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BRIC BY BRIC

A Corpus-Assisted Discourse Analysis of CSR Reports by Energy Companies from Industrialised and Developing Countries

PAOLO LOFFREDO

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That the sun will not rise tomorrow
is no less intelligible a proposition,
and implies no more contradiction,
than the affirmation, that it will rise.
We should in vain, therefore,
attempt to demonstrate its falsehood.

David Hume
An Enquiry Concerning Human Understanding

Acknowledgements

This volume is published some time after its first version, which collected most of the results of the research I carried out at the University of Naples Federico II, as a PhD student in English for Specific Purposes.

The decision to analyse the discourse of sustainability reports started as an attempt to combine different concerns that strongly required my attention. Firstly, an environmental conscience, fuelled by contemporary scandals, disasters, and scientific disclosures which, over the years, have made me, as many others, a more aware and *greener* consumer and citizen. Secondly, but not less important, a wish to test myself with hard data, by examining trends in real texts used in professional settings. This while keeping in mind that language, like other semiotic systems, is never neutral, but crafted to convey and imbued with specific meanings, while avoiding others.

I was lucky enough to be able to cultivate such research interests in the years following my defence, especially as a Post-Doctoral researcher in English Language at the University of Sannio, in Benevento. My work has maintained a constant focus on social and environmental issues, also in the light of the mounting worry for global warming and plastic pollution, while climate change denialism and populist sentiments are spreading.

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Introduction

Over the last half-century, the idea that corporations are just self-interested entities has come to be questioned, together with the revelation of some businesses' irresponsibilities, especially after some large-scale environmental disasters and the discovery of the exploitation of human labour by multinationals. Companies have had to gain awareness of their role as social actors and of the impact of their operations and are now concerned about issues once considered unrelated to their mission (Argenti 2009: 105-106), prompted to look beyond the sheer bottom line of the net income, towards the so-called *Triple Bottom Line*. Summarised as *People, Planet and Profit*, it represents the principles of sustainable capitalism and captures the aspects against which companies are increasingly called to account (Elkington 1997: x).

Reporting on non-financial aspects of business performance has therefore become more and more relevant in the full spectrum of corporate communications. Over the last few years, Corporate Social Responsibility (CSR) reporting practices have grown exponentially, complementing the information disclosed in financial accounts and enabling stakeholders to estimate the intangible value drivers and the overall sustainability-related achievements (see Gazdar 2007: xi; Herzig and Shaltegger 2011: 166). Being energy production and use a sensitive industrial area, which is based on limited resources and still a major cause of risks, such as incidents and contamination (IAEA *et al.* 2005: 1), power and oil companies have recently felt a more urgent need to legitimise their activities and to account for their own sustainability.

Among the documents that organisations can adopt to disclose their CSR compliance, the present research takes into consideration the sustainability report. The genre is characterised by high hybridity (see Bhatia 2004), with a combination of informational and promotional elements. The traditional genre from which the sustainability report originated, the annual financial report, has been widely studied from a discursive perspective. Similarly, in recent years, we have witnessed a proliferation of case studies and extensive overviews on non-financial reporting from multiple perspectives of analysis, in different social sciences and, lately, also in language and discourse studies.

The present investigation is carried out on a corpus of CSR reports written in English and issued by electricity and oil companies operating in the once so-called *emerging* and *industrial* countries. It appeared interesting to compare more mature sustainable practices with the progress achieved in emergent markets. In the latter, along with economic development, companies can be expected to improve their transparency, accountability and public ordering, and to enhance their CSR (UNDP and RUSAL 2008: 13). The study focuses on a collection of texts published between 2008 and 2011, when many companies issued their first sustainability reports and started using global standards.

The study constitutes a corpus-assisted discourse analysis of sustainability reports. By making use of corpora and statistics, the analyst can uncover tendencies not visible to the naked eye and then make sense of regularities by considering them within their larger context (Baker 2006). A combined quantitative and qualitative approach can help to unveil how, even within the guidelines of international standards, words are non-neutrally used to construct discourses and views, to persuade investors and other social actors, and shape the markets. The analysis of sustainability reports tried to provide insights about the emergence of discursive formations and generic patterns, investigating possible common discourses arising within *developing* and *industrial* countries, and analysing how companies try to promote and keep their corporate image.

Martin and White (2005) offer an articulated system for the study of the resources through which authorial evaluation is enacted. The theoretical framework adopted in the research is also based on Critical Genre Analysis (Bhatia 2012a), considered as a way of looking at professional communication by studying genres as discursive products of professional practices, connecting textual instantiations to the competing interests influencing them.

The Corporate Sustainability Report is an emerging genre, relatively young and with a non-mandatory nature. The research showed that standardising projects (such as the Global Reporting Initiative and the United Nations Global Compact) have influenced and evened out the type and amount of information provided. Nevertheless, peculiarities of the different countries where the model is re-enacted are recognisable in the texts, in terms of discoursal organisation, rhetorical justifications, and priority given to the multiple social responsibility areas and themes.

Hereafter, a short summary of the content of the chapters in this book.

The first section introduces the concept of CSR and the genre of the sustainability report. It also establishes the focus of the present research,

that is, CSR in the energy industry, examined in a comparative perspective between BRIC countries and *old* economies. The chapter ends with an outline of the history of reporting practices in the selected countries.

The second chapter situates the research in the area of Business Discourse and provides an overview of the literature on the traditional genre of financial reports and on the more recent genre of CSR reports.

The third chapter outlines the research structure, presenting the purpose of the study and the theoretical framework of reference adopted. It then concentrates on corpus design, providing details on data collection and describing the corpus. The chapter finally presents the methodology implemented in the different phases of the investigation.

The following chapters are centred on the analysis of CSR reports. The study begins with the study of keywords, that is, terms that appear statistically more often in one subcorpus compared with another (Baker 2004: 128) and which may point to discourses and/or ideologies. The examination compares emerging markets with industrial countries, also contrasting more recent reports with older ones, in a diachronic perspective (Chapter 4). The exploration suggested that the two sets of countries attribute different relevance to a specific lexical area, namely, the one concerning risks and impacts of industrial activities. As a consequence, the following analyses have a more specific focus on the balance of positive and negative information in the projections of future performance (Chapter 5) and on the communications of non-compliance (Chapter 6) in a selected subcorpus.

The final chapter discusses the findings, drawing some conclusions on the generic differences between CSR reports in *developed* and *developing* countries, and suggests possible further investigations to be conducted.