Data sources and collection*

To carry out the study, two corpora were compiled: the Transport for London Instagram Corpus (TfL_IG) and the Metropolitan Transportation Authority Instagram Corpus (MTA_IG). Data for the two corpora comprehended captions, meaning the textual portion of the post[2] below the image or video from the official profiles of TfL and MTA. TfL only has one official Instagram account for the entire greater London area, while MTA has four official accounts to cover the entire New York metropolitan area. The four MTA Instagram accounts are @mta, which covers MTA services in general, @ metronorth for the services connecting New York City with suburbs in New York and Connecticut, @mtalirr, which covers the Long Island railroad services, and @mtaaway which promotes activities and locations to be reached by MTA services. Both services have had a decade-long presence on Instagram, except for @mtaaway account which was created in 2022.

Data collection for the two corpora was automated by using a cloud-based web scraping platform, which allowed for downloading captions of all the posts from the Instagram profiles. TfL_IG amounted to a total of 122,912 tokens, while MTA_IG amounted to a total of 211,716 tokens. Given that for each account all posts in the profiles were downloaded, the time frame ranged from the opening of the accounts, meaning 2012 for TfL and 2013 for MTA, except for @mtaaway mentioned above, until September 2023.

3.2. *Methodology*

To identify exemplification markers in the corpora, an integrated approach was adopted, combining both 'corpus-driven' and 'corpus-based' methods (Tognini-Bonelli 2001). This integrated approach had two main objectives. Firstly, the objective of the corpus-based perspective was to ensure that results were comparable with those from existing literature on exemplification strategies, thus adding a new perspective on how those markers are used by transportation providers in social media. Secondly, since little attention has been paid in the literature to the use of exemplification strategies on social media, the corpus-driven perspective aimed to identify any unexplored exemplification markers that may be specific to the textual genre analyzed, namely social media.

The corpus-based approach drew on Triki (2021) who gathered a list of 'exemplification candidates' (*ibid.*: 5) referring to Hyland (2007). Specifically, to provide a proper account of common discursive markers already found in literature, an adapted version of the search terms list provided by Triki (2021: 6) was used, as detailed in Table 1. The expressions in the list were searched in the corpora using the concordance tool in *SketchEngine* (Kilgarriff *et al.* 2014) and their concordances were closely analyzed to

[2] A post refers to a piece of content shared on a social media platform, which can include captions, images, tags, and mentions.

Search Terms		
A case in point *A certain study* *A few studies* *Another* *As in* *E.g./eg* *Example of* *Exemplify* *Extract* *For example*	*For instance* *In particular* *Includ** *Illustrat** *Like* *Mainly* *Namely* *One such* *Particularly* *Sample*	*Say** *Several/some studies* *Specifically* *Such as* *To cite/mention/a few*

Table 1. Search terms list

detect their potential exemplificative use. As Triki (2021) noted, the list is probably not exhaustive but provides an account of the most common and frequent discourse markers signaling exemplification.

As regards the corpus-driven approach, the 200 most frequent words occurring in the wordlists of the corpora on *SketchEngine* were closely investigated to recognize frequent exemplification candidates. This was to ensure a focus on frequently occurring markers and to exclude hashtags, which tended to occur towards the bottom of the wordlist. Then, the concordance lines of those candidates were analyzed to identify their possible exemplificative use and provide further insights into the use of exemplification markers in social media.

In the United States and United Kingdom, communication is generally acknowledged to share similar features. Nonetheless, some cross-cultural differences can be found on the basis of Hofstede's (1997, 2011) cultural framework. While Hofstede's model has faced criticism for its tendency to oversimplify and standardize cultures (see Tung 2008; Poppi 2017), it provides a useful framework for narrowing the complex concept of culture. Furthermore, it has been extensively employed in research exploring cultural diversity (e.g. Poppi 2017, 2018) as a tool to indicate potential shared values within a given culture. The framework evaluates various dimensions for each country, assigning scores ranging from 1 to 100, to provide insights into common societal norms (Hofstede 1997: 89). Among the dimensions, Power Distance (PDI) measures the acceptance of power differentials within organizations. Higher scores suggest greater acceptance of unequal power distribution, while lower scores indicate a tendency towards power-sharing among individuals. Individualism (IND) as opposed to Collectivism (COLL), determines whether individuals prioritize self-care (IND) or group integration (COLL). In individualist societies, individuals are expected to prioritize the well-being of themselves and their immediate family. In contrast, collectivist societies emphasize belonging to 'in-groups', providing care and support in exchange for loyalty, making them less self-centered to preserve harmony in society.

The analysis considered IND and PDI, as they were considered promising for addressing the issue of transparent communication. Lower PDI scores may indicate more informal and straightforward language used by the governmental organizations to communicate with the public. This could translate into more accessible and effective communication with the transport users, indicating a higher degree of transparency. Similarly, lower scores in IND, indicating a more collectivist society, may imply more

Country	PDI	IND
United States	40	60
United Kingdom	35	76

Table 2. Countries' scores of Hofstede's dimensions *

* Retrieved from https://www.hofstede-insights.com/country-comparison-tool.

willingness on the part of the organization to make its services more accessible, hence fostering transparency. Furthermore, the countries exhibited more cross-cultural diversity in these dimensions. Table 2 shows the countries' scores in those dimensions.

Both the UK and US can be considered individualist societies. However, the UK presents a higher score in the IND dimension (76), indicating a stronger emphasis on individualism compared to the US (60), which still leans towards individualism but to a lesser extent. Indeed, the UK places a greater value on individualism than the US. The lower score of the US reflects its status as a melting pot of diverse cultures with varying levels of individualism (IND). As regards PDI, the UK ranks lower with a score of 35, and accordingly believes that inequalities amongst people should be minimized. Similarly, the US scores low on this dimension (40), highlighting an emphasis on equal rights.

As regards the governmental bodies to be investigated, TfL and MTA were selected as case studies for several reasons. The MTA defines itself as North America's largest transportation network in its 'about us' page[3] and serves a population of 15.3 million people across the area surrounding New York City, Long Island, the southeastern part of New York State, and Connecticut. TfL serves the greater London area and a population of 8.8 million people[4]. Hence, they both serve a considerable number of users. Furthermore, both transportation systems are based in cities that are highly diverse and multicultural, with residents from all over the world[5]. Additionally, both locations are major tourist destinations, attracting millions of visitors each year. Their Instagram profiles share a wide number of followers – 257,000 for TfL and 120,764 for the four profiles of MTA. Thus, TfL and MTA share some common ground in terms of a wide and culturally diverse user base and a large number of followers, offering insights into how they address the need for transparent communication in their respective areas.

4. Results and discussion

4.1. *Exemplification markers overview*

The concordances of the markers in Table 3 were closely read to explore whether they performed an exemplificatory function. Similarly, the concordance lines of the first 200 words occurring in the wordlists provided by *SketchEngine* were closely analyzed

[3] Data retrieved from the website of MTA https://new.mta.info/about.

[4] Data retrieved from the website of TfL and the UK government, https://tfl.gov.uk/corporate/about-tfl/ and https://data.london.gov.uk/dataset/londons-population.

[5] Data on cultural diversity retrieved from https://www.census.gov/quickfacts/fact/table/ newyorkcitynewyork# and https://www.ethnicity-facts-figures.service.gov.uk/uk-population-by-ethnicity/national-and-regional-populations/regional-ethnic-diversity/latest.

	TfL_IG		**MTA_IG**	
Marker	*Raw Frequency*	*Normalised Frequency*	*Raw Frequency*	*Normalised Frequency*
Example of	0	0	6	0.028
E.g.	1	0.008	1	0.005
For example	0	0	1	0.005
Here	9	0.073	13	0.061
*Includ**	26	0.211	125	0.590
Like	46	0.374	9	0.042
Specifically	0	0	1	0.005
Such as	1	0.008	18	0.085
Take a look	3	0.024	16	0.075
Total	86	0.699	190	0.897

Table 3. Markers performing exemplificatory functions

to identify possible exemplification candidates. The analysis revealed the use of 86 markers conveying exemplification in TfL_IG and 190 in MTA_IG. Specifically, Table 3 summarizes all expressions in the search term list which conveyed exemplification in the two corpora and their raw and normalized frequencies[6]. For reasons of conciseness, Table 3 includes only the expressions that were used as exemplification markers in the dataset.

As shown in Table 3, *includ** was the most recurrent exemplification marker in MTA_IG (0.590) and was relatively recurrent also in TfL_IG (0.211). In TfL_IG, the most recurrent exemplification marker was *like* which occurred with a normalized frequency of 0.374, while it only occurred with a frequency of 0.042 in MTA_IG. *Such as* was quite frequently used as exemplification marker in MTA_IG with a frequency of 0.085, whereas in TfL_IG, its use seemed more limited with a frequency of 0.008. Surprisingly, no instances of *example of* and *for example* could be found in TfL_IG, while in MTA_IG, they occurred with a frequency of 0.028 and 0.005, respectively. Similarly, *e.g.* rarely occurred as an exemplificatory marker in both corpora, with a frequency of 0.008 in TfL_IG and 0.005 in MTA_IG, and only one occurrence of *specifically* was found in MTA_IG (0.005).

The analysis of the wordlists highlighted two potential exemplification candidates that were further explored through their concordances, namely *here* and *take*. In particular, the verb *take* seemed to perform exemplificatory functions when it co-occurred with *a look*. Accordingly, the table shows that the expression *take a look* with a frequency of 0.024 and 0.075 in TfL_IG and MTA_IG, respectively. Similarly, the marker *here* seemed to convey exemplification quite frequently in both corpora, namely 0.061 in

[6] SketchEngine automatically normalizes to 1,000,000 tokens. However, since our corpora were considerably smaller in size, frequencies were normalized per 1,000 tokens throughout the article to foster the interpretation of the data.

MTA_IG and 0.073 in TfL_IG. More details about the reasons why we considered *here* and *take a look* exemplification markers and their use and implications in the corpora will be discussed in the next sections.

4.2. *Exemplification markers in TfL_IG*

The first exemplification marker *such as,* which occurred only once, was used in TfL_IG to refer to the celebration of Queen Elizabeth's 90th birthday and mentions a specific example of a special moment involving her: when she visited Bond Street for the inauguration of the Elizabeth Line (example 1)[7].

> (1) Happy 90th Birthday to Her Majesty The Queen. We've had many special moments with Her Majesty, **such as** when she recently visited Bond Street station, where #Crossrail was renamed in her honour as #Elizabethline.

The use of *such as* helps to illustrate an instance of a superordinate category (*special moments* with the Queen), and specific details are added that support representation of this category. In this case, the use of the exemplification strategy might not be linked to a transparency strategy. Rather, it could be interpreted as being used with a celebratory aim to showcase a cultural specificity of London and the UK.

Like ranked among one of the most frequent markers in the corpus. In example 2, *like* was used to introduce *Eva* as a specific example of a real person in relation to an historical event, i.e. women joining the workforce during WWI:

> (2) Three photos of Eva Carver who worked as a Metropolitan Railway guard during #ww1 at Hammersmith Underground station. At the time this was seen as a "man's job", though women **like** Eva were hired from 1917 to replace men who had joined up to fight in the war.

Here, *like* served as an exemplification marker to illustrate an item within a broader category. In this way, readers are supported in the comprehension of the message conveyed. On the one hand, a general category is disambiguated by citing a particular instance. On the other hand, because the topic (WWI) is also chronologically distant, readers are able to visualize an actual person as a symbol of such message. Nonetheless, it appears that, similarly to *such as*, *like* was used to fulfil a promotional aim, as it recalled an event from British history.

Both cases of *such as* and *like* appear similar: a culture-specific message is conveyed, aimed at promoting the role of TfL as a cultural institution, but not its transparent practices, even though it remains reasonably clear also for non-UK readers.

Markers based on *includ** were also analyzed in TfL_IG, which reported more frequent cases of *including* as an exemplificatory marker compared to the other markers. Close-reading of collocation lines suggested that the use of *including* was primarily a promotional one rather than to foster transparent communication (example 3).

[7] Examples are reported in their entirety, meaning the whole textual portion of the posts, unless indicated otherwise. Possible hashtags at the end of the caption were not reported, as they were not relevant to the analysis, while those integrated in the text were kept for clarity purposes.

> (3) We're celebrating the 160th anniversary of the Tube [...] Events and activities will take place throughout the year. Find the special roundel at stations **including**: Baker Street, Gloucester Road, Brixton, Oxford Circus, Covent Garden.

The marker was used, once again, to introduce items within a broader category and to clarify that the stations are part of a larger group in which the initiative mentioned could be found. The presence of the marker prompts the reader to visualize what the message of the post refers to, which turns out to be even more effective considering that reference is made to physical locations. The use of *including* aligns with that of the previous markers (*such as* and *like*), namely it does not necessarily enhance the overall transparency of information about the transport service, but rather highlights particular initiatives, yet still in an accessible and clear way. Other markers in TfL_IG were found in more information-based posts and appeared to be more effective in conveying transparency. This was the case for *e.g.*, which, despite occurring only once, was used to introduce a list of specific (and real-world) examples to illustrate inclusion practices of TfL (example 4).

> (4) If YOU are someone that sits in the priority seat planning to move if someone like this (**e.g.** older person, mobility aid user, pregnant, parent with a baby, children, visibly injured) gets on remember that you might not be able to tell just by looking at someone that they NEED the seat [...].

In this case, the exemplificatory marker was used to introduce instances of individuals (older person, mobility aid user, pregnant, etc.) who might need priority seating, to provide users with a clear understanding of whether they should offer their seat. Unlike the previously mentioned markers, this case can be interpreted as a use of exemplification to foster transparency. In fact, contrastingly with previous markers, *e.g.* served to reveal TfL stance on inclusion and accessibility, and referred to the system's everyday usage, as well as expected functionality. Therefore, not only does it aid comprehension for readers, it is also conveying TfL values, aligning with the aforementioned definitions of transparency (Bertot *et al.* 2010).

The qualitative analysis of TfL_IG suggested limited variation in exemplificatory markers. Therefore, the Instagram profile might not function as a platform strictly for transparent communication, i.e. providing information about services. In fact, the exemplificatory markers served a promotional aim, often relating to cultural or celebratory aspects, rather than an informational one. Overall, while TfL effectively conveys certain cultural and promotional messages, its use of exemplification markers may not strictly align with principles of transparency.

From a cross-cultural perspective, as regards the two dimensions considered – meaning power distance (PDI) and individualism (IND) – some observations can be made. As previously mentioned, the UK has a lower score for PDI compared to the US. This value can influence the level of explicitness and directness of communication as well as adherence to social conventions, which would be expected to be lower for TfL. However, TfL did not appear to use exemplification markers to directly explain their services or give information to their users. Instead, the analysis revealed a more detached stance, as the markers were more frequently used to refer to cultural and historical aspects of the UK rather than explain their services. This was the case for the use of markers *such as*, *like*, and *including*, which were used to refer to the Queen's birthday, World War II and the 160th anniversary of the Tube (examples 1, 2, and 3 respectively). These examples seem to suggest a higher-level distance between the providers of the service and its users. Therefore, although the value suggests more direct communication, the exemplification markers employed showed otherwise, as they were not used to illustrate TfL services.

As for the second value, meaning IND, the UK has a higher score than the US, thus showing that it is a more individualistic society. This value has been interpreted as an indicator of how the two transportation providers convey certain values that can be linked to a collectivist society (i.e. taking care of the community, fostering accessibility and inclusion), and if these were conveyed in a transparent way. From this perspective, the use of exemplification in TfL_IG suggested a more collectivist stance only in a few cases (example 4). Nonetheless, the overall tendency appears to be in line with the UK IND score.

4.3. *Exemplification markers in MTA_IG*

The uses of *such as* in MTA_IG were aimed at further explaining aspects of the service mentioned in the first part of the unit (example 5).

> (5) We've successfully installed a brand-new, ADA accessible, fully enclosed platform shelter at Nanuet Station. It includes new amenities to help improve your travel experience, **such as** new benches, glass panels, USB charging ports and so much more.

In example 5, the marker introduced amenities (*benches, glass panels*) as part of a wider set of improvements aimed at upgrading the travel experience for users which can, in turn, easily visualize them. MTA used *such as* to show improvements and maintenance on the system. These improvements refer to something users, understandably, care about when on their journey with MTA. In a way, this can be interpreted as an attempt to make information more accessible by referring to something the audience is familiar with, which can be interpreted as a strategy for enhancing communicative transparency. However, an attempt to fulfil a promotional aim can also be seen in the presence of *we've successfully* to introduce the exemplified, i.e. *platform shelter at Nanuet Station*.

Like was used to introduce examples to appeal to familiarity, as revealed by examples 6 and 7.

> (6) Did you know that part of the Qline in Brooklyn is "Open Cut"? This means that the tracks are below ground level **like** a traditional subway, except not covered over, leaving the sky exposed above.
> (7) Tonight the Empire State Building shines blue in honor of the men and women of the MTA, **like** station cleaner Samuel Gomez. To CTA Gomez and the tens of thousands of #HeroesMovingHeroes: New York thanks you.

When in example 6 a new modification in the transportation network is introduced (*below ground tracks that are not covered over*), *like* is used to make a comparison to something the reader already knows, meaning a *traditional subway*. Similarly, in the following example, *like* is used to introduce a real person as an indication of the whole category of workers of MTA. As visibility and inferability can be considered fundamental aspects of transparency (Song and Lee 2016), this use of *like* particularly contributes to conveying transparency. On the one hand, it aims to establish a sense of closeness with readers by appealing to their personal or contextual knowledge. On the other hand, it provides them with a window into the daily operations of MTA services.

As confirmed by the analysis of TfL_IG, *including* appears to be particularly suited to indicate elements of a superordinate category, in line with the functions of exemplification (example 8).

> (8) Today we celebrate the 30th Anniversary of the Americans with Disabilities Act. There's still work to do, but we've come a long way and remain committed to transforming our transit network to make it accessible to all riders, **including** those with all types of disabilities.

Including was used to incorporate a subgroup of riders (*those with all types of disabilities*) within the broader group of *all riders*, clarifying the commitment to making the transit network accessible to everyone. This contributes to making information more accessible, while also showcasing transparency by referring to matters of inclusion, indicating MTA's stance on these values.

In MTA_IG, similarly to TfL_IG, *e.g.* was used as an exemplificatory marker to introduce a list of items. As shown in example 9, it was used to provide examples of urgently needed items that the users might have lost during their journeys.

> (9) The Lost & Found office will fully close. [...] To track an urgently needed item recently lost, **e.g.** critical medications, fill out online form, call 511 or see an LIRR Ambassador located at Penn Station, Jamaica & Atlantic Terminal.

The specification provided through *e.g.* helps the reader get a clear understanding of the category to which the text is referring to. The marker is used to provide clear information about the services of MTA (Lost & Found) and contributes to informing the audience about their practices, enhancing the perception of transparency.

The last group of exemplificatory markers analyzed in MTA_IG were lexical constructions around *example** (example 10).

> (10) Installing and cleaning panels along one of the four escalator wellways in the future concourse for LIRR trains under Grand Central. These colored tiles **are an example** of passive wayfinding. Each escalator wellway between the upper and lower mezzanines is color-coded to help customers orient underground.

Interestingly, the example presented for this marker refers to accessibility and inclusion (*colored tiles*) which can be considered, once again, as an attempt by MTA to convey more transparency about their services and their values. In addition, the analysis of this marker revealed a discrepancy between the two corpora, as it was exclusively found in MTA_IG, whereas TfL_IG did not feature any instances of or any other type of construction around *example**.

Overall, the analysis of exemplification strategies in MTA_IG revealed how markers were used to provide further explanation and accessibility of information, which could reflect an attempt to communicate more transparently with their Instagram audience. Moreover, the frequent references to actions taken on matters of accessibility and inclusion, might reveal how MTA seeks to align itself with these values, strategically building trust and transparency in their communication.

In terms of PDI, the US has a lower score for this value compared to the UK. Consequently, communication tends to be more informal, straightforward, with less emphasis on strict societal norms and roles. The analysis of the exemplificatory markers in the MTA corpus appears to confirm this. More specifically, markers were often used to illustrate clearly and directly the services of MTA and its workings. This is particularly evident in examples 6 and 7, in which a high level of closeness is being conveyed through the use of *like,* a marker often linked to informality and conversation (Meyer 1992), and the mention of *traditional subway* and the MTA worker *Samuel Gomez*. Therefore, results seem consistent with Hofstede (1997), while also enhancing transparency.

Regarding Individualism, the US ranks as less individualistic than the UK. This means that communication tends to be participative to an extent and individuals tend to rely more on their community. The use of exemplificatory markers can be linked to a more transparent approach, as MTA has often employed exemplification to showcase its services and its values. This is the case for examples 8 and 9 for the markers *including* and *example,* in which key matters of inclusion and accessibility were discussed, aligning with MTA's claimed values. Such values can be considered important indicators of a more community-oriented approach, in line with Hofstede's (1997) dimension, identifying the US as more collectivist than the UK.

4.4. *Other possible markers of exemplification: "here" and "take a look"*

The analysis of the wordlists revealed the presence of two potential exemplification markers, mainly *here* and *take* (co-occurring with *a look*) which were similarly distributed in both corpora, prompting a further analysis of concordances lines. Close reading of concordance lines revealed that these markers were used within the same structure illustrated in Triki (2021), while also reporting platform-specific peculiarities.

In particular, *here* is used in an introductory phrase to draw audience attention to specific information (textual or visual) that follows in the sentence, providing further context in relation to the preceding statement (examples 11 and 12).

> (11) Have you ever witnessed harassment on public transport but didn't know what to do? **Here** are some top tips from @elizahatch on how you can be an active bystander! [TfL_IG].
> (12) Last night's storm brought unprecedented rainfall and flooding to our region. **Here** is a look at some of the washed out tracks, downed tree branches and other impacts to our system. [MTA_IG].

In example 11, *here* is a lead-in to a list of suggestions regarding responses to harassment on public transport. Similarly, in example 12 it introduces the reader to further information by also pointing at the visual representation on the damages caused by a storm.

Take a look, it is used to present further instances of something specific to the reader, as shown in examples 13 and 14.

(13) As you travel today **take a look** at some of the architecture of our #Tube stations – more than 70 of our 270 Underground stations are listed buildings. [TfL_IG].
(14) The work on East Side Access continues! **Take a look** at the finishes being installed in the terminal caverns and the work underway for the mid-day storage yard. [MTA_IG].

In both examples, *take a look* is used to indicate to the reader further examples of a category already hinted at in the initial part of the text or in the post, namely the buildings of Tube stations and finishes of the East Side Access.

As revealed by the examples reported, *here* and *take a look* may be considered markers of exemplification, as they seem to be used to clarify information to the audience. Furthermore, because they are being used on a social media platform that allows the integration of different modes (visual and textual), they seem to be drawing the audience's attention to visual content or details. In this way, their capability of presenting information as more accessible and more comprehensible might be further enhanced by the presence of such modes, boosting the overall function of exemplification in the text. Moreover, these potential markers would be particularly suitable for transparency aims. While the analysis in both corpora shows a use of these markers in line with the previous ones, their peculiar capacity to foster inference and visibility by interacting with the different modes could significantly increase transparency.

5. Conclusion

This study investigated how two transportation organizations, namely TfL and MTA, use their Instagram profiles to foster transparency by using exemplification markers. As regards the first research question, the analysis showed that MTA_IG made wider use of exemplification markers. Despite some exceptions, such as significantly higher normalized frequency of the marker *like* in TfL_IG, the quantitative analysis showed that MTA_IG made wider use of exemplification markers compared to TfL_IG. Specifically, several markers were more frequent in MTA_IG (e.g. *for example*, *here*, *includ**, *such as*, *take a look*, etc.) compared to TfL_IG. In TfL_IG, other types of markers were preferred (*e.g.* and *like*). Therefore, the two corpora showed different trends in terms of the number and variety of exemplification markers used.

The qualitative analysis revealed that in TfL_IG exemplification markers were primarily employed to enhance information accessibility, mainly with reference to London's cultural context (research question 2). Meanwhile, they were less frequently used to explain the role of TfL as a public service provider in a complex metropolitan transportation system. TfL's central role in London's popular culture was widely acknowledged, and the results of the analysis suggested that the Instagram account further reinforced this role by mainly providing promotional-oriented content (i.e. frequent reference to London and British history and culture), while still signaling TfL's stance on core values such as accessibility and inclusion. In MTA_IG, exemplification markers were used mainly to convey transparency on service-related information, making it more accessible, and showcasing the actions taken by MTA on matters of accessibility and inclusion. In particular, the presence of specific examples related to these matters suggest that MTA aimed to convey transparency by showcasing their commitment to these values.

The differences between MTA_IG and TfL_IG in terms of exemplification markers may suggest different communicative intents between the two transportation providers. Nonetheless, it can still be argued that transparency is being conveyed by both with a focus on either showcasing the cultural significance (TfL) or its operational details (MTA).

The cross-cultural analysis revealed contrasting trends in communication strategies between transportation providers. Despite the UK's lower score in PDI compared to the US, TfL's communication exhibited less directness than anticipated. TfL exemplification markers, *such as* and *including*, often referenced cultural and historical aspects rather than directly explaining services, indicating a higher communicative distance between the provider and users. Moreover, TfL, operating in a society with a higher score in Individualism compared to the US, displayed a less community-oriented approach, which could be detected only when accessibility was discussed. MTA, operating in a society with a lower score in Power Distance, confirmed this aspect through a communication style that was more direct, as shown by the markers *such as* and *like*. Conversely, the lower IND score for the US suggested a more community-oriented approach, which was confirmed by MTA's use of exemplification markers to transparently display their services and values.

Nonetheless, considering the limited scope of the present analysis, further research might be needed. As regards the two possible markers (*here* and *take a look*), this would mean, primarily, integrating a multimodal analysis to gain a more comprehensive understanding into exemplifications on a multimodal social media platform and possible implications. Furthermore, the study only considered Instagram, but future research could expand the analysis to other social media to investigate exemplification as a tool for transparent communication from a wider perspective.

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TRANSPARENCY ON FACEBOOK: CROSS-CULTURAL IMPLICATIONS WITH A FOCUS ON ENERGY COMPANIES

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Abstract

Social media have revolutionized corporate communication by allowing companies to improve on the traditional one-way output and actively monitor public expectations. Yet, the variety of potential stakeholders challenges corporations to reconcile sometimes conflicting cultural expectations. In fact, orientations of different stakeholders – such as social media users – about Corporate Social Responsibility (CSR) are not universal and vary according to the importance assigned to different dimensions (i.e. economic, legal, philanthropic). Emphasizing global CSR efforts tends to generate positive reactions across multiple contexts but the importance of local experiences cannot be forgotten.

This article aims to contribute to the emerging research on transparency and CSR communication through social media by focusing on the energy industry, a sector that is subject to growing environmental pressures as well as public scrutiny. The article is built around two research questions:

1a: Do energy companies share information about transparency and CSR on social media?
1b: Are their strategies cultural-dependent or globalized?
2: How do social media users perceive these communication strategies?

A ranking of 50 listed energy companies was produced by combining Italian, European and global energy companies. A qualitative content analysis was carried out on the Facebook posts published by the first 10 companies on this ranking between January 2021 and March 2023. The study will rely on two methodologies: 1) Multimodal Critical Discourse Analysis to investigate how the companies have organized their cross-cultural communication in terms of transparency and CSR; 2) Netnography to study social media interactions and gain insights into how users have perceived the companies' communication strategy.

1. Introduction

Social media have ushered in a new era of public relations by facilitating the transition from monologue to dialogue (Solis and Breakenridge 2009: xvii-xviii), which entails participation and interactivity, conversation, collaboration, and co-creativity. Particularly important in definitions and descriptions of this environment are the rejection of the control that characterizes one-way, top-down information distribution models, as well as a search for authenticity instead of pre-packaged content (Macnamara 2010).

Unsurprisingly, organizations worldwide have seen the potential of this virtual environment. Social media have revolutionized corporate communication by moving beyond the traditional one-way output (Capriotti *et al*. 2021) and actively monitoring public expectations (Cho *et al*. 2017). Organizational social media communication, however, requires balance between two goals: participation and openness on the one hand, and effective representation of organizational interests, which is indispensable to accomplish organizational objectives, on the other (Macnamara and Zerfass 2012: 304). The organization's image must be consistently coherent and unambiguous, and all messages must be coordinated.

Social media platforms have changed the production and dissemination of corporate information in at least three ways. First, users no longer need to be proactive in seeking information, as it is now provided for them directly; second, companies no longer require intermediaries; third, stakeholders can produce information as well, thus allowing the previously mentioned dialogical process (Lei *et al*. 2019). Despite this potential, the use of social media for organizational communication tends to be generally experimental rather than strategic: it lacks clear objectives, integration with other organizational communication, and evaluation against objectives and Key Performance Indicators (Macnamara and Zerfass 2012: 304).

The diversity of potential stakeholders (from consumers to journalists and employees or potential ones: see Gomez Vasquez and Soto-Vélez (2011)) challenges corporations to meet sometimes conflicting cultural expectations, as with Corporate Social Responsibility (CSR). Social media users' perspectives on CSR are not universal and vary according to the weight given to different dimensions (i.e. economic, legal, philanthropic) (Planken 2013). While focusing on global CSR efforts tends to produce positive emotions across many settings, the relevance of local experiences should not be overlooked (Becker-Olsen *et al*. 2011).

Nowadays, the energy industry sector is under growing environmental pressure as well as public scrutiny, especially on social media. For instance, X (formerly Twitter) CSR communication of the energy sector has been found to be passive and ceremonial, with universal expressions of corporate and symbolic discourse (Bonsón *et al*. 2012). X is used to share created impressions rather than allowing these impressions to emerge as a result of the company's activities; the trending topics are mainly self-referential, symbolic (#innovation, #sustainability), and lack unique positioning (#climatechange) (Paliwoda-Matiolanska *et al*. 2020). This article aims to add to the emerging research on transparency and CSR communication in the energy industry by focusing on Facebook to look at cross-cultural strategies. Facebook is the preferred social media to interact with companies (Ruehl and Ingenhoff 2015), but it is also a key platform for corporate communication, with its multimodal elements and personalized communication (Denner and Schneider 2023) used to engage users and gather data.

The article is built around the two research questions outlined in the Abstract. To address these questions, a ranking of 50 enlisted energy companies was produced by combining Italian, European and global energy companies. A qualitative content analysis was carried out on a corpus consisting of the Facebook posts published by the first 10 companies on this ranking between January 2021 and March 2023. Data on type of content and engagement were collected using the Apify - Facebook Posts Scraper, a tool for extracting data (such as comments, reviews, and engagement) from social media websites. The corpus thus includes companies from Europe, North America and Asia.

The analysis of the content was based on two methodologies. Firstly, multimodal critical discourse analysis (Machin and Ledin 2018; Machin and Mayr 2012) enables an investigation of how the companies have structured their cross-cultural communication in terms of transparency and CSR. In the context of social media content analysis, multimodal analysis can be applied to understand how multimodal elements are employed to construct and convey meaning, ideologies, and power dynamics. Secondly, netnography (Kozinets 2014; 2020) allows us to explore social media interactions and obtain insights into how users have perceived the companies' communication strategy. Netnography is often used to analyse social media content and understand online communities, their behaviours, and their interactions, but few studies have focused on international and cross-cultural phenomena so far (Heinonen and Medberg 2018: 666).

The paper is organized as follows: Section 2 introduces cross-cultural communication strategies on social media; Section 3 discusses transparency and corporate social responsibility; Section 4 illustrates the analysis and the results; Section 5 summarizes the discussion.

2. Cross cultural communication and social media

Social media have contributed to bridging the digital and cultural gap between users, thus impacting cross-cultural communication in the digital era in terms of motivation, process, and implications (Tombleson and Wolf 2017; Yuna *et al*. 2022). The efficiency of social media communication may be affected by two main dimensions of cultural variability: individualism and collectivism, and high- or low-context communication. Individualism and collectivism concern behavioural differences. Individualism pertains to societies in which the ties between individuals are weak (Hofstede *et al*. 2010: 91): individualistic cultures emphasize personal accomplishment and tend to apply the same standards to all individuals. Collectivism pertains to societies in which people are integrated into strong, cohesive in-groups: collectivistic cultures emphasize belonging to a group and are particularistic in applying different standards to its inner groups (Gudykunst 2004: 47).

High- or low-context communication involves cultural differences in the communication process. In high-context messages, the information is internalized in the person or is dependent on the physical context, whereas in low-context messages the information is explicitly coded in the message (*ibid*.: 57). Individualist societies value low-context messages that are unambiguous, precise, and clear; the achievement of idiocentric personalities is emphasized (*ibid*.: 52).

Other potentially influential factors are uncertainty avoidance, masculinity, and power distance (*ibid*.: 45). Uncertainty avoidance refers to a society's tolerance for uncertainty and ambiguity. Low uncertainty avoidance cultures embrace diversity, experience less stress and anxiety when faced with new circumstances, have fewer routines, and are therefore more prepared to take risks. High uncertainty avoidance cultures are characterized by a strong desire for consensus, low levels of risk taking, and many rituals (*ibid*.: 63). Masculinity versus femininity pertains to emotional gender roles: men are supposed to be assertive, tough, and focused on material success, whereas women are supposed to be modest, caring, and concerned with the quality of life. These roles are clearly distinct in masculine societies and overlap in feminine societies.

Power distance is the extent to which less powerful members of a society accept that power is distributed unequally. In societies with a high power distance, there is a greater acceptance of hierarchical order and a significant disparity in power and wealth. Societies with a low power distance tend to have a more egalitarian distribution of power and wealth, with equal rights and opportunities expected for everyone (Hofstede *et al*. 2010: 61).

3. Transparency and CSR on social media

Organizations describe their communication in terms of transparency, but it is unclear whether this is intended as a strategy or as a pre-existing requirement. More precisely, transparency can be either a condition which shapes corporate communication or a strategy to justify corporate ambitions (Christensen 2002: 163). In the so-called transmissional model, strategy presupposes control in the best of cases and manipulation in the worst; in the less asymmetrical transactional model, strategic communication can compel organizations to conform to social expectations and values (Macnamara and Zerfass 2012: 291), which presupposes dialogue rather than monologue. Therefore, transparency in social media communication seems to better match the transactional model: companies cannot disregard the user's interest in certain topics, and users can interact with the company and challenge its social media contents if they so want.

Transparency embeds a number of ideas. Firstly, it presupposes the existence of corruption; secondly, it provides a solution by establishing official accountability. Believing in transparency as a value does not imply support for all activities connected to it, because implementing transparency equals giving up secrecy (Ball 2009: 298). One of the most recent definitions of transparency (Leitch 2017) highlights a number of pivotal aspects:

a) transparency is rooted in the deliberate sharing of information, implying a proactive approach on the company's part;

b) the information being shared, whether positive or negative in nature, is legally releasable, implying a neutral rather than defensive attitude to information sharing;

c) the sharing process is carried out in an accurate, timely, balanced and unequivocal manner, so as to enhance the reasoning ability of the public. This suggests that a pivotal goal of any transparent communication is to empower stakeholders by delivering accurate information that is not solely representative of the company's interest (Leitch 2017). Another pivotal aspect of transparent communication is clarity: "the seamless transfer of meaning from sender to receiver" (Schnackenberg and Tomlinson 2016: 1792).

d) the final step of transparent communication should lead to companies being held accountable for their actions, policies and practices.

Which information to provide and in what form becomes a central issue in transparency, and Christensen (2002: 167) defines it in terms of 'staging'. Transparency seems to have more to do with the perception of received information, which can be influenced by information-sharing behaviours (Schnackenberg and Tomlinson 2016: 1789). These perceptions can change in relation to the perceived quality of the information disclosed: information quality is therefore central to transparency.

The goal of expressive communication is to ensure that the organization's identity satisfies the expectations of its stakeholders. When projecting these issues on social media, there is still a gap between the perspectives of communication professionals who decide what content to share and the expectations of the users, which are based on their needs (Capriotti *et al*. 2021: 37). Companies on social media need to bear in mind that their social media identities are co-created with the users. As a result, they do not have complete control over the experience of authenticity (Tombleson and Wolf 2017: 16). The following section explores the strategies related to communicating transparency and CSR employed by the companies represented in the corpus.

4. Analysis

To establish a sample and an initial ranking, European and international corporations of the energy sector were selected by crossing the data from several economic platforms including "companiesmarketcap.com", "thomsonreuters.com", and "spglobal.com" (Standard & Poor's). The resulting list included the first 50 companies including the 10 main Italian ones whose websites contained documents in English. Different nationalities were considered in order to ensure a cross-cultural comparison. The analysis ultimately involved the first ten companies of the list:

1. ExxonMobil (Irvin, Texas, USA);
2. Total Energies (Courbevoie, France);
3. Equinor ASA (Stavanger, Norway);
4. Chevron Co. (San Ramon, California, USA);
5. Shell (London, UK);
6. Conoco Phillips (Houston, Texas, USA);
7. CNOOC (Beijing, China);
8. E.ON SE (Essen, Germany);
9. Petrol China Co. (Beijing, China);
10. ENI spa (Rome, Italy).

4.1. *Cultural considerations*

The different countries represented in the above list can be aligned with the four main dimensions of culture taken into consideration as follows:

a) China is the only collectivist culture among individualist ones. The other companies belong to cultures privileging personal identities.

b) Germany, Norway, the United States, and Great Britain have recorded low power- distance values. Low power distance countries show interdependence between superiors and subordinates. France and Italy, like other European countries in which the native language is of Romance origin, tend instead to have high power- distance values (Hofstede *et al*. 2010: 82) and high emotional distance between subordinates and their bosses.

c) England and United States are low uncertainty avoidance cultures; France and China are high uncertainty avoidance cultures.

d) Norway and France scored low in the masculinity index, whereas Italy, the United States, Great Britain, and China (in the order in which they appear) scored high in the index (*ibid.*: 141-143).

A preliminary note must address how the language chosen suggests the will to engage in cross-cultural communication. English is generally used to provide financial information to stakeholders (Crawford Camiciottoli 2020) and it is also the language of transcultural communication on social media (Baker and Sangiamchit 2019). This explains why even non-English companies like *Total Energies* use English to share their content. *E.on*'s situation is peculiar: despite the company being German, the only retrieved Facebook page refers to the Italian branch and exclusively updates in that language. *Conoco Phillips* published only one post in Norwegian (to celebrate the opening of a test centre for heart research sponsored by *ConocoPhillips Norway*, 3 September 2021). *Eni* published in English, but many comments – and replies by the page – were also in French. By using English, some pages appeal to a wider pool of users; other pages try to follow the linguistic attitude of the users, by replying in more than one language.

4.2. *The companies' presence on Facebook*

There are two variables to gauge an organization's social media engagement and propensity for interaction: (1) *presence*: the official corporate profiles on social networks; and (2) *the level of activity*: the weekly or daily average of posts or updates (Capriotti *et al.* 2021: 39). Table 1 shows both presence and activity of the companies of the corpus.

The lacklustre performance of the Chinese companies in Table 1 was predictable. Their lowest levels of activity (*Cnooc* managed to produce a mere 23 posts and had the fewest followers) and even absence from social media (*Petrol China*) can be attributed to cultural factors, notably the stringent censorship regulations imposed by the Chinese government on Facebook. In contrast, platforms like Weibo and Wechat dominate the Chinese social media landscape (Bradford 2023: 155). *Chevron*, *E.on*, *Total Energies*, and *ExxonMobil* have the highest level of activity: *Chevron* consistently shared eight to 10 posts, reaching a peak of 19 posts in June 2022; *E.on* maintained a steady output of eight to 12 posts; *Total Energies* varied from five to seven posts, with a peak of 16 posts in June 2021); *ExxonMobil* shared four posts per month on average.

An additional variable which defines a company's social media presence is its "interactive attitude", based on (a) the informative approach, involving the creation and presentation of descriptive/expository content which encourages unidirectional communications, and (b) the interactive approach, centred on disseminating content to trigger conversations and information exchange (Capriotti *et al.* 2021: 39). Regarding the informative approach, all Facebook pages feature videos[1] except for *Shell* (see Table 1), probably because videos perform exceptionally well across various social networks[2]. *ExxonMobil*'s page stands out with the highest number of original contents, maintain-

[1] Videos are here to be intended as the recording, presentation and broadcasting of moving images, with shots on location or interviews and the use of background music (Lundstrom 2013: 199).

[2] Official data were not found. The figures are based on the statistics from https://www.socialinsider.io/blog/social-media-industry-benchmarks/.

	Followers	Posts (1/01/21-9/03/23)	Infographics	Pictures	Videos	Animations	Link to own website	Link to other sources
ExxonMobil (United States)	3,059,534	125	42	4	40	28	0	0
Total Energies (France)	10,320,105	136	0	35	70	23	1	7
Equinor (Norway)	157K likes	122	0	18	71	3	44	6
Chevron (United States)	1,208,004	270	0	39	40	8	159	24
Shell (United Kingdom)	9.919.278	6	0	2	0	1	1	0
Conoco (United States)	68K likes	91	0	62	6	3	13	7
Cnooc * (China)	130	23	?	?	?	?	?	?
E.on Italia (Germany)	List of followers unavailable	301	1	188	54	24	19	0
Petrol China Co (China)	Not found							
Eni (Italia)	list of followers unavailable	102	0	14	37	31	20	7

Table 1. Presence and type of content

* The page was started on 29 November 2022. The posts from 29/11/22 to 23/02/23 were detected by the scraping program but later deleted from the Facebook page, thus preventing to confirm the data initially collected.

ing a consistent and recognizable visual style. Their infographics and animations[3] predominantly use light blue and deep blue tones, known to be relaxing and reassuring colours but also associated with science and objectivity (Machin and Ledin 2018), for background and character fonts. Outdoor photographs incorporate the sky, serving a similar purpose. As for photographs, the majority offer images (Machin and Mayr 2012: 71): the subjects are always smiling or relaxed, and nothing is expected of the reader thanks to the absence of a direct gaze. The potential meaning is linked to conveying satisfaction and positivity. *Total Energies*' photographs follow a similar trend. Interviews with technicians or managers are instead accompanied by demand images, thus featuring direct gaze as a way of acknowledging the viewer and prompting a response. This intentional use of direct gaze is not random: studies have shown that it enhances

[3] Animations are here to be intended as computer manipulation of objects, with a neutral or computer-generated background, and prevalence of verbal elements to convey meaning (*ibid.*).

credibility and significantly improves the effectiveness of informative advertisements (Ngoc To and Patrick 2021). Proximity also plays a crucial role in emotional engagement (Machin and Mayr 2012: 75). This is skilfully utilized by avoiding long shots and portraying subjects in medium shots as the farthest distance. It can be deduced that these original contents are intentionally designed to strike a balance between being 'transparent' in sharing the company's activities and being promotional.

E.on Italia opts for 'talking photographs', whereby a number of posts feature ocean views and lush landscapes in the background and pose direct questions or riddles that promote interactivity[4] by inviting user responses in the comments section: 'Have you protected the planet? Let us know in the comments if you have ever travelled green! (3 January 2023); 'This year too, our Christmas sock was carbon neutral. What about yours? Let us know in the comments how green you were! (6 January 2023)'. In contrast, *Chevron*'s material primarily involves redirecting users to the content already available on the company's website.

4.3. *The companies' performance on Facebook*

Table 2 provides data on social engagement, a phenomenon that can be traced back to the behavioural dimension (Trunfio and Rossi 2022: 270).

As engagement is expressed by the actions taken (Evans 2017), behaviours such as liking, commenting, and sharing indicate the online users' responsiveness (Anderson *et al.* 2016; Macnamara 2014). 'Likes' suggest passive appreciation and thus represent a low level of engagement (Cho *et al.* 2017: 57); 'shares' represent a medium level of engagement, as users can voluntarily share posts; comments stand as the ultimate expression of engagement as they require significantly more commitment from both users and organizations, who are expected to respond (Capriotti *et al.* 2021: 43; Cho *et al.* 2017: 58).

The most effective page in terms of engagement and reciprocity, measured as the overall percentage of comments made by users *and* companies (Capriotti *et al.* 2021: 44), is *E.on Italia*. Users are active on the page and they receive responses not only to their general comments but also to complaints regarding issues such as increases in electricity bills or malfunctions. Additionally, occasional thank-you responses are provided in acknowledgment of their comments, reflecting a high level of interaction and responsiveness on the part of the company.

Facebook fosters close relationships between users, yet participants are not consistently focused on a shared activity (Kozinets 2014: 35). Analysing the interactions under each post in our corpus, the Facebook pages in our study do not create "tight social networks" (with high levels of interconnection between users and a low number of outsiders) but rather "interest group alliance networks", in which users gather around shared interests and disperse afterwards (*ibid.*: 45). Generally, engagement levels for the companies of the corpus are quite low, even for posts that could potentially spark discussions. Users seldom interact with each other, and there are two primary types of comments observed: lengthy ones, often copied and pasted across multiple posts regardless of the topic, and concise comments comprising up to three sentences.

[4] All translations are mine.

Company	80-100 shares	> 100 shares	>100 comments and shares
ExxonMobil (United States)	25 posts	14 posts	8 posts
Total Energies (France)	13 posts	11 posts	5 posts
Equinor (Norway)	9 posts	9 posts	0 posts
Chevron (United States)	12 posts	8 posts	7 posts
Shell (United Kingdom)	3 posts	2 posts	6 posts
Conoco (United States)	0 posts	0 posts	0 posts
Cnooc (China)	0 posts	0 posts	0 posts
E.on (Germany)	68 posts	101 posts	76 posts
Petrol China Co (China)	Not found	Not found	Not found
Eni (Italia	0 posts	0 posts	1 post

Table 2. User's engagement (results using Apify- Facebook Posts Scraper)

The users attracted to the companies' Facebook pages fall into several categories: dissatisfied customers airing grievances about oil prices, stations, or bonus points; former employees expressing pride in their association with the company; prospective employees, often non-native English speakers, submitting quirky applications. Notably, many comments reflect concerns about the company's environmental policies: 'Blah, blah, blah. That is all I heard, because you can simply not be trusted. You lied and mislead [sic] for decades. It's disguising [sic] that you are not being held accountable' (*ExxonMobil*). In contrast, *E.on*, which carefully avoids controversial content, stands out for the users' positive comments and attitude.

4.4. *Transparency and CSR*

The content posted on the ten companies' Facebook pages varies greatly. In terms of transparency and CSR, only *Chevron* and *Conoco* (both US-based companies) demonstrated a proactive approach to financial disclosure (see Section 3). *Chevron* shared its 2021 Annual Report in April 2022, along with several reports related to sustainability, including Corporate Sustainability Reports in May and June 2022, a Climate Change Report on October 11, 2021, and the 2020 Corporate Sustainability Report in May and June 2021. Their most recent posts provide links to a Methane report from November 2022.

Conoco shared the Full-Year 2022 results in February 2023, the Third-Quarter Results from both 2022 and 2021 (in November), news about acquisitions such as the Shell Enterprises LLC's Delaware basin in September 2021, and interviews with the CEO in September 2022 and December 2021. Consequently, two out of the three US companies of the corpus shared official documents directly via Facebook.

However, these posts seldom lead to increased engagement. For *Conoco*, most comments are spam, cluttering the post; as for *Chevron*, while occasional heart emoticons show support, the majority of comments revolve around complaints regarding gas prices, the credibility of the reports, or suspicions about the companies' intentions. Some comments even reflect climate change denial. Additionally, many comments are also about urging the company to cease payments to Myanmar's state-controlled oil company MOGE, in an effort to withdraw support for the military coup[5].

Equinor (a Norway-based company) shared recordings of the Autumn Conference held within the corpus timeframe (November and December 2022; November 2021), the Energy Perspectives report from September 2022, *Equinor*'s virtual Supplier Day in October 2021, and a section of the website detailing the updated strategy for the energy transition from June 2021. Unlike *Chevron* and *Conoco*, while information about the company's sustainability policy is available, no official documents are shared. *Equinor* has faced criticism particularly concerning their involvement with Rosebank, the UK's largest undeveloped oil and gas field.

Total Energies (France-based company) only provides a link to the Sustainability & Climate 2022 Progress Report (Apr. and May 2022). The only other content linked to transparency is the CEO's interview for *Le Parisien* discussing financial results, taxes, value sharing, and investments in low-carbon energy (February 2023). Particularly interesting in terms of accountability (see Section 3) are the posts concerning the lawsuit over alleged human rights violations in the EACOP (East African Crude Oil Pipeline) project in Uganda[6]. The first post on the matter provides a link to an article on *Le Monde Afrique* (8 December 2022, only eight comments). The second post contains the company's statement on the matter (5 January 2023, only six comments) which exhibits some interesting linguistic features: "Before answering legitimate questions about the potential environmental impacts of the project, we wanted to complete the information in this article about the positive impacts of exploitation of these resources on developing the economies of these countries".

The premodifier 'potential' in the noun phrase 'environmental impacts' modulates the plausibility of the claim, as opposed to the premodifier 'positive' to 'impact', which conveys no doubts. The lexical choices (exploitation, resources, economies) in the following sentence refer to dimensions of material and economic benefit (Virdis 2022: 92), which are clearly the focus of the post. The use of 'exclusive we' conveys corporate beliefs and values as opposed to mere factual information (Pollach 2005). Therefore, it is implied that knowledge of the economic profit, which is something presented as certain, would soften the environmental worries, which are still presented as uncertain.

In a post published in January 2021, *ExxonMobil* (US) also addressed a controversy involving some of its lobbyists, who described the company's backing for a carbon tax as a public relations ploy. The lobbyists accused the company of funding shadow groups to deny global heating[7]. The post includes a link to the CEO's statement on the matter.

Eni (an Italy-based company) only shared a World Energy Review (October 2021) and a summary of the company's activity in 2020 ('This is what we have achieved with Eni for 2020', May 2021). No financial transparency data have surfaced from the pages of *Shell* and *E.on Italia*. In *Shell*'s case, the limited number of posts indicates that social media promotion might not be the company's top priority. On the other hand, *E.on*

[5] https://www.reuters.com/business/energy/chevron-agrees-sell-myanmar-assets-will-exit-country-2023-02-11/.

[6] While beyond the time range of the corpus, a second lawsuit was attempted in June 2023. https://www.reuters.com/business/energy/totalenergies-faces-second-lawsuit-over-uganda-oil-projects-2023-06-27/.

[7] https://www.theguardian.com/us-news/2021/jun/30/exxonmobil-lobbyists-oil-giant-carbon-tax-pr-ploy.

Italia's communication strategy appears to be more focused on sustainability rather than financial disclosure. *E.on Italia*'s approach is less technical; instead of delving into research or facilities, their posts offer practical (but also quite simple) advice on how to incorporate sustainability into everyday life.

An interesting commonality among pages that post regularly is the significant emphasis on sustainability and social engagement. This suggests that these contents are perceived as more interesting for users than financial reports and therefore more beneficial in terms of corporate social responsibility. The next section will discuss these contents from a cross-cultural perspective.

4.5. *Cross-cultural differences in socially relevant content*

The overwhelming focus on sustainability-oriented content highlights the globalized and cross-cultural interest in environmental issues. The most active pages shared sets of specific content themes, some of which identify the company's positioning, as discussed below.

1) Educational-based content. US-based *ExxonMobil* focuses on plastic deconstruction (March and January 2023), helium uses (February 2023), the camelina plant as a source for renewable diesel (September 2021), and carbon capture and storage (February 2023, November and December 2022, December 2021). *ExxonMobil* also shared insights on their strategies to achieve #netzero emissions by 2050 (February 2023). Similarly, *Chevron* (also based in the US) developed a series called 'The Explainer' covering topics like the Permian Basin (January 2023) and carbon offsets (October 2022). *Chevron* also introduces methods for producing clean energy, such as partnering with Restaurant Technologies (RT) to reuse cooking oil for fuel. These educational posts mirror the companies' efforts to inform the public about various environmentally friendly practices and innovations. This emphasis on information could be linked to individualist societies' propensity to appreciate direct, concise, and low-context messages (see Section 2).

2) Sharing sustainable research activities, thus projecting an image of active engagement. Both US and European-based companies embrace this model: certain differences appear to depend on the cultural concept of power distance (Section 2). France-based *Total Energies* stresses the number of sustainable research projects: the North Field South Liquefied Natural Gas project (September 2022), initiatives for decarbonizing heavy industry and cross-border CO2 transport and storage agreements (September 2022), microalgae cultivation for biofuel production (August 2021), and the utilization of sustainable biofuels in air travel (July 2021). Italy-based *Eni*, with a lower overall post frequency, emphasizes magnetic confinement fusion (August, November, and December 2022, September 2021) and bio-oil and food waste utilization (February 2021). As companies belonging to hierarchical, high power distance cultures (see Section 4.1), they stress the action and the content but not the collaborative effort. Conversely, US-based *Conoco* and *Chevron* – belonging to low power distance cultures (see Section 4.1) favouring interdependency (see Section 2) – emphasize their partnerships: the Oil and Gas Methane Partnership 2.0 Initiative and the collaboration with the Western Association of Fish and Wildlife Agencies (*Conoco,* July 2022 and April 2022 respectively); partnerships with Baseload Capital for geothermal projects in the US and Pertamina

and Keppel Infrastructure in Indonesia (*Chevron,* December 2022 and November 2022 respectively).

3) Giving the company a face by involving employees and researchers. Companies adopt diverse strategies to humanize their brand by involving employees and researchers. *Eni* for instance, utilizes video interviews in their 'Yellow Sofa Series' (July-August 2021), while *Total Energies* runs the '#ThatsMyJob' series throughout 2022, both showcasing the individuals behind the company's success. *Conoco* integrates personal touch by featuring pictures of employees along with their quotes, particularly highlighting researchers working on Low Carbon Technologies. This emphasis on individual achievements and personal stories resonates well, especially considering that the companies belong to individualist cultures. Such approaches not only add a human touch but also enhance the company's relatability, making them more accessible. The focus on individuals is particularly emphasized in socially engaged posts by US-based companies rather than European ones. *ExxonMobil* highlights its partnerships with foundations and programs supporting women (March and November 2021) and features posts related to LGBTQ+ and Black-owned suppliers (January 2022) as well as Black History Month. Notably, *ExxonMobil* is unique in featuring an equal number of male and female employees in their posts and videos (10 each).

4) Acknowledgement of International Days. With a few notable exceptions, the majority of pages structure their material around International Days, demonstrating their interest in global communication and formal participation in educating readers about the pressing problems that underlie these yearly celebrations. *Chevron* extensively posts on both global and local social issues, commemorating globalized events like International Day of Education and World AIDS Day. They also share stories and experiences of LGBTQ+ community members (June 2022) and promote their charitable donations, such as support after Hurricane Ian (October 2022) and contributions to the Indonesian YCAB Foundation (June 2022). *Conoco* focuses on inclusive initiatives involving people with disabilities, sharing employee experiences related to autism, participation in association conferences, and supporting Girls on Tech initiatives. Considering that the US ranked high in the masculinity index (as discussed in Section 4.1), the presence of women across all these pages reflects an awareness of addressing global gender equality. This is evident in their efforts to showcase diversity and inclusivity in their socially engaged posts.

As to European-based companies, *Equinor* briefly acknowledges International Women's Day and World Youth Skills Day. *Eni*'s inclusive content focuses on women's rights, featuring posts related to the Orange the World initiative against mistreatment and discrimination against women, as well as the International Day for the Elimination of Violence Against Women (November 2021). *Shell*, in contrast, does not feature any content related to these social issues. *E.on Italia* primarily shares environmental-oriented initiatives and volunteering activities involving elementary students. Despite the variety of content, some linguistic strategies were common:

a) The use of the exclusive 'we' (see Section 4.4) helps establish a strong company identity.

b) The present continuous is employed to express the company's engagement and ongoing efforts ('we're working on'). However, the achievement of sustainable goals is systematically projected into the future ('by 2030').

c) In educational posts, interrogatives create pseudointeractivity. Some forms, such as Wh-questions ('How to reduce industrial emissions?'; 'what's the key to keeping wind turbines running?'), are less face-threatening in terms of the reader's knowledge (Foong *et al.* 2023). Some forms act as a vehicle for assertions ('did you know that helium isn't just used for balloons?') subtly implying an unequal relationship between the company and the users (Wang 2006: 533).

d) The present simple tense is commonly used, presenting company beliefs and strategies as facts. This does not allow users to disagree with the company's positioning ('innovation is one of the keys to successfully leading the energy transition', *Total Energies*; 'collaboration brings us closer to the energy transition', *Equinor*[8]*;* 'We believe in the solidity of the present and in the challenges of tomorrow', *Eni*).

During the analysed timeframe, specific cultural references to each company's country of origin were limited. However, there were a few instances where cultural references were made and involved sports events (the 51st *Chevron* Houston Marathon; the Rugby World Cup France 2023 sponsored by *Total Energies* (also its only culture-specific reference); Porsche Mobil 1 Supercup series and Oracle Red Bull Racing for – and sponsored by – *Exxon*). *Equinor* celebrated the New Year 2022 with a video featuring the background music 'Deilig er Jorden', a common Christmas song in the Nordic countries.

Specific cultural content can be influenced by geographic position and economic relationships. It is its proximity to Mexico and the number of purchase agreements there that explains why Texas-based *Conoco* celebrates Cinco de Mayo and Hispanic Heritage Month (the latter, however, is remembered also by *ExxonMobil*).

While still mentioning internationally celebrated days like Valentine's Day, *E.on Italia*'s page specifically references to Italian religious holidays like Epifania (6 January, i.e. Twelfth Night), Pasquetta (Easter Monday, a national bank holiday in Italy), and Ferragosto (15 August, a national bank holiday in Italy), or to national days like 'Giorni della Merla' (Days of the Blackbird). This approach enhances the company's relatability and resonance with the Italian users. *Chevron* reflects a more globalized approach, celebrating the winter holiday 2023 with an animation featuring symbols of winter holidays from different cultures and acknowledging the multicultural backgrounds of its potential audience.

Ultimately, the choice of cultural content depends on the company's objectives, target audience, and the message they want to convey, whether it be localized or global. While *E.on*'s strategy emphasizes a deep understanding of specific local cultures, creating a personalized connection with the audience, *Chevron*'s approach aims for a broader appeal by incorporating diverse cultural elements.

5. Conclusions

The analysis revealed a significant gap between report-divulging and socially engaged contents. It appears that the companies under examination focus more on the

[8] Subtle differences emerge in terms of focus: the premodifier 'successfully' and the lexical choice related to leadership suggest *Total Energies*' competitive approach; the inclusive 'we' conveys *Equinor*'s more relaxed attitude.

philanthropic/sustainable aspects of CSR, emphasizing social engagement, community involvement, and sustainable practices, rather than sharing primarily economic information.

As for transparency and CSR (RQ1), only US-based *Chevron* and *Conoco* share the official reports; the other companies rely on different kinds of documents which, however, may lack the same official credibility and detail. News on investments and other activities as well as figures, when provided, are mainly focused on promotion. Contents are mainly self-referential, created to avoid controversial events or issues that might pose reputational risks (see Section 4.1). Transparent communication should enhance the reasoning ability of the general public, which is closely related to the perceived quality of the information disclosed (see Section 3). The investigation of the corpus suggests that, regardless of the cultural background of the companies, while the information provided is qualitatively valid (in terms of the truthfulness of financial reports and originality of content), it is also packaged in a way that does not allow users to fully understand the impact of the companies' activities. This is due to the lack of financial data from most companies, the overall promotional tone of many posts, and the unequal relationship suggested by some linguistic choices in the educational posts.

Many companies of the corpus concentrated on sustainability in their social media communication, ranging from educational videos and animations to research project promotion. The analysis revealed that the cultural concepts of power distance, masculinity, and uncertainty avoidance (see Section 2) influenced the selection of the sustainability- based content.

A globalized strategic approach is revealed by the fact that the companies of the corpus are increasingly addressing global topics: social issues, inclusivity, and sustainability seem to be interpreted as the aspects which can resonate universally and tend to capture the attention and favour of a broad audience. By focusing on these themes, companies can align their CSR initiatives with social expectations (see Section 3) and appeal to a wider range of users who care about these issues.

As for social media users' perceptions (RQ2), their response is multifaceted. Engagement is usually low even for posts sharing financial reports. While crucial for transparency, this content may not be perceived as interactive or interesting by the general audience. Users seldom show appreciation for the company or the content; more often, they comment on activities or topics different from the ones proposed (like *Chevron*'s activities in Myanmar, see Section 4.1). The level of reciprocity is low despite some companies' investment in producing original, recognizable, and visually engaging content. Actively engaging with discussions initiated by users, even if they diverge from the original content, would demonstrate transparency and responsiveness, but the companies rarely engage in this dialogue. The high engagement of *E.on Italia* suggests the significance of tailoring CSR initiatives and communication strategies to the specific needs and interests of local communities, encouraging users to share their stories, photos, or experiences related to CSR initiatives.

The companies examined in the analysis seem to perceive Facebook mostly as a PR platform in which to post carefully devised promotional content with the goal of superimposing impressions about the company. Users appear to neglect financial transparency while exploiting the dialogical nature of social media communication to point their finger at companies about environmental and sustainability issues.

These conclusions could be further improved with cross-platform analysis: companies' communication strategies on platforms like X (formerly Twitter), Instagram, LinkedIn may be influenced by their distinct user demographics and content formats. Comparing companies from various sectors can shed light on industry-specific transparency communication trends. Finally, conducting a study over an extended period allows for the observation of evolving trends and engagement patterns. Companies might take time to adjust their strategies, and long-term analysis can capture these shifts and provide a more nuanced understanding of the way transparency is communicated and received in cross-cultural communication.

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BUILDING TRUST IN CORPORATE DISCOURSE: STANCE IN THE SUSTAINABILITY REPORTS OF EUROPEAN ENERGY COMPANIES

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Abstract

Besides providing information on a company's performance and on its impact on matters of sustainability, including environmental, social and governance issues, annual sustainability reporting strategically aims at enhancing transparency and building trust by providing insights into the risks and opportunities that companies face. Stance resources, intended as linguistic encoding of personal feelings, attitudes, and evaluations, are assumed to be directly involved in the negotiation of interpersonal relations and to play an important role in the discursive construction of corporate identity. This study investigates how a positive corporate identity is built, how transparency and trust are endorsed, and how a good reputation is developed over time through sustainability reporting in a cross-cultural dimension. A corpus of sustainability reports published in English by three major European energy companies (i.e. the Italian company Enel, the British company Shell and the Danish company Ørsted) from 2017 to 2022 was analysed both quantitatively and qualitatively. It is suggested here that the use of evaluative language plays a vital role in the shaping of discourse to build corporate identity and to promote a trustworthy corporate image. Indeed, the purpose of the investigation was to provide insights into resources to express stance in sustainability reporting and whether this genre of corporate discourse has a cultural connotation, given the international scope of the selected companies. The frameworks of Conrad and Biber (2000) and their further development (Biber 2006a) were adopted to identify and interpret epistemic and attitudinal stance expressions. Stance resources were found to be substantial in constructing corporate credibility and building trust. In particular, modal verbs and adverbs appear to contribute significantly to crafting corporate discourse; the choice of these features seems to characterize the companies' identity differently as they address the targeted stakeholders.

1. Introduction

This research investigates the stance strategies used in energy sector disclosure practices and was carried out by a scholar of the University of Cagliari research unit within an interuniversity project involving several Italian universities and funded by the Italian government: *Communicating transparency: New trends in English-Language Corporate and Institutional Disclosure Practices in Intercultural Settings* (PRIN2020T-JTA55). The project's objectives concern the companies' communication practices in terms of transparency, credibility and trust, social responsibility and ethics, identity, and reputation construction. In the present study, the concept of transparency in sustainability reports is viewed as the underlying principle on which energy companies build rhetorically their corporate identity through stance strategies in discourse. External pressures in the globalized marketplace and increasing competition have enhanced the need for companies to publicly report on their commitments and affairs (Evangelisti Allori and Garzone 2010: 10). Therefore, their ability to develop a credible public identity, capable of generating social consensus among stakeholders, is key to their success.

Research on language use in specialized texts has shown that authors establish and negotiate social relations while building persuasive arguments for their intended readers (Hyland 2005a). In corporate discourse, the domain to which sustainability reporting belongs, companies construct their corporate image using persuasive communicative resources and strategies to address their stakeholders (specialized agents and control agencies, current and potential customers, employees, and the general public). Given that discourse is considered the most powerful tool for organizations to create corporate identity (Breeze 2013: 178), linguistic resources such as stance-taking strategies, used for the encoding of personal feelings, attitudes and evaluations (Biber *et al.* 1999), are directly involved in the negotiation of interpersonal relations (Bednarek 2015). They help to build discursively a reliable corporate identity, that is, to build a reputation across cultures, promote transparency, and gain the trust of the targeted audience. This research focuses specifically on the use of modal verbs and adverbs as stance markers in a specialized corpus of sustainability reports (henceforth SRs) published by three major European energy companies over the last six years. The research purpose is to examine how cultural and corporate identity are discursively shaped to promote trust. A corpus of SRs published in English by the Italian company Enel, the British company Shell and the Danish company Ørsted is analysed quantitatively and qualitatively based on the theoretical framework of 'stance' developed in Biber *et al.* (1999), Conrad and Biber (2000), and in Biber (2006a).

This study investigates reports published by the companies selected as stand-alone sustainability reports, not belonging to blended reports. Accordingly, the research provides original and updated insight on the use of stance strategies in sustainability reporting by European energy companies to create identity and meet their stakeholders' expectations. Besides, it contributes to the literature on corporate discourse by offering further evidence and understanding on stance-taking in a specialized text genre in the field of discourse analysis.

The paper is structured as follows: Section 3 introduces the notion of stance and discusses the literature on the different interpretations of stance. Section 4 describes the corpus collected for the study and the methodology used for the quantitative and qualitative analysis of the data. Section 5 discusses the results of the analysis and provides representative examples. The last section offers a summary of the findings and some conclusions.

2. The genre and discourse features of sustainability reporting

Several templates are available for sustainability reporting and, although compliance with specific standards is not always compulsory for companies, particularly in terms of *how* they communicate contents (Catenaccio 2011), SR is supposed to conform to a set of international standards to ensure reliable data and to avoid greenwashing. In

Europe, sustainability reporting by large companies ought to follow the EU Corporate Sustainability Reporting Directive (Directive 2022/2464/EU[1]), which requires companies to report on the environmental and social impact of their activities. Companies must also comply with any mandatory reporting requirements legislated at national level. Besides, referring to the UN sustainable development goals (SDGs) for 2030 has now become an international standard in sustainability reporting, as well as including social and economic issues alongside information on environmental policies (*ibid.*; Molino 2019). The SR has become mainstream and is considered part of regular business practices (Higgins and Larrinaga 2014), especially in large organizations.

In recent years, some companies have used blended formats rather than stand-alone reports, where sections regarding environment, social, and governance (ESG) issues, resource management, climate change mitigation achievements, and supply chain ethics, are integrated into annual reports often called "Integrated non-financial reports". 'Corporate social responsibility (CSR) reporting' is often used interchangeably with 'sustainability reporting', and previous research on corporate identity has focused on annual and CSR reporting (Bondi 2016; Fuoli 2018). Nevertheless, CSR reporting is supposed to focus primarily on the company's social responsibility efforts, or on fair labour practices, community engagement, and charitable giving, while sustainability reporting should provide information regarding the company's impact on the environment and society with respect to its sustainability efforts.

From a textual perspective, the SR is considered a hybrid genre (Yu 2023) where promotional aspects are integrated into informative purposes (Breeze 2013). Previous research has shown that one of the main purposes of sustainability reporting is to give the company the identity of a responsible business (Lischinsky 2010, 2011). Companies claim to provide a credible and reliable account of their performance in their SR, and to present reality objectively and transparently. However, their goal is twofold (i.e. informative and promotional) since they seek to gain the trust of stakeholders and of the public (Williams 2015). Companies need to establish a good reputation through strategic communication to gain the trust of their stakeholders (Merkl-Davies and Brennan 2007; Walker 2010). Studies on corporate communication have identified reputation as the most valuable organizational asset for companies (Gibson *et al.* 2006), and trust as the requirement for a company to develop (Poppo and Schepker 2010). However, studies on sustainability reporting have addressed the problem of transparency and the challenges of hypocrisy in reputation-building efforts (Cho *et al.* 2015). Companies must respond to external pressures, prove they have a rational organization, respond to the latest trends (Alhouti *et al.* 2016) and demonstrate their ability to balance an authentic commitment to value creation with a focus on profitability. The issue of transparency can be challenging when it comes to meeting expectations and requirements while building trust between organizations and stakeholders (Schnackenberg and Tomlinson 2014). In corporate identity building in SRs, choices regarding the structure of the report and the selection of information disclosed influence the perception of hypocrisy vs.

[1] Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting. At https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022L2464.

transparency. Accordingly, this study focuses on the use of some stance-taking strategies in the SRs. The following section provides a brief overview of the literature regarding stance-taking in academic and corporate discourse.

3. Stance in the literature

Stance is the lexical and grammatical encoding of evidentiality and affect, or the expression of attitudes, feelings, judgements or commitment in relation to the propositional content of a message (Biber *et al.* 1999). In the literature, the linguistic strategies that speakers or writers use to express their point of view or value judgement about their statements have been called by various names, including 'evaluation' (Hunston and Thompson 2000), 'attitude' (Halliday 1994; Martin and White 2005), 'appraisal' (White 2003), 'stance' (Biber *et al.* 1999; Conrad and Biber 2000; Hyland 1999, 2005b; Hyland and Zou 2021) and 'metadiscourse' (Hyland 2005a). Other research has looked at the speaker/writer's epistemic stance to convey certainty about the information provided or, conversely, to constrain a position, build integrity, and show commitment, defined as 'epistemic modality' (Hyland 1998a), 'evidentiality' (Chafe and Nichols 1986) and 'hedging' (Hyland 1996, 1998b).

Hedging is one of the most widely studied strategies for expressing stance in academic texts. Research on the expression of stance in English has looked at various text genres, particularly at academic research discourse (Hyland 1996, 2005b). Biber and his colleagues (Biber *et al.* 1999; Conrad and Biber 2000) have studied the lexico-grammatical encoding of stance to express evidentiality and affect in different spoken and written discourse in academic contexts in British and American English to identify possible patterns of stance style in English. Their lexico-grammar framework distinguishes between the main semantic categories of stance markers: *epistemic*, *attitudinal*, and *style of speaking* (Biber *et al.* 1999; Conrad and Biber 2000; Biber 2006b).

Despite being less studied than in academic discourse, stance has been examined in corporate discourse where it has been found to be essential for building trust. In annual and CSR reports, stance was found to be critical for promoting positive corporate identity and legitimacy (Fuoli 2018), for engaging in business ethics (Bondi 2016), and for restoring trust after a crisis (Fuoli and Hart 2018). Fuoli (2018) adopted Biber and his colleagues' framework (Biber *et al.* 1999; Conrad and Biber 2000; Biber 2006a) to analyse annual and CSR reports. This study intends to expand on this line of research by analysing modal verbs and adverbs as stance markers in SRs to shed light on the role they play in corporate identity building. A detailed description of the methodology used in this investigation is provided in the second part of the following section, while the first part illustrates the data that were selected and compiled into an *ad hoc* corpus.

4. The study

4.1. *The data*

This study examines two stance features in European energy companies' SRs published on the websites of three major European energy production and distribution companies with a valuable multinational profile. They are listed among the top twenty companies in the main international business platforms such as "spglobal.

com", "companiesmarketcap.com" and "thomsonreuters.com". Enel S.p.A. is an Italian multinational producer and distributor of electricity and gas, ranked among the first hundred largest companies in the world by revenue. Today, Enel Group is the largest energy supply company in Europe and covers thirty-one countries on all continents. In the last decade, it has gradually committed parts of its productive lines to accelerate decarbonization. Ørsted A/S is a Danish energy company strongly committed to a definitive transition to green energy production. It is the world's largest developer of offshore wind farms, and this specialization in the renewable energy production sector has given the company a multinational profile. The British multinational Shell plc is considered the second investor-owned oil and gas company in the world and is among the world's largest companies in any industry. As Shell Group, it is presently investing in the transition to renewable energy sources such as wind and solar, and in low-carbon fuels for transport, although it was ranked among the largest corporate greenhouse and emissions producers until 2015.

The SRs published on the English websites of the three selected European multinational companies in the years 2017 to 2022 were downloaded to build the EØS_SRS corpus on the corpus manager and text analysis software Sketch Engine (Lexical Computing CZ s.r.o. 2003). The chosen reports were cleaned to remove images and manually checked before the corpus was assembled. Table 1 illustrates the EØS_SRS corpus, which comprises a total of 1,131,904 tokens, 909, 206 words, 29,424 sentences, and 18 documents.

COUNTS	
Tokens	1,131,904
Words	909,206
Sentences	29,424
Documents	18

Table 1. Basic counts of the EØS_SRS corpus

For comparative purposes, the corpus includes three sub-corpora whose counts are described in Table 2. Although the number of documents is evenly distributed, ENEL_SR_2017-22 accounts for 55.42%, SHELL-SR_2017-22 for 32.52% and ØRSTED_SR_2017-22 for 12.06% of the corpus.

SUBCORPUS SIZE		
Subcorpus	Tokens	%
ENEL_SR_2017-22	627,256	55.416
ØRSTED_SR_2017-22	136,504	12.06
SHELL_SR_2017-22	368,144	32.524

Table 2. Sizes of the three subcorpora of the EØS_SRS corpus

Enel has the longest documents and Ørsted the shortest. These differences in length among the subcorpora may be partly ascribed to the companies' size. Enel and Shell are large multinationals, while Ørsted, although internationally recognized as a leader in its sector, is a comparably smaller company; therefore, the data to be provided through the reports are considerably fewer. Translation issues may also contribute to these differences, since the use of English as a Lingua Franca may involve the transfer of some aspects from the original languages, including the writing style, that is traditionally lengthy in the case of Italian.

4.2. *Methodology*

The study adopts the theoretical framework of "attitude" developed by Biber and colleagues (Biber *et al.* 1999; Conrad and Biber 2000; Biber 2006a, 2006b), albeit with some adjustments. In their research regarding various text genres and registers of English, they distinguish between lexical stance markers, intended as value-laden word choices and overt grammatical devices expressing stance, concentrating precisely on the latter. Biber and colleagues propose an articulated and comprehensive model of reference, where a structural taxonomy of the features potentially working as markers of stance is combined with a classification of their semantic and functional interpretation. Like Biber (2006a, 2006b), this research started with the investigation of the three major structural categories classified as potential stance markers: modal (and semi-modal) verbs, stance adverbs (and adverb phrases), and stance complement clauses. However, this paper presents and discusses modal verbs and stance adverbs only. The semantic class of style of speaking stance identified by Biber *et al.* (1999: 972) has not been taken into account since its presence was found to be irrelevant in the corpus studied. The Appendix (Biber 2006a: 101; Biber 2006b: 92; Fuoli 2018: 32) presents the modal and semi-modal verbs, and the adverbs searched in the corpus, which are further classified according to their function. Modals (e.g. *can*, *must*, *will*) and semi-modals (e.g. *be going to*, *ought to*) are sorted into the categories of *permission/possibility/ability* (e.g. *can, could, may, might*), *obligation/necessity* (e.g. *must*, *should*, *had better*, *had to*, *got to*, *ought to*), and *volition/prediction* (e.g. *will*, *would*, *shall*, *be going to*) (Biber *et al.* 1999: 486; Biber 2006b: 92). The distinction between the *extrinsic* and *intrinsic* meaning potentially carried by modal and semi-modal verbs (Biber *et al*. 1999: 486) is not examined here because of the semantic vagueness conveyed by modality.

Grammatical stance ranges along a continuum where the most overt is the expression that can be directly attributed to the writer, expressed in the first person, followed by those expressions explicitly attributed to a second or third person (Biber 2006b: 90). Expressions attributed to second persons have been excluded from the study because they do not explicitly express the writer's stance. Conversely, expressions attributed to third persons have been considered in the count because they often express the writer's stance, albeit not explicitly. Besides, given the nature of the text genre under scrutiny, third person constructions are very common in the corpus, often in passive structures.

On the other hand, the stance adverbs are semantically grouped as *certainty* and *likelihood* markers expressing *epistemic* stance, and as *attitude* markers. Epistemic stance refers to the way writers express their certainty regarding the truthfulness of the information they provide (Biber *et al.* 1999: 972), or to how much they consider a statement possible or likely to happen. Attitudinal stance is instead the expression of the writer's affective standing point, value judgements or appreciation (cf. also Martin and White 2005: 42). The quantitative and qualitative findings are analysed and discussed in the following section.

5. Results and discussion

This section provides a summary of the quantitative outcomes as well as a qualitative analysis of the main findings. The Appendix mentioned above records the lexico-grammar features studied as potential markers of stance and searched in the corpus. The analysis of the two structural categories of stance features investigated (i.e. modal and semi-modal verbs and stance adverbs) is presented in the following subsections. The frequency of these two major structural classes of stance features is shown in Table 3. Modal verbs occur with considerably high frequency (49.21 per 10,000 words[2]), compared to adverbs (14.93), the other markers of stance considered in this study. This finding corroborates previous research indicating modal verbs as the most common type of stance marker in academic registers (Biber 2006b: 95-7) and in corporate reporting (Fuoli 2018: 862).

Stance Markers	Occurrences	Normal. to 10,000
Modals + Semi Modals	4,474	49.21
Adverbs	1,357	14.93

Table 3. Stance markers in the EØS_SR corpus, values normalization to 10,000 words

The analysis conducted does not consider the multimodal material that may contribute to stance building in the original texts, particularly in the multimodal versions available on the companies' web sites. The discourse-analytical approach taken is primarily text-oriented, and the context of communication is considered essential in the analysis of each example and for the interpretation of the results. Stance, as an instance of evaluation, is interpreted as an act that is socially situated in its specialized context (Hyland 2005b: 176).

Section 5.1 presents the findings regarding the presence of modal and semi-modal verbs for stance purposes in the corpus, and differences of use in the subcorpora. Section 5.2 describes the use of stance adverbs.

5.1. *Modal and semi-modal verbs*

The specific search for the modal and semi-modal verbs in the corpus revealed the differences in use shown in the bar chart in Figure 1. No distinction is made here between the extrinsic and intrinsic use of modal verbs, nor was it made when calculating their frequency in the corpus, due to the semantic vagueness that can characterize modality. As expected, the features *had better* and *got to* are not present in the corpus,

[2] All features provided are normalized to 10,000 words.

and the semi-modal *be going to* is used very rarely (0.08 in EØS_SRS corpus), since they are more typical of spoken and colloquial registers. One of the 17 occurrences of this semi-modal in the corpus is provided in example (1), where it expresses the speaker's determination and confidence in the realization of the company's project.

> (1) We are building large infrastructure projects near their homes, and we *are going to* be present in their community for decades. [Ørsted_SR_2022].

On the other hand, the modal verbs of prediction and possibility are the most frequently used, while the verbs of obligation occur with much lower frequency, as Figure 1 reveals.

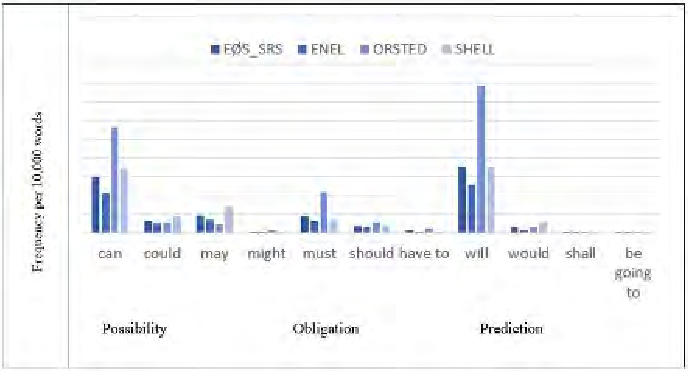

Figure 1. Modal and semi-modal verbs in the EØS_SR corpus and in the sub-corpora

Among the prediction/volition modals, *will* is the most frequently occurring marker in the corpus (17.64) and the highest concentration in the ØRSTED_SR subcorpus (39.40). On the contrary, the other prediction/volition verbs *would* (1.59), and especially *shall* (0.09), are rarely present in the corpus. The use of *will*, compared to the other volition modals, conveys the company's strong sense of intention and commitment; it expresses the writer's confidence and determination to take action on specific issues or goals relevant to stakeholders. The modal *will* is often present with inanimate subjects or third-person parties as subject, as in example (2), where it is used to announce future events belonging to an established plan with a clear target and timeframe, thus demonstrating a proactive approach. The strategy of listing actions and events and the use of *will* contribute to giving stakeholders a sense of control and predictability over the company's plans. In so doing, the company gains in transparency and fosters trust. In the example below, *will* introduces the promise of providing professional reintegration for unemployed workers requiring skills upgrading as long as they attend 250 hours of training. This future structure introduces the idea of a certain fact and of the reliability of the promise; in so doing, it also promotes confidence and trust in the company.

> (2) At the end of the 250 hours of training, 10 of the minors *will start* internships at a company and social-economic reintegration processes. [Enel_SR_2019].

Alternatively, in example (3), the first-person plural pronoun "we" is the subject of the whole paragraph, where the company lists chronologically their accomplishments in the reduction of emissions and in the carbon-generated energy production. The verb structure *will achieve,* with the volition marker *will* to accompany the accomplishment verb "achieve", which by itself suggests a successful outcome, reinforces the idea built across the whole period that this company is strongly committed to emission reduction, that it has already reached undeniable achievements, and that the future scope is certain. In this step-by-step presentation of the company's successes, the use of *will* helps to establish a sense of certainty about future actions and to build common ground with the stakeholders, who are drawn to believe that the firm is serious about addressing their concerns.

> (3) By the end of 2019, we had reduced emissions by 86% compared to 2006. We are determined to continue to reduce our emissions, and we have therefore decided that by 2025, we want to be carbon neutral. <u>We *will* achieve</u> this through at least 98% emissions reduction in the carbon intensity of our energy generation, operations and administration (scope 1) and energy consumption (scope 2) compared to 2006. We already have a number of actions defined to reduce emissions. [Ørsted_SR_2019].

The second most frequently used modal verb is the possibility/permission/ability marker *can*, with a rate of occurrence of 14.88 and the highest concentration recorded in the ØRSTED_SR sub-corpus (28.27). As for the prediction/volition modals, the difference in frequency between *can* and the other possibility/ability modals (*could* with 3.21 of occurrences, *may* with 4.64, and *might* with 0.40) is quite significant. The modal *can*, compared to the other modal verbs of the same semantic class, introduces the idea of strong potentiality on the part of the user by implying ability as well as determination and projection into action. Like the marker *will*, *can* projects a competent and proactive corporate identity. It conveys the company's confidence, since it highlights their capacity and expertise to address stakeholders' concerns and, in so doing, it is reassuring for the interlocutors. In example (4), *can* refers to the first-person plural subject pronoun "we", and it is used to show ability, competence, and knowledge in the innovation process, in addition to expressing commitment to do so. In relation to such self-mentions, Hyland (2005a) argues that authors consciously choose whether to make their presence explicit and that this choice is an expression of their stance and contextualized authorial identity. In this case, the use of the exclusive "we" with the modal verb of ability *can*, reinforced by the first-person plural possessive adjective "our" referring to "value system", contributes to building the company's credibility.

> (4) Another key element of our ecosystem is the more than 172,000 suppliers, thanks to which <u>we *can* innovate</u> and make our value chain more and more decarbonized and sustainable. [Enel_SR_2022].

The same communicative strategy is used in the first sentence of example (5), where the British multinational Shell claims to have the appropriate skills to improve a deteriorating situation. In the following statement, the second occurrence of the modal *can* has an inanimate subject ("This project") which helps to build a sound professional image of the company by showing that their intentions are already converted into an ongoing project dealing with the concrete needs of the local community. As Halliday *et al.* (2014: 284) state, “this is a notable feature of the discourse of ecology, which attempts to construe an eco-social reality in which the potential for effective action is not limited to the class of human beings”.

> (5) We are monitoring the spill sites but we’re also monitoring reference sites so that we can establish an environmental baseline. *This project can* contribute to what needs to be done in the Niger Delta. [SHELL_SR_2020].

Similarly, in example (6), the passive verb structure with *can* addresses the company’s expertise. As in this case, *can* is used in passive structures where the subordinate clause is omitted in several occasions. However, the passive voice with possibility/ability and volition is often used to indirectly address the agent (i.e. “the company”). The second occurrence of *can* introduces the main verb “help” which has again an inanimate subject appealing to the discourse of ecology. The volition aspect of the modal verb suggests that the waste solutions the company has found have the capability of exploiting waste as a resource.

> (6) At Ørsted, we see waste as a valuable resource where the organic content *can* be turned into biogas, which is a green alternative to natural gas. We invest in developing waste solutions that *can* help utilise the many resources that waste has. [ØRSTED_SR_2018].

As previously mentioned, the highest rate of occurrence of *can* and *will* is recorded in the ØRSTED_SR sub-corpus, followed by the SHELL_SR sub-corpus. These modal verbs are powerful tools for building trust in corporate discourse; they convey commitment and capacity when addressing issues that are relevant for the stakeholders. By doing so, they shorten the distance between the companies and their interlocutors, they strengthen relationships and establish a sense of reliability. The high use of possibility/ability and volition stance markers in Ørsted’s SRs compared to those of the other two companies under scrutiny can be attributed to the company’s specific corporate identity. Being a relatively small company compared to the other multinationals and as a world leader in a niche sector that is still developing, Ørsted needs to continuously boost its public face by reasserting its professional credibility and reassuring its stakeholders so as to reinforce their trust. Likewise, the high use of the possibility/ability *can* and of the volition *will* as stance markers in the Shell SRs can be related to its need to regain public trust, especially after the pressure placed by climate change acceleration, which has imposed radical changes in all production sectors. Shell is an extremely powerful multinational corporation, a leader in the oil and gas production-and-distribution economic sector, yet it has been involved in environmental disasters and accused of being among the most polluting agencies.

5.2. *Stance adverbs*

Of the three semantic classes of stance adverbs considered here, attitude markers are the most frequent in EØS_SR corpus, with a rate of 6.71, as Figure 2 illustrates. Among the adverbs expressing epistemic stance, adverbs of likelihood occur more frequently (5.85) than adverbs of certainty (3.04).

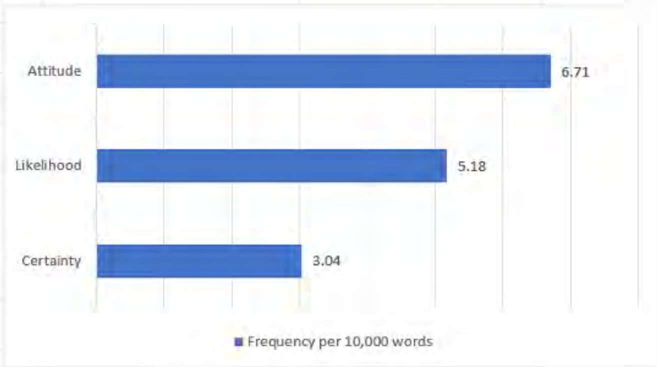

Figure 2. Semantic classes of stance adverbs in the EØS_SR corpus

The distribution of stance adverbs among the subcorpora, as shown in the diagram in Figure 3, reveals that attitude adverbs are almost twice as frequent in the Ørsted subcorpus (with a rate of 11.49) as in the other subcorpora (6.75 in the Enel sub-corpus, and 4.84 in the Shell sub-corpus) and in EØS_SR corpus (6.71). Similarly, while certainty adverbs are the least used in EØS_SR corpus (3.04) and in the other subcorpora (respectively 3.06 in Enel, and 1.86 in Shell), their highest frequency is recorded in the Ørsted subcorpus (5.38). On the contrary, likelihood adverbs are more common in the Shell subcorpus (7.61) than in the Ørsted subcorpus (5.75), in the Enel subcorpus (5.24), and in EØS_SR corpus (5.85).

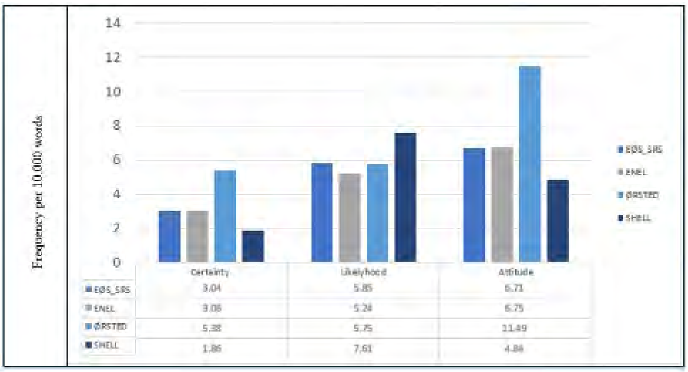

Figure 3. Semantic classes of stance adverbs in the EØS_SR corpus and subcorpora

The presence of these patterns of use and the differences in the use of stance adverbs in the SRs of the different companies may be again more related to their different corporate identity and to the different rhetorical image they want to project than to their cultural and national identity. As mentioned, Ørsted's focus on a complete switch to renewable resources entails more risks compared to the established energy sectors where multinational corporations such as Enel and Shell operate. Accordingly, Ørsted's ethical identity is constantly re-established through certainty stance features, while its appeals to pathos through attitude stance markers contribute to build or boost a relationship with their stakeholders (Hyland 2005a: 64). On the other hand, the different patterns of use of stance adverbs in the Enel and Shell subcorpora may be related to their cultural profile as well as to their economic position in the international stock markets. Indeed, Shell ranks higher than Enel in terms of annual revenue; this aspect may contribute to the choice of profiling the company with less assertive adverbial choices, oriented more towards hedging with epistemic stance than to expressing certainty or attitude with respect to actions.

Attitude markers express the writer's affective stance in relation to the proposition. Amongst the stance adverbs expressing attitude, *particularly* (1.33) and *especially* (1.17) are the most frequently used in the EØS_SR corpus. These stance markers emphasize what writers consider important or noteworthy, also engaging the reader in a common ground. Other attitude adverbs such as *basically*, *fortunately*, *hopefully*, *obviously*, *usually,* or *unusually*, are rare in the corpus. Figure 4 shows the relative frequency of *particularly* and *especially* in the subcorpora. *Particularly* occurs more frequently in the Ørsted sub-corpus (1.64), followed by Enel (1.57), while it occurs much less in Shell (0.84). On the other hand, *especially* is more frequent in Enel (1.75), followed by Ørsted (1.28), while it hardly occurs in Shell (0.14).

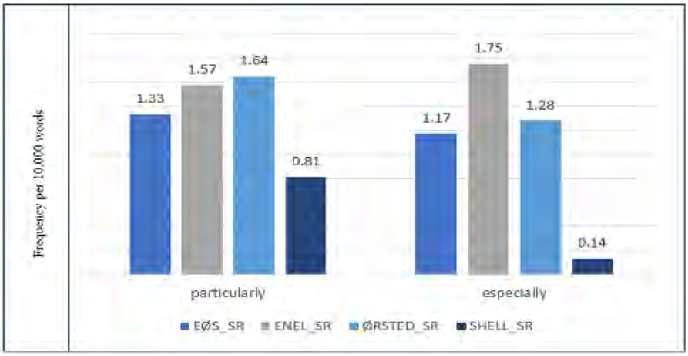

Figure 4. Relative frequency of the most frequently occurring attitude adverbs in the EØS_SRS corpus and subcorpora

The distribution of use of the attitude adverbs and the specific choice of adverbs made in the three subcorpora confirm the companies' different inclinations and temperaments in building corporate identity rather than cultural and national identity through discourse.

In example (7), from the Ørsted sub-corpus, the attitude adverb *particularly* is a modifier of the intention/decision verb "focus" controlling a complement clause. The combination of these two attitude markers reinforces the emphasis placed on the object.

Companies tend to underline their social and environmental commitments for the future. However, this company highlights the remarkable effort they make and their commitment to reaching a specific objective. Similarly, even though the use of attitude adverbs is rare in the Shell subcorpus, example (8) shows how the adverb *particularly* is used to orient the reader's attention to what the company considers to be central among their interests.

(7) At Ørsted, we *particularly* focus on advancing two of the SDGs, namely 7 (clean and affordable energy) and 13 (fighting climate change), and by consequence, we also contribute significantly to SDG 8 (economic growth). [ØRSTED_SR_2018].
(8) We engage with various groups and individuals to understand specific concerns about our business and its impact, *particularly* relating to the environment and society. [SHELL_SR_2020].

Stance adverbs with epistemic meaning occur infrequently in the corpus; the markers *about* (0.30) and *almost* (0.11), both expressing the restriction of a proposition or an implication, are the most frequent likelihood adverbs used. When used as hedges, they generally indicate the author's decision to leave the statement open to some doubt and to negotiation (Hyland 2005a). In the corpus, *about* and *almost* are often used to introduce statistical figures and data, to provide evidence of achievements, yet apparently undermining the evidence, as in examples (9), (10), and (11). Further, the hedging function of the adverb *almost* in combination with the adverb "fully", in the last example, seems to reinforce, rather than diminish, or limit, the reported attainment.

(9) In Iraq, the Majnoon facilities (Shell interest 45%) captured *about* 44% of associated gas that otherwise would have been flared in 2017. [Shell_SR_2017].
(10) *Almost* 100% participation was recorded [Enel_SR_2017].
(11) Sustainable biomass has allowed us to *almost* fully retire coal over the past decade, [ØRSTED_SR_2019].

Among the other certainty adverbs searched, *always* (0.10) and *clearly* (0.05) are the most frequent markers found. Other certainty adverbs searched, such as *certainly*, *inevitably*, *in reality*, *obviously*, and likelihood adverbs such as *ideally* and *possibly*, are only found infrequently in the corpus.

6. Conclusions

This study contributes to the field of discourse analysis, and adds to the literature on corporate discourse by providing new evidence on stance taking in a specialized text. In particular, it confirms previous research findings regarding stance markers in energy sector disclosure practices (Catenaccio 2017; Du Bois 2007; Fuoli and Hart 2018) by showing how stance resources fulfil interpersonal functions in the construction of corporate discourse and are instrumental to building corporate credibility and ultimately trust. The research findings have revealed that modal verbs and adverbs are used differently to craft discourse, depending greatly on the company's identity and on the cultural community they want to address, which is fundamentally cross-national, at least as regards Shell and Ørsted.

The restrictions and recommendations that apply to the provision of SRs limit the degree of attitude that can be expressed and of affective language that can be used. However, the analysis of the data has shown that in SRs stance is strategic for companies to present their point of view in relation to the text itself and to their affiliation to their readers. They strive to express their personal stance by balancing communication between the requirement of emotional detachment, as appropriate in corporate reporting, and their individual need to express their attitude in favour of sustainability in ways that make them stand out with an original corporate identity. The analysis of the EØS_SRS corpus and of the subcorpora has revealed a few substantial differences in the way the companies use the stance markers sampled out to build their corporate identity in sustainability reporting, as well as some meaningful similarities. Altogether, Ørsted reports use a more assertive discursive style, and draw a remarkably ethical, decisive, and proactive profile of the company, launched into the future. Shell reports tend to alternate a determined projection into a sustainable future to a cautious approach to information providing, building on professional responsibility and reliability. Enel reports tend to have a more story-telling style, and to build trust based on the evidence of their achievements in the local communities and in the Italian communities in particular, and to show interest in the wellbeing of their customers.

The discursive differences seem to be altogether related more to their corporate history and to the place they respectively occupy in the international market, than to their cultural and national identity. However, the fact that Ørsted and Enel, being respectively Danish and Italian companies, use English as a lingua franca may contribute in characterizing their writing style. Their stance choices may be the result of cross-linguistic influences of their native language into English. Indeed, each discourse community has its own norms and values, and stance is a cultural concept and hence language specific (Du Bois 2007). However, in the era of globalization, stance-taking choices may be rather based on socio-cultural values shared by multi-dimensional communities where cultural identity encompasses a wide range of socially constructed categories, including nationality (Cook 2011). From this perspective, companies' reports, and the stance-taking characterizing them, may be viewed as communication constructs aiming at building membership, at negotiating belongingness to cross-cultural communities which share values, rather than just cultural and national identities. The present-day public concern over climate change compels companies to counter or prevent criticism for being, or having been, among the polluting agencies, and to restore mutual trust with their stakeholders. To do so, they align with them by establishing common ground and appealing to shared values. According to Mayer *et al.* (1995), trustworthiness is assessed based on ability, integrity and benevolence. In the corporate documents studied, modality has proven to be crucial in projecting authority and building reliability, which is strategic in order to engage and create a common ground with their audience.

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APPENDIX

<table>
<tr><th colspan="2">Function</th><th>Construction type</th><th>Markers</th></tr>
<tr><td colspan="4">1. Modal and semi-modal verbs</td></tr>
<tr><td colspan="2">• possibility/ permission/ ability
• necessity/ obligation
• prediction/ volition</td><td colspan="2">can, could, may, might
must, should, had better, have to, got to, ought to
will, would, shall, be going to</td></tr>
<tr><td colspan="4">2. Stance adverbs (single adverbs and adverb phrases)</td></tr>
<tr><td rowspan="2">Epistemic</td><td>Certainty (boosters)</td><td colspan="2">actually, admittedly, always, assuredly, avowedly, certainly, clearly, decidedly, definitely, evidently, indeed, incontestably, incontrovertibly, indisputably, indubitably, inevitably, irrefutably, in actuality, in fact, in reality, in/with certainty, manifestly, never, no doubt, obviously, of course, patently, plainly, really, surely, unambiguously, unarguably, undeniably, undoubtedly, unmistakably, unquestionably, veritably, without doubt, without question</td></tr>
<tr><td>Likelihood (hedges)</td><td colspan="2">allegedly, almost, apparently, arguably, at about, conceivably, doubly, dubitably, evidently, formally, ideally, in most cases/ instances, hypothetically, kind of, likely, maybe, more or less, officially, ostensibly, outwardly, perchance, perhaps, possibly, predictably, presumably, probably, purportedly, reportedly, reputedly, roughly, seemingly, something like, sort of, supposedly, superficially, technically, theoretically</td></tr>
<tr><td colspan="2">Attitude</td><td colspan="2">amazingly, astonishingly, awfully, basically, conveniently, critically, curiously, decidedly, effectively, especially, essentially, even worse, exceptionally, extraordinarily, extremely, fortunately, importantly, incredibly, ironically, hopefully, notably, obviously, oddly, outstandingly, particularly, prominently, really, remarkably, rightly, sadly, shockingly, significantly, strangely, surprisingly, unfortunately, unusually, very</td></tr>
<tr><td colspan="4">3. Complement clauses controlled by stance verbs, adjectives, or nouns</td></tr>
<tr><td colspan="4">3.1 Stance complement clauses controlled by verbs (Stance verb + that-clause / to-clause)</td></tr>
<tr><td rowspan="2">Epistemic</td><td>Certainty</td><td colspan="2">anticipate, ascertain, calculate, conclude, confirm, corroborate, deduce, demonstrate, determine, discern, discover, establish, find (out), know, learn, mean, note, notice, observe, perceive, prove, ratify, realis(z)e, recognis(z)e, remember, show, see, signify, understand, verify</td></tr>
<tr><td>Likelihood
Probability verbs
Mental (cognition/ perception)
Effort/facilitation</td><td colspan="2">appear, happen, seem, tend,
assume, believe, conjecture, consider, disbelieve, doubt, estimate, expect, feel, gather, guess, hypothesiz(/s)e, find, forget, imagine, indicate, infer, judge, know, learn, postulate, predict, presume, presuppose, pretend, reckon, remember, seem, sense, speculate, suggest, suppose, surmise, suspect, think, wonder,
attempt, help, try,</td></tr>
<tr><td colspan="2">Attitude
Desire/intention/decision verbs</td><td colspan="2">agree, aim, anticipate, choose, commit, complain, concede, crave, decide, dedicate, ensure, expect, fear, feel, forget, hate, hesitate, hope, intend, like, look, love, mean, mind, necessitate, need, plan, prefer, prepare, pretend, refuse, require, seek, sense, strive, want, wish, worry</td></tr>
</table>

→

3.2 Stance complement clauses controlled by adjectives (Stance adjective + ***that***-clause / ***to***-clause)		
Epistemic	**Certainty**	*apparent, certain, clear, confident, convinced, definite, evident, impossible, inconceivable, incontestable, incontrovertible, indisputable, indubitable, irrefutable, likely, manifest, not possible, obvious, patent, plain, positive, sure, true, unambiguous, unarguable, undeniable, undoubted, unmistakable, unquestionable, untrue, well-known*
	Likelihood	*alleged, arguable, conceivable, disputable, doubtful, dubious, imaginable, improbable, indefinite, (un)likely, (un)certain, (un) clear, (un)sure, possible, presumable, probable, questionable, reputed, seeming supposed, uncertain, unclear, unlikely, unsure*
Attitude		*(un)able, afraid, alarmed, alarming, amas(z)ed, amas(z) ing, ashamed, amus(z)ing, appropriate, astonishing, bad, bound, committed, concerned, confusing, convenient, critical, crucial, dedicated, delighted, delightful, depressed, depressing, determined, disappointed, disappointing, disgusted, disgusting, dismayed, dissatisfied, distressed, distressing, disturbed, disturbing, eager, embarrassed, embarrassing, enchanted, encouraged, encouraging, essential, fascinated, fascinating, fortunate, frightened, frightening, fundamental, funny, furious, glad, good, gratifying, happy, helpful, hopeful, horrible, impatient, imperative, important, improper, inappropriate, inconceivable, incredible, indignant, inevitable, interested, interesting, interesting, ironic, irritated, irritating, jubilant, keen, key, lucky, mad, merciful, necessary, nice, notable, noteworthy, odd, overjoyed, overwhelmed, overwhelming, paramount, perplexed, perplexing, perturbed, pleased, pleasing, positive, predictable, preferable, proud, puzzled, puzzling, reasonable, regretful, regrettable, relieved, ridiculous, sad, scared, scary, shocked, shocking, significant, silly, strange, surprised, surprising, suspicious, terrible, thankful, tragic, unacceptable, understandable, unexpected, unfortunate, unhappy, unnatural, unsettling, upsetting, vital, willing, worrisome, worried, worrying*
3.2 Stance complement clauses controlled by nouns (Stance noun + *that*-clause / *to*-clause)		
Epistemic	**Certainty**	*agreement, assertion, conclusion, certainty, conclusion, conviction, decision, deduction, disco(u)very, doubt, fact, finding, indication, judgment, knowledge, no doubt, obligation, observation, plan, prediction, principle, proof, proposal, realis(z)ation, resolution, responsibility, result, right, sign, statement*
	Likelihood	*assumption, belief, claim, contention, desire, doubt, estimate, failure, feeling, guess, hypothesis, idea, implication, impression, intention, inference, notion, opinion, possibility, presumption, probability, promise, speculation, suggestion, suspect, tendency, thought, view*
Attitude		*bases, basis, expectancy, expectation, foundation, grounds, hope, inclination, judgement, logic, probability, reason, reluctance, view(s), thought, threat, whish, wiliness*

A CRITICAL DISCOURSE ANALYSIS OF ANNUAL REPORTS IN A CROSS-CULTURAL PERSPECTIVE: VIEWS FROM A GRAMMATICAL METAPHOR AND SYSTEMIC FUNCTIONAL LINGUISTICS

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Abstract

The study of linguistic strategies in financial and corporate discourse has always been important to gain some understanding of how corporate discourse enables effective communication with a wider customer base. This can offer new perspectives on how companies interact with key stakeholders, not only to convey transparency and a trustworthy image, but also to attract investment.

In the light of Halliday and Matthiessen's Systemic Functional Linguistics, the purpose of this study was to examine and analyse the annual reports of Asian and Western public companies involved in oil refining and power generation from the point of view of the functions and frequency of grammatical metaphors. More specifically, grammatical metaphor – through the lens of CDA – is used as a theoretical tool to analyse a synchronic cross-cultural study of the communicative strategies used by Asian and Western companies to communicate social and environmental sustainability to local and global communities and key stakeholders.

According to Halliday and Matthiessen (2004), grammatical metaphor is divided into two broad areas: ideational and interpersonal. This study focuses on the first type, ideational grammatical metaphor, which includes de-adjectival and de-verbal nominalization. The dominant and more effective grammatical tropes used by Asian and Western companies in their annual reports were examined from both a qualitative and quantitative perspective. The aim was to categorize and explain how ideational grammatical metaphor is constructed cross-culturally and presented through structural language patterns involving re-mapping between semantics and lexico-grammatical features. This approach enables companies to convey transparency and trustworthiness through their annual reports as they seek to report and promote efficiency, profit, and social and environmental sustainability, thus advocating stakeholder engagement and investment.

1. Introduction

Language plays a crucial role in conveying the goals managed and planned by speakers to an audience in order to convince them of the intended goals and meanings (Crawford Camiciottoli 2013; Denti 2020). Of course, language acquires power mainly as a function of the authority of the speaker, be they a speaker, a politician, a company, etc. (Crawford Camiciottoli 2013; Denti 2020). Moreover, the power of language can, for example, be signified not only by the lexicon itself, but also by the signifier of the grammatical forms used in the text (Renkema 2009). Using the linguistic structures and concepts of systemic functional linguistics, critical discourse analysis (CDA) focuses on the structural devices and linguistic strategies that locutors use when participating in different discourse genres. Grammatical metaphor, meaning the choice of how specific words belonging congruently to one part of speech are used metaphorically in another part of speech, is seen as a structural device to convey a certain function and/or reveal latent rhetoric and produce certain effects (Halliday 1993, 1994; Halliday and Matthiessen 2004).

Halliday (1993, 1994), and Halliday and Matthiessen (2004) distinguish between two categories of grammatical metaphors: ideational grammatical metaphors and interpersonal grammatical metaphors. The former refers to nominalization and process types, which is explicitly the scope of this study, while the latter includes modal metaphor and mood metaphor. As regards the metaphor of nominalization, Halliday (1994: 352) argues that "[it] is the single most powerful resource for creating grammatical metaphor". This device allows for an information-dense discourse by metaphorically construing processes (verbs) and qualities (adjectives) as nouns. For instance, a process, which is construed in the grammar of the clause (i.e. [people] most strongly *believe* that [...]), can be construed in the grammar of a nominal group (i.e. The strongest belief of all is that [...]). Here the process of *believing* is represented as if it were an entity by the noun *belief,* that is a nominalization of the word "that serves as the Thing of the nominal group" (Halliday and Matthiessen 2004: 638). At the same time, an adjective (a property) can also be a nominalization, for example *hot* can be nominalized in *heat*. These nominalizations are thus examples of ideational metaphors in which processes and qualities are construed as if they were entities. By expressing ideas in metaphorical form, speakers adopt a practice that is highly pervasive in people's everyday life in terms of language, thought and actions (Lakoff and Johnson 2003). Moreover, the use of grammatical metaphors of nominalization also serves as a practical resource to compact messages and to express highly communicative and informational density. Indeed, ideational metaphors generally tend to "downgrade the domain of grammatical realization" (Halliday and Matthiessen 2004: 646) of a semantic sequence, figure, or element (i.e. from clause nexus to clause, from clause to phrase, or even from phrase to word). By employing the technique of nominalization, a fundamental subject+verb+object statement can be rendered as much shorter, more compressed information as an entity or a noun phrase.

The purpose of this study was to classify and explain how ideational grammatical metaphors and their possible rhetorical implications are created across cultural boundaries and presented through structural language patterns of "re-mapping between the semantics and the lexico-grammatical" (Halliday and Matthiessen 2004: 639). By conducting a cross-cultural comparative case study of the corporate annual reports (2022) of two large companies operating in oil refinement and power generation, one in Asia (Petro-China) and the other in America (Exxon), the aim is to understand whether and to what extent there are similarities and/or differences in their use of ideational grammatical metaphors.

2. Brief review of the literature

As stated above in the Introduction, grammatical metaphor is a re-mapping between semantics and grammar and is a means to express things both ways (Halliday and Matthiessen 1999, 2004). A given element that is metaphorized does not lose the status it originally had; on the contrary, the model is enriched through the combination of these realizations. This phenomenon is closely linked to the organic growth and natural evolution and development of a semantic plane in a language (Halliday 1994). Consequently, grammatical metaphor is a phenomenon in which a language has a set of agnate forms that have various semantic and grammatical categorical mappings (Halliday and Matthiessen 2004). Table 1 shows the difference between metaphor in the traditional sense (lexical metaphor, cf. Lakoff and Johnson 2003) and grammatical metaphor, emphasizing the fact that in the phenomenon under consideration what varies is not the lexicon but the grammar:

Lexical metaphor	Grammatical metaphor
(a) To talk loudly = to talk thunderously	(b) To talk loudly = loud talking

Table 1. Difference between Lexical and Grammatical Metaphor

In (a) there is a lexical metaphor, in which the literal meaning “to talk loudly” has been figuratively transformed into “to talk thunderously”, i.e. there is “a remapping of meaning onto form” (Simon-Vandenbergen *et al.* 2003: 224). In other words, the *verbum proprium* (a proper word denoting a literal meaning, namely “loudly”) is replaced with a translational meaning drawn from the *locus a simile (*a term from a domain of similes that connotes the same meaning expressed figuratively, namely “thunderously”), in which there is a relationship of similarity (thunderously). In (b) there is a grammatical metaphor in which the process “to talk” in the expression “to talk loudly” has been nominalized in the infinitive substantive “talking”. These de-verbal nominalizations are thus derived from verbs belonging to specific semantic domains, such as material, mental, and so on, and this aspect of processes has to be reflected in the nominalization itself as a ‘noun process’.

Systemicists (e.g. Halliday and Matthiessen 2004; Halliday and Martin 1993; Hadidi and Raghami 2012; Thomson 2004) note that the message’s intended meaning and the situation to which it refers are inherent in the concept of transitivity. The transitivity system construes the world of experience into a manageable set of process types; therefore, the transitivity analysis provides a crucial rule of thumb for the identification of grammatical metaphor. The ideational metafunction (the focus of this study) is closely related to the transitivity system, defined as the system by which the world of experience is construed as a set of process types (Material, Mental, Relational, Behavioural, Verbal, Existential). These so-called process types are thus realized “as a figure – a figure of happening, doing, sensing, saying, being and having” (Halliday and Matthiessen 2004: 170) of transitivity functions unfolding through time, the participants involved in a given process, the circumstantial elements associated with that process, and the specific attributes assigned to the participants (Halliday 1994; Martin 2001; Halliday and Matthiessen 1999). These are indeed the typical structural patterns of lexicogrammar in which semantic domains are realized. Table 2 below shows the different process types in English (Halliday 1994).

Process types	Sub-types	Examples
Material	Action	He built a house
	Event	The ice melted
Mental	Cognition	She thought about it
	Perception	She noticed that
	Emotive	She likes music
	Desiderative	She decided to go
Relational	Attributive	Emily is clever
	Identifying	Emily is our leader
Behavioural		She smiles
Verbal		He replied
Existential		There is a castle

Table 2. Different process types in English

Metaphors, including both grammatical and lexical metaphors, entail a rearrangement between two distinct strata: the stratum of semantics and the stratum of lexicogrammar (Thomson 2004; Hadidi and Raghami 2012). This occurs due to the diverse layers of the linguistic system in which semantics is formulated and composed as abstract lexico-grammatical forms, which subsequently afford the possibility of diverse types of realizations (Thomson 2004; Hadidi and Raghami 2012). According to Ravelli (2003: 42), the realignment of the strata between semantics and lexicogrammar involved in grammatical metaphor can be described as follows: "Metaphorical processes depend on a kind of play between the two strata, a sense of two things happening at once, or a tension between the form and its meaning".

3. Aims and methodology

3.1. *Research questions and hypothesis*

The most important aim of this study is to provide a coherent response to the following research questions:

a) Are there any differences and similarities in terms of ideational grammatical metaphors (hereafter IGM) in Asian and Western annual reports and what are the prevalent process types underlying IGM?

b) If certain kinds of differences and similarities emerge cross-culturally, how are they realized from a textual and ideational point of view?

c) Are there any differences in the conceptualization of IGM from a topic point of view?

Hence, the following hypothesis was formulated: on the one hand, there will be more similarities than differences in terms of the numbers of occurrences, process types and the role and function of IGM while, on the other hand, there will be more differences than similarities as regards the topics conceptualized in the grammatical metaphors of the two case studies. Although this second aspect is related to the different cultural backgrounds, different worldviews and the geopolitical boundaries of the two companies under scrutiny (cf. Scollon and Scollon 1995; Vlad and Stan 2013), the yardstick for conferring the badge of similarities and insiders, irrespective of any cultural dishomogeneity, is not that of culture but the fact that the two case studies belong to the same (sub)genre of corporate annual reports.

These types of corporate annual reports from energy companies offer comprehensive disclosure of non-financial information, which seeks to clearly illustrate that the company's sustainability strategies are motivated by a constant commitment to environmental, social and governance issues. According to Bhatia (2008, 2010), since they are considered the pulse of corporate realities, corporate annual reports occupy a special place in the corporate world. These reports are published annually and are freely available to the public on the company's website. They provide information on the company's financial position and operational performance, as well as supporting the company's image and management by conveying its philosophy and personality, along with expressing confidence in its future prospects (Garzone 2004). Most of these reports are driven by the company's strategies of affiliation, which entail a profound socio-economic integration with the local community, as well as a global one. The company is an important driver for the creation of local values and job opportunities.

In essence, corporate annual reports transcend the scope of conventional accounting reports, instead representing a meticulous methodology for engagement and participatory dialogue with investors, stakeholders, local communities, and other relevant parties. This approach entails a system of reciprocal commitments and accountability, which is a pivotal aspect for the company's growth and development. The primary communicative purposes of annual reports can be broadly classified into two categories: (a) presenting an overview of the company's operations and competitive position; and (b) constructing a trustworthy and positive image of the company (Garzone *ibid.*). Although they can be considered a (sub)genre of corporate discourse in general (Bhatia 2004), on closer examination, they are a hybrid genre comprising both informative and persuasive elements (Garzone 2004; Bhatia 2004; Rutherford 2005). Bhatia (2010) also postulates that corporate annual reports present a favourable image of the company to readers, and that they generally avoid negative tones in order to inspire optimism and confidence in problem solving. In addition to that, Bhatia (*ibid.*: 38) notes, "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 weakness; often 'bending' the norms of corporate disclosure genres". It thus can be argued that the communicative purpose of corporate annual reports is mainly promotional. Consequently, they are designed for a wide audience, often avoiding the use of specialized terminology opting for intelligible and plain language with the purpose of reaching as many people as possible and making them co-members of the company's community. In light of the aforementioned considerations, it is evident that generalization and expansion are of paramount importance, and that the power of easification in the removal of all unnecessary words is of significant consequence in the language used in grammatical metaphors (Hadidi and Raghami 2012). It is evident that persuading people "without grammatical metaphor playing a pivotal textual role would prove very challenging, so [...] texts resort to grammatical metaphor in order to reach certain desirable persuasive effects and material gains" (*ibid.*: 360) This is particularly evident in texts regarding the positive nature of a company's performance in terms of profit, sustainability, and environmental protection. The primary objective of corporate annual reports is to facilitate the recruitment of investors, stakeholders, and communities by employing strategies that make the text and language more accessible and understandable. This easification strategy can be viewed as a form of manipulation, as proposed by Fairclough (1989: 220). It is an aspect that is also reflected in the use of ideational grammatical metaphor forms, which provide a plain, more direct, easily comprehensible, and intelligible kind of language.

To bring out possible differences and/or similarities and to try and find the metaphorical forms, the different process types shown in Table 2 will be taken into account, since they provide a reliable and comprehensive basis that will be used as the main theoretical foundation of the present research. As mentioned in section 2 above, nominalization is the most effective tool for creating grammatical metaphors (Thompson 2004; Farahani and Hadidi 2018; Halliday and Matthiessen 2004; Hadidi and Raghami 2012). Using this technique, processes (congruently expressed as verbs) and properties (congruently expressed as adjectives) are metaphorically expressed as nouns. In other words, they function as nominal groupings in the sentence rather than as process or attribute.

4.Data analysis

4.1. *Ideational grammatical metaphor in the American company*

Instances of ideational grammatical metaphor in the annual report (2022) of the American company mainly represent nominalizations of 'doing or happening'. In fact, of the 15 extracted grammatical metaphors, 11 embody material processes, two of them involve a mental process and another has a relational process type when unpacked, that is, when "turned mirror-wise into its congruent realization" (*ibid.*: 355). Looking at the total occurrences of IGM in the case study under review, Material processes account for a total of 83%, Mental processes for 9%, Relational processes and Verbal processes for only 4%. No other type of noun process seems to occur in the Exxon Mobil case study. Out of 65,000 words of the ExxonMobil report, the total percentage of IGMs is 0.09%.
In the following example (1), ExxonMobil refers to the uncertain economy and the various challenges facing the world, and communicates this quickly and succinctly through an IGM:

(1) In the face of deep economic uncertainty and future challenges [...].

"In the face" is a good example of an IGM. Here, the nominalized grammatical metaphor 'face' allows it to develop from the verb 'to face' into the head noun of a prepositional phrase. At the same time, the noun phrase "future challenge" can also be seen as a grammatical metaphor. When the noun phrase is used, as in this specific case of "future challenge", it makes it possible to describe the context of the situation in a more lively and straightforward manner, making the lexis and grammar much simpler, more direct and more vivid, and thus much more suitable for producing a perlocutionary effect in the reader's mind, in relation to a hazy and uncertain socio-political horizon. The projected honesty and sincerity in envisioning the stated horizons facilitate the conveyance of transparency and the trustworthiness of the company. However, at the same time, disclosing information in such a straightforward way may have the latent ideological effect of advocating engagement and investments by stakeholders, who trust the company's integrity and reliability. This is important with reference to the company's strategy to utilize "economic uncertainty" and anticipate potential challenges in the future, in order to attribute eventual poor financial performance to external factors rather than to themselves. According to Bhatia (2008), corporate annual reports contain instances of discourse of self-justification. Furthermore, they promote the company's engagement with stakeholders, investors, and society in general by attributing the company's poor performance to an unfavourable economic climate and to factors that go beyond the company's control. This is done to exempt the company from any liability (*ibid.*, 2010).

In the following examples, the importance of technology for the benefit of the environment is emphasized by ExxonMobil again using grammatical metaphors.

(2) We leverage advances in technology to improve efficiency [...] to achieve net-zero [...].
(3) We leverage advantages of technology [...] to improve efficiency [...] to mitigate atmospheric gas levels [...].

In examples 2 and 3 above, other IGMs can be found in expressing the "advances in technology" and the "advantages of technology". Upon analysing the metaphorical realization, technology is introduced into the Prepositional Phrase as a Qualifier, modifying the concepts of "advances" and "advantages", respectively.

Halliday (1994) and Martin (2001) posit that cases such as those exemplified in examples 2 and 3 (advances and advantages) can be subsumed within the category of nominalized metaphors that are likely to have originated in scientific and technological discourse. In this context, they play a twofold role. On the one hand, they enable the creation of a taxonomy of technical terms; on the other, they facilitate the development of an argument in a step-by-step manner by utilizing passages of varying degrees of complexity, which are presented in nominal form, as Theme (Halliday and Matthiessen 2004: 657). The spread of this phenomenon from scientific and technological discourse to many other forms of discourse has resulted in the loss of its original function. Instead, it has become a marker of the semogenesis of many discourse types, namely, to make them much more plain, fluid, direct and thus plausible (Halliday and Martin 1993). Long sentences are converted into nouns or noun phrases in order to compress and condense a great deal of information within a clause, with the intention of producing a specific effect on the reader. This appears to be the case with the examples analysed thus far in the case study under scrutiny.

In example 4 below, the process (to compete) and the qualifying adjective epithet (capable) modifying the head noun (Exxon) have been rendered as de-nominal and de-adjectival entities.

(4) competitiveness [...] and capabilities of ExxonMobil (IGM) to reduce the need for natural resources [...].

As mentioned above, an important aspect of the use of IGM is the contraction of long sentences to a noun or noun phrase in order to compact and condense more information in a clause or sentence.

An important consequence of using IGMs is that some essential features of a given process, as well as some information, are left unspecified. It is not possible to understand about whom or what, and as such there is no manifestation of the timing of the process or of an agent (Halliday 1994; Halliday and Matthiessen 2004). This is not the case in example 4 above, where the agent of 'to compete' and the epithet 'capable' are clearly attributed to the company Exxon. In the following example, Exxon uses the IGM 'hard work' in an inclusive way, stressing that 'the company is in synergy with its people':

> (5) [...] The company's efforts, combined with the hard work [...] of our people, drove financial performance well above [...] and succeeded in emissions reduction goals [...].

In the previous example (5), the IGM again serves important semantic and pragmatic functions, such as compacting and condensing information, making the text far more direct, fluent and understandable. This makes it very important to express certain concepts and terms that are clearly significant within the company's discourse community, such as employees, stakeholders, investors, subsidiaries, etc., who are generally defined as "our people". The simplification of vocabulary and the use of everyday language typical of IGM also tend to simulate a kind of equalization between the company and the readers of corporate reports. Indeed, the use of IGM seems to attempt to put the company on an equal footing with the reader by using expressions and vocabulary that most readers would use themselves (Fairclough 1989, 2003). It is also important to note that ExxonMobil employees are referred to as "our people", as if the company and its employees (workers, investors, stakeholders, etc.) are 'in the same boat'.

The process "to work" is metaphorically rewritten as a noun (work). So instead of working as a process in a clause, it works as a thing in a nominal group. This is a form of de-verbal nominalization in which the epithet "hard" consequently pre-modifies the metaphorical noun (work), in an expressive, direct and vivid utterance. In the following example, 'emissions reduction' is again another instance of IGM:

> (6) […] significant emission reduction from hard-to-decarbonize sector […].

This form helps the Exxon company to construct reality in some way – paradoxically, by hiding some uncomfortable realities, that is, by not specifying the percentage of this reduction, which is probably not that high, and so zero emissions have not been achieved[1]. This is not surprising: as Bhatia (2004; see also Skulstad 2010) argues, corporate annual reports rarely present the environmental impact of the company. These documents are mainly, almost exclusively, used as a discourse move to create a posi-

[1] It seems important to point out that apart from the percentage of production growth achieved by ExxonMobil in different parts of the world, in this case, Guyana, "while achieving record production with more than 30% in Guyana [...]", the company does not seem to show the effective reduction of the percentage of greenhouse gas emissions, although it makes it one of the main goals for 2030: "we made progress towards our 2030 Scope 1 and Scope 2 net-zero goal" (Annual Report 2022).

tive impression of the company and to respond to external factors that may harm its profits and business. In fact, a non-metaphorical structure in this context would imply the inclusion of the complements of the verb 'to reduce', that is, the inclusion of some information that is missing in the metaphorical form. The valence structure of the verb 'to reduce' consists of three arguments: the subject (we – the company), a direct object (emission) and the prepositional phrase (which expresses the percentage of reduction 'from – to'). The IGM realization omits the value and is therefore non-committal, since a grammatical metaphorical form does not need arguments to function in a given sentence.

In some other cases, such as the one just seen in example 6, the ideational-grammatical metaphor seems to be a tool or an expedient to 'justify' the non-inclusion of some information that could in some way be compromising for the company. This seems to contradict what has been said so far. However, according to Fairclough (2003: 138), it is part of the same process: since nominalizations and process nouns convey "generalisation over complexes of events", they can also express this kind of 'hiding function', namely making something more general or widely applicable without going into details and specifics. Thus, generalization conveys two functions: on the one hand, it avoids complexities in the text, with the result of "easification" as a manipulation and a more understandable text, typical of promotional discourse; on the other hand, it can also have the function of hiding some 'compromising' information, in which some elements are selectively filtered and given more or less prominence, again related to the manipulative function of discourse (Fairclough 1989, 2003). It should be pointed out that this is the only example of this type found in the case study.

To fully understand the most common types of nominalizations at work in ideational metaphors in the Western company (Exxon) case study under investigation, the identification of the metaphorical process type realizations is presented in Table 3 below. According to Halliday and Matthiessen (2004), some items that are metaphorical have an additional layer of the signifier, but also of the signified, in the sense that they 'mean' both congruently and metaphorically (see also Hadidi and Raghami 2012). Table 3 below shows, among other things, some of the most common ideational grammatical metaphors in the American case study and the different process types to which they belong.

Metaphorical wording	**Process type**
Climate change	Material
Continuing modernization [in the protection of the environment]	Material
Risk mitigation [...for our workers and the environment]	Material
Hard work	Material
Further improvements [in levels of prosperity and the pursuit of lower emission]	Material
Honest understanding of the situation	Mental
Major investment […in technology and lower-emission solutions]	Material
Economic stability	Relational
Scientific progress [… to help lower our customers emissions]	Material

→

In the face of future challenges	Material
Provide opportunity	Material
Deep understanding of our business	Mental
Radical reduction [...greenhouse gas emission]	Material
Our values [meeting society's needs and reducing emissions]	Material

Table 3. Ideational grammatical metaphor in the American company

Due to space restrictions a detailed analysis of all the examples is not possible. Suffice it to say that, as already mentioned, the transitivity analysis of the ideational grammatical metaphor is the most important one for unpacking the type of process behind each of them. As Table 3 shows, the analysis carried out in the case study under consideration reveals that most process types are ideational metaphors of material processes. The others found in the document are relational, mental, and verbal, although there are very few of them.

From an ontological point of view, metaphor – including any kind of metaphor, lexical or grammatical – is not just a matter of language, that is, of mere words, syntax and formal structure, but it is part of people's conceptual system (Lakoff and Johnson 2003). Thus "*metaphor* means *metaphorical concept*" (*ibid*.: 6). From a cognitive and semantic perspective "human thought processes are largely metaphorical [...]" (*ibid*.: 6). Through metaphors, lexical or grammatical, people construct semantic domains, networks of meaning in relation to their communicative purposes highlighting specific elements of experience in connection to their intended communicative aims and purposes. According to Lakoff and Johnson (*ibid*.: 156):

> Metaphors have entailments by which they highlight and make coherent certain aspects of our experience. A given metaphor may be the only way *to emphasise and coherently organise precisely those aspects of our experience*. Metaphors *create realities for us*, especially social realities. *Metaphors can thus be a guide to future action*. [...] This in turn increases the power of the metaphor to make experience coherent [italics added].

The majority of the 'noun processes' used by the American company are predominantly of the material type, noun processes of *doing* and *happening*. In all the IGM examples above, and in material clauses in general, "the source of the energy bringing about the change is typically a participant – the actor" (Halliday and Matthiessen 2004: 179). The actor is the one who "does the deed", i.e. the one who performs the action, or in other words, the one who "brings about the change" (*ibid*.). ExxonMobil's actions are aimed at "providing a stable supply of energy [...] and supporting a lower-emissions future" (Annual Report 2022). "For us, this is not an 'either/or' proposition. It's an 'and' equation. We increase supply and reduce gas emissions" (Darren W. Woods, Chairman of Exxon Mobil, in Letter to Shareholders, Annual Report 2022). Thus, when faced with social and environmental issues, ExxonMobil seems to generate a network of metaphorical entailments based on the development and application of high-impact technologies, the pursuit of productivity and efficiency gains, and the protection of the environment. The issue of "pursuing productivity and efficiency" thus goes hand in hand "with the reduction of greenhouse gas emissions" (Exxon Annual Reports 2022). It follows that the company accepts and recognizes the existence of environmental and climate change as very threatening and presents the possible solutions in terms of IGMs that highlight some features of social, political and cultural reality, in which a series of measures that can contribute to mitigating the damage of climate change are emphasized, namely "hard work", "major investments" in "scientific progress" to "improve efficiency and performance" with the aim of "risk mitigation", "radical reduction [...] of greenhouse gas emission" and so on. All these "process things" (Devrim 2015) are thus the "conventional grammatical metaphors" that provide a categorization of the "core" around which all the company's future orientations are projected and around which all the features of the social and political reality that ExxonMobil wants to focus on are resolved. According to Lakoff and Johnson (2003: 156), the acceptance of grammatical metaphors forces people to focus only on those aspects of experience that the metaphors highlight, leading people to take the entailments of the metaphors as true. Metaphors are thus "conceptual in nature [...]. They are among our most important means of understanding. And they play a central role in the construction of social and political reality" (*ibid.*: 158).

In contrast to other types of texts, such as scientific texts, in which ideational grammatical metaphor serves the logogenesis of the text (expert information related to this particular text (sub)genre) or the ontogenesis of the text (expert information taken for granted in the reader's knowledge), in this type of report IGM seems to have only a semogenesis function, condensing information within the sentence, contributing to language economy as well as being a main means of understanding *latu sensu*, reaching the widest possible audience and not only a niche of specialists. Accordingly, grammatical metaphors constitute a powerful resource in the construction of messages, and their influence can be recognized in the textual organization and readability of the text (Martin 2020; Farahani and Hadidi 2018).

4.2. *Ideational grammatical metaphor in the Chinese company*

As noted in Section 3, while scientific discourse is characterized by ideational grammatical metaphor which serves to depersonalize and give a false air of rationality and objectivity (Halliday 1994; Fairclough 2003), annual reports, which are addressed to a wide audience, seem to be characterized, according to Farahani and Hadidi (2018: 64), by an

> indifference to or an absence of these 'insider/outsider' attributes, deploying GM only for purposes of contributing to the phylogenetic evolution of lexical phrases and chunks in the language, indifferent to any operation of the other two semogenetic forces.

As far as the Petro-China document is concerned, this again seems to be the case: the use of grammatical metaphor is limited to a phylogenetic function, namely, simply as a matter of an intelligible and simple style that ensures that the text can be understood by everyone, and not merely as a benchmark for communication in the linguistic community reserved for experts only (Widdowson 2003). In this respect, the reduction of the number of words, the elimination of all unnecessary ones and, above all, the generalization and not the information dedicated to a niche of people is, among others, one of the other important roles and functions of ideational grammatical metaphors found in the 2022 Petro-China annual report. Instances of IGM in these types of texts are characterized precisely by this, as they perform this function efficiently, in order to reach and absorb people's attention as much as possible (Halliday 1994; Devrim 2015). In the following excerpt, the company wants to use IGM "in investment and in the promotion of rural revitalisation" to emphasize the idea that industrialization is the only 'way out' for low-income rural areas in China. By proposing this idea to the local community and the nation, the company is implicitly suggesting that industry will not only alleviate the problems of unemployment and underemployment, but will also bring general economic, social, and cultural improvements to the entire population.

> (7) Petro China [...] played an underpinning role in investment and in the promotion of rural revitalization in terms of industry, talent, culture [...].

The company relies on the use of the IGMs "investment" and "promotion" to capture the imagination of people in leadership and action roles at all levels in relation to the needs and actual conditions of local communities, helping the countryside to achieve poverty alleviation and thus reap great benefits from industrialization. However, when embarking on the appealing journey of "rural revitalization", there seems to be no reference to the sustainability of new industries in these rural areas. These aspects seem to be subordinated by the company throughout its annual report, and there seems to be no mention of eco-sustainability and the environmental impact of the new industrial complexes. The emphasis seems to be solely on the profit that the company would make and, by implication, the positive economic impact on the people of the locality and, of course, the nation as a whole.

It is important to note that "rural revitalization" is both a lexical and a grammatical metaphor. The most obvious is, of course, the lexical metaphor, more precisely an ontological metaphor, in which the adjective "rural" is specified as a personification. In other words, a non-human entity (the countryside) is "revitalized" and experienced in terms of human motivations, characteristics, and activities (Lakoff and Johnson 2003), strengthening in some way the illocutionary force of the grammatical metaphor expressed with the noun process "revitalization".

As noted in the Introduction, not only processes but also properties (adjectives) can be represented by nouns rather than actual adjectives. For example, the expression "economic stability" in example 8 below can be regarded as an IGM which represents a focus on the company's profit and benefits for China and its citizens. It is important to note, as in the majority of the examples taken from Petro-China, that no mention is made towards the safeguarding of the environment:

> (8) In 2022, the Company registered RMB 3.4 trillion in turnover, RMB 266.87 billion in earnings before taxes, and RMB 180.36 billion in net profit, contributing significantly to China's economic stability.

In example 9 below, the focus of the IGM is again on prosperity and economic aspects. The de-verbal nominalization "growth" and the de-adjective nominalization "prosperity" can convey the ideational grammatical form of a relational process type (of the identifying type); the second form is again a relational process type (of the attributive type). As Woods (2006: 73) states, the use of IGM "puts the process in the background and the effects in the foreground". With the use of IGMs, the Asian Company emphasizes and foregrounds once again the notions of well-being, wealth, and material commodities in general, but at the same time it seems to disregard sustainability and environmental protection issues.

> (9) [...] investments contributed significantly to China's energy security and to a stable growth and prosperity of the national economy.

However, example 10 seems to be of a different tenor, where the concept of sustainability and of respect for the environment seems to be prominent. The company resorts to the IGM "green development" in order to shape the reader's mindset and ideological ethics within certain desirable positions with regard to meeting society's needs for reducing emissions and providing products and solutions that are much more sustainable for society and the environment. By presenting "green development and reliable energy [...] as "our values" to "fuel [...] customer growth" and "people's happy lives", it seems to be a kind of promotional maxim for "giving the customer what they want" (Fairclough 2003: 127).

> (10) Our values in green development and reliable energy supply will fuel our customer's growth and make people's lives happier.

Apart from example 10 above, where there is a clear reference to an IGM based on the "green economy", very few instances appear in the case study of the Asian company of IGMs relating to aspects of social and environmental sustainability. In the categorization of the company, the IGMs mainly predicate certain sets of characteristics relating to jobs, careers, etc., downplaying and distracting the reader's attention from the environment and the concept of sustainability.

Table 4 below shows some of the main ideational metaphorical realizations in the Asian case study; these are mainly related to efficiency, work, future challenges, careers, job opportunities and so on. Very few IGMs are related to Petro-China's green agenda, as the company mainly reports and promotes its financial and operational performance, thus giving the company an image of being competitive and energetic, together with its financial achievements and its economic stability. In this respect, there seems to be a significant difference in the wording of the ideational metaphors compared to the American document. They overlap only partially, and in most cases there is no cross-metaphorical correspondence between them. Petro-China seems to use a different kind of experiential domain in the remapping between semantics and lexicogrammar, persuading people of the company's performance and virtue not in terms of the environment or sustainability, but in terms of well-being and profits for local communities and the nation:

Metaphorical Wording	**Process type**
(our) Organization	Relational
Economic performance and achievement of our staff	Material
Information system	Material

→

Improve efficiency and performance	Relational
Changing environment	Material
Future challenges in the global market	Material
Our production	Material
Respond to the severe challenges [increase our production to meet the needs of a growing and changing global population]	Verbal
The needs for career developments of our employees	Mental
Old sales	Material
New sales	Material
Economic progress	Material
Fighting poverty	Material
Deep understanding of our business	Mental
Obligation of that duty [...levels of prosperity]	Material

Table 4. Ideational grammatical metaphor in the Asian company

Of the 15 grammatical metaphors extracted from the Petro-China annual report, the majority are Material processes (10); only two Relational, one Verbal and one Mental were found. In the case study as a whole, 74% are Material, 14% Relational, 5% Verbal and 7% Mental. In the overall case study, out of 62,000 words of the Petro-China document, the percentage of IGMs is 0.07%. As noted in Section 3, although corporate annual reports can be considered to belong to the same (sub)genre of corporate discourse in general (Bhatia 2008, 2010), they do not convey the same linguistic function; the case studies under investigation belong to two very different cultural backgrounds. This last aspect seems to strongly influence the dynamics of what is reported and promoted by the two companies. As the Conclusions will highlight, although there are far more similarities than differences in terms of metaphorical modes of expression, in the sense that in both case studies IGMs of the material type predominate (only a few cases can be attested as belonging to the other process types), there are far more differences than similarities in the narrative conveyed using grammatical metaphors across cultures. While the American company seems to be more concerned with environment and sustainability, the Asian company seems to focus more on the driving forces leading to material gains and commodity business[2].

5. Conclusions

The present study has sought to show that ideational grammatical metaphor is used in the annual reports of the two joint-stock companies, Petro-China and ExxonMobil. While the number of occurrences, process types, and the role and function of IGM have

[2] It should be pointed out that this aspect is evident even when looking at the websites of the two companies: the Asian company seems to devote little space to the issue of environment and sustainability compared to the American one.

more similarities than differences, the topics conceptualized in the grammatical metaphors show more differences than similarities, thus confirming the hypothesis formulated in Section 3 above. In more specific terms, it is possible to say that the dominant IGM in both Asian and American corporate reports are noun processes of the material type, with a very low frequency of other types of processes, which are generally relational, mental or verbal. These research findings are in line with Halliday and Matthiessen (2004) and Halliday and Martin (1993), who state that a transitivity analysis of the ideational grammatical metaphor reveals a precise material process type, namely a process of doing or happening. However, due to the fact that the two case studies belong to two different cultural backgrounds, there is a striking difference in terms of the content and issues conceptualized through the use of IGM: Exxon's IGMs seem to be more oriented towards reporting and promoting development that goes hand in hand with sustainability, while the grammatical metaphors used in the annual report published by Petro-China seem more oriented towards economy, profit and labour. The Asian company seems to devote less space to the environment and sustainability, and this is reflected on its website.

In terms of rhetorical function, both corporate annual reports serve the same function of disseminating information as widely as possible to reach a generalized audience, thus massively communicating to the lay reader and not to a niche of specialists. In this respect, the metaphorical domain describes the contexts and situations in a more direct, engaging, vivid and appealing way with respect to the "semogenetic contingencies of the (sub)genre in question" (Hadidi and Raghami 2012: 363).

Nominalization, the typical process of IGM, can essentialize a concept, make it simple, direct and immediate, and thereby make the "writing more interesting, vivid and persuasive" (*ibid.*: 364). In both reports, nominalization was used for this purpose, transforming processes and properties into concepts, making concepts simple and immediately available to the conscious mind. According to Fairclough (2003), this simplification is precisely the strategy that conveys the promotional and manipulative function, as it quickly and compactly leads the potential reader into certain corporate worldviews about social and environmental sustainability, marketing and business. In this respect, the IGMs used in the case studies under investigation seem to be characterized by very strong promotional dynamics and forces "in the ever-morphing world of business and marketing" (Hadidi and Raghami 2012: 364; see also Fairclough 2003).

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(UN)TRANSPARENTLY COMMUNICATING ACCESSIBILITIES IN THE FIELD OF TRANSPORT: A GENRE-BASED AND CORPUS-INFORMED ANALYSIS

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Abstract

The increased importance of accessibility has contributed to the approval of laws aimed at the inclusion of people with various disabilities as well as the drafting of guidelines for the creation of more accessible web pages. Given the lack of studies on this topic from a linguistic perspective and the importance of this issue in the transportation sector, this study aimed to analyse a comparable corpus of web pages and documents on accessibility produced by companies operating in this sector in different country groups. Combining the tools of genre analysis and corpus linguistics, the research examined whether these web pages and documents may be featured as texts with standardized and common rhetorical moves, the discursive construction of *accessibility*, and the linguistic strategies employed by companies to transparently or vaguely communicate their approach to this issue.

From both a cross-sector and cross-cultural perspective, evidence from the genre analysis showed the presence of common, albeit nonlinear, persuasive and informative rhetorical moves, with the former being more prevalent than the latter. Results from the corpus-informed analysis suggest a stronger discursive association of accessibility with disability inclusion than with web accessibility. The close reading of the extended concordance lines of the words *accessible* and *accessibility* revealed a greater use of promotional language and vague linguistic items in the whole corpus, which suggests a lack of transparency towards actions and initiatives ensuring services or digital accessibility. In contrast, strategies conveying transparency observed across all the country groups include statements of compliance with digital-accessibility guidelines and the more explicit mention of inaccessible facilities or content in texts produced by Scandinavian companies. The few cross-sector and cross-cultural divergences found in the corpus imply a common linguistic and communicative approach to accessibility in the field of transport.

1. Introduction

The concept of *accessibility* has long been significant across various sectors, including urban planning, architecture, and disability-rights advocacy. In recent years, advancements in technology and shifts in societal attitudes have highlighted the importance of addressing accessibility concerns, making them focal points for commitment. Accessibility today takes on a crucial role both in the organization of different physical spaces and in the creation of useful and usable websites for a wide range of people, especially those with disabilities (visual, auditory, physical, speech, cognitive, or neurological disabilities); those with learning disorders (e.g. dyslexia); the elderly; people with low (digital) literacy or language difficulties; and people who are not in possession of updated technologies (Rutter *et al*. 2006).

Countries and institutions have become aware of these issues, resulting in the introduction of laws aimed at promoting accessibility at all levels. For instance, European countries have promulgated regulations conforming to the European Accessibility Act.[1] Another significant initiative was the Accessible Canada Act,[2] which encourages companies operating in Canadian territories, including those in the transportation sector, to develop a strategic document outlining measures and actions aimed at promoting accessibility and inclusion for persons with disabilities. This document, known as the Canada Accessibility Plan, contains initiatives that companies are expected to adopt within 3 years.

As for web accessibility, the Web Accessibility Initiative (WAI) of the World Wide Web Consortium (W3C)[3] released two versions of its Web Content Accessibility Guidelines (WCAG 1.0 in 1999 and WCAG 2.0 in 2005)[4] to develop strategies and resources that contribute to the creation of accessible websites across different platforms and websites. WCAG 2.0, in particular, is organized according to four main principles: (a) the content must be perceivable to each user; (b) the interface elements in the content must be operable by each user; (c) the content and controls must be comprehensible to each user; and (d) the content must be robust enough to work with current and future technologies. The WCAGs have been received in most countries worldwide and have represented a reference point for the creation of national standards with which institutions or companies should comply when developing accessible web pages. Web accessibility is equally as important as accessibility for disabled people, not secondary to it. In fact, as stated by López-Arceiz *et al.* (2017: 37), "the degree of transparency of an organization cannot be directly measured, but it can be perceived from the level of organizational accessibility proposed to the stakeholders."

If the theme of accessibility has been addressed mainly in scientific, juridical, and social research areas, to the best of my knowledge, there are no studies that have analysed this concept from a linguistic perspective. In light of this, considering the significance of various forms of accessibility in the transportation sector for organizing spaces and facilities without barriers as well as the usability of operators' websites, this research investigates specialized web sections and documents dedicated to accessibility created by companies in this sector.

From a genre perspective, this study investigates whether accessibility webpages and documents show similar rhetorical patterns, with the aim of identifying their communicative functions. From a discursive and linguistic point of view, I explore how *accessibility* — in all its meanings — is discursively constructed, or, in other words,

[1] See http://data.europa.eu/eli/dir/2019/882/oj.

[2] See https://laws-lois.justice.gc.ca/eng/acts/a-0.6/.

[3] This is an international community of organisations that develops open standards to ensure the long-term growth of the Web. See https://www.w3.org/.

[4] These guidelines were further updated in 2021 (WCAG 2.1) and in 2023 (WCAG 2.2). See https://www.w3.org/TR/WCAG21/ (last visited: 26th March 2024) and https://www.w3.org/TR/WCAG22/.

conceptualized in the field of transport and the strategies through which the companies operating in this area communicate transparently or vaguely their approaches to accessibility. Given the inherent connection between accessibility and disabilities within this particular field, this study identifies the most frequently represented disabilities as well as those that are discursively marginalized. A subsequent goal of this research is to draw any possible cross-sector and cross-cultural comparisons.

In terms of structure, Section 2 describes the data selected and the methodology adopted for the analysis. Section 3 then illustrates and comments on the main results. Finally, Section 4 summarizes the previous sections and makes possible cross-sector and cross-cultural comparisons.

2. Data and methodology

This section is divided into two subsections: Section 2.1 provides information about the corpus built for the analysis while Section 2.2 outlines the methodological procedures followed to explore the collected texts.

2.1. *Data*

This study is based on the Transport Accessibility Corpus (henceforth *TrAc corpus*). This is a monolingual comparable corpus that brings together sections and documents written in English, labelled with the words *accessible* or *accessibility* — these include “accessible/accessibility” (henceforth A-S), “accessibility statements” (A-ST), “accessibility policies” (A-PO), and “accessibility plans” (A-PL). The corpus was built by selecting websites created by companies operating in different fields of transport whose headquarters are in different country groups: Anglo-Saxon, German-speaking, Scandinavian, Neo-Latin, and Asian countries. I personally devised this classification mainly based on geographical areas, apart from countries with an Anglo-Saxon culture that also include the United States and Australia, besides the United Kingdom and Ireland. The main criterion adopted to identify the sample of companies was the current availability of the above indicated sections and documents on their websites.

Tables 1-5 provide a breakdown of the corpus, including information about the selected companies, their headquarters’ locations, and the number of tokens. More specifically, the *TrAc corpus* is subdivided into five further subcorpora corresponding to the specific transportation sectors: *TrAc-A*, *TrAc-B*, *TrAc-C*, *TrAc-FC*, and *TrAc-T* comprising, respectively, texts from the websites of airlines, bus operators, car rental and ride-sharing companies, ferry and cruise operators, and rail companies and operators.

Through the scrutiny of the number of tokens of the collected texts, I found that airline companies disclosed the most information about accessibility (57,536 tokens). This is evidenced in Table 1 below, which illustrates the data included in the *TrAc-A* subcorpora. In fact, some texts within this subcorpus are longer than 1,000 or even 10,000 tokens — for instance, *Alaska Airlines* and *Rex Airlines*.

As shown in Table 2, rail companies rank second in terms of the quantity of accessibility information (44,972 tokens). More homogeneity in token distribution may be observed in this subcorpus that typically ranges between 500 and 1,000 tokens on average, although exceptions occur with certain companies that published documents or web pages exceeding 1,000 tokens in length.

<table>
<tr><th colspan="4">TrAc corpus - TrAc-A subcorpus (57,536 tokens)</th></tr>
<tr><th>Country groups</th><th>Companies and countries</th><th>Document title and number of tokens</th><th>Total number of tokens per country group</th></tr>
<tr><td rowspan="12">Anglo-Saxon</td><td>British Airways (UK)</td><td>Accessibility statement (513)</td><td rowspan="12">42,170 tokens</td></tr>
<tr><td>EasyJet (UK)</td><td>Accessibility (450)</td></tr>
<tr><td>Virgin Atlantic (UK)</td><td>Accessibility & special assistance (383)</td></tr>
<tr><td>Ryanair (Ireland)</td><td>Accessibility (59)</td></tr>
<tr><td>Alaska Airlines (U.S.)</td><td>Accessible travel services (12,978)</td></tr>
<tr><td>American Airlines (U.S.)</td><td>Web accessibility (374)</td></tr>
<tr><td>Delta Airlines (U.S.)</td><td>- Accessible travel services (269)
- Canada accessibility plan (4,729)
- Delta web accessibility (270)</td></tr>
<tr><td>JetBlue (U.S.)</td><td>- Commitment to accessibility (267)
- Accessibility assistance (194)</td></tr>
<tr><td>United Airlines (U.S.)</td><td>Accessibility (679)</td></tr>
<tr><td>Air Canada (Canada)</td><td>Accessibility Plan 2023-2026 (4,565)</td></tr>
<tr><td>Qantas (Australia)</td><td>Access and inclusion plan (4,977)</td></tr>
<tr><td>Rex Airlines (Australia)</td><td>Disability access facilitation plan (11,463)</td></tr>
<tr><td rowspan="3">German-speaking</td><td>Austrian Airlines (Austria)</td><td>Accessible travel (1,915)</td><td rowspan="3">3,035 tokens</td></tr>
<tr><td>Lufthansa (Germany)</td><td>Accessible travel (362)</td></tr>
<tr><td>Swiss (Switzerland)</td><td>Accessible travel (758)</td></tr>
<tr><td>Scandinavian</td><td>Finnair (Finland)</td><td>Accessibility on Finnair app (2,839)</td><td>2,839 tokens</td></tr>
<tr><td rowspan="3">Neo-Latin</td><td>Air France (France)</td><td>Accessibility statement (193)</td><td rowspan="3">7,549 tokens</td></tr>
<tr><td>ITA Airways (Italy)</td><td>Digital accessibility statement (697)</td></tr>
<tr><td>Iberia (Spain)</td><td>Accessibility statement (6,569)</td></tr>
<tr><td rowspan="3">Asian</td><td>Cathay Pacific (China)</td><td>- Cathay Canada Accessibility Plan (517)
- Our commitment to accessibility (403)</td><td rowspan="3">1,943 tokens</td></tr>
<tr><td>All Nippon Airways (Japan)</td><td>Web accessibility (380)</td></tr>
<tr><td>Japanese Airlines (Japan)</td><td>Accessibility (643)</td></tr>
</table>

Table 1. The *TrAc corpus – TrAc-A* subcorpus

TrAc corpus - TrAc-T subcorpus (44,972 tokens)			
Country groups	**Companies and countries**	**Document title and number of tokens**	**Total number of tokens per country group**
Anglo-Saxon	First Group (UK)	Accessibility (370)	36,995 tokens
	Great Western Railway (UK)	Accessibility (79)	
	Govia Thameslink Railway (UK)	Site accessibility (71)	
	LNER (UK)	Accessibility (845)	
	Network Rail (UK)	Accessibility statement (1,267)	
	South Western Railway (UK)	Accessibility features (447)	
	Southern Railway (UK)	Web accessibility statement (350)	
	TransPennine Express (UK)	- Accessible travel & facilities (3,821) - Accessible Travel Policy (13,849) - Making Rail Accessible Guide (8,804) - Rolling Stock Accessibility Information (1,288)	
	Iarnród (Ireland)	Accessibility Policy (3,792)	
	Amtrak (U.S.)	Accessible travel services (500)	
	BNSF (U.S.)	Accessibility (120)	
	Aurizon (Australia)	Accessibility (81)	
	Queensland Rail (Australia)	Accessibility (1,311)	
German-speaking	Deutsche Bahn (Germany)	Accessibility (441)	441 tokens
Scandinavian	Öresundståg (Sweden)	Accessibility (678)	3,195 tokens
	Västtrafik (Sweden)	Accessibility report (2,517)	
Neo-Latin	SNCF (France)	Help and accessibility (1,206)	2,912 tokens
	Trenitalia (Italy)	Accessibility (885)	
	Adif (Spain)	Accessibility (821)	
Asian	Hokkaidō Railway Company (Japan)	Accessibility (790)	1,429 tokens
	East Japan Railway Company (Japan)	Accessibility (639)	

Table 2. The *TrAc corpus – TrAc-T* subcorpus

TrAc corpus - TrAc-B subcorpus (24,069 tokens)			
Country groups	**Companies and countries**	**Document title and number of tokens**	**Total number of tokens per country group**
Anglo-Saxon	Arriva (UK)	Accessibility (714)	20,982 tokens
	Go-Ahead (UK)	- Accessibility policy (792) - Website accessibility statement (1,407)	
	Mobico Group (UK)	- Accessibility and inclusion (4,239) - Disability awareness and accessibility policy (2,142)	
	First Transit (U.S.)	Accessibility features on this website (619)	
	Hampton Jitney (U.S.)	Website and technology accessibility statement (252)	
	Peter Pan Buses (U.S.)	Accessibility – What you need to know (1,855)	
	Presidio Go Shuttle (U.S.)	Accessibility statement (211)	
	Bus Eirann (Ireland)	Accessibility (192)	
	Dublin Bus (Ireland)	Accessibility (357) Accessibility statement (487) Dublin bus accessibility police (360)	
	Expressway (Ireland)	Accessibility (1,184)	
	Go-Ahead Ireland (Ireland)	Accessibility and travel assistance (1,682)	
	LUAS (Ireland)	Accessibility (3,851)	
	Murrays (Australia)	Murrays website accessibility statement (638)	
Scandinavian	Vy Buss (Norway)	- Accessibility (1,497) - Accessibility on the bus (129)	1,626 tokens
Neo-Latin	Keolis Group (France)	Declaration of accessibility (824)	1,092 tokens
	Alsa (Spain)	Accessible mobility (268)	
Asian	Citybus – Hong Kong (China)	Accessibility statement (69)	369 tokens
	Kowloon Motor Bus (China)	Easy access buses (300)	

Table 3. The *TrAc corpus – TrAc-B* subcorpus

Table 3 displays the bus operators chosen for the *TrAc-B* subcorpus. Companies operating in this transportation sector rank third in terms of token quantity.

Tables 4 and 5 show, respectively, the data found for subcorpora *TrAc-FC* and *TrAc-C*. Ferry and cruise operators rank fourth in terms of token count. However, as shown in Table 4 below, when considering only companies headquartered in Anglo-Saxon countries, these companies provide the most information about accessibility in the entire *TrAc corpus* because most of their web pages or documents are longer than 1,000 tokens.

The car rental and ride-sharing sectors consists of companies established in recent years, many of which operate internationally and are headquartered in Anglo-Saxon countries. Table 5 shows that, as a result, covering a broader range of countries during the data-collection phase was more challenging compared to the previous corpus subcorpora.

Ultimately, I could propose no clear generalizations from a cross-cultural perspective because the number of tokens written by companies varies across different country groups. However, it may be argued more broadly that, for most transportation sectors,

TrAc corpus - TrAc-FC subcorpus (14,040 tokens)			
Country groups	**Companies and countries**	**Document title and number of tokens**	**Total number of tokens per country group**
Anglo-Saxon	Fred. Olsen Express (UK)	Accessibility (1,672)	11,594 tokens
	NorthLink Ferries (UK)	- Accessibility options (511) - Accessibility policy (1,814)	
	P&O Cruises (UK)	- Accessible travel and accessibility statement (833)	
	Irish Ferries (Ireland)	Accessibility: Quality Standards Policy (419)	
	Norwegian Cruise Line (U.S.)	Accessible cruising (3,216)	
	Royal Caribbean (U.S.)	Accessibility for all (1,015)	
	Viking River Cruises (U.S.)	Viking River Cruises Accessibility (257)	
	BC Ferries (Canada)	Accessibility (1,495)	
	Captain Cook (Australia)	We're accessible! (781)	
Scandinavian	Scandlines (Denmark)	Accessibility and compliance status (600)	1,393 tokens
	Eckero Lines (Finland)	Accessibility and assistance services (793)	
Neo-Latin	Adria Ferries (Italy)	An accessible, safe and comfortable crossing (470)	1,053 tokens
	Grimaldi Lines (Italy)	Grimaldi accessible tourism (583)	

Table 4. The TrAc corpus – TrAc-FC subcorpus

TrAc corpus - TrAc-C subcorpus (5,239 tokens)			
Country groups	**Companies and countries**	**Document title and number of tokens**	**Total number of tokens per country group**
Anglo-Saxon (International companies)	Gig Car Share (U.S.)	Accessibility statement (640)	2,817 tokens
	Lyft (U.S.)	Accessibility statement (38)	
	Uber (U.S.)	Accessibility (1,448)	
	Zipcar (U.S.)	Accessibility certificate document (651)	
Neo-Latin	Cabify (Spain)	Accessibility (888)	888 tokens
Asian	Gojek (Indonesia)	Accessibility & Inclusion: Building a #SuperApp for everyone (2,164)	2,164 tokens

Table 5. The *TrAc corpus – TrAc-C* subcorpus

Canadian and Australian companies display, on average, the highest numbers of tokens, suggesting a greater concern for accessibility in these countries. A similar degree of concern may also be noticed in Irish companies and operators when examining the rail and bus sectors.

Thus, although the narrow focus in data collection enabled me to construct a corpus that may be considered representative of the language used to address accessibility in the transportation sector, several factors hindered corpus homogeneity. Firstly, compared to other country groups included in this study, there is a scarcity of accessibility web pages from Asian companies. Secondly, certain sectors such as buses, ferries, and cruise operators were left uncovered in some country groups. Third, as previously mentioned, it was not possible to select companies from a wider range of countries for the *TrAc-C* subcorpus.

Although these factors posed challenges to corpus homogeneity, the corpus still retains its representativeness in addressing accessibility within the transportation domain. Moreover, the corpus structure also facilitated its subdivision into the five subcorpora corresponding to the different country groups, including the texts without any differentiation among transportation sectors. This enabled me to conduct the linguistic analysis from a cross-cultural perspective.

2.2. *Methodology*

The aim of this study was twofold. First, on the macro-pragmatic level, the research aimed at identifying the purpose(s) and structure(s) of accessibility sections and documents on the web pages and documents of companies in the field of transport. Second, on the micro-pragmatic level, I focused on the semantic areas and the discourses associated with accessibility, the (under)represented disabilities and learning disorders, and the linguistic choices through which transparency or opacity are conveyed in relation to this issue. In this context, therefore, combining the tools of genre analysis (see Section

2.2.1), corpus linguistics (see Section 2.2.2), and the close reading of texts, seemed to be an appropriate approach.

2.2.1. *Genre-based analysis*

As previously mentioned, the data I collected to build the *TrAc corpus* comprised texts on accessibility, including web pages, statements, plans, and policies authored by companies across various transportation sectors. Therefore, the language data under examination could be regarded as examples of corporate communication. Within this domain and in relation to these specific subgenres, at the current state, studies conducted from a genre perspective include analyses on "About Us" pages (e.g. Casañ-Pitarch 2015) and mission statements (e.g. Swales and Rogers 1995; Aib *et al.* 2021 on mission statements in higher education). Moreover, in relation to policies, research has been carried out on IR policy texts (e.g. Koskela and Crawford Camiciottoli 2020) with a focus on both their genre structure and the discursive expression on the concept of transparency. However, to the best of my knowledge, no recent studies have investigated the linguistic and pragmatic features of accessibility-related texts.

Working along the lines of well-known genre-based studies (see, for example, Swales 1990) and partly drawing on and readapting some of the categories of moves from the studies discussed in the paragraph above, I closely read the texts to identify their generic sequencing by assuming that these texts could be considered as different genre types with their own structures. Through this approach, I aimed to explore whether the companies under scrutiny adhered to a fixed and conventional structure in shaping their texts and to identify the communicative purposes of the texts suggested by the rhetorical moves.

2.2.2. *Corpus-informed analysis and close text reading*

Corpus-driven and corpus-based methods (Tognini-Bonelli 2001) were used to address the remaining research aims. These two approaches were adopted to analyse the corpus from both a quantitative and qualitative perspective.

The first phase consisted in generating and scrutinizing the lists of lexical keywords of each subcorpus. These words are both unusually frequent words in a target corpus compared to a corpus of larger or equal size (Baker *et al.* 2006), and linguistic items that identify the "aboutness" of the corpus texts (Phillips 1989) and the salient discourses (Baker 2006). In light of this, the analysis of these words has served as a tool to pinpoint prevalent themes, semantic areas, and discourses around accessibility.

Keywords were calculated using the online software *SketchEngine* (Kilgarriff *et al.* 2014), using the *EnTenTen21* as a reference corpus. This is a large corpus of 52,268,286,493 words, comprising 120,252,162 documents downloaded from the web in October-December 2021 and January 2022. I decided to use it because of its suitability as a term of comparison with the study corpus which also consisted of online-available data. I also compared the subcorpora against each other, both from a cross-sector and cross-cultural perspective. For reasons of space, for each subcorpus this study illustrates the lexical keywords with the 10 highest keyness scores. This value, also referred to as "simple maths", compares the frequencies in the focus corpus with those in the reference corpus, and is calculated using a variable (N-value) that is adjusted according to a "focus on" value (this may be of different magnitudes in the software, i.e. 1, 10, 100, 1000, 10000 etc.). A lower and a higher N value focuses respectively on rare or common words, i.e. items that are less or more common in the reference corpus compared to the focus corpus. Keyness scores are calculated through the following formula, where the two *fpm* values stand respectively for the normalized frequency (expressed per million words) of the word in the focus corpus and the normalized frequency (expressed per million words) of the word in the reference corpus.

$$\frac{fpm_{rmfocus} + N}{fpm_{rmref} + N}$$

For this analysis, the focus value was set to 10 and the minimum frequency of each lexical item to five to show those words that are rare in the *EnTenTen21* corpus compared to the *TrAc* corpus or its subcorpora but that occur repeatedly in the study corpus.

Subsequently, using the corpus software *AntConc 4.2.0* (Anthony 2022), I generated frequencies of words related to disabilities and learning disorders. The same software was employed in the second phase of the corpus-informed analysis, in which the extended concordance lines of *accessib** were read to observe its strongest lexico-phraseological patterns (i.e. collocations and colligations) and identify its strongest semantic preferences (see, inter alia, Sinclair 2004) or semantic fields to further refine the results from the analysis of keyword lists. The analysis of the same word in its context enabled me to identify the linguistic choices through which the selected companies conveyed transparency or opacity in relation to their disclosures of information about accessibility and to examine these from a cross-sector and cross-cultural point of view. Particular attention was paid to linguistic items that rendered the information accurate and/or understandable (Schnackenberg and Tomlinson 2016), as well as to those that conveyed vagueness (Jin 2022) — for instance, vague lexical items associated with quantity (e.g. the expressions *more than*, *a number of*, and *approximately*), degree (for instance, adjectives such as *important* and *better*), places (e.g. *everywhere*), and time (e.g. *always* and *recent*).

3. Results and discussion

This section is divided into two parts: Section 3.1 illustrates the main findings from the genre-based analysis that was also informed by my reading of the single documents in their entirety. Section 3.2 then shows and discusses the main results of the corpus analysis through the tools of corpus linguistics and close reading of texts.

3.1. *Genre-based analysis*

Table 6 illustrates the number of texts that reported the rhetorical moves I identified by manually scrutinizing the corpus data. These findings encompassed the different types of pages or documents, the specific transportation sectors, and country groups, allowing cross-genre, sectoral, and cultural comparisons. The counting phase did not consider, however, the single rhetorical moves because there were some texts repeatedly displaying the same moves. Due to space reasons, sectors not showing any of these rhetorical moves are not included in the table.

Rhetorical moves	ANGLO-SAXON					GERMAN	SCANDINAVIAN				NEO-LATIN					ASIAN			
	A	T	B	FC	C	A	A	T	B	FC	A	T	B	FC	C	A	T	B	C
Issue(s) acknowledgement	A-S: 1 A-PL: 1	None	None	None	None	None	A-S: 1	None	A-S: 1	None	None	A-S: 1	None	None	None	None	None	None	None
Corporate profile and reputation: Statement of commitment	A-S: 3 A-PL: 5	A-S: 6 A-POL: 1 Guide: 1	A-S: 4 A-POL: 2	A-S: 3	A-S: 2 A-ST: 1	None	A-PL: 1	None	None	A-S: 1	A-ST: 2	None	A-S: 1 A-ST: 1	A-S: 1	None	None	None	A-S: 1 A-ST: 1	None
Detailing the service: Resources account	A-S: 7 A-PL: 3	A-S: 6 A-POL: 2 Guide: 1	A-S: 9 A-ST: 2 A-POL: 1	A-S: 8	A-S: 2	A-S: 2	A-S: 1	A-S: 1	A-S: 2	A-S: 1	A-PL: 1 A-ST: 1	A-S: 1	A-ST: 1	A-S: 2	A-S: 1	A-S: 2 A-ST: 1	A-S: 2	A-S: 1	A-S: 1
Detailing the service: Technicalities	A-S: 5 A-PL: 3	A-S: 4 A-POL: 1 Guide: 1	A-S: 2 A-PL: 1 A-ST: 1	A-S: 1	A-ST: 1	A-S: 1	None	A-S: 2	A-S: 2	None	A-ST: 1	None	None	None	A-S: 1	A-S: 2 A-ST: 1	A-S: 1	A-S: 1	None
References	A-S: 2 A-PL: 3 A-ST: 1	A-S: 1 A-ST: 1	A-S: 3 A-PL: 1 A-ST: 2	A-S: 2	A-S: 1 A-ST: 1	A-S: 1	A-S: 1	None	None	A-S: 1	A-S: 1 A-PL: 1 A-ST: 3	A-S: 1	None	None	None	A-S: 2 A-ST: 1	None	None	None
Contact details	A-S: 2 A-PL: 3	A-S: 2 A-POL: 2	A-S: 7 A-ST: 2	A-S: 8 A-ST: 2	None	A-S: 1	A-S: 1	None	None	None	None	None	A-S: 1 A-ST: 1	A-S: 2	None	A-S: 1	None	A-ST: 1	None

Table 6. Rhetorical moves in the *TrAc corpus*

Most of the texts in the corpus seem to use the same rhetorical moves: *Issue(s) acknowledgement*; *Corporate profile and reputation—Statement of commitment*; *Detailing the service—Resources account*; *Detailing the service—Detailing technical aspects; References*; and *Contact details*.

The first two rhetorical moves are persuasive in nature. Through *Issue(s) acknowledgement*, companies acknowledged the significance of the accessibility issue, thereby establishing a link between themselves and a wide range of users (see examples 1 and 2). This move rarely appears and is used only by companies within three country groups (Anglo-Saxon, Scandinavian, and Neo-Latin), albeit with different stylistic choices.

> (1) We know that people with disability can sometimes face barriers to accessing air travel which can make it difficult and stressful, and experience additional barriers in accessing employment. [ISSUE ACKNOWLEDGEMENT] [*TrAc-A_AUS_Quantas_A-PL*].
> (2) The right to mobility must be guaranteed to all citizens. The social sustainability of infrastructures must respect communities and propose solutions to problems, promoting integration and a sense of belonging. [ISSUE ACKNOWLEDGEMENT] [*TrAc_T_ITA_Trenitalia_A-S*].

Example 1 from the Australian airline *Qantas* is more personal compared to example 2 from the Italian rail company *Trenitalia* because it employs evaluative adjectives such as *difficult* and *stressful*, which denote the difficulties experienced by disabled people. On the other hand, *Trenitalia* simply makes reference to the right to accessibility and inclusion. A similar strategy is employed by Scandinavian companies that use this rhetorical move.

Statement of commitment is another persuasive rhetorical move through which the companies show their commitment to accessibility and thus build their profiles and reputations as accessible companies. This move is often an explicit statement and appears across the whole corpus, as suggested by examples 3 and 4, respectively, from *Kowloon Motor Bus* and *Alsa*; however, it is more popular within the Anglo-Saxon component of the corpus.

> (3) KMB is committed to providing a customer-oriented bus service. [STATEMENT OF COMMITMENT] [*TrAc-B_CHINA_KMB_A-S*].
> (4) Our aim is for all people, regardless of their circumstances, to be able to use our services in the same conditions of safety, equality and comfort and with as much autonomy as possible. [STATEMENT OF COMMITMENT] [*TrAc-B_SPAIN_Alsa_A-S*].

Under the moves *Resources account* and *Detailing technicalities*, which are informative in nature, companies provide detailed information about their resources and services that contribute to accessibility (see example 5). The latter mostly pertains to technical provisions ensuring web accessibility (see example 6). This move is less frequent in texts released by companies within the Neo-Latin country group, and ferry and cruise operators and car-rental and ride-sharing companies rarely employ this strategy.

> (5) At all airports, specially trained staff is at the service of our passengers with disabilities. We offer free wheelchairs and transport vehicles with escorts for departure and arrival. [RESOURCES ACCOUNT] [*TrAc-A_SWITZERLAND_SWISS_A-S*].

> (6) Our Website implements Accessible Rich Internet Applications (WAI-ARIA) 1.1 to enhance Web accessibility. Also, we accommodate screen readers, ensuring that the information is provided accurately in case the functionalities are not fully available. [DETAILING TECHNICALITIES] [*A_TrAc-A_JAPAN_ALL NIPPON AIRWAYS_A-S*].

References are given to show that the companies transparently comply with existing laws or guidelines for accessible services and websites (see example 7). To allow a wider range of people to understand their information, companies may also include some additional background information about the references reported (see example 8).

> (7) gigcarshare.com has leveraged the Web Content Accessibility Guidelines (WCAG) 2.2 as reference to ensure the web content made available from this site is more accessible for individuals with disabilities and user friendly for everyone. [REFERENCES] [*TrAc-C_U.S._Gig Car Share_A-ST*].
> (8) The Airline Passengers with Disabilities Bill of Rights describes the fundamental rights of passengers with disabilities under the Air Carrier Access Act when flying with any carrier, including Korean Air Lines, to, from and within the United States. [REFERENCES] [*TrAc-A_KOREA_Korean Airlines_A-S*].

This move was found throughout the whole corpus, although for non-Anglo-Saxon companies it occurs almost exclusively in texts from airline companies.

Through *Contact details*, companies offer users ways to seek further information. Specifically, companies provide phone numbers or email addresses (see example 9).

> (9) Contact us We're here to help. If you have any questions about accessibility on our ferries or at our terminals, call 1-888-BC FERRY (1-888-223-3779). If you have TTY you can contact us through TELUS relay services at 711. [CONTACT DETAILS] [*TrAc-FC_CANADA_BC Ferries_A-S*].

In general, these informative moves are common to most of the texts in the corpus. Finally, it is worth highlighting that the moves described in this section do not appear according to a fixed order. For instance, in some texts, the references are placed at the beginning of the document versus at the end in others, which made it challenging to differentiate between core and peripheral moves. Moreover, some web pages or documents in the corpus do not present all these moves or repeatedly display only one or two single moves, suggesting that companies adopt different content and stylistic choices to write these texts.

3.2. *Corpus-informed analysis and close text reading*

Table 7 shows the most significant lexical keywords found in each subcorpus compared to the *EnTenTen21*. No data are shown in relation to the comparison of each subcorpus with the other subcorpora because this procedure did not provide any significant results, apart from words denoting the means of transport for each corpus.

As expected, the most frequent lexical keywords across all subcorpora are those related to disability, so accessibility is discursively associated more with this issue than with accessible web design. In fact, words denoting the latter aspect appear among the first 10 key lexical items in *TrAc-C* and the Scandinavian, Neo-Latin, and Asian subcorpora (see, e.g., *wcag*, *clickable*, *ios*, and *edittext*).

TrAc corpus – Keywords across sectors and country groups					
Subcorpus	**Word**	**Keyness score**	**Subcorpus**	**Word**	**Keyness score**
TrAc-A	*accessibility*	290.92	Anglo-Saxon	*accessibility*	315.06
	wheelchair	158.7		*wheelchair*	243.77
	disability	121.21		*disability*	119.46
	passenger	96.57		*passenger*	101.25
	stair	87.58		*mobility*	85.553
	ramp	84.416		*ramp*	78.45
	mobility	69.332		*accessible*	77.77
	accessible	64.229		*stair*	70.947
	jet	60.729		*boarding*	62.97
	airlines	58.042		*assistance*	62.707
TrAc-T	*mobility*	280.45	German	*wheelchair*	531.84
	accessibility	261.3		*passenger*	291.15
	wheelchair	208.74		*mobility*	204.12
	accessible	117.9		*impairment*	142.44
	scooter	95.935		*check-in*	134.1
	assistance	77.361		*departure*	125.51
	passenger	74.068		*impaired*	123.21
	railcard	73.801		*assistance*	111.25
	toilet	72.445		*sensory*	107.74
	on-board	71.853		*flight*	104.83
TrAc-B	*railcard*	317.16	Scandinavian	*accessibility*	310.03
	wheelchair	372.16		*ios*	203.68
	accessibility	277.63		*dinstation*	190.44
	buggy	156.14		*accessible*	162.35
	bus	152.38		*elevator*	140.51
	accessible	144.34		*shortcoming*	139.67
	scooter	135.49		*android*	123.65
	tram	131.84		*toilet*	123.19
	mobility	97.019		*disabled*	120.4
	passenger	94.132		*terminal*	96.314
TrAc-FC	*disembarka-tion*	616.699	Neo-Latin	*accessibility*	257.25
	wheelchair	605.694		*tab*	91.467
	accessibility	575.902		*booking*	67.543
	accesskey	486.057		*accessible*	62.352
	embarkation	485.662		*loyalty*	56.786
	disembark	459.565		*wheelchair*	56.267
	stateroom	420.523		*mobility*	51.217
	ferry	347.382		*wcag*	46.066
	onboard	299.805		*airline*	44.751
	scootaround	281.457		*impairment*	40.253

→

TrAc-C	*accessible*	94.311	Asian	*accessibility*	488.29
	accessibility	599.49		*wheelchair*	184.54
	deaf	210.44		*passenger*	110.66
	audioeye	198.48		*disability*	97.212
	assistive	170.24		*separator*	94.529
	wcag	162.27		*disabilitate*	92.537
	rider	130.42		*impairment*	92.318
	separator	129.91		*conformance*	90.167
	clickable	114.5		*scooter*	88.918
	edittext	107.18		*clickable*	83.364

Table 7. TrAc corpus – Lexical keywords

Considering that the companies under scrutiny provide mobility services for a wide range of people with different needs, this result is logical. However, I also found that, apart from the *TrAc-C* subcorpus, whose keyword list also includes words denoting auditory disabilities (e.g. *deaf*), motor disabilities are those most represented, suggested by the high keyness score of the word *wheelchair*.

The tendency to favour the inclusion of people with physical disabilities was also corroborated by the low absolute frequencies of terms referring to other disabilities across sectors, as can be noted in the pie chart from Figure 1.

As mentioned earlier, the *TrAc-C* corpus is an exception to this trend because both auditory and visual disabilities are significantly more frequent in proportion to frequency distributions in the other sectors due to the high frequency of the words *deaf* and *blind*. More particularly, their concordance lines revealed *Uber*'s special commitment to the inclusion of riders with hearing and visual impairments, as pointed out in examples 10 and 11, respectively.

> (10) Assistive technology such as visible and vibrating alerts can help riders who are ***deaf*** or hard of hearing use the Uber app easily. [*TrAc-C_U.S._Uber (A-S)*].
> (11) The Uber Eats app makes it easier for customers who are ***blind*** or low-vision to order food from restaurants at the touch of a button. [*TrAc-C_U.S._Uber (A-S)*].

The same frequency patterns across sectors were observed from a cross-cultural perspective, even though frequencies of auditive disabilities are slightly more frequent in the Scandinavian country group, as shown in the graph below (Figure 2):

Overall, it may be argued that companies in the field of transportation tend to favour the linguistic and discursive inclusion of physical disabilities at the expense of people with cognitive impairments, neuro-divergences, and learning disorders. Despite the practical challenges experienced by passengers within these categories during their journeys and the aim of WCAG guidelines to facilitate web navigation for them, this finding suggests the discursive erasure of these forms of disabilities.

The same discursive associations identified in the keyword analysis were also identified in the close reading of the extended concordance lines of *accessib**, suggested by the frequent co-occurrence of this node with *disability*, *web*, and *guidelines* referring to WCAG guidelines. The adjective *easy*, co-occurring with the verbs *use* and *navigate*,

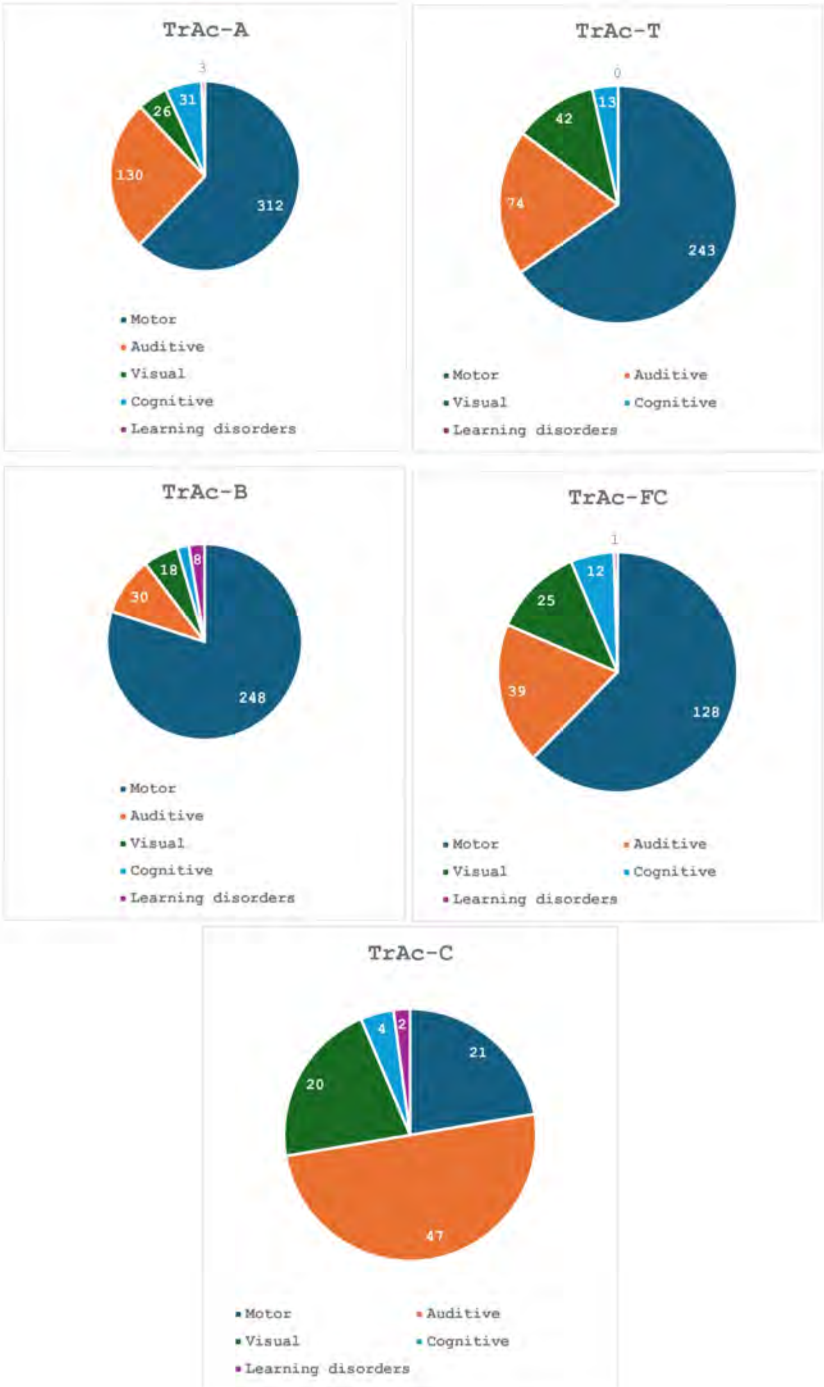

Figure 1. Disabilities in the TrAc corpus across sectors

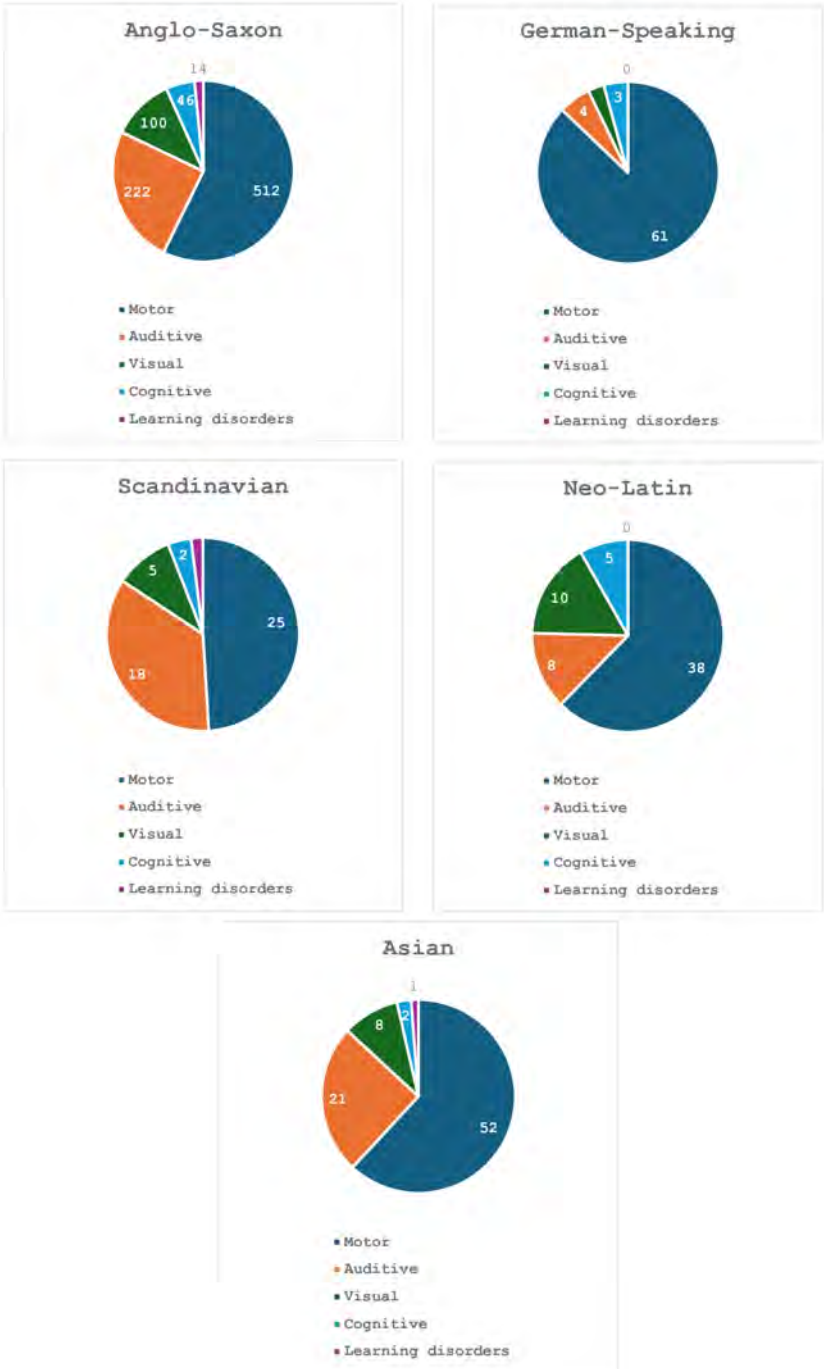

Figure 2. Disabilities in the TrAc corpus across country groups

is another frequent collocation within concordance lines referring to web accessibility, suggesting the discursive link between accessibility and usability (see example 12).

> (12) To help us ensure our website and app are ***easy*** to ***use***, we are working with leading accessibility and user experience consultancies who have significant experience in web ***accessibility*** and designing websites that can be used by anyone, regardless of impairment or ability. [*TrAc-A_UK_EasyJet (A-S)*].

Other items strongly collocating with *accessib**, as mentioned in Section 3.1, are words and phrases denoting the companies' commitment to guarantee accessibilities. These include the word forms of *commit*, forms of futurity followed by verbs expressing continuity, and lexical items projecting the companies' goals (Bondi 2016). These lexico-phraseological patterns are exemplified in examples 13, 14, and 15, respectively.

> (13) Norwegian Cruise Line is *committed to providing* inclusivity and access to world-class holiday experiences by continuously improving and applying the most updated ***accessibility*** *standards* to exceed our guests' expectations. [*TrAc-FC_U.S._Cruise Line_A-S*].
> (14) Citybus *will continue* to *improve* the ***accessibility*** and usability of our website. [*TrAc-B_China_Citybus_A-ST*].
> (15) Our *aim* is to create an ***accessible*** service which is inclusive of *all* our customers and their needs. [*TrAc-B_UK_MobicoGroup_A-S*].

These lexical choices are strategic to creating a caring image of the companies in relation to accessibility. However, their co-occurrence with generic modifiers (e.g. *standards* in example 13), quality-assessment verbs (e.g. *improve* in example 14), and collectivizations (e.g. *all* in example 15 and *for everyone* in example 16 below) suggests a lack of transparency for the specific activities and initiatives adopted to ensure accessibility at all levels, the specific categories of addressees with disabilities or other special needs who would benefit from these activities, and the exact outcomes achieved.

> (16) We are committed to making our website and app ***accessible*** *for everyone*, regardless of ability. [*TrAc-A_FRANCE_Air France_A-ST*].

Other non-transparent language choices include the use of vague time and quantity expressions (Jin 2022). Examples 17 and 18 exemplify these, respectively.

> (17) *For many years*, we have been improving bus facilities to meet the different needs of customers. In aiming to provide a more accessible bus service for all, we have introduced the 'Easy Access Bus' with facilities for the disabled, demonstrating our forward-thinking ethos. [*TrAc-B_CHINA_KMB_A-S*].
> (18) Find out a little bit more about how and why we do what we do: working for an *increasingly* ***accessible*** service for everyone. [*TrAc-C_SPAIN_Cabify_A-S*].

The recurrence of vague language exemplified above avoids revealing specific numerical values to define the exact timeframe and quantity level.

On the other hand, the co-occurrence of verbs and phrases — such as *comply with*, *conform*, and *in accordance with* — in extended concordance lines referring to the companies' compliance with WCAG guidelines conveys transparency in terms of accuracy. Example 19 is a case in point.

> (19) The assessment has been carried out by means of an ***accessibility*** audit conducted *in accordance with* the Web Content Accessibility Guidelines (WCAG) 2.1 AA. [*TrAc-A_ITALY_Ita Airways_A-ST*].

This pattern is more frequent in relation to web accessibility than disability inclusion, suggesting either a lack of transparency in relation to the latter aspect or the companies' pressure to follow web-accessibility guidelines, implying that the importance of disability accessibility is taken for granted. This result could be observed across the whole corpus.

It is worth highlighting that all these linguistic patterns were present across the whole corpus, and therefore I could find no divergences from a cross-sector and cultural perspective. However, the Scandinavian subcorpus of the corpus represents an exception to this trend. In fact, most of the concordance lines from the texts of companies operating in this country group show the frequent co-occurrence of *not*. These refer to services and facilities for which the companies declare their inaccessibility, as exemplified in example 20 below.

> (20) Timetables in pdf are developed as a basis for printing and are therefore *not* ***accessible*** and therefore *do not* comply with the legal requirement on *digital* ***accessibility***. [*TrAc-T_SWEDEN_Västtrafik_A-REPORT*].

Similar forms of negation were also found in the Anglo-Saxon subcorpus, but they are introduced by the modals of possibility *could* and *may*, as shown in example 21 below.

> (21) We adhere to the accepted standards for ***accessibility*** and usability although where some guidelines are evolving this *may not* always be possible. [*TrAc-B_UK_Go-Ahead_A-ST*].

The choice of this modality is not transparent from a linguistic point of view. This is, in fact, addressed as an example of "vague items associated with 'softening stance-taking' (Jin 2022: 92-93)". In the scholar's words, these are "responsive discursive strategies aiming at displaying careful engagement with [specific] performances" (*ibid*.: 92). In this case, this marker of vagueness is strategically used by the companies to avoid responsibility for any possible inaccessibility.

4. Conclusions

In this paper, I have examined how *accessibility* is discursively constructed and (un) transparently communicated in the field of transport through the analysis of a specialized corpus of web pages and documents on accessibility retrieved from websites of companies operating in different transportation sectors and countries.

In relation to corpus data, airline and rail companies disclosed the most information about accessibility. Cross-culturally, in spite of the non-homogeneity of the corpus, Canadian and Australian companies show a greater concern about the issue via longer documents.

The genre-based and close-reading analyses showed that, in all the sections and document types scrutinized, companies adopt common and conventional persuasive and informative rhetorical moves, although these moves are not shown in linear order or sometimes were missing. This nonlinearity and the predominance of statements of commitment across the corpus suggest that, even though these web pages were written similarly, the promotional function of these texts is more important than the informative one. This argument may be also supported by the less frequent presence of the informative move *Detailing the service - Detailing Technical aspects*.

Moreover, the corpus-informed analysis revealed a stronger discursive association of accessibility with disability inclusion than with web usability. As for the most represented disabilities, I found that more visibility is given to physical disabilities, although the accessibility of information and some mobility services in the transportation sector are also crucial for people with neuro-divergences and learning disorders. The generic reference to diverse passengers and users (e.g. the word *all* and the phrase *for everybody*) contribute to this discursive erasure.

Regarding the linguistic strategies in order to communicate about accessibilities, almost all companies extensively employ promotional lexical items and grammatical choices, including the use of futurity and commissive statements, to show their commitment to these issues. These choices — together with the use of vague expressions of quantity, time, and places — suggest a lack of transparency in relation to the concrete actions ensuring accessibility. On the other hand, these companies convey transparency in terms of accuracy when they report their compliance with guidelines for web accessibility. Cross-culturally, I found a divergence within texts released by companies and operators of Scandinavian countries, which transparently communicate the inaccessibility of specific facilities and content through the use of negation.

Suggestions for future research might include: (a) the inclusion of web sections not labelled with the words "accessible" or "accessibility"; (b) a possible comparison between private companies and public travel agencies; (c) the application of the methodology adopted in this study to companies or institutions operating in different sectors; (d) contrasting analyses of websites written in different languages; and (e) the possibility to integrate the tools of multimodal analysis (Kress and van Leeuwen 2001).

Finally, in relation to the possible implications of this study, the findings from the corpus-informed analysis might be used as a tool to increase awareness of the need to guarantee a complete linguistic inclusion in accessibility documents via sections for different disabilities and people with different degrees of (digital) literacy. With reference to the results from the genre-based analysis, the identification of common rhetorical moves, some of which do not occur in some texts, might be used as a framework to create guidelines aimed at structuring and producing standardized versions of accessibility web pages, policies, and statements.

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