

# **A critical analysis of corporate reports that articulate corporate social responsibility**

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## ABSTRACT

In the last 15 years, growing public awareness of the negative impact of corporate activities has prompted big corporations in the mining, manufacturing and retail sectors to publish reports that communicate their awareness of environmental and social issues. These reports typically take the form of standalone corporate social responsibility (CSR) reports or integrated annual (IA) reports. The publication of these reports is not an isolated event or practice on behalf of each company; the structure and content of the reports are informed by stock exchange policies such as the King Code in South Africa, and reporting frameworks such as the Global Reporting Initiative (GRI) on an international level.

The nature of corporate social responsibility and CSR reporting has captured the interest of researchers in diverse disciplines. Scholars such as Jones (1995) and Pedersen (2006), working within business and marketing-related fields, have praised CSR reports as a “win-win” concept which encourages corporations to focus on both their financial and social performance. Conversely, scholars such as Banerjee (2003, 2007) and Redclift (2002, 2005) have criticised CSR for being a new form of “greenwashing” and a mechanism that promotes the continued dominance of financially strong institutions. Critical scholars typically adopt a neo-Marxist perspective of neoliberalism and assert that legitimate environmental protection or social transformation and equality cannot take place within the reigning economic paradigm (see Pepper 1984, 1996).

This study is a contribution to applied linguistic research into CSR and IA reports, particularly those originating from the Global South. It draws on methods developed within critical discourse analysis (CDA), systemic functional linguistics (SFL) and corpus linguistics to investigate the 2011, 2012 and 2013 CSR and IA reports of six South African companies located in the mining, retail and food manufacturing industries. Drawing on Halliday’s (1978) three metafunctions of texts, Fairclough’s (1989, 2002) three dimensional framework, as well as the Appraisal Framework (White 2001; Martin and White 2005) this study investigates the textual, representational and interpersonal meanings of the selected reports as ones that represent a new, gradually conventionalised genre within modern corporate discourse.

In summary, the study contributes to an understanding of CSR and IA reports in three ways: First, it highlights the significant role of the GRI in prescribing, and thus restricting, the structural and discursive features of CSR and IA reports. Second, the study shows how the six companies draw on a limited set of discourses in the reports which all, in some way or another, embed neoliberal ideologies. This suggests that the South African CSR and IA reports function to maintain an established, dominant ideological and discursive order. Third, the degree of reliability of the information in the reports is dependent on how the companies construct themselves in this report. In this regard, the analysis reveals that the companies use a limited set of linguistic resources to construct themselves as strategic, moral and responsible social actors. In a country marked by widespread social inequality and diminishing resources, the findings ultimately suggest that social transformation and environmental protection are unlikely to be achieved if the sustainability discourses of corporate institutions are not publically challenged.

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To you, you, you, you, you and you. You know who you are.

I will continue to show my love, gratitude and appreciation in person.

## **ABBREVIATIONS AND ACRONYMS**

BEE - Black Economic Empowerment

BBBEE - Broad-Based Black Economic Empowerment

CDA - Critical Discourse Analysis

CL - Critical Linguistics

CSR - Corporate Social Responsibility

GRI - Global Reporting Initiative

IA - Integrated Annual

JSE – Johannesburg Stock Exchange

MNC - Multinational Corporation

SFL - Systemic Functional Linguistics

UN - United Nations

UNGC - United Nations Global Compact

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## CHAPTER ONE

### INTRODUCTION

#### 1.1 Background and rationale

In recent years corporations whose primary business is one of producing wealth for owners and shareholders have, for various reasons, begun to focus on sustainable development and corporate social responsibility (CSR). This research project will critically analyse a number of the texts produced by such South African corporations, with a view to understanding how they are aligned with the larger domain of corporate discourse which engages with social responsibility. CSR is also termed “corporate citizenship”, “social performance”, “sustainable responsible business” or “corporate conscience”, and refers to a business model that takes into account the corporation’s impact on the environment and people in the areas in which the company operates. CSR is often contrasted to shareholder theories of the firm and business models designed solely to maximise profit.

In addition to engaging in CSR practices, corporations have begun to relate their commitment to environmental and social issues through CSR reports and, even more recently, Integrated Annual (IA) reports<sup>1</sup>. CSR and IA reports are a relatively new genre of text which gained prominence in the last three decades, commencing with the 1983 Brundtland Report on behalf of the United Nations (UN), which was written in response to the visibly deteriorating environment and growing human rights issues. The report, titled *Our Common Future*, popularised the term ‘sustainable development’, which had a tremendous impact on how people perceive and interact with the natural and social environment.

Many scholars, particularly those working within business and marketing-related fields, have praised CSR for encouraging corporations to focus on their social and environmental performance rather than just their financial performance (see Jones 2005 and Pederson 2006). However, other scholars, particularly those working in critical management studies,

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<sup>1</sup> For the sake of clarity, this thesis uses the term CSR reports to refer to any standalone report produced on behalf of a company in order to articulate the company’s stance towards, and evaluation of, their impact on the natural and social environment. The term IA report is used to refer to an integrated report produced by the company to provide an overview of both their sustainability and CSR initiatives, as well as their yearly financial performance. These terms and report types are explained in more detail in section 2.6.

critical organisation studies and sociology view the practice of CSR reporting as problematic for various reasons. For one, the term “corporate social responsibility” is not used uniformly. Even more problematic is that the term ‘sustainable development’, the assumed driving force behind CSR, is not clearly defined and can be interpreted differently by each company. In fact, the inherently dissimilar terms ‘sustainability’ and ‘sustainable development’ are often used interchangeably, but ‘sustainability’ denotatively refers to the maintenance of the fixed state of a system (Gallopín 2003: 21), while ‘sustainable development’ is, by definition of the term “development”, linked to ideas of progress, change and improvement. According to Rydin (1999: 467) some corporations appear to make use of this ambiguity in order to “present their own specific versions of the terms and to rest normative claims and policy demands on those versions”.

Further, CSR and IA reports have been criticised for allowing companies to position themselves as ethical and “green” through their sustainability discourses, which are, in the end, little short of “greenwashing” (Banerjee 2003, 2007). Critical scholars argue that these reports mask a primary interest in economic gain under the guise of being sensitive to conservation and sustainability (see Palazzo & Richter 2005; Lin 2010 and Amazeen 2011). This tendency led Fig (2005: 612) to claim that “an agreement to raise standards incrementally does not challenge the fundamental ethics of the industry.” In addition, scholars such as Moneva, Archel and Correa (2006) and Etzion and Ferraro (2010) have criticised institutions such as the Global Reporting Initiative (GRI) for offering standardised reporting frameworks. The authors argue that the GRI promotes the use of specific report structures and discourses which, in the end, undermines the demand for legitimate moral engagement.

Many of the criticisms highlighted above have also been explored by scholars working within applied linguistics and CDA (see Livesey 2001, 2002; Parsons 2008; Alexander 2009; Caimotto and Molino 2011; Fuoli 2012; Mason and Mason 2012; and Breeze 2012, 2013). These scholars have drawn attention to (1) the important role that language plays in CSR practices, (2) the role that CSR discourses play in constructing an identity for the company and, (3) the role that these discourses play in legitimising corporate practices which are otherwise considered unethical or detrimental to the environment.



However, the studies mentioned above have all focused on companies operating in developed economies such as Europe and the United States, as well as the reports of multinational corporations (MNCs) such as Shell, BP and IKEA. In comparison, there has been little attention from scholars on the reports from the Global South or emerging market economies. This is a significant shortfall in the applied linguistic literature on CSR practices, particularly because companies in the Global South are frequently operating in circumstances that are remarkably different from companies in developed economies. Companies located in Sub-Saharan Africa are, for example, not only competing to attract foreign investment, but are operating in the context of enormous social and environmental challenges, often as a result of political conflict (see Dawkins & Ngunjiri 2008). Because of this, the claims of companies located in these countries “warrant additional scrutiny” (Dawkins & Ngunjiri 2008: 287).

This dissertation reports on a study that took an interest in the CSR practices of large corporative institutions and critically analysed the linguistic and textual features of twenty-six South African CSR and IA reports. A fundamental premise of this thesis is that CSR is rapidly becoming part of the rhetoric of corporate institutions, and is often used as a tool for corporate identity construction. In many cases corporations act as the “expert” group through which ideas and knowledge (“expertise”) about the environment enter public consciousness. For this reason, CSR discourses have the power to influence problem identification and analysis, the administrative strategy on behalf of the organisation, as well as public perceptions, understandings and reactions to the problem (Fischer and Forester 1993: 1-2). In other words, CSR and IA reports contribute to the social construction of meaning about CSR and offer a new justification of the organisation’s work to motivate employees and to legitimise corporate actions in society. Thereby these documents assist in developing a new normative framework for corporate existence and performance. If these ideas are considered common knowledge and become taken-for-granted ways of thinking, they are very difficult to challenge (Rydin 1999: 473). If not, they lead to discursive struggles that are unavoidably linked to questions of truth and power.

## **1.2 Methodological approach**

This study takes primarily a CDA approach to analysing the CSR and IA reports. CDA is a form of linguistic analysis that does not only take linguistic features of the text into account but

also the social, political and ideological factors that contributed to the production of the text. It is assumed that an underlying socio-political meaning inherent in 'discursive practices' is not accessible to all readers, so it needs to be revealed by assigning meaningful significance to linguistic features of texts (Fairclough 1995). Thus, CDA includes interdisciplinary methods and theories that investigate the complex relationship between discourse structures and social structures such as cultural, moral, socio-political and ideological issues (van Dijk 2001:96). Van Dijk (2001:98) emphasises that CDA works across disciplines in order to adapt its methods and theories to subjects of investigation and thus establish a relationship between the social problem and the occurring discourse.

Since the development of CDA from Critical Linguistics (CL) in the later part of the 20<sup>th</sup> century, there has been an interest in the way institutions are shaped by discourses and have the capacity to create and impose discourses on individuals and groups. In particular, research has focused on the means by which powerful groups discursively construct and reproduce their own dominance (van Dijk 1993). However, the primary focus of research has been on the language of the media, and of educational and political institutions, (see Chilton and Schäffner 2011; Wodak 2009), with comparatively few studies investigating the rise of corporate institutions and the new "discourse of 'enterprise'" (Mayr 2008:3) which promotes "a purely economic model as the model for all undertaking" (Mayr 2008: 3, see also Chiapello and Fairclough 2002 and Fairclough 2007). In a neoliberal system, corporations have considerable control over the shaping of individual experience and the way in which individuals and groups classify the world. Like any institution, they seek to legitimise their own interest and existence through discourses which transform or reframe social practices (Mayr 2008: 2).

The research was guided by Fairclough's (1989, 1992) three-dimensional framework for analysing texts and discourse. This framework is considered by Blommaert & Bulcaen (2000: 448) to be the most prominent "methodological blueprint" in CDA. It urges the researcher to focus on three aspects of the text, namely: (1) the linguistic features of the text, (2) the productive and interpretative discursive processes associated with the text, and (2) the social processes or social orders which produced the text (see Fairclough 1995: 97). This three-stage approach to textual analysis works in harmony with CDA's understanding of 'text', as an instance of social and discursive practice involving complex production and

consumption processes: while processes of text production and consumption are shaped by social practices, at the same time, production processes shape the text, and at the same time leave traces in the text. The ideologies which shaped these social processes leave “cues” in the text (Fairclough 1995: 133), which can be analysed by taking a critical approach to textual analysis. These ideas can be traced back to Halliday’s (1978) three textual metafunctions, which were also taken into consideration when analysing the CSR and IA reports. These three metafunctions describe texts as simultaneously doing three things, namely representing the world (the ideational function), enacting social relations between participants involved in the production and interpretation of the texts (the interpersonal metafunction), and connecting parts of the text using devices of coherence and cohesion, or connecting texts to other texts and their situational context (the textual function).

In addition to drawing on Fairclough’s three dimensions and Halliday’s three metafunctions, I also incorporated Van Leeuwen’s (2008) socio-semantic categories for the representation of social actors, Appraisal Framework and methods of corpus linguistics.

Van Leeuwen (2008: 32) reiterates that active and passive tense, as well as transitivity structures, have an important function in the representation of social actors. However, social actors and agency are not only realised through grammatical roles, but through complex textual processes of exclusion and inclusion and are excluded or realised in texts for ideological reasons. Van Leeuwen’s (2008) framework is useful in articulating the role of social actors in the text by drawing socio-semantic categories rather than grammatical categories.

Due to the number of resources that can be used in self-identity construction, the Appraisal Framework, developed by the SF linguistics White (2001) and Martin and White (2005) assists the writer in identifying the resources that writers and speakers use to realise the interpersonal metafunctions of texts (Halliday 1994). The Appraisal Framework consists of three different systems: Attitude, Engagement and Graduation. Each system focuses on different linguistic resources used by the speaker or writer to express emotion, to engage the reader or hearer, and to indicate the intensity of the proposition.

Corpus linguistics is generally conceptualised as the use of computer software to analyse “a large collections of electronically stored, naturally occurring texts” (Baker, Gabrielatos, KhosraviNik, Krzyżanowski, McEnery & Wodak 2008: 274). In accordance with Baker et al.

(2008: 274), I do not view corpus linguistics as a different method to CDA. Rather, corpus linguistic techniques of quantitative data analysis were used to support the qualitative, “close” and critical methods of CDA.

### **1.3 Research aims and objectives**

The primary aim of this study is to investigate the selected CSR and IA reports from a critical perspective. The specific aims of the study are, on the basis of theoretical understandings of CDA identified above:

- (i) to establish and describe the kind of context which gives rise to development and publication of CSR and IA reports in large South African companies;
- (ii) to establish and describe what the characterising formal and structural features are of CSR and IA reports as a recently developed textual genres;
- (iii) to establish and describe what discursive strategies are typically used in CSR and IA reports in order to fulfil their overt communicative intentions as well as the covert positioning of the organisation, and;
- (iv) to establish and describe the discourses drawn upon in the text, and how they are textured together.

### **1.4 Research questions**

With a CDA approach, questions regarding the context in which CSR reports are produced, the nature of CSR reports as a text type and the formal properties of these reports are crucial to understanding the impact that these reports may have on society, and in the end, the environment. These questions regarding the selected texts, can be formulated as follows:

- (i) What is particular about the context in which the South African corporate reports are produced?
- (ii) What is particular about this genre of CSR and IA reports?
- (iii) What discourses are drawn upon in these reports? How do these discourses set up relations between social processes and social actors?
- (iv) What linguistic devices do the companies use in their CSR and IA reports to construct themselves and their relationship with readers?

- (v) What are the reasons for a particular generic structure, or the use of particular linguistic devices in the reports. What function do they have?

#### **1.4 The selection of companies and texts**

The companies were purposively selected according to specific criteria. A purposive selection process means that the companies and reports were not chosen randomly but selectively, with the research questions in mind. In order to gain a thorough understanding of South African companies' practices and discourses, six companies operating in three different industries were selected for this study. Industries were chosen using the Industry Classification Benchmark (ICB) and the North American Industry Classification System (NAICS) code of environmentally sensitive industries. The selected industries were listed as the NAICS most environmentally sensitive industries, which include: oil and gas extraction, mining, support activities for mining, food manufacturing industries, the beverage and tobacco industry and retail. Selecting companies from environmentally sensitive industries raised more questions regarding the ethics of claims relating to corporate activities in CSR and IA reports. For this study, taking into account South Africa's industry profile, companies were chosen from the mining industry, food manufacturing industry and retail industry.

The selection of the companies was also limited according to the following criterion: each had to have a primary listing on the Johannesburg Stock Exchange (JSE). This essentially means that the companies are public and not private companies. According to South African legislation, there are two main categories of companies: non-profit and profit companies. Public companies are listed on the stock exchange and are categorised as 'profit' companies. Selecting public, profit-driven companies not only means that the CSR and IA reports are likely to be read by a greater amount of people, including the company's shareholders, but also that there is a basic understanding about the role of the company as a profit-maximizing organization.

Taking into consideration these two criteria, the companies selected for this study are: Impala Platinum Holdings Limited, Gold Fields Limited, Tongaat Hulett Limited, Tiger Brands Limited, Woolworths Holdings Limited and Pick n' Pay Limited. The companies are all South African companies and are not affiliates of larger MNCs. The following paragraphs offer insight into the company's core business as well as their revenue, profit and number of employees at the end of the 2013 financial year.

Impala Platinum is one of the largest producers of platinum and associated base metals, and contributes to approximately 25% of the global platinum output (Implats 2011 IA: 1). The company operates in South Africa as well as in Zimbabwe under the name of Zimplats. In 2013, Implat's revenue was just over thirty million Rand<sup>2</sup>, while the company's gross profit was just over five million Rand (Implats 2013 IA: 11). In 2013, Implats employed 46 671 people, including contractors (Implats 2013 IA: 18).

Gold Fields is one of the largest gold mining companies in South Africa, producing just over two million ounces of gold in 2013 (Gold Fields IA 2013: 1). In 2013 the company achieved revenue of nearly twenty-eight million Rand, but did not make any profit. The company is in debt to the total of R17, 941 million Rand (Gold Fields IA 2013: 2). In 2013, Gold Fields employed 10 167 people.

Tongaat Hulett is South Africa's largest manufacturer of sugar and refined carbohydrate products. Tongaat Hulett operates in South Africa, Mozambique, Swaziland and Zimbabwe and because of this, the company controls over 450 000 hectares of land (Tongaat Hulett IA 2013: 4). In 2013, Tongaat Hulett's revenue was just over fourteen million Rand, and the company made a profit of R2, 145 million. The company currently employs forty thousand employees, including migrant workers or "seasonal employees" (Tongaat Hulett IA 2013: 12).

Tiger Brands is South Africa's largest food-manufacturing company, operating in over twenty-two African countries (Tiger Brands IA 2013: 1). In 2013, Tiger Brand's recorded turnover was twenty-seven billion Rand, and the company generated three billion Rand profit. In 2013, Tiger Brands employed 16 752 people (Tiger Brands IA 2013: 65).

Woolworths is considered to be a luxury retail store in South Africa, selling food, fashion, beauty and homeware products. The company has over 900 stores across Africa, most of which are in South Africa (Woolworths IA 2013: 16). In 2013, the company's turnover was nearly twenty-eight million Rand, and the company generated R3 469 million Rand profit. At the end of the 2013 financial year, Woolworths employed 26 908 people.

Pick n Pay was established in 1967 and is the second largest household retailer in South Africa. The company is in competition with Woolworths and Shoprite Checkers. In total, the

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<sup>2</sup> At the time of writing, the South African Rand is 0.070 to the Euro.

company owns over 400 stores and franchises 287 stores. In 2013, Pick n Pay reported a R59.3 billion Rand turnover, and generated R 808.9 million Rand profit (Pick n Pay IA 2013: 4). In 2013 the company employed over 42 000 employees.

### **1.5 Chapter overview**

Chapter two investigates the historical and situational context in which the South African corporate reports are produced. In order to develop a coherent understanding of the context, chapter two presents an overview of the literature from notable scholars in the disciplines of Business Management, Economics, Organisational Studies, Ecology, Geography and Sociology in an effort to map diverse understandings of CSR, as well as the ideologies that give rise to CSR practices.

Chapter three presents an overview of CDA as well as theoretical concepts and frameworks developed within CDA and SFL which have informed my approach to analysing the selected CSR and IA reports. In particular, this chapter clarifies key concepts in CDA as they are understood and used in this study, including 'discourse', 'social practice', 'power', 'ideology' and 'text'. Chapter three also presents an overview of Halliday's three textual metafunctions, Van Leeuwen's (2008) socio-semantic categories for investigating social actors and agency in the text and White (2001) and Martin and White's (2005) Appraisal Framework, which will be incorporated into the analysis chapters, particularly chapters six and seven.

Chapter four offers insight into the methodological approach taken in this study, including more detailed information about the research aims, the research questions, the process of selecting the texts, and my approach to analysing the data. This chapter also includes information about methods of corpus linguistics which was used in this study as a way to support my intuitions about the text, and support an analysis which is predominantly qualitative in nature.

Halliday's (1978) three textual metafunctions were used as guides for understanding and interpreting the array of linguistic resources used in the CSR and IA reports. These three metafunctions also influence how chapter five, six and seven were constructed: chapter five investigates the textual function of the reports. In particular, this chapter links these reports to other texts and to their situational context. Chapter six investigates the ideational

function of the text, namely, how reports represent the world. In order to do achieve this, chapter six identifies the discourses that are drawn on in the reports and how they are textured together. Chapter seven investigates the interpersonal metafunctions of the reports, or how these reports enacting social relations between participants involved in the production and interpretation of the texts.

Chapter eight presents a summary of the key findings identified in chapters five, six and seven and links them to the ideologies identified in chapters two and three. In doing so, the analysis moves beyond description and offers an interpretation of the function of the reports in the context.

## **1.6 Key terms**

Many of the key terms related to CDA and that are important to this study are covered in detail in chapter three. These include “discourse”, “power”, “social practice”, “ideology” and “genre”. In order to avoid repetition these terms are not defined here. The terms which are defined below are those which are used frequently in all chapters and provide insight into the context in which the study emerged.

### **1.6.1 Company**

A company is an entity engaging in business activities. In South Africa, the two three dominant types of companies are limited partnerships, sole proprietorships and corporations. This study is limited to corporations, a term which is defined in 1.6.2 below.

### **1.6.2 Corporation**

Corporations are the most common form of business organisation. In comparison to sole proprietorships or limited partnerships, corporations are unique in that they (1) are legal entities and have legal rights; (2) issue shares which entitle shareholders to partial ownership of the corporation; (3) are characterised by limited liability to its shareholders, which means that the owners of the corporation are not liable in event that the company is sued; (4) are characterised by “going concern” or the idea that the corporation will not liquidate its assets or go out of business (see Du Plessis 2010: 306). A Multinational corporation (MNC) is a corporation which, in addition to the points highlighted above, have the following three characteristics: (1) they



operate within and between different countries and are dependent on transnational production networks; (2) they use these production networks to “exploit” (Johns 2010: 2867) geographical differences in the distribution of resources, and; (3) they have the ability to easily shift geographical locations (see Madsen 2008; Johns 2010).

### **1.6.3 Corporate social responsibility (CSR)**

As is evident from the discussion in chapter one, CSR is an evolving concept that developed in the last two decades. CSR does not have one accepted definition and is used interchangeably with terms such as “corporate sustainability” and “corporate citizenship”. In brief, CSR denotes corporate activities directed towards social and environmental responsibilities to stakeholders over and above their financial responsibilities to shareholders. The concept developed from a growing awareness of the role that corporations have in damaging the natural environment and contributing to social inequality. In essence, the aim of CSR is to hold corporations accountable for ethical and environmental transgressions in their capacity as legal entities (see 1.6.2). The aims and achievements of CSR have been critiqued by many scholars and will be addressed in more detail in section 2.5.

### **1.6.4 Governance**

The term “governance” was historically reserved for government activities guided by the interests of people. However, in the context of the declining power of national governments and a rise in power of transnational organisations, the term “governance” is used more frequently to refer to the activities on behalf of civil society, non-governmental organisations and corporations (see Dengler 2010). The term “corporate governance” refers to the “organisation of the relationship between shareholders, board of directors, management, and other stakeholders in the corporation” (Erakovic 2008: 472). This concept will be addressed in more detail in section 2.5.2.

### **1.6.5 Institution**

An institution is a “persistent set of rules and understandings that prescribe certain practices” (Lopes 2011: 238). This study further differentiates between “international organisations” (IOs) such as the UN which operate across national

boundaries, and “corporate institutions” which concern prolonged rules, understandings and social practices in corporate contexts. The rise of IOs and corporate institutions has led to an increased focus on ‘governance’ as a mechanism in mobilising resources around pre-established societal goals, a task that was traditionally assigned to government institutions (see Guy Peters 2011: 80).

### **1.6.6 Neoliberalism**

“Neoliberalism” has become an important concept in the social sciences to describe structural changes in the global economy since the 1970s. However, the exact meaning of the concept is widely debated (Young 2011: 1676). This is largely due to the fact that the way in which it is understood in the 1970s differs fundamentally from the way it was understood in the 1930s. In the 1930s in Europe, the term was used in opposition to a laissez-faire approach to government intervention and the idea of self-regulating markets (Young 2011: 1677). However, since the 1970s the terms “laissez-faire” and “neoliberalism” are often used interchangeably, and the term is used to refer to the power of the market over state authority (Young 2011: 1677). This study accepts the more recent understanding and use of “neoliberalism”, a term discussed in more detail in section 2.3.

### **1.6.7 Organisation**

In this study I use the term “organisation” to refer to a group of people who work together in a structured way for a shared purpose. Similarly, I use the term “corporate organisation” to refer to a group of people who work together in a structured way for a shared purpose in a corporate context. Scholars working within Critical Management Studies (CMS) such as Alvesson (1985), Alvesson and Willmott (2001) and Alvesson and Deetz (2000) have conceptualised organisations as sites of power, ideology and control, and typically adopt a neo-Marxist approach when critiquing neoliberal business organisations. This approach has been incorporated in CDA studies of business or corporate organisations and is evident in the work of Mumby and Stohl (1991) which will be discussed further in section 3.4.1.

### 1.6.8. Stakeholder

The term “stakeholder” dates back to the 18<sup>th</sup> century and is used to describe a party holding a stake in a financial transaction (see Johnson-Cramer 2008: 1993). The term resurfaced in the 1960s, when scholars in the field of organisational management attempted to improve management process by recognising the role of stakeholders and not only shareholders, in determining the success of changes to the management process. During this period “stakeholders” was used to describe a group of people who in some way affected or were affected by the activities of a company and, in that way had a stake in the company’s operations, In 1984 Freeman published a book entitled *Strategic Management: A Stakeholder Approach* which is recognised as the seminal text in stakeholder theory (see Johnson-Cramer 2008: 1994). Stakeholder theory encapsulates the idea that companies who manage their stakeholders effectively will do better than those companies who do not (see Johnson-Cramer 2008; Dempsey 2009). “Stakeholder” and “stakeholder theory” are discussed in detail in section 3.5.1.

## CHAPTER TWO

### SITUATIONAL CONTEXT

#### 2.1 Introduction

"Any study of language involves some attention to other disciplines. One cannot draw a boundary round the subject and insulate it from others" (Halliday 1978:11).

As has been detailed in chapter one, CDA is an interdisciplinary approach to institutional discourses that are marked by power differences between various participants. It provides a method of analysis which is typical of critical theoretical studies of various kinds, also of critical studies in applied linguistics. CDA researchers focus on discourses that establish, maintain and sometimes also challenge various kinds of social order. Their aim is to understand and make evident the ways in which texts and discourses maintain and reproduce certain social structures and at the same time suppress others. Before a detailed analysis of the texts and discourses in focus in this study takes place, the semiotic context of the phenomenon to be investigated must be understood (Fairclough 2001a; 2001b). In order to understand the nature and role of "context" in the meanings of a particular discourse, the researcher is required to "go outside the text" (Fairclough 2001b: 251) and to use a variety of sources to understand the social order that frames the discourse. By drawing on literature written by notable scholars in the disciplines of Business Management, Economics, Organisational Studies, Ecology, Geography and Sociology, this chapter will report on a chain of social events of which the texts to be investigated form part (Fairclough 2003: 190). It will also identify the networks of discourses and social practices which are referred to in the reports, and within which the reports are framed.

Given that sustainable development is often presented as a potential solution to the negative effects of 'modernisation', 'globalisation' and 'capitalism', this chapter will begin by providing an overview of these concepts and terms that are central to the discourse itself. Following this, the concept of 'sustainable development' will be discussed in detail, linking it to ecological modernisation theory (EMT) and 'green economics'. The chapter then addresses the role of the corporation in sustainable development, and the nature and typical features of the recently developed practice of CSR reports and dominant reporting frameworks such as the King III Code and the Global Reporting Initiative (GRI).

## 2.2 Modernisation and globalisation

“Modernisation” is a term which describes the pathway of human and social development over time. Such development includes changes to production and consumption, as well as modifications to the way in which humans manage industrial practices, land, migration, settlement, transportation and social, economic and political institutions (Stratford 2010: 835). ‘Globalisation’ is a process closely related to ‘modernisation’, since it gives rise to accelerated flows of economic transactions, capital, resources, people and communication. In short, it is “the name given to both the journey modern societies are taking, and their ultimate destination” (Redclift 2005: 220).

Both modernisation and globalisation are processes that have negative and positive consequences for the communities in which they take place. The increased movement and flow of people, products and capital are often considered to be positive consequences of globalisation (Lovelock 1999; Scheve and Slaughter 2007) because of their potential to improve the quality of life of many members of the community. On the other hand, some criticise globalisation for the ways in which norms and values of a strong entity such as the United States have spread internationally (Ritzer 1993; Redclift 2005: 220). This has been found to coincide with the unfair distribution of goods and services<sup>3</sup>, excessive consumption as well as climate change<sup>4</sup> and loss of habitat and species due to processes like urbanisation and pollution which accompany globalisation (Stratford 2010: 835). Concerns about the harmful effects of modernisation and globalisation on the environment have given rise to a change in environmental values (Stratford 2010: 835). For example, while some argue that the environment should be valued and protected for its intrinsic beauty and goodness, others argue that industrial development is a vital part of a globalised society and that the

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<sup>3</sup> According to McGregor (2013: 417), the process of globalisation has caused widespread economic inequality and a situation “where less than 20% of the world’s population controls 85% of the world’s resources and holds nearly 100% of the world’s wealth.”

<sup>4</sup> Climate change is important to this study given that all of the companies identify climate change in their reports, as well as their involvement in climate change. According to Madzwamuse (2010:2) “the United Nations Framework Convention on Climate Change (UNFCCC) is increasingly highlighting adaptation as a key response to climate change alongside mitigation measures. However, mitigation and carbon financing continue to dominate the climate change agenda. Little attention has been paid to adaptation even though this is where the focus of Africa and other developing countries ought to be, at least in terms of facilitating efforts towards meeting several Millennium Development Goals (MDG), reducing poverty and enhancing food security.” Chapters five and six will elaborate on how South African companies focus on mitigation rather than adaptation.

environment should be valued and protected for its practical use and ability to contribute to human needs and desires (Kolk 2000: 4-5).

### **2.3 Capitalism and neoliberalism**

Capitalist ideologies have often been recognised as the central driving forces of modernity and globalisation (Scott 2011: 130; McGregor 2013). As a theory and an economic system, capitalism has undergone transformation since its inception. Many social scientists use the term “neoliberalism” to refer to the most contemporary form of capitalism (see Young 2011). However the meaning of the term is widely debated, partly because there have been two understandings of the term stemming from two historical periods<sup>5</sup>. In the 1930s, scholars from continental Europe such as Röpke and Böhm emphasised a normative-ethical foundation for economics, highlighting the role of government, economic efficiency and human decency in establishing a stable economic and social order (Young 2011: 1677). In Britain in the 1970s, scholars such as Bentham and Burke used “neoliberalism” as a term to refer to and promote a laissez-faire approach to government and public intervention and conceptualised unregulated economic competition as the best way of coordinating human efforts (Young 2011: 1677). This study draws on the more recent understanding of “neoliberalism”, a term which is used to label a range of philosophical, political and economic developments of the traditional classical liberal and capitalist agenda (Stratford 2010: 836). This means that, more than just an economic theory, neoliberalism is frequently conceptualised as a dominant economic, political and social order (Fairclough 2006). I will briefly outline a number of important aspects of neoliberalism below, with the primary aim of highlighting how this system influences and has an impact on ideas of society, the environment, sustainable development and corporate social responsibility.

Traditional capitalist economics, introduced by Adam Smith in 1776, is about the allocation of resources in a context of presumed scarcity (Myerson & Rydin 1996: 38). Even the earliest free market economic theories put forward by Smith articulated the centrality of ‘resources’ in a capitalist system, which can be defined as “the inputs used in the production of those things we desire” (Miller 2010: 9). The term “resources” is often used interchangeably with

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<sup>5</sup> In fact Castree (2006: 3) has termed neoliberalism a “necessary illusion”, and Barnett (2005: 8) suggests “there is no such thing”. However, I align myself with Fairclough (2003), Brand (2005) and Springer’s (2012) arguments that there is a dominant global force creating similarities (and inequalities) in economic and social processes, and they use the term ‘neoliberalism’ to label this force.

“factors of production” since they are conceptualised as having no intrinsic value; it is only through combining various factors that marketable goods and services can be produced. Resources are traditionally classified as natural (land), human (labour) or manufactured resources (capital). According to Miller (2010: 10), traditional capitalist economists value labour and capital over natural resources, since labour is able to transform the land into consumable goods, or the “things we desire”.

As an economic theory, capitalism promotes the *production* of goods or “commodities” from resources, and their *exchange* in a market system, with the primary aim of maximising profit. For this reason, private ownership of resources and property, as well as a free market and free trade are fundamental to the capitalist system (Heynen, McCarthy, Prudham, and Robbins 2007:3). Since the market determines economic activity in a capitalist system, neoliberalism encourages a laissez-faire or minimal approach to government intervention, which is to be realised by deregulation of labour and financial markets (Stratford 2010: 836). The neoliberal system thus allows for private enterprise to flourish (Scott 2011: 130) as government control declines (Heynen et al. 2007: 5). Where governmental control is still strong, Fairclough (1989: 35-36) argues that a capitalist state “creates the conditions for the smooth operation of the multinational corporations, in terms of currency controls, controls of inflation, constraints on wages and on the capacity of trade unions to take industrial action”<sup>6</sup>. Like individuals in a neoclassical economic system, the corporate entity is a profit-maximizing entity with primary focus on enhancing shareholder value, net profits and “the bottom line”<sup>7</sup> (Banerjee 2007: 25).

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<sup>6</sup> Much public criticism was directed at governments after Rio+20 in June 2012, the UN Conference on Sustainable Development aimed at promoting green economic principles (explained in section 2.4.2 below) in countries across the globe. Monbiot (2012), an environmentalist blogger for the Guardian, claimed: “the efforts of governments are concentrated not on defending the living Earth from destruction, but on defending the machine that is destroying it. Whenever consumer capitalism becomes snarled up by its own contradictions, governments scramble to mend the machine, to ensure – though it consumes the conditions that sustain our lives – that it runs faster than ever before.”

<sup>7</sup> The “bottom line” is a metaphor which refers to the bottom line of an income statement, or the place where the net profit is indicated, after revenues have been added and costs have been deducted. In contrast, “the top line” refers to the top figure of an income statement, which indicates company revenues before deductions. Similarly, “bottom line accounting” refers to the numerical processes associated with achieving the highest bottom line, i.e. the most profit, and is usually achieved by increasing efficiency and reducing costs. More recently, economists and corporate institutions have begun to talk about the triple bottom line, a term explained in section 2.5 below.

There has been much critical literature on neoliberalism in recent years (See Jones 1996 for an overview of these critiques). According to Harvey (in Heynen et al. 2007: 5) neoliberalism is “a global project to restore, renew, and expand the conditions for capital accumulation and, in related fashion, to restore power to economic elites”. Heynen et al. (2007: 3) argue that neoliberalism is “wrapped in a cloak of remarkably utopian promises, offering a world liberated to ‘unleash’ the emancipatory power of markets and local decision-making.” It has also been critiqued for generating a global consumerist culture and widespread materialism (McGregor 2013: 416; Yearley 2005: 317). Yearley (2005: 317) and Stratford (2010: 836) identify state practices such as the laissez-faire approach to governing, as a primary reason for the contemporary pervasiveness of environmental problems. This is largely because liberal democratic states<sup>8</sup> tend to encourage governments to adopt short-term policy strategies creating popularity before election dates. Fairclough (2003: 4), drawing on the work of Bourdieu (1998) states that “neo-liberalism is a political project for facilitating the re-structuring and re-scaling of social relations in accordance with the demands of an unrestrained global capitalism”.

Springer (2012: 136-137) identifies four characteristics of neoliberalism, namely: (1) it is a global hegemonic project in which elite social actors form class-based alliances and circulate a coherent program of interpretations of the world onto others. The masses then willingly consent to these interpretations; (2) it is both a policy and program, meaning there is a focus on privatization and deregulation; (3) it is a form of state which supports economic management systems and surveillance, and; (4) it is a form of governmentality, meaning there is a de-centering of government in governing processes and a focus on non-governmental institutions as well as strategies and technologies as a form of governance.

It is clear that, rather than being simply an economic theory, neoliberalism is a paradigm, or dominant set of beliefs about the world (Heynen et al. 2007: 7). As a paradigm, neoliberalism has influenced modern ideas about society, the role of the government, and the place of the individual in society. According to Stratford (2010: 836), the neoliberal paradigm frames citizens as “accountable, responsible, autonomous and conscientious

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<sup>8</sup> ‘Liberalism’ is characterised by individualism, equality and rationalism (Morris 2009: 54). Liberal democratic states are those countries whose legislation recognises the equal rights of all individuals. There are various types of liberal democratic states, including constitutional republics (the United States), constitutional monarchies (the United Kingdom) or parliamentary systems (South Africa) (see Waldron 2004).



beings who act in their own enlightened self-interest, and do not depend on government for their welfare". This has major implications for developing and maintaining social inequality (Heynen et al. 2007: 5) and corporate involvement in issues of welfare. This will be addressed further in section 2.5.1 below, as well as chapter 6.

### **2.3.1 Capitalism as the root cause of environmental degradation**

As early as the 1980s scholars such as Schnaiberg (1980)<sup>9</sup> began seeking systematic explanations for environmental destruction and frequently identified capitalism as the root cause. These views spread into the next two decades and resonated in the work of scholars like O'Connor (1994), Jones (1996), Foster, Clark and York (2010) and Yearly (2005: 318), who claim that environmental harm appears to be the more-or-less automatic consequence of modern industrial, consumerist, liberal capitalism. The reason for this has been articulated in economic terms as "the tragedy of the commons" (Hardin, 1968) and as the problem of negative externalities. The former refers to the phenomenon whereby, in a capitalist system, common resources like water and air are not privately owned and therefore do not have property rights. In an unregulated market, there is no incentive not to overuse these common resources because there is no cost associated with their consumption. Thus, one shortcoming of a traditional capitalist system is the failure to extend some form of property right to common resources, as without these it ultimately is easier to exploit the environment rather than protect it (Howell-Moroney 2011: 47).

## **2.2 Sustainable development**

Sustainable development is one of the most prominent responses to the negative effects of modernisation, globalisation and neoliberal capitalism. It is a concept that has gained international authority in political circles from the mid-1980s via the World Commission for Economic Development (WCED). The most commonly cited definition of "sustainable development" is from the Brundlandt report, published by the WCED in 1987. In this document, sustainable development is defined as "a process of change in which the exploitation of resources, direction of investments, orientation of technological

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<sup>9</sup> Schnaiberg's (1980: 471) central argument is that large producers (predominantly MNCs), have created a production and consumption "treadmill" that is so labor, energy and material-intensive, that it is both morally reprehensible and generates the seeds of its own destruction. According to Schnaiberg (1980: 249), the state is the only institution powerful enough to control the force of capitalism. At the time of publication, his views were both supported (see for example Orr 1980) and vehemently refuted by economists like Elkan (1982: 171), who claimed that it was a work of political advocacy.

development, and institutional change are made consistent with future as well as present needs" (WCED 1987: 9). In addition, the WCED claims that sustainable development involves "meeting the basic needs of all and extending to all the opportunity to satisfy their aspirations for a better life" (WCED 1987 in Hediger 1999: 1122).

While the WCED's definition of sustainable development appears to promote intergenerational equity, equitable growth and the satisfaction of human needs and aspirations, it has received much criticism from notable scholars such as Lélé 1991, Banerjee (2003), Redclift (2002, 2005) and Robinson (2004). According to Redclift (2005: 213) the apparent simplicity of the WCED's approach to sustainable development is deceptive since it "obscures underlying complexities and contradictions". For example, he finds the focus on the 'future' and 'needs' in sustainable development thinking problematic since "it is clear that needs themselves change, so it is unlikely that those of future generations will be the same as those of the present generation" (Redclift 2005: 213). In addition social inequalities are intergenerational, as well as intragenerational, and for this reason, valuing the future over the present can cause present-day social inequalities to be overlooked.

While the Brundtland report gives the most often-cited definition of sustainable development, at least forty additional working definitions have been given of 'sustainable development' since the time in which the report was written (Hajer 1997: 1). The term itself has been referred to as an oxymoron (Daly in Redclift 2005: 213), and an ambiguous phrase (Hediger 1999: 1121). It is often used interchangeably with terms like "sustainable growth" and "sustainability", which, strictly speaking, have different meanings and applications. Current concepts of 'sustainable development' evolved from various development paradigms and include various economic, social and ecological perspectives (Hediger 1999: 1121).

In an attempt to find an operational definition for sustainable development, economic and environmental theorists have, since the early 1990s, made a distinction between strong and weak sustainability (Gutés 1996: 147; Hediger 1999). These terms are not mutually exclusive; according to Hediger (1999:1123) they are based on differences in disciplinary perspectives, more specifically, differences in philosophical and ethical interpretations of sustainable development. The distinction between weak and strong sustainability divides environmentalists and economists, and fails to comprehensively address the overall

challenge of sustainable development. Since corporate discourses typically promote a weak sustainability model (Atkinson 2000; Bebbington 2001), the strong and weak sustainability models will be explained and differentiated below.

#### **2.4.1 Strong sustainability**

The concept of 'strong sustainability' emerged from the environmental sciences. In this field it is used to promote a more radical approach to environmentalism and campaigns for widespread systemic and organisational change. Taking the free market system as the primary cause of threats to the natural environment<sup>10</sup>, theorists like Constanza and Daly (1992) recognise that there are some parts of the environment, such as the ozone layer, that cannot be replaced by human advancement. According to the strong sustainability model, the economy is only a subsystem of the finite global ecosystem (Hediger 1999: 1123). Strong sustainability involves the full protection of the natural environment and the maintenance of all ecosystems, aiming for constant environmental quality (Hediger 1999: 1120).

Strong sustainability is based on the ethical premise of "maintaining essential functions and capacities of the environment intact over time" (Hediger 1999: 1121), and is founded on ecological principles like the law of thermodynamics, rather than neoliberal economic principles (Hediger 1999: 1123). As a minimum condition, strong sustainability requires that the total stock of natural capital be maintained over time. Proponents of strong sustainability recognise that economic and natural capitals are complementary, but one cannot substitute the other (Dietz and Neumayer 2007: 5; Gutés 1996: 147). For this reason, they encourage institutional change and economic restructuring (Laine 2005: 398), and a move towards a steady state economy where governments carry the responsibility and power to protect the environment (Howell-Moroney 2011: 48).

#### **2.4.2 Weak sustainability**

Since drastic political and economic restructuring intended to protect the environment seems unlikely (Howell-Moroney 2011: 50), microeconomic theorists have begun to address some of the real and potential environmental problems caused by capitalism (outlined in

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<sup>10</sup> Like Sutton (2007: 4), I opt to use the term "natural environment" throughout this study in attempt to avoid some possible misunderstandings when drawing on terms with vast historical and ideological underpinnings.

section 2.3.1 above), within the framework of neoliberal economics (Hediger 1999: 1122). Free market capitalist economics is often perceived as a powerful tool to help solve the problem of resource allocation. With the primary goal of the accumulation of profit and wealth, classic economics offers rationale justifications for allocating resources, labour and taxation (Myerson & Rydin 1996: 39). It is clear from the Brundtlandt definition that even members of the WCED propose that human needs could be met inside existing economic systems and that environmental concerns can be assessed inside modernisation and globalisation processes (Stratford 2010: 835). Neoliberal economists recognize that even in a system which ultimately seeks to maximise profit, the depletion of common “natural” resources, and the increase of pollutants or damage to the ozone layer could ultimately affect the amount of resources produced and the amount of profit earned over a period of time<sup>11</sup>. In the context of a green economic paradigm, sustainability is defined as “the path that maximizes the long-term, net benefits to humankind, taking into account the cost of environmental degradation” (Gilles 2005: 29) or, more simply, it is defined as the “relationship between economic growth and the environment”<sup>12</sup> (Asefa 2005: 1). Proponents of the weak model of sustainability, green economists like Pearce and Atkinson (1993), view environmental degradation as a market failure which can be rectified in primarily three ways: (1) reconceptualising natural resources like water, forests and minerals as a form of natural capital, (2) assigning the appropriate price or economic value to natural resources (see Hawkins 2006: 70), and (3) developing technological advancements to protect natural resources.

Green economists argue that like financial, manufactured and human capital, natural capital in the form of forests, water and minerals provides goods and services to people (Asefa 2005: 1). Once natural resources have been given economic value, they can be properly accounted for in the neoliberal economic system and “given a fair chance” (Pearce in Burgess 2003: 206). Green economists aim to assign a cost or to internalise negative externalities in various ways, including the use of market permits, increased privatisation of

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<sup>11</sup> For example, once Unilever PLC recognised a decline in cod fish, they joined hands with the WWF to create the MSC. While this can be seen as a move on behalf of Unilever to promote ethical and sustainable fishing, the joint venture was also created in order to ensure that Unilever still has access to cod supplies and profit from the sale of cod in the future (see Ward & Philips 2008: 407).

<sup>12</sup> In green economic terms, sustainable development can be measured by taking a country’s Gross National Product (GNP), subtracting Depreciation of Manufactured Capital (Dm) and Depreciation of Natural Capital (Dn) to find Sustainable Net National Product (SNNP):  $GNP - Dm - Dn = SNNP^2$

natural resources<sup>13</sup>, pollution fines and taxes, carbon trading<sup>14</sup> and other mechanisms to mitigate climate change, including the use of indicators and manufactured carbon sinks (Goodin 1992: 7; Gutés 1996: 147). The corporate reference to carbon tax, carbon trading and standardised indicators<sup>15</sup> is taken as an orientation towards weak sustainability.

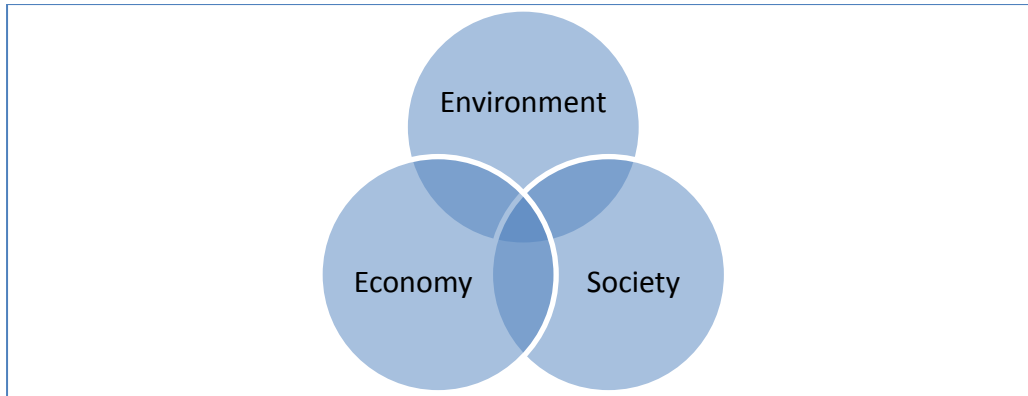
Proponents of weak sustainability claim that, as a necessary condition, a suitably defined value of aggregate capital – including manufactured capital and capital in the form of natural resources – should be maintained over time (Hediger 1999: 1123). A distinguishing feature of the weak sustainability model is the view that natural capital and manufactured capital are transferable or interchangeable, so long as the production capacity of an economy remains intact and allows for constant consumption per capita through time (Solow in Hediger 1999: 1123; Pearce and Atkinson in Gutés 1996: 147). Thus, it is understood in ‘green economics’ that the depletion of natural capital can be compensated for by investing in manufactured and human capital (Asefa 2005: 1-2). The division of sustainability into three broad sectors of the environment, the economy and society has come to be known as “the three-pillar model of sustainability”. This is the dominant model of sustainability in contemporary capitalist society and the corporate sector.

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<sup>13</sup> For a more comprehensive view on the effects of privatisation of natural resources see Heynen et al. (2007).

<sup>14</sup> According to Bäckstrand and Lövbrand (2006: 57), “to mitigate climate change through forest conservation and plantation efforts in developing countries represents one of the most disputed ideas in climate governance”. The authors argue that weak sustainability and scientific discourse has legitimised the inclusion of carbon sinks as the most cost-effective way to mitigate climate change, to the extent that such measures were included in the Kyoto Protocol. However, environmentalist discourse depicts them as both environmentally unsound and unjust, since many projects fail to include local communities in the decision-making process (Bäckstrand and Lövbrand 2006: 70).

<sup>15</sup> Indicators that give comparable measures of sustainability are a dominant feature of weak and corporate models of sustainability. Bell and Morse (2008) wrote extensively about the use of indicators in sustainability thinking, and their work indicates that sustainability indicator thinking is reductionist, in flux and at times outdated, reflects institutional and individual understandings of sustainability, and a form of empty rhetoric.



**Figure 1: The three-pillar model of sustainability**

Since the objectives of economics, society and environmental protection cannot be met simultaneously, tradeoffs across objectives are inescapable (Hediger 1999: 1120). A core assumption of the three-pillar model of sustainability is that trade-offs can be made between the three sectors, and that built capital can replace or substitute for natural resources and systems (Neumayer in Giddings, Hopwood & O'Brien 2002: 189), or that environmental degradation can be offset by investment in the educational or health sectors, provided that such tradeoffs do not impede economic growth. Conceptualising three sectors as interchangeable necessarily means that attention is paid to manufactured capital and technology. While technology has always been important in economic theory – mostly to raise output from scarce resources (Redclift 2005: 215) – green economics perpetuates the view that nature can be controlled through science and technology (Laine 2005: 398), and that technological advancement can prevent an unnecessary decline in natural resources. Thus, green economics and the weak sustainability or three-pillar model of sustainability can be linked to ecological modernisation theory (EMT).

#### **2.4.3 Ecological modernisation theory (EMT) and the three-pillar model of sustainability**

Ecological modernisation theory (EMT) was designed by Huber, Janicke and Simonis in the 1980s and aims to understand, interpret, and conceptualise what was seen as inevitable transformations to the industrial system, and an inevitable shift to “ecological modernity (EM)”. Ecological modernity can be described as an environmentally friendly form of modernisation on behalf of industrialised societies, which involves developing and utilising cleaner technology in order to invest in natural capital and assign greater economic value to natural resources (Pataki 2009: 83). EM asserts that environmental damage may be “diminished by policy correctives and technological fixes that design environmental criteria

into economic systems” (Stratford 2010: 835). Pataki (2009: 83) conducted a literature review on ecological modernisation (EM) and found that it is framed as a sociological theory, a dominant public discourse, and a framework for environmental policy transformation in industrialised societies (see Berger, Flynn, Hines & Johns 2001: 55). He also found that the term is used as a synonym for “environmental management” in the corporate sector since ecological modernisation theory (EMT) influences corporate activities and practice.

Drawing on weak-sustainability models, proponents of EM often argue that market mechanisms such as a scarcity-induced price change would create technological change or the development of products and production processes that protect the environment and the natural resources that are critical to the production process (Sutton 2007: 83). The reliance on technology in industrial societies is seen as inevitable since, from a neoliberal perspective, scarcity and decline in natural resources impedes economic growth (Pataki 2009: 83). However, unlike green economists, ecological modernisation theorists promote an interventionist state and a state-regulated market economy (Sutton 2007: 160). This is because they adopt a revolutionary theory of social development, stating that capitalism will naturally dissolve if it is unable to accommodate principles of environmental protection. Citing the several industrial revolutions that have shaped Western societies, EM theorists are confident that a new ecological version will arise leading to transformation that will enable human survival.

EM is constructed on a philosophy of scientific rationalism, and places faith in the intellectual elite to manage natural resources (Pataki 2009: 83-84). It promotes the idea that it is possible to maintain or increase the rate of economic growth *and* protect the environment. Thus, in a way similar to the weak sustainability model, EM constructs a “win-win”, or positive-sum game perspective of economic growth and environmental protection (Berger et al. 2001: 55; Redclift 2005: 215). In corporate contexts, EM theory promotes the idea that ecological issues are a means of enhancing economic competitiveness and a market opportunity to raise revenues (Pataki 2009: 83). For this reason it has been criticized for being a form of technological optimism or determinism (Sutton 2007: 161; Pataki 2009: 83-84) for perpetuating social injustices (Stratford 2010: 835; Redclift 2005: 215), and for promoting the capitalist system rather than easing environmental damage caused by modernisation and globalisation (Sutton 2007:160; Pataki 2009: 84).

Many consider EM to be a good example of how “capitalism adapts and transforms in order to account for resource scarcity, so that production, the accumulation of profits and economic expansion may continue” (Fairclough 2003: 4). According to Springett (2003: 74), the eco-modernist paradigm comfortably appropriates certain aspects of the shift to sustainable development, particularly those that concern business risk and ‘eco-efficient’ use of resources that simultaneously cut business costs, while simultaneously ignoring the demands for more radical change. Stratford (2010: 836) states that EM has been used, intentionally or otherwise, “to protect vested interests in the status quo”. Furthermore, Redclift (2005: 213) argues that the resolution of environmental problems by science and human intervention is often viewed as a triumph of management and a contribution to the economic good, when in fact it may be a threat to sustainability (Redclift 2005: 213). For example, a “cleaner industry in one location can also mean the redistribution of environmental risks to other locations, and the process of ‘greening’ industry is neither as transparent nor as disinterested as many corporations vow” (Redclift 2005: 217). Further, Banerjee (2003: 159) argues that “...the so called ‘greening’ of industry in developed countries has, in many cases, been achieved at the expense of Third World environments through relocation of polluting industries to developing countries” (Banerjee 2003: 159). In the light of these rather convincing arguments, weak sustainability, the three-pillar model and EM are viewed in this study as a means of diminishing the concern for which sustainability was originally intended – namely for addressing the potential conflicts between viable economic development and preservation of the environment (see Gutés 1996: 151).

## **2.5 Corporate social responsibility (CSR)**

Business organisations generally adopt the ‘weak sustainability’ or ‘three pillar model’ of sustainability when articulating and implementing corporate social responsibility aims and practices. As with “sustainable development” and related terms like “sustainable growth” and “sustainability”, there is not one definition for the term corporate social responsibility’ (Aaron 2012: 261). In different contexts different authors also term it ‘corporate citizenship’, ‘corporate conscience’, ‘social performance’, ‘sustainable responsible business’, ‘corporate social investment’ and corporate social and environmental responsibility (CSER). Thus, the meaning of “corporate social responsibility” is contextually determined, and it depends on



the political and organisational context in which the corporation operates, as well as the primary goals of the organisation.

CSR denotes responsibility taken up in a wide range of corporate activities aimed at promoting economic, environmental and social welfare. These activities include targeted philanthropy, public-private partnerships, socially responsible investment, life cycle analysis, and triple-bottom-line reporting on social, environmental and financial performance and public-private partnerships (Utting 2007: vii). The nature of reporting on CSR and how it materialises, as well as the characteristics of these reports, will be introduced further on in this chapter.

Given the unique social and historical circumstances of South Africa, CSR in this country has a distinctive history. In different phases of constitutional development CSR has been an instrument used by both South African and international corporations to position themselves in relation to the state and civil society (Utting 2007: viii). Rogers (2001: 66) notes how American corporations were very visible during the most difficult times of Apartheid, following the Sharpeville massacre in 1960. Despite the widespread inequality and violence in South Africa at the time, Mthombeni notes that

The MNCs defended their continued existence and function in South Africa by claiming that their presence was a collectively “progressive” force which could stimulate change through increased foreign investment. The logic behind this claim seemed to be that as the South Africa economy strengthened, job-creation would be facilitated, and the beneficial aspects of these improvements would “trickle” down to the entire population (Mthombeni 2006: 52).

With the onset of democracy in the 1990s, South African corporations incorporated CSR strategies into their corporate policies in order to ward off regulatory intervention but also as a response to activism and trade unions. In accordance with global trends, from the late 1990s to the present, South African corporations have been emblematic of neoliberal and technocratic governance trends, where CSR and public partnerships offer a way of compensating for the decline of state control (Utting 2007: viii). Black Economic Empowerment (BEE) and Broad-based Black Economic Empowerment (B-BBEE) are forms of Economic Empowerment (EE) and are unique features of South African CSR. The terms refer to legislative policies that aim to promote racial diversity within the corporate sector through regulatory mechanisms such as the implementation of racial quotas. However, in

practice, there are tensions between the ideals of BEE and B-BBEE (Fig 2007: 8). Southall (2007: 67), for example, states that both BEE and B-BBEE have been criticised for (1) blocking foreign investment; (2) encouraging a re-racialisation of the political economy; and (3) promoting the growth of a small, but well-connected “empowerment elite” (Southall 2007: 67). BEE and B-BBEE have also been criticised for creating a corporate environment where corporate entities seek to fulfil quotas rather than contributing constructively to transformation (see Ponte, Robert and Van Sittert 2007).

In general, CSR strategies on behalf of corporations can range from being reactive (denying responsibility, reluctantly admitting, resisting regulation by legislation) to proactive (anticipating developments, accepting responsibility, self-regulating) (Kolk 2000: 27). There is no consensus as to how CSR should be implemented (Aaron 2012: 262). Some argue that CSR should be regulated by the government in a ‘command and control’ approach, but Kolk (2000: 27) highlights that in such cases, companies try and influence the type of regulation before it is adopted, often using complex lobbying processes. In such cases, the larger companies are more influential and more powerful than smaller ones. Further, given that environmental problems typically have transboundary effects<sup>16</sup> which cannot easily be addressed by national governments, there has been a movement in some countries from government regulation to voluntary, non-mandatory and self-regulatory initiatives. Such initiatives are often driven by the consumer and consumer’s desire to purchase environmentally friendly goods<sup>17</sup>. Regulatory roles are now being assumed by Non-governmental Organisations (NGOs), associations and global bodies like the UN and OECD (Utting 2007: vi), which gives a middle way between government and self-regulation (Aaron 2012: 262). The most dominant institution for CSR and CSR reporting is the Global Reporting Initiative (GRI), which will be addressed in section 2.6.2 below. Since CSR is predominately based on stakeholder theories of the firm, and since companies typically draw on stakeholder discourses in their reports, the stakeholder approach must first be explained.

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<sup>16</sup> One example of this occurred when pollution resulting from a factory explosion in China entered the Amur River and caused serious difficulties in Russia.

<sup>17</sup> For an analysis of the economic efficiency of mandatory versus non-mandatory approaches, see Khanna (2002).

### **2.5.1 Shareholder and stakeholder theories about the role of the company in society**

The stockholder model of corporate institutions conceptualises companies as economic entities whose primary objective is to generate profit for stockholders and investors. In contrast, CSR initiatives are based on a more contemporary, stakeholder model of the firm, which constructs companies as fulfilling a role beyond the production of profit, as having a social and economic responsibility (Aaron 2012: 262; Kolk 2000: 133). Stakeholder theory was originally designed by Freeman (1984) as an approach that conceptualises stakeholders as those who have an influence on, and who are influenced by the organization (Dempsey 2009: 930). According to the stakeholder model, a company is an organized coalition between a number of individuals and groups that provide resources in the form of capital, labour and skills so that the company can function effectively. Many scholars, particularly those in Business Management, have highlighted the positive implications of stakeholder models. Scholars such as Jones (1995) and Pedersen (2006) have praised stakeholder models for a tacit admission of the fundamental flaws inherent in stockholder models of the firm. Aaron (2012: 260) claims that CSR can be used as means to develop strong links with the communities in which the company operates and to fill a gap created by an absent state. Stakeholder models and CSR initiatives have been praised not only for their social benefits, but also for their use as an economic tool that gives companies a competitive advantage (see Maignan, Ferrell & Ferrell 2005 and Jones 2005). Many consider stakeholder models of the company and CSR initiatives to be tools for reputation management and image enhancement (Burchell and Cook 2006: 121). This suggests that socially responsible practice is a necessary part of a successful business strategy and is compatible with business objectives such as profitability and competitiveness (Burchell and Cook 2006: 125).

However, scholars such as Banerjee (2007), Sharp (2006) and Fassin (2009) have a more critical perspective on CSR initiatives and stakeholder models of the firm. Palazzo and Richter (2005), Lin (2010) and Amazeen (2011) state that CSR does not represent a shift away from the profit-maximization paradigm, but that it is merely “window dressing”. Another dominant negative critique is directed towards the corporate reliance on stakeholder theory, which is used to determine who has a legitimate claim to CSR practices.

One of the more controversial issues concerning stakeholder theory is related to the mechanisms by which organizations prioritize the needs of multiple and diverse

stakeholders who have conflicting interests and desires (Dempsey 2009: 930). These may be as diverse as financial needs and interests, educational needs and interests, training needs, and environmental interests (Erakovic 2008: 475). In order to address this, companies generally distinguish between primary and secondary stakeholders, and senior managers prioritise particular groups over others (Banerjee 2007: 31). Primary stakeholders are those who participate directly in the economic processes of the organisation, and who are directly affected by the company's policies. These include employees, customers, core suppliers, relevant financial institutions and key sectors of the government. Secondary stakeholders are those that are indirectly affected by the company's activities, such as local communities, trade organisations and consumer groups (Erakovic 2008: 475.) Since corporations identify and select stakeholder groups themselves, the decision as to who are primary and who secondary stakeholders is often predicated on institutional self-interest (Banerjee 2007: 30). This distinction between primary and secondary stakeholders often gives companies licence to focus on primary stakeholders, or those influencing the economic activities of the company. According to Banerjee (2007:33) stakeholder theories of the firm have been unable to escape the chains of neoliberal economic thought.

Another criticism of stakeholder theory is that it is not able to fully articulate who is influenced by corporate activities in all contexts, how they are influenced, and to what extent. Frameworks are often descriptive and tell us which groups will get the attention of the company, but not how and why (Banerjee 2007: 33). Kapelus (in Sharp 2006: 218) showed that, in the case of Rio Tinto Zinc's<sup>18</sup> operations in South Africa, "there was a significant difference between the definition of 'stakeholder' offered by the London-based directorate ('all the people affected by our operations') and the definition actually used by managers on the ground near Richards Bay (only the subjects of the chiefdom in which mining actually took place)" (Sharp 2006: 218). This indicates that corporate use of stakeholder discourses often mask practices in local communities that are affected by corporate activities.

According to Sharp (2006: 216), in the context of globalisation and declining government rule, stakeholder discourses present new ways of constructing who is entitled to being

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<sup>18</sup> The Rio Tinto Group is a British-Australian multinational mining corporation, producing iron ore, copper, diamonds, gold, coal, aluminium and uranium. Given its product diversity and global spread, it is one of the world's largest mining companies.

“developed”. CSR deploys a new vocabulary of categorisation in which the idea of being entitled to development by rights of citizenship is replaced by ideas of ‘stakeholding’ and belonging to ‘host communities’ (Sharp 2006: 215). New entitlement to development stems from being directly affected by, or in some way involved in, the core business of the corporations concerned. Those people who possess (such as oil or other minerals on their land), or some characteristics (such as women, disabled people or those of a particular race) that the companies desire, are entitled to development in exchange for the resources or special qualities. However, those who are not members of host communities or are not stakeholders have no claim to compensation in any form. The fact of merely being a citizen is no longer a guarantee of being noticed for any kind of development (Sharp 2006: 218).

Further, Banerjee (2007: 44) claims that the practice of stakeholder engagement is more about managing stakeholders than engaging with them. In other words, it is about telling them what to do and how to behave, rather than a meaningful attempt to build constructive relationships. Adding to this, Banerjee (2007: 36) adds that even the corporate use of the term “partnership” (a frequently repeated word in the reports investigated in this study) is problematic because it creates the impression that both parties are relatively equal in power and have equal access to resources, which is often not the case. Further, he states that there are “many disempowered and marginalized groups who are adversely affected by corporate activity yet unable to participate in ‘stakeholder dialogue’” (Banerjee 2007: 33).

As with many arguments against the weak model of sustainable development, CSR initiatives are often criticised because they allow companies to address social problems within the current economic and social paradigm. According to Banerjee (2007: 2) “any meaningful and sustainable corporate involvement in addressing global social problems requires a radical rethinking of the purpose and legal personality of the corporation accompanied by radical changes in the larger political economy”. Further, Wexler (2013: 181) states that “despite its virtues” the stakeholder models assume that the company operates according to a legitimate system of governance, which is often not the case. Since notions of CSR and ‘corporate governance’ are closely linked, this concept will be addressed next.

### 2.5.2 Corporate governance

Fairclough (2003: 32) uses the term governance to refer to “any activity within an institution or organization directed at regulating or managing some other (network of) social practice(s). In addition he adds that “the increasing popularity of the term ‘governance’ is associated with a search for ways of managing social life” (Fairclough 2003: 32).

“Corporate governance” refers to the organisation of the relationships between those involved in the activities of the corporation, including shareholders, management, the board of directors and groups and individuals identified as stakeholders. It concerns the processes by which corporations are managed and controlled as well as the processes by which corporations manage and control their stakeholders (Erakovic 2008: 472). The term is inherently ambiguous and is defined differently in different contexts. Those in economics use the term “governance” to refer to those mechanisms which generate the most profit. Those in law are more concerned with the corporate compliance to legal frameworks, specifically as they relate to property rights. Those in business management focus on governance as an internal mechanism to enhance performance within the corporate institution (Erakovic 2008: 472). According to Blair (in Erakovic 2008: 472) “corporate governance” refers “to the whole set of legal, cultural and institutional arrangements that determine what publicly traded corporations can do, who controls them, how that control is exercised, and how the risks and returns from the activities they undertake are located”. More recent conceptualisations of ‘corporate governance’ have seen a move away from a focus on corporate financial self-interest, to definitions which accommodate CSR views and perspectives (Erakovic 2008: 472).

According to economic theory, when a sole proprietor manages a firm, profits and value will tend to be maximised because they are linked to the owner’s self-interest. However, more contemporary models of the firm separate ownership from control, and managers, guided by self-interest, may misuse corporate assets or engage in risky projects (see Gregory 2000: 4). Corporate governance frameworks have been developed as a way to ensure that the managers of the firm are guided by ethical frameworks related to financial activities as well as CSR initiatives. There are national differences in corporate governance since corporate governance is shaped by historical, political, cultural and economic factors (Erakovic 2008:

472). In South Africa, corporate governance is guided by the King III principles, discussed below.

### **2.5.2.1 The King III Report on Corporate Governance**

All companies listed on the JSE are required to operate and produce reports in accordance with the King principles of reporting. These principles derive from the King II Report which is the most significant benchmark in regulating corporate governance in South Africa. The King reports were commissioned by the Institute of Directors in South Africa, with a view to improving corporate governance processes on behalf of South African companies listed on the JSE. The findings and frameworks were eventually published in 1994 (King I), 2002 (King II) and 2009 (King III). The King Code is non-legislative in that it is not written into law and therefore not legally enforced; nevertheless, it put forward a list of principles that are widely respected and applied. The overarching principles of the King III are “fairness, accountability, responsibility and transparency” (King III 2009: 6). These principles relate specifically to matters of corporate governance which include principles concerning (1) the Board of Directors, how the board is made up, what the assigned roles of the board members are, (2) how appointments to boards are made, (3) what remuneration should be offered, (4) frequency of board meetings, (5) balanced annual reporting, (7) auditing, (8) affirmative action programs, (9) codes of ethics. For a more detailed account of these principles see Appendix A.

The King II Report outlines a set of principles for sustainability reporting and administration. It draws on the work of the Commonwealth Business Council Working Group on Corporate Citizenship. It points out existing codes such as the UN Global Compact, the Global Reporting Initiative (GRI), the Global Sullivan Principles and the AA 1000 framework (King Committee 2002: 226-75). The report further recommends the implementation of standards such as ISO 9000 (for quality control), ISO 14000 (for environmental management), SA 8000 (for social accounting) and OHSAS 1800 (for health and safety) (King Committee 2002:101). The King III Report is endorsed by Deloitte, Ernst & Young, KPMG, Od Mutual and Price WaterHouse Coopers (King III 2009: 1). All the reports to be analysed in this study refer to King III.

## 2.6. CSR and Integrated Annual (IA) reports

The companies targeted in this study use both standalone CSR reports and Integrated Annual (IA) reports to convey their CSR initiatives and strategies. CSR reports are textual representations and corporate communication of CSR concerns which are often also referred to as “sustainable development reports”. In this study, the term “CSR report” is used to refer to standalone corporate reports that articulate the company’s approach to the three-pillar model of sustainable development. This includes specifying initiatives that increase the economic standing of the institution, initiatives directed towards addressing the needs of stakeholders or social development, and initiatives which aim to reduce the likely unwanted environmental impact of the company.

CSR reports referred to as “standalone” are ones published separately from the company’s Annual Financial Reports (AFRs), which include the company’s yearly financial statements. Recently there has been a drive towards integrated reporting supported by international frameworks such as the GRI. These integrative initiatives urge companies to publish their CSR report and financial reports together so that readers are able to obtain a more comprehensive overview of the company’s performance.

CSR reports are often made freely available on the company’s website, thus allowing easy, open access and functioning also as a form of marketing. The concept and design of CSR reports have changed over the period of thirty years in which they have been introduced as a distinct part of corporate discourse. In 1989, they were termed “environmental reports” (Kolk 2000: 129), and they were used to inform readers of the company’s environmental performance. However, it is important to note that CSR reports are distinct from Environmental Impact Statements (EIS) which were first issued by major US corporations in the early 1990s (Burdge 1991). EIS statements in the US were regulated by the government, and required companies to report on issues like air and water emissions and hazardous waste management. In contrast, CSR reports are not regulated by the government and are not required to include any of the data in the EIS reports (Feller 2004: 59-60). In most countries, including South Africa, companies listed on the stock exchange are required to publish a report which follows certain guidelines such as those given by the GRI. The GRI framework and reporting principles will be given in section 2.6.2 below.



Feller (2004) was one of the first to consider CSR reports as rhetorical instruments which incorporate various rhetorical strategies. Subsequent to an in-depth analysis of reports from major MNCs such as British Petroleum (BP), Feller (2004: 58) claimed that “these reports cannot adequately be understood as factual reports or as conventional justifications for environmental performance problems”. He found that CSR reports are not reporting tools, but rather management and public relations tools which provide a “prepackaged ideology through image, identification, and entertainment” (Feller 2004: 61).

Whereas traditional financial statements do not seek to entertain readers through the inclusion of images, varied fonts and colour, CSR reports typically include all of these elements. For this reason, they are frequently referred to as “glossy” (Banerjee 2003: 162; Feller 2004: 58). In addition, CSR reports typically include mission and vision statements, descriptions of corporate divisions and products, human interest stories or case studies, summaries of trends, colourful graphs, tables and pie charts, a statement of environment principles or commitment, a message from corporate leadership, a list of environmental awards, stories of successful environmental projects, stories of community service projects or environmental philanthropy, graphs showing emission reductions, health and safety performance data, and photos of children, employees, plants or animals (Feller 2004: 59-62). Although many of these elements are typically included, until fairly recently there was a large amount of diversity due to the novelty of these kinds of reports as corporate publications, different understandings of their functions and therefore also a lack of specific guidelines (Kolk 2000: 129).

While CSR reports are often praised as corporate tools which simultaneously promote the company and encourage positive corporate initiatives, many criticisms have been directed at these reports. Feller, for example, states that there is no clear relationship between the actual environmental performance of the company and their environmental disclosures (Feller 2004: 62). This is largely because environmental data is not verified by the same stringent mechanisms as financial data. In fact, environmental data is often verified by the same financial auditing firms that audit financial data. This led Feller (2004: 61) to claim that environmental rhetoric “creates its own facts” in the process of environmental reporting.

Further, given the lack of control over what companies report on, companies often do not mention environmental transgressions in the CSR or IA reports (Feller 2004: 62). Where

transgressions are reported, companies typically do so with minimal elaboration or with subtle textual properties such as a smaller font size. In addition, they typically use justification strategies such as denial, redirection of responsibility, and reframing actions in terms of larger goals (Benoit in Feller 2004: 62-63). These goals are more often than not related to financial performance and profit. According to Shamir (2005: 229), who conducted a two-year study by means of participant observation, in-depth interviews and informal exchanges, offers an ethnographic account of a non-profit organization that promotes CSR. He concludes that CSR fits the neoliberal concern with corporate self-regulation.

Laine's (2005) investigation of Finnish corporate disclosures revealed that sustainable development is constructed as a win-win concept in CSR reports. In addition, Laine (2005: 402) identifies four meanings attached to 'sustainable development' in Finnish reports (1) sustainable development and further economic growth are mutually compatible, and sustainable development is presented as a way to solve social and environmental problems without limiting economic growth; (2) sustainable development is constructed as something all responsible actors do voluntarily; (3) Finnish reports do not allude to the complexities of sustainable development, but reduce it to a simple process which can be easily achieved by following clear principles; and (4) achieving sustainable development is presented as being entirely possible within the current economic system, and without institutional and economic restructuring. Laine (2005: 399) also noted that managers usually conflate 'sustainable development' with 'eco-efficiency' or 'environmental management'. Springett (2003) points out that the confusion around the term "sustainable development" has political potential. He states that "the power of definitions, of determining the language that characterizes a concept is seminal to staking and holding claims to domination" (Springett 2003: 72).

According to Alexander (2009: 42) corporate information about the environment or ecological problems are hardly ever represented "without a 'spin'." One of the functions of this discourse is not to be informative but persuasive, not to "tell it like it is" but to "tell it like you want people to believe it to be" or "like they want to hear it" (Alexander 2009: 42; see Hawkins 2006: 205). As part of a company's strategy to enhance their image, environmental or CSR reports also function as a type of "green marketing" The term "green

marketing” refers to marketing that targets the environmentally-concerned client<sup>19</sup> in a strategic manner. Green marketing can be defined as “a corporation’s attempt to associate its products, services or identity with environmental values and images” (Cox 2010: 335). Like any marketing strategy, green marketing is used in order to promote the sales of products, to enhance a company’s image or to facilitate image repair (Cox 2010: 337). Green marketing often includes marketing strategies in which the product becomes secondary, while the image or identification with the environment becomes primary (Cox 2010: 335). Often, a combination of image-enhancement and increased sales is the primary goal of green marketing, so much so that even before “a corporation organizes an advocacy effort to forestall or shape environmental legislation, it usually has invested heartily in influencing consumers’ and the public’s perceptions of its identity and business operations” (Cox 2010: 335). This is problematic because the product may in fact be harmful to the environment, but through the use of powerful visual and grammatical rhetorical devices, is marketed as having minimal negative impact.

Green marketing has also been conceptualised as the use of “greenspeak” by corporations in an attempt to associate the company’s products, services or identity with environmental values and images (Cox 2010: 335). According to Harré, Brockmeier and Mühlhäusler (1999: 6), “greenspeak” or “ecospeak” as it was later called, refers to the language of environmentalism or the “environmental lingua franca” (Harré et al. 1999: 15). Greenspeak can be defined as “the whole gamut of linguistic means employed in raising awareness of environmental issues in a range of discourses, both radical and conservative” (Harré et al. 1999: 1). A key feature of this new language is the attachment of the eco-prefix to old words, as in: eco-fraud, ecocide, ecohypocrisy, ecodefenders, ecoraiders practising ecotage (a form of industrial sabotage targeting organisations with poor environmental records) (Harré et al. 1999: 24). Greenspeak and ecospeak spread, and are still spreading, through the media. This new form of discourse offers the biggest challenge or counter discourse to corporate capitalist discourse so far as “greenspeak” has contributed to, and simultaneously became representative of, a conceptual revolution in which people have

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<sup>19</sup> Various online articles document this shift in client expectations. See, for example, “SA marketers respond to demand for green advertising” ([www.manufacturinghub.co.za/.../sa-marketers-respond-demand-green-marketers/](http://www.manufacturinghub.co.za/.../sa-marketers-respond-demand-green-marketers/)) “SA marketers join the eco-revolution” (<http://www.firstpage.co.za/tag/green-advertising/>) published on 10/01/2012

developed concern for the environment, particularly for how it will be preserved for future generations. However, greenspeak has paradoxically been adopted by MNCs in marketing campaigns and CSR reports (Cox 2010: 335; Greer & Bruno 1996).

According to Banerjee (2003: 148) CSR reports are a type of “designer environmentalism” that proliferates the message that the world’s environmental problems can be solved by buying ‘green’ and ‘natural’ products (Banerjee 2003: 148). “Here meanings of ‘nature’ and the ‘environment’ arise in a network of signs, messages, and images, which seems to suggest that design rather than nature is the organizing principle of today’s society” (Banerjee 2003: 148).

Texts within the fields of economics and business science recognise the influence of language in the context of sustainable development. In marketing studies this recognition has given rise to “how to guides” in which scriptwriters and other text producers are advised on how to achieve the image of “green”, how to influence consumers but creating a green and “sustainable” image around a product or service. Recognising the importance of language in the construction of a “green” corporate image has led to an increase in discourse analytic studies within the business disciplines. However, these studies do not aim to critically “unmask” the ideologies and structures which produce CSR reports; rather, they identify these reports as assets in an institutional setting (Ocler 2009: 175) and show how their investigation can lead to a development in CSR reporting so that businesses may achieve “competitive advantage” (Ocler 2009: 175).

Feller (2004: 60) points out that, although environmental accounting has potential for informing management decisions, proponents of environmental accounting do not provide any evidence of a link between environmental accounting practices, environmental management strategies, or responses to environmental activities. Rather, the prime use of environmental accounting data is for the production of reports for consumption by investors. Efforts to create a consistent framework for CSR reporting have included reports on environmental accounting practices, which attempt to quantify the impact on the environment in profit-and-loss terms of traditional accounting. Also, voluntary reporting procedures that include the adoption of voluntary reporting standards have become customary, although few companies follow them accurately (Feller 2004: 60-61).

### **2.6.1 Integrated Annual (IA) reports**

IA reports are a contemporary report-type which incorporates both standalone CSR reports and financial statements. This led Wang, Cao and Li (2012: 55) to characterise IA reports as hybrid genres that are composed of both quantitative data and qualitative data. Quantitative elements are financial statements and notes while qualitative elements are the chairman's statement, management's discussion and analysis, corporate governance, and an independent registered auditor's report. Other elements such as a mission statement, business overview, CSR and comparative information related to the company's industry and competitors are not obligatory, but in some cases they are voluntarily disclosed.

Since IA reports incorporate the company's CSR statements and reports, they include the features and characteristics of CSR reports as they are listed above. More specifically, they include images, tables, graphs and written text pertaining to environmental, social and economic performance. Because of this, they are subject to the same critique as CSR reports: they are greenmarketing tools which incorporate rhetorical features and strategies that are intended to promote the company.

However, IA reports also include a detailed overview of the financial performance of the company for the reporting year. This means that a wide variety of audiences are targeted for various reasons. Firstly, shareholders and potential shareholders use IAs to make economic decisions for the purpose of continuous operation. Secondly, employees treat IAs as a source for learning about a company's products and various operating activities. IA reports are also helpful for employees to compare their wages with others in the same industry. Thirdly, an IA report is a vehicle for promoting the company image and describing initiatives to customers as well as suppliers. Fourthly, lending institutions require IA reports to assess the risk of fixed-asset investment loans as well as creditworthiness of the business to decide on extending credit or not. Furthermore, IA reports are used by Government for the purpose of tax inspections (Wang, Cao and Li 2012: 57).

IA and CSR reports have many similarities, one of which is that they are both emerging genres, which means their conventions are less established (Skulstad 2010: 181). They are also hybrid genres (Bhatia 2010), mixing elements of the reporting genre such as narratives and elements from promotional genres such as descriptions and evaluations (Mason and Mason 2012: 485). Further, IA and CSR reports are both multisemiotic and multimodal

documents that incorporate verbal elements and visual elements like images, graphs, figures, photographs, colours and a variety of fonts. They are documents published on a yearly basis and made freely available to the public on the company's website. Both CSR reports and IA reports are written by a member of the respective company or by a consulting firm on behalf of a company, and briefed by a company executive. They appear to target the same audience in much the same way: the companies often claim to address the interests and concerns of a variety of stakeholders, but a closer analysis reveals that they target the interests of shareholders and investors. Most important for this study, IA and CSR reports cover many of the same themes. The shared themes and features of the IA and CSR of the South African companies in this study will be elaborated on in the following section.

Prior research on the genres of CSR reports (see for example Bowers 2010, Skulstad 2010, Mason & Mason 2012) and IA reports (see Bhatia 2010) construct both these text types as promotional genres. Skulstad (2010: 196), for example, writing about CSR reports, states that they aim to create a positive image of the company and to dismiss negative images which are externally constructed. Thus, CSR reports are a "discursive move to respond to externally constructed images which may harm the business" (Skulstad 2010: 196). He adds that referring to these reports as "environmental reports" is misleading, since they are hardly ever a true representation of the company's environmental impact (Skulstad 2010: 196). Similarly, Mason and Mason (2012: 486) state that the macro- and micro-discursive features of CSR reports are organized and selected in such a way as to highlight the positive aspects of the company while concealing the negative aspects.

Bhatia (2010: 38), writing about Hong Kong IA reports, states that "corporate annual reports and other disclosure documents seem to be changing in their function from 'informing and reporting' to increasingly 'promoting' the companies by a strategic underplaying of corporate weaknesses, often 'bending' the norms of corporate disclosure genres." As Swales and Rodgers (1995:226) remark of mission statements, CSR and IA reports are not associated with those genres of "getting things done" such as instructions and contracts. Rather, they are a management tool for projecting corporate identity and instilling loyalty and norms in the workforce. CSR and IA reports are viewed in this study as a means through

which social reality is constructed, and a means through which ideologies are sustained or transformed.

The reasons for the similarities between the report types are largely contextual. Historically, companies published financial reports and annual reports, but once public interest grew concerning environmental issues, companies began publishing sustainable development reports or CSR reports. This trend began in the late 1980s. These CSR reports were originally published as separate documents to the annual reports. More recently there has been a growing trend towards integrated reporting, promoted by the King III Code in South Africa as well as the international GRI principles. The King III and GRI have visibly affected the structure and layout of the reports currently being published. Not only do they urge companies to incorporate sections that cover financial, environmental, and social and governance issues, they also include detailed accounts of what information should be listed in these sections, and offer guidance on how it should be done.

### **2.6.2 GRI index and drive towards integrated reporting**

The Global Reporting Initiative (GRI) is a non-profit organisation which began in 1999 as the result of a project of the Coalition for Environmentally Responsible Economies (CERES) with the United Nations Global Compact (UNGC), a voluntary initiative to encourage companies to adopt CSR initiatives.

The GRI are “institutional entrepreneurs” a term which refers to the “activities of actors who have an interest in particular institutional arrangements and who leverage resources to create new institutions or to transform existing ones” (Maguire, Hardy and Lawrence, 2004: 657). The term is often associated with the work of DiMaggio (1988: 14), who argued that “new institutions arise when organized actors with sufficient resources see in them an opportunity to realize interests that they value highly”.

Mervyn King, a retired South African judge and founder of the King principles, is the director of GRI. The principles were developed as a means of assisting corporations to report on their environmental, social and economic performance and of increasing their accountability (Moneva et al. 2006: 122). The aim of the GRI is to provide reporting guidelines to companies all over the world. In 2000 the first set of guidelines were published, the second set (G2) in 2002, the third (G3) in 2006 and the fourth (G4) in 2013.

According to the GRI website:

The GRI Sustainability Reporting Guidelines (the Guidelines) offer Reporting Principles, Standard Disclosures and an Implementation Manual for the preparation of sustainability reports by organizations, regardless of their size, sector or location. The Guidelines also offer an international reference for all those interested in the disclosure of governance approach and of the environmental, social and economic performance and impacts of organizations. The Guidelines are useful in the preparation of any type of document which requires such disclosure (<https://www.globalreporting.org/reporting/g4/Pages/default.aspx>)

According to Moneva et al. (2006: 126) more than 700 reporters from 43 countries are publishing sustainability reports based on GRI sustainability guidelines. Since this research investigates the reports of South African companies up until, and including 2013, the companies rely on the G3 guidelines, specifically Version 3.1.

A few citations from Version 3.1 will illustrate how the guidelines and principles are articulated:

A sustainability report should provide a balanced and reasonable representation of the sustainability performance of a reporting organization – including both positive and negative contributions. Sustainability reports based on the GRI Reporting Framework disclose outcomes and results that occurred within the reporting period in the context of the organization's commitments, strategy, and management approach. Reports can be used for the following purposes, among others: Benchmarking and assessing sustainability performance with respect to laws, norms, codes, performance standards, and voluntary initiatives; demonstrating how the organization influences and is influenced by expectations about sustainable development; and Comparing performance within an organization and between different organizations over time (GRI 3.1 2009: 3).

Version 3 of the GRI framework provides an overview of the nature of sustainability reporting, as well as designated topics which should be reported on. These include economic information, environmental information, information about labour practices and decent work, human rights and product responsibility. Following this is a section about application levels which indicates what the company needs to do in order to indicate that it has used the GRI Reporting Framework. The symbols A, B and C are used to indicate whether the companies have published advanced reports or not, and the plus (+) symbol is used to indicate whether external assurance was used for the report.

The GRI has become the dominant framework for CSR reporting. As Etzion and Farraro state:



By 2004, the Guidelines were considered the de facto standard for sustainability reporting and were heralded as “the only game in town” (AccountAbility 2004, p. 20) by the financial press (Economist 2004), by academic researchers (Labelle et al. 2006, Milne et al. 2005), and by sustainability consultants (KPMG and UNEP 2006, SustainAbility 2002) (Etzion & Ferraro 2010: 1101).

According to Etzion and Ferraro (2010: 1093) “language and discourse are key components in the institutional entrepreneur’s arsenal to guide the institutional process”. They add that institutional entrepreneurs are likely to adopt rhetorical strategies to influence corporations to adopt a particular framework. The authors add that institutional entrepreneurs use language to emphasize the relationship between the proposed, innovative practices and the dominant culture and discourse of the organisational field, and are responsible for institutionalising CSR reporting (Etzion and Ferraro 2010: 1093). Etzion and Ferraro (2010) pointed out that the dominance of the GRI can be attributed to their use of language, rhetorical strategies and discourses which assisted in framing the organisation and their framework as the better one to follow (see Etzion and Ferraro 2010: 1093).

Many have criticised corporate reliance on the GRI principles (see for example Moneva et al. 2006 as well as Reynolds & Yuthas 2008). Reynolds and Yuthas (2008: 47), for example, argue that GRI has created new discourses around stakeholder engagement but they “fall far short of the demands for moral engagement”. One cannot overlook that the GRI is openly and financially supported by some of the biggest MNCs: British Petroleum (BP), Shell, General Motors (GM) and Ford, to name a few (GRI 3.1 2006: 41). Etzion and Ferraro (2010: 1101) also claim that the GRI has pursued partnerships with the UNGC, developed and marketed services for learning about sustainability reporting, are involved in the development of software for sustainability reporting. The GRI is also supported by corporate philanthropy, a dynamic which is seen by many as distorting.

GRI principles are given as guidelines to triple-bottom line reporting and for this reason they are designed around the weak model of sustainability outlined above. Moneva et al. (2006: 127) state that as “the GRI success is measured according to the number of reporting organizations following the guidelines, business pressures will represent a key aspect for the consensus about the meaning of SD”. As with the triple-bottom line model of accounting, or the weak model of sustainability, the GRI conceptualises corporate sustainability practices as ones that integrate environmental, social and economic performance. Economic,

environmental and social indicators are measures introduced in the GRI. “Reporting Principles also pursue to promote temporal comparisons and comparisons among different organizations and to grant credibility to stakeholder dialogue” (Moneva et al. 2006: 129). Thus, when companies report that they are promoting stakeholder dialogue, they are often doing so not necessarily because stakeholder dialogue has long been a recognised ideal, but as a response to awareness raised by the King reports, and thus one often finds reference to the GRI principles.

Moneva et al. (2006: 122) state that the application of the GRI framework to sustainability reporting does not reflect the actual practices and initiatives of companies. In other words, many companies that adopt the GRI principles, and incorporate the GRI index into their reports, do not behave in a responsible or ethical way. Moneva et al. (2006) report that the GRI index is used in a biased way, ostensibly meeting externally set guidelines and principles, but in fact obscuring potentially harmful practices, thus creating a false impression of the company.

## **2.7 Conclusion**

This chapter presented an overview of the central concepts to be investigated in this study, namely ‘sustainable development’ and ‘corporate social responsibility’. It has indicated how ‘sustainable development’ figures in and relates to modernisation, globalisation and the contemporary economic paradigm of neoliberalism. Subsequent to this, the chapter gave an overview of the two dominant models of ‘sustainable development’: the weak and the strong model. Since the weak model is the model of sustainable development most widely used in corporate contexts, this this model was explained in more detail, indicating how it can be linked to ecological modernisation theory and corporate social responsibility. The final sections of this chapter presented an overview of CSR, the stakeholder model of the firm, corporate governance and the nature of CSR and IA reporting, including an overview of the GRI framework for integrated reporting. In summary, the chapter has shown that sustainable development, CSR and CSR reporting are contentious issues that have been subject to widespread critique and criticism, particularly from scholars in the Social Sciences. The following chapter will present critical aspects of CDA and CDA research relating to CSR and CSR reports.

## CHAPTER THREE

### LITERATURE REVIEW

#### 3.1 Introduction

This chapter provides an overview of CDA theory with particular attention to those aspects that have informed this study and assisted in establishing a suitable theoretical framework for analysing the data. Apart from presenting an overview of the development of CDA, this chapter describes the characteristics of CDA as a form of critical applied linguistics and critical social research. Key concepts in CDA such as ‘discourse’, ‘social practice’, ‘power’, ‘ideology’, ‘text’ and ‘genre’ are also discussed. Subsequent to this, the chapter presents an overview of recent, relevant research that relies on the frameworks given by CDA and systemic functional linguistics (SFL), and that have influenced this study.

#### 3.2 The development of CDA

CDA developed as an approach to analysing discourses of power in the last two decades of the 20<sup>th</sup> century, starting as Critical Linguistics (CL), a linguistic continuation of Critical Theory (CT) which developed as a social and philosophical theory since the late 1930s. “Language and Control”, by Fowler, Hodge, Kress and Trew (1979), “Language, Power and Ideology” by Wodak (1989), Fairclough (1989), van Dijk (1984) and “Language as Ideology”, by Hodge and Kress (1993) count as the seminal texts. CL established a form of textual analysis that highlighted the critical role of language in determining and sustaining power relations in society<sup>20</sup>.

The term “critical” as it is used in CDA is of significance in that it relates directly to the use of the term by scholars attached to the Frankfurt school such as Adorno, Marcuse, Gramsci, Fromm, Benjamin, and later also Habermas<sup>21</sup>. The work of the Frankfurt school was inspired by the work of early 20<sup>th</sup> century social scientists, Lukács, Korsch and Marx, and adopted a neo-Marxist approach to social critique (see Held 1980; Reisigl & Wodak 2001). Members of the Frankfurt School were interested in how Marxist theory could shed light on

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<sup>20</sup> See Anthonissen 2001 for a comprehensive overview of the development of CDA from CL.

<sup>21</sup> Paul Chilton (2011:769), in an article entitled “Still something missing in CDA”, claims that “the insights of Habermas, much mentioned in CDA, need to be better integrated within a linguistic approach to CDA”. Habermas’s discourse ethics as well as his Theory of Communicative action have been used by researchers in Business management when analysing corporate dialogue with stakeholders. This point will be addressed again in section 3.5.5 below.

contemporary developments in capitalism and the perpetuation of oppressive structures by ideological means even after the social changes brought about by World War I. They differed from other theorists of the day in that they attempted to 'critique' and evaluate what was happening in society rather than just observing, describing and interpreting empirically determinable social circumstances. The neo-Marxists endeavoured to develop social theories which could perform such critical evaluations (see Breeze 2011: 496). Horkheimer (1982: 244), a member of the Frankfurt School, described a theory as critical if it were one that seeks "to liberate human beings from the circumstances that enslave them." This resonates in the work of Fairclough (1989: 1) who states that CDA is an approach to linguistic analysis of discourses which contribute "to the domination of some people by others", and that serves to raise consciousness of how power is linguistically established and maintained as "the first step to emancipation". The research agenda of CDA generally reflects the Frankfurt School's desire to critique rather than merely observe; however, references to neo-Marxism resonate most strongly in the work of Fairclough (1989; 2003)<sup>22</sup>.

Post-structuralism and the work of Foucault (1964, 1966, 1975) have also been influential in the development of CDA in that analysts frequently draw on Foucault's notions of 'power' and 'discourse' (see sections 3.3.1 and 3.3.4 below), as well as the post-structuralist idea that reality is socially constructed, and maintained through discourse<sup>23</sup>. Many have critiqued CDA for drawing on both Critical Theory and neo-Marxist ideas on the one hand and post-structuralism on the other (see Breeze 2011). This is not only because post-structuralism considers any theory to be socially-constructed, but because 'power-knowledge relations', according to Foucault, "cannot be analysed from a position exterior to

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<sup>22</sup>Neo-Marxism is a useful approach to understanding sustainability discourses; this approach has been drawn on by sociologists and those in organisational studies to understand the social context which gives rise to questions of sustainable development (see Levy 1997, Mol 2002, Redclift 2002). Neo-Marxists investigating environmental issues, such as Pepper (1984, 1996), focus on how capitalist production and consumption treadmills continue to damage the environment. They view much sustainability discourse and ecologically motivated modernisation as "window dressing", as putting forward ideas which fail to get to the root of the problem. While the critiques of sustainable development and capitalism provided in chapter two are not all based on the work of neo-Marxists, the criticisms are remarkably similar. A CDA and neo-Marxist analysis of sustainability discourses would necessarily highlight how sustainability discourses are linguistic realizations of the continued power and dominance of capitalism. This understanding will become more evident in chapters six and seven.

<sup>23</sup> In an interpretative analysis of corporate environmental and social policies and practices, it is not the environmental or social phenomena themselves that are of critical importance, but the ways in which corporations articulate these phenomena and influence public perceptions of the issues. A social-constructivist view of nature also conceptualises nature as constructed through discourse and ideology. This is addressed in more detail in section 3.3.5.

these relations” (Mumby & Stohl 1991: 316). Nevertheless, many theorists have successfully shown how Foucault’s ideas, particularly his conceptualisation of ‘power’ can be reconciled with neo-Marxist ideas, particularly the work of Gramsci (see Smart 1986 and Mumby & Stohl 1991). These notions will be addressed further in sections 3.3.4.

Apart from ideas developed within Critical Theory and post-structuralism, scholars from other traditions such as Volosinov (1973), Pêcheux (1982), Pierce, de Saussure, and Bakhtin (1981) influenced theories of CDA in various ways. Volosinov (1973) attempted to relate the field of linguistics to Marxist theory, and was influential in showing how language is a carrier of ideology. Pêcheux was a follower of Althusser, a French Marxist philosopher, and was a French contributor to discourse analysis. Both Althusser and Pêcheux conceptualised a ‘social practice’ as an intervention in the established social and economic order, capable of reproducing ideologies. This understanding of a ‘social practice’ was influential in both the development of CL and CDA (see Fowler 1996: 4), and will be addressed in more detail in section 3.3.2.

Pierce and de Saussure were the founders of semiotics, a theory which purports that the elements of a language are complex ‘signs’, composed of signifiers (the form of the sign) and signifieds (the meanings of the sign). Signifieds always include cultural-specific understandings. The influence of semiotics in contemporary CDA is vast; theorists like Kress and Van Leeuwen (2001) and Fairclough (2003) not only draw on concepts developed in semiotics, but also propagate the idea that “linguistic features are never arbitrary conjuncts of form and meaning” (Kress 1990: 86).<sup>24</sup>

Finally, contemporary CDA theories are influenced by work in the field of literary criticism which is not unrelated to semiotics. Here, particularly, Fowler (1977) and Bakhtin (1981) have made strong impressions. Bakhtin’s (1981) concepts of ‘dialogism’ and ‘heteroglossia’, and the idea that every text, whether spoken or written, explicitly or implicitly refers to other texts, are widely used. His ideas resonate in CDA’s understanding of ‘intertextuality’ and ‘interdiscursivity’, which will be addressed again in section 3.5 since they are important concepts for this study.

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<sup>24</sup> See Hodge and Kress’s 1988 “Social Semiotics” but also Wodak and Meyer 2009 for an overview of the influence of semiotics in CDA

The incorporation of social and critical theories when conducting an analysis of the data assists the researcher in linking the 'micro' features of the text (the linguistic features) to the 'macro' structures which influence the production of the text (Fairclough 2003: 15-16; Wodak 1996: 17). CDA assumes that all texts are ideologically produced and thus shaped by power relations which are often opaque, or not transparent (Fairclough 1995: 132). Critical theories assist in understanding the intricacies of the context and the associated relationships of power, as well as the contributions context makes to meaning of the text. CDA's reliance on Critical Theory characterizes it as an interdisciplinary or transdisciplinary method of textual analysis (see Iedema and Wodak 1996: 6).

Some criticism has been levelled at the way in which CDA research has defined 'context' – many find that it should refer to more than what most CDA analysts take it to do. Blommaert (2001: 15), for example, advocates a more disciplined approach to contextual features that includes a focus on the sociolinguistic means and communicative skills that participants bring to a particular situation (their "resources"), the ways in which discourse shifts across contexts ("text trajectories"), and the way in which texts, genres and the data changes over time ("data histories"). Blommaert (2001) finds that many CDA scholars prefer to concentrate on single texts or a single genre, rather than tracing the history of discourses made up of a range of texts across a variety of genres. Working with a limited data-set may lead to a slanted view or, at best, an incomplete picture.

More recent research in CDA has focused on discourse as it plays out across contexts, with attention to the intertextual and interdiscursive nature of texts. CDA practitioners frequently call for "triangulation" in the sense of obtaining multiple perspectives on the phenomenon under observation (Reisigl and Wodak 2001, 2007; van Dijk 2006), or at least for "constant movement back and forth between theory and data" (Meyer 2001: 27). Further, current researchers in CAL use the term 'critical', not only with reference to the Frankfurt school, but also to refer to a more rigorous approach to problem solving or textual understanding and a way of developing greater critical distance to the problem and data (Pennycook 2001: 4). This critical distance is attained through the incorporation of objective methods of textual analysis and self-reflexivity on behalf of the researcher (Pennycook 2001: 1-4).

CDA sets itself apart from other approaches to discourse in that it is problem-orientated, and researchers take an explicit stance in an effort reveal hidden power dynamics and thereby contribute to bringing about social equality (see Kress 1990: 85; Fairclough 2001a:26; Pennycook 2001: 80; Wodak 2002: 14). Wodak (2002: 7) strongly asserts that “CDA has never been and has never attempted to be or to provide one single or specific theory. Neither is one specific methodology characteristic of research in CDA”. Since CDA does not attempt to provide a single, conclusive framework for text and discourse analysis, approaches to CDA are multifarious and orientated towards the data and the stance of the researcher (Wodak 1996: 20).

Critical Theories assist in understanding the social contexts in which the text is situated; CDA relies also on theories of grammar and of pragmatics to interpret the micro-features of the text. A close analysis of the grammatical features of a text assists in explaining how speakers or writers understand social processes and social actors represented in discourses and texts; such analysis also assists in identifying how the writer or speaker ascribes causality. Linguistic Pragmatics as developed by Austin (1962), Brown and Levinson (1978) and Grice (1989) can assist in explaining the influence of context on the meaning of a text, showing up implicit and indirect meanings, implications, presuppositions and vagueness in a text<sup>25</sup>. Although approaches to grammar differ according to the data and stance of the researcher (Wodak 2002: 7; Wodak 2013), Wodak (2002: 16) does insist that “an understanding of the basic claims of Halliday’s grammar and his approach to linguistic analysis (SFL) is essential for a proper understanding of CDA”.

The influence of SFL on CDA is widely acknowledged. SFL is an approach to linguistic analysis that conceptualise language as a social semiotic system<sup>26</sup> (see Halliday 1978). Fowler (1996: 3), writing about SFL as a form of “functional linguistics”, claims the following:

‘Functional linguistics’ is ‘functional’ in two senses: it is based on the premis that the form of a language responds to the functions of language use; and it assumes that linguistics, as well as language, has different functions, different jobs to do, so the form of linguistics responds to the functions of linguistics.

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<sup>25</sup> See Wodak (2007) for an overview of pragmatic theories which can be applied in CDA research.

<sup>26</sup> This means that the grammar of a language is not rooted in unchangeable codes or rules (as it was conceptualised in structural semiotics and the work of de Saussure), but rather in a system of resources for making meaning (see Halliday 1978).

This emphasises the reliance of SFL on context and not only grammar in determining meaning. Systemic Functional linguists investigate, for example, the rhetorical effects of selecting and using specific grammatical categories like nouns, verbs, auxiliaries in contexts where there are alternatives. Research in CDA often refers to Halliday's three metafunctions of language (the ideational, the interpersonal and the textual functions, explained further in section 3.3.6). The identification of grammatical roles of words and phrases in utterances, assists in recognising these functions of various parts of discourses. A more contemporary development in SFL has been put forward as Appraisal Theory (White 2001; Martin and White 2005), a framework which assists in highlighting the interpersonal meaning of the text, and will be discussed in more detail in section 3.4.2.3.

### **3.2.1 Approaches to CDA**

Van Dijk (1995), Wodak (2002, 2013), Breeze (2011) and many others working within CDA have all strongly asserted that CDA is a "program" and not a unified analytic theory (Wodak 2011: 50). Several different schools have been identified within the CDA framework, each with a different approach to text, discourse and discourse analysis, each making a distinct contribution.

Fairclough (1989, 1992a, 1995, 2003) outlined the social theories underpinning CDA, developed a three-level model for text analysis and highlighted important features of the discourses of the mass media, of politics and of powerful institutions such as universities (Fairclough 1995). By drawing on neo-Marxist theory, Fairclough has shown how neoliberal ideologies have influenced contemporary social and cultural contexts and discursive practices. Although he is the most prominent neo-Marxist scholar in CDA, his work has not covered the link between neoliberalism, sustainable development and discourse.

Van Dijk (1984, 1993, 1995, 2001) takes a more cognitive approach to discourse analysis in his contribution to an understanding of the role that language plays in distributing power and manipulating social relations. Van Dijk's sociocognitive studies which investigate the relation between discourse and social relations, have contributed to understanding racism and ideology, particularly the media's role in perpetuating racist ideologies.

Wodak (1989, 1996, 2001) focuses on language use in institutional settings (Wodak 2002 : 22). She used "discourse socio-linguistics" to analyse larger corpora to understand



intertextuality and interdiscursivity in organizational genres (Wodak 1986). The Vienna School which Wodak founded, contributed to exposing the language of racism and anti-Semitism, and the linguistic construction of national identity. She developed the discourse-historical approach (Wodak 1996, 2001), which highlights the importance of historical context in discourse, and which relies on argumentation and rhetorical features in disclosing implicit ideologies in texts.

In the earliest CL/CDA work Hodge and Kress (1988) emphasized the importance of visual elements of the text. This was taken further by Van Leeuwen, who also developed a comprehensive framework for analysing agency and the representation of social actors in a text (see Van Leeuwen 2008). This attention to visual component of texts is complementary to linguistic analyses which foreground the ideational metafunction or representational quality of the text and discourse (see Martin 2002: 59).

The ideas of Maas (1984, 1989) in considering Nazi discourse were crucial to understanding language as a social practice (see Wodak 2012: 20). Wodak (2012: 2) describes Maas's "reading analysis" as a "complex hermeneutic approach". His reference to Foucault's theories of discourse and power, which is continued in Jäger's Duisberg School (see, for example, Jäger & Maier 2009), remains a central foundation of CDA.

Regardless of which approach CDA researchers take when conducting a qualitative analysis of data, many have additionally begun to promote quantitative analysis as a way to support intuitions about the text (see Chouliaraki and Fairclough 1999: 140; Mautner 2009 and Partington 2003, 2006). The blending of quantitative and qualitative methodologies developed from criticisms that the methods used in CDA are not sound enough to justify the results (see Stubbs 1997: 7). Corpus methodologies go some way towards solving the problem of bias or misinterpretation in CDA (Widdowson 1998: 136) since they require the building of a large body of related texts (a "corpus") which can be analysed using computer software. The computer software can give (e.g.) word frequencies and collocations which provide useful, statistical data for refuting or supporting the researcher's intuitions. The approach to corpus linguistics used in this study will be addressed in the following chapter.

CDA has critically investigated discourses in dealing with gender issues, racism, conflict in the media, political discourses and institutional discourses (see Martin-Rojo & Van Dijk

1997; Christie & Martin 1997; Blommaert & Verschueren 1998; Iedema 1999; Iedema & Wodak 1999; Wodak, de Cillia, Reisigl & Liebhart 1999; Wodak & Reisigl 1999; Iedema 2000; Wodak & Van Dijk 2000; Anthonissen 2001).

More recently attention has been directed at the social problems created by modernisation, globalisation and neoliberal ideologies. According to Wodak and Iedema (1999: 6) “investigators are increasingly stepping beyond their original disciplinary boundaries to provide accounts of social life and discourse manifestations in terms of the new problematics of change, globalism and pluralism”. This new focus became apparent after 1999 and resonated in the work of Fairclough (2007), who explored the effects of language in the processes of globalisation. Similarly, Chiapello and Fairclough (2012) addressed how new management ideologies are distributed through discourse.

There has been growing interest in the discourses of sustainable development, with an increasing number of researchers using CDA to investigate corporate sustainability discourses (see Livesey 2001; 2002; Parsons 2008; Alexander 2009; Caimotto & Molino 2011; Fuoli 2012; Mason & Mason 2012; and Breeze 2012, 2013). A linguistic interest in environmental issues can be traced back to ecolinguistics and, more specifically, Halliday’s 1990 paper entitled “New ways of Meaning: the challenge to applied linguistics” as well as Fill (1997) and Fill and Muhlhausler (1996, 2001, 2003). Ecolinguistics examines the role of language in human relationships to the environment (see Fill and Muhlhausler 2001). “Ecolinguistics” is a term used in eco-critical discourse analysis (see Harré et al. 1999) which refers to the application of CDA to texts about the environment that carry hidden ideologies and exhibit unequal power relations. Eco-critical discourse analysis not only expose potentially damaging ideologies, but also search for discursive representations which can contribute to a more ecological society.

### **3.3. Key concepts in CDA**

The roots of CDA in complex social theories, as well as the differences in schools or approaches, have led to an overlap and divergent understanding of key concepts, including ‘power’ and ‘ideology’, ‘critical’ and ‘discourse’ (see Breeze 2011: 495). The unique historical understanding of the term “critical” in CDA has already been addressed in section 3.2 above. Sections 3.3.1-3.3.7 below clarify key terms in CDA and indicate how these terms are used in this study.

### 3.3.1 CDA and 'discourse'

In contrast to theorists working with other methods of discourse analysis, CDA theorists conceptualise 'discourse' in a very specific way, linking it to social contexts, social practices, ideologies and power dynamics in society. Wodak (1996:19) emphasises the historical nature of discourse and states that discourses are "always connected to other discourses which were produced earlier". This characteristic of discourse encourages CDA researchers to investigate the interdiscursive and intertextual nature of the text, which will be addressed in sections 3.3.7.1 and 3.3.7.2 below.

Related to the historical situatedness of discourse, CDA conceptualises discourse as inextricably linked to the social context in which it is formed or used. Pennycook (2001: 820), for example, describes discourses as "cultural artefacts", while Machin and van Leeuwen (2007: 59) conceptualise discourses as "socially constructed knowledges of (some aspect of) reality". Further, Bloor and Bloor (2007: 1) define discourses as "controlling forces in society" while van Dijk (1998: 244) conceptualises discourses as "social cognitions". In such a characterisation van Dijk understands discourse as a complex process that is a function of both the structures of discourse as well as of the mental processing and representation of recipients. How and to what extent people are influenced by talk and text, depends on what they already know and believe (van Dijk, 1998: 244).

Gee (2012) makes a distinction between Discourse (with a capital D) and discourse. The former denotes "language-in-society", and not only includes linguistic features, but the social norms for language use including appropriate topics, appropriate gestures (that is the appropriate ways of behaving in an interaction) and intonation. In contrast, "discourse" refers to particular iterations of larger "Discourses". Related to this is Gee's (1999, 43) concept of 'discourse models' which are explanatory theories of mind that individuals hold in order to make sense of the world around them. Discourse models are culturally transmitted and channelled through discourse.

The link between knowledge and discourse is attributed to Foucault (1979). In Foucault's terms, "knowledge" refers to the variety of meanings that people use to interpret and shape their environments (see Jäger & Maier 2009: 34). Since people derive these meanings from the context in which they are born and thus are "socially-constructed" (see section 3.2 above), knowledge is conditional and dependent on, for example, historical, geographical

and gender factors. Foucault conceptualised 'discourse' as embodying these knowledges in ways that maintain power relations in society. For this reason, the connection CDA assumes between 'discourse' and 'power' is attributed to Foucault (see Jäger & Maier 2009).

CDA considers discourses to be embedded in society and social practices in complex ways. Particular discourses are formed in ways which are appropriate to the interests of social actors in given social contexts (Machin and van Leeuwen 2007: 60). The more powerful social actors regulate how ideas are put into practice and used to regulate the conduct of others (this points to the influence of Foucault 2002). Thus, discourses are also conceptualised in CDA as a form of social action. This means that a discourse of one kind can limit and restrict other ways of talking and producing knowledge about the topic (Mayr 2008: 8).

For Fairclough (2003: 126) discourses represent the world; they represent processes, relations and structures in the material world; they represent the mental world of thoughts and ideas, and they represent the social world. Discourses differ in their 'scale', in how much of the world they include and exclude. Discourse figures in social practices in three ways: as part of the social activity, as ways of representing, and in ways of being, in constituting identities (Fairclough 1989: 17; Fairclough and Chiapello 2002: 192-193). This view of texts and discourses as being multifunctional is addressed throughout this chapter.

### **3.3.2 CDA and 'social practice'**

The concept of 'social practice' is central to CDA. Fairclough (1995: 14) describes discourse as a way of signifying a particular domain of social practice from a particular perspective. CDA views discourse as a primary means of creating and sustaining not only social practices, but also ideologies about social practices (see Van Leeuwen 1993: 193; Wodak 2001: 66). On a rudimentary level, a 'social practice' can be defined as a more or less stabilized form of social activity. However, various CDA models have conceptualised social practices differently. I draw on Fairclough's (2003) and Machin and van Leeuwen's (2007) concepts of 'social practice'.

According to Machin and van Leeuwen (2007:61) every social practice incorporates and integrates the following elements: (1) participants, in different participant roles, (2) activities, (3) times and places, (4) dress and grooming, and (5) required tools and materials.

Similarly, Fairclough (2003: 25) views social practice as an articulation of the following elements: action and interaction, social relations, persons (with beliefs, attitudes, histories etc.), the material world and, discourse.

The relationship between the elements of a social practice is considered to be dialectical, meaning they are not discrete, fully separate elements (Fairclough 2003: 25). While discourses affect and influence social structures, they are also determined by them, and so they play a pivotal role in social continuity and change (Fairclough 1989: 17). On the other hand, all social practices are productive, or produce aspects such as social relations, social identities, cultural values and consciousness in economic, political or everyday life (Fairclough 2001b: 234).

Since language is part of society and not external to it, language is a social practice (Kress 1990: 85; Fairclough & Wodak 1997; Mayr 2008: 8; Wodak 2002). Language is also a socially conditioned process – conditioned by other non-linguistic parts of society (Fairclough 1989: 22) (see Fairclough’s notion of “orders of discourse” below). Further, it is a fundamental part of social events, as is evident in the production, reception and interpretation of texts in a social context (see Fairclough 2003: 24). Similar to elements of social practices, a particular social event and the circumstances, institutions and social structures which frame the practices are also in a dialectal relationship: the discursive event is shaped by these circumstances, institutions and social structures, but, reciprocally, it also shapes them (Wodak 2002: 8).

### **3.3.3 “Orders of discourse”**

“Orders of discourse”<sup>27</sup> refers to “the social organisation and control of linguistic variation” (Fairclough 2003: 24). The term refers to the social conventions which underlie discursive events (Fairclough 1995: 132; Fairclough 1989: 29). Orders of discourse do not directly include linguistic features like nouns, verbs, etc. and sentences; rather, they include aspects like discourses, genres and styles (Fairclough 2003: 24). They are the discursive equivalent of the social order. Fairclough (2001b: 235) conceptualises a social order as a set of social

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<sup>27</sup> Pennycook (2001: 85-86) noted a contradiction between Wodak’s notion of ‘disorders of discourse’ and Fairclough’s notion of ‘orders of discourse’, both of which draw on Foucault’s notion of ‘orders of discourse’. From Wodak’s perspective, orders are the ideal state of affairs which have become “disordered” by powerful institutions, while Fairclough views orders as dominant social orders which control discourses; he does not construct ‘disorder’ as the preferred state (Pennycook 2001: 86). For the sake of clarity, I adopt Fairclough’s notion of ‘orders of discourse’ and avoid a comparison to Wodak’s ‘disorders of discourse’.

practices networked in a particular way. Just as social orders can produce unequal and biased social relations, so the orders of can produce the unequal ordering of discourses (Pennycook 2001: 86).

Power and dominance are important aspects of social order (Fairclough 1989: 30; Fairclough 2001b: 235). This is largely because “power at (the discursive level) includes the capacity to control orders of discourse; one aspect of such control is ideological – ensuring that orders of discourse are ideologically harmonized internally or (at a societal level) with each other (Fairclough 1989: 30). For this reason ‘orders of discourse’ are understood as part of a system of “ideological positions and practices” (Fairclough 1995: 35).

‘Orders of discourse’ is a useful concept when one is analysing how discourses are influenced by social orders such as neoliberalism. In many ways, the concept assists in understanding how and why capitalism, as “an absurd system” (Chiapello and Fairclough 2002:187), has continued to gain traction in modern society. The absurdity of capitalism was not only put forward by Marx, but was also addressed by some in the Frankfurt school, like Gramsci and Marcuse as well as by neo-Marxist scholars like Habermas. In his influential book “One Dimensional Man”, Marcuse wrote that “economic freedom would mean freedom from the economy – from being controlled by economic forces and relationships; freedom from the daily struggle for existence, from earning a living” (Marcuse 1991: 6).

Referring to economic orders in society, Habermas wrote:

Can civilization afford to surrender itself entirely to the driving force of just one of its subsystems – namely, the pull of a dynamic, recursively closed, economic system which can only function and remain stable by taking all relevant information, translating it into, and processing it in, the language of economic value (Habermas 1989: 43).

Taking into consideration the concept of ‘orders of discourse’, neoliberalism can be viewed as a powerful social order because it constitutes the social organisation and control of discourse. The way in which economic production is organised in neoliberal contexts (geared towards the production of goods which are sold on the market for a profit, rather than, for example, the production of goods for immediate consumption by their producers), provides the context and mechanisms which then determines other contexts and mechanisms (Fairclough 1989: 32). Chiapello and Fairclough (2002: 187) use the term “the ‘spirit of capitalism’” to refer to the ideology that justifies people’s commitment to

capitalism, and which renders this commitment attractive. According to Chiapello and Fairclough:

From a CDA perspective, a ‘spirit of capitalism’ can be regarded as an ‘order of discourse’, a configuration of discourses articulated together in a particular way, dialectically enacted as ways of acting (and discursively in genres) and inculcated as ways of being or identities (and discursively in styles) (Chiapello and Fairclough 2002: 189).

### **3.3.4 CDA and ‘power’**

What is evident from the sections above is that the concepts of ‘discourse’ and ‘power’ are closely linked in CDA. Fairclough and Wodak (1997: 260) assert that “power relations are discursive”, meaning that discourses create and maintain social control and power in social settings (Fairclough 1989: 3; Van Dijk 2008: vii). This is why CDA aims to investigate how power is operated through language (Pennycook 2001: 80).

Van Dijk (1989, 2006) has given much attention to the role that power dynamics have in the creation and maintenance of discourses, social practices and dominant social orders. It is through discourse that powerful groups are able to “reproduce their own positions of dominance” (Van Dijk in Mayr 2008: 3). Since ‘power’ can be conceptualised as an ability to transform human action or control certain outcomes (Fairclough 2003:41), more dominant groups are able to not only control discourse but also ideas and perceptions about the world. According to Van Dijk:

Once you control part of the production of public discourse, you also control part of its contents, and hence, indirectly, the public mind – maybe not exactly what they will think, but at least what they will think about (van Dijk 2008: viii).

“Power of discourse” refers to the capacity social actors have to impose and maintain a particular structuring of some domain or other. It is “a particular way of dividing it into parts, of keeping the parts demarcated from each other, and a particular ordering of those parts in terms of hierarchal relations of domination and subordination” (Fairclough 1989: 13) CDA broadly distinguishes between the exercise of power through coercion of various sorts including physical violence, and the exercise of power through consent or compliance. Here Gramsci’s notion of ‘hegemony’ is influential. Originating in Gramsci’s Prison Notebooks (1971), ‘hegemony’ captures the ways in which the operation of power involves the co-optation – rather than the direct domination – of oppositional forces. Hegemonic power is instantiated in routine discursive practices rather than enforced, and involves elites

who make concessions to the less powerful in return for a power that is never fully achieved, always in the process of negotiation (Bennett 2013: 31).

Many CDA theorists view ideology as the prime means of manufacturing consent (see Fairclough 1989: 3-4). Power is realised not only through the grammatical features of the text, but also through the structure or the genre of the text. Genres have an important role in maintaining unequal power relations because they structure discourse in ways that become taken-for-granted (Wodak 2002: 11; see section 3.8 below). In neoliberal societies, orders of discourse are shaped by power relations in social institutions and in society as a whole (Fairclough 1989: 17). As such, 'power' is a "deep structure" phenomenon (Mumby & Stohl 1991: 315). The notion of 'power' is central to contemporary, critical understandings of the corporate organisation, and will be addressed separately below.

#### **3.3.4.1 Corporate organisations and 'power'**

In critical studies, organisations are conceptualised as political sites where "various forms of power and domination have led to skewed decision making, and fostered social harms and significant waste and inefficiency" (Alvesson & Deetz 2000: 83). This sets organisations apart from other social communities, and contributes to the unique ways in which relationships of power and dominance manifest in such institutions. Mumby and Stohl argue that

discourse, as a process of signification, functions to structure systems of presence and absence within organisations, such that certain conceptions of reality are organised into everyday practices, while other possible conceptions are organised out (Mumby & Stohl 1991: 314).

Organisational texts and discourses have been the focus of much research within CDA, and CDA researchers have attempted to understand and articulate the ways in which organisations are able to "control the way we live and influence the way we think" (Bloor & Bloor 2007: 5). Researchers in the field of Critical Management Studies such as Alvesson (1985), and Alvesson and Deetz (2000) have also been influential in CDA's understanding the role of organisations in controlling forms of discourse, and in the process controlling the perceptions and practices of people inside and outside the corporation (see Mumby & Stohl 1991). Critical approaches to organisations view them as having considerable control over the shaping of routine experiences of the world as well as power over identities. According to Mayr (2008: 3) organisations "are primary sites for 'reality construction'" (Mayr 2008: 3).



In organisational contexts, power is conceptualised as both “a product of and a process by which members of the organization engage in organizing activities and setting priorities” (Iedema & Wodak 1999: 11). Power is reproduced through organisational discourse and manifests in hierarchies which may restrict people’s access to meaning and resources (Mayr 2008: 1). In this regard, organisational power and ‘hegemony’, defined in section 3.3.4, are often closely linked in CDA (see Mumby and Stohl 1991: 315). A critical analysis of any aspect of an organisation (including texts produced and/or disseminated by that organisation) often aims to provide a critique of the ideological positioning of the organisation, and aims to articulate how organisations are expressions and producers of “ideologies which legitimize and strengthen specific societal and organisation social relations and objectives” (Alvesson & Deetz 2000: 83).

### **3.3.5 CDA and ‘ideology’**

As part of their eight tenets of CDA, Fairclough and Wodak (1997: 262) claim that “discourse does ideological work”. This means that ideologies are produced and reproduced through discourse. Since critical discourse analysts view discourse as inextricably linked to ideologies, a fundamental goal of a critical analysis of discourse is to make transparent the hidden or “taken for granted” ideologies that become entrenched in language use (Pennycook 2001: 81). On a rudimentary level, ‘ideology’ is often defined as a shared system of beliefs, but this does not articulate the complexities of ideology – that they have both cognitive and social implications, and often exist undetected by members of society , who get “born into” a particular way of seeing. Bourdieu (1987: 1) thus refers to ideologies as “pre-notions”, and Wodak (2006: 10) terms them “grand meta-narratives”; these terms refer to useful concepts that will be incorporated into this study.

According to Lassen (2006: viii) ‘ideology’ is defined differently by different CDA analysts, but three definitions of ideology, offered by Van Dijk, Wodak and Fairclough have gained prominence amongst CDA theorists. Van Dijk (in Lassen 2006: viii) adopts a socio-cognitive approach to ideology and conceptualises it as the basis of social representations which are shared by members of a group. Thus, according to Van Dijk, ideologies are assembled on an individual, a cognitive and a societal level. On the other hand, Wodak (in Lassen 2006) reduces the focus on the cognitive aspect of ideology, and places emphasis on the social structures which produce and maintain a particular ideology. She finds that the fixed ideas

of the more powerful group usually dominate, so that their ideology is what establishes and maintains unequal power relations. Fairclough (1989) also adopts a social-constructivist notion of ideology, and emphasises that ideologies contribute to the production, reproduction or transformation of relations of domination. However, he adds that ideologies are most powerful in discursive practices when they become naturalised and achieve the status of common sense:

Ideologies are closely linked to power, because of the nature of the ideological assumptions embedded in particular conventions, and so the nature of those conventions themselves, depends on the power relations which underlie the conventions; and because they are a means of legitimizing existing social relations and differences of power, simply through the recurrence of ordinary, familiar ways of behaving which take these relations and power differences for granted. Ideologies are closely linked to language, because using language is the commonest form of social behaviour, and the form of social behaviour where we rely most on 'common-sense' assumptions (Fairclough 1989: 2).

Thus, ideologies are embedded in discourse, and when shared, they become part of a persuasive rhetoric which affects listeners and viewers in various, often emotional, ways (Eagleton in Wodak 2006: 10). Although ideologies do not necessarily have negative social implications, and can play a primary role in securing bonds between human beings in their social contexts (Ranciere in Lassen 2006: ix), they “might also contain untruths, half-truths or unfinished systems of thoughts and beliefs” (Wodak 2006: 10). A primary objective of CDA is to make the hidden ideologies embedded in texts less transparent and so easier to recognise. In doing so, CDA analysis attempts to “make the governed intellectually independent of the governing” (Gramsci in Spence 2007: 855).

### **3.3.6 'Text'**

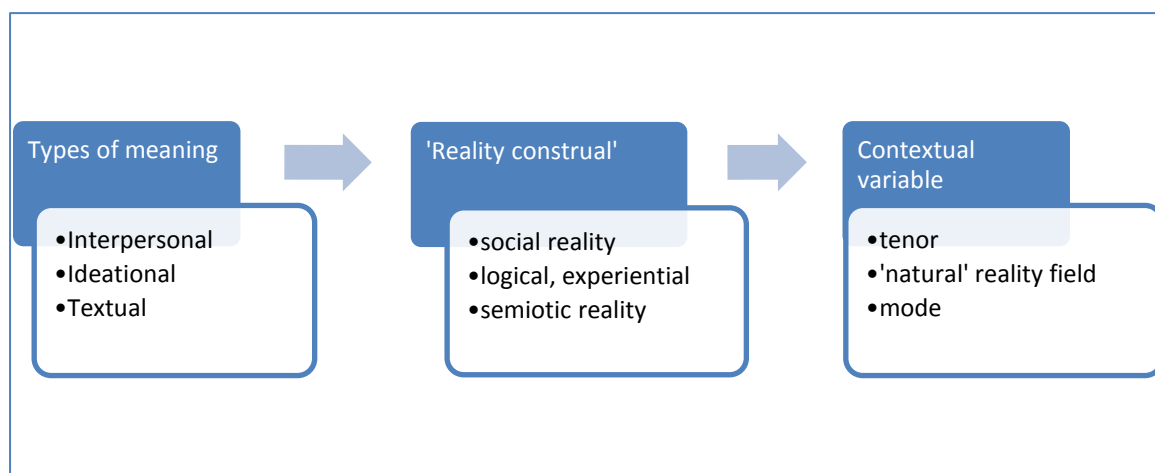
The conceptualization of 'text' in CDA extends far beyond the notion of a “written document”. CDA theorists such as Jäger and Maier (2009), and van Dijk (2006) drawing on the work of Foucault, refer to texts as 'discourse fragments' because “one text may touch on various topics and thus contain various discourse fragments” (Jäger & Maier 2009: 47).

CDA views texts as multifunctional objects, and idea which can be traced back to Halliday's (1978) three metafunctions. These three metafunctions describe texts as simultaneously doing three things, namely representing the world (the ideational function), enacting social relations between participants involved in the production and interpretation of the texts (the interpersonal metafunction), and connecting parts of the text using devices of

coherence and cohesion, or connecting texts to other texts and their situational context (the textual function).

These three metafunctions relate to the tenor, field and mode of the social context in which the text occurs (Halliday 1978). 'Tenor' refers to the participants in a discourse, their relationships to each other and their purpose. 'Tenor' is closely related to the interpersonal meaning of a text. 'Field' refers to "the total event, in which the text is functioning, together with the purposive activity of the speaker or writer; includes subject-matter as one of the elements" (Halliday & Hasan 1976). 'Field' is closely related to the ideational meaning of the text. Finally, 'mode' refers to the function of the text in the event, both in terms of whether it is spoken or written, and in terms of its genre. This is related to the textual metafunction (see Halliday & Martin 1993 and Martin 2002: 56).

The diagram below, adapted from Martin 2002, indicates how Halliday's three metafunctions are related to social contexts.



**Figure 2: Halliday's three metafunctions and social context**

In his approach to textual analysis, Fairclough (2003) views texts as consisting of actional, representational and identificational meanings, which are very closely related to Halliday's metafunctions. 'Action' and 'actional meaning' is related to 'genre' and refers to the ability of the text to interact with social events and form part of the social activity which the text represents. Representational meaning relates to 'discourse', particularly the idea that discourses are representational of ideas, people, communities, particular environments. This relates to the ability texts have to represent social practices and social actors. Identificational meaning relates to Halliday's Interpersonal metafunction and refers to the

ability of particular stylistic features to create and construct an identity for the writer (Fairclough 2003: 27). The idea that linguistic resources are used by writers and speakers in self-identity construction is not unique to Fairclough's understanding of texts and discourses. Wodak (2012: 216) endorses this, saying that we "present ourselves to others through our choice of language or language variety. Language choice, and language itself, are part of identity construction".

CDA not only views texts as carriers of meaning, but sees them as often contributing to social orders which work to maintain unequal power dynamics. For example, through interpersonal resources writers are able to construct their self-identities. Yet, identity construction is always a process of inclusion and exclusion (Wodak 2012: 216), and the choice to exclude or include resources and representations is an ideological one. A text is hardly ever the work of one person, but is rather the product of social conditioning that brings together a variety of voices. Wodak (2002: 10) elaborates:

In texts, discursive differences are negotiated; they are governed by differences in power which is in part encoded in and determined by discourse and by genre. Therefore texts are often sites of struggle in that they show traces of differing discourses and ideologies all contending and struggling for dominance.

Fairclough (2003: 6) conceptualizes texts as elements in social processes, and as "the semiotic dimension of events" (Fairclough 2009: 164), an idea rooted in semiotics. As elements of social events texts have causal effects, meaning that they "bring about changes" (Fairclough 2003: 8). These changes include changes to the level of knowledge of the reader, but also beliefs, values, behaviour and identities. According to Fairclough (2003: 30), modern societies are characterized by the networking together of different social practices across different areas of social life (economy, education and family life) and across different levels of social life (regional, national and global). Texts are a crucial part of these networking relationships.

### **3.3.7 'Genre'**

On a rudimentary level, "genre" refers to a particular text type, but the term is used differently in different situational contexts and academic disciplines. Those working within SFL view 'genre' as a kind of social code, or a code of behaviour established between the author and the reader. Genres are conceptualised as abstract, goal orientated and socially recognized ways of using language suited to its functions. They are marked by the structure

and style conventionally fitted to the content of a text, where formal properties are determined (and limited) by communicative purposes (see Swales 1990: 33 and Flowerdew & Wan 2010: 78). Swales and Rodgers (1995: 225) see the development of genres as “embedded social processes” which shape and reflect organisational attitudes and behaviours”. SFL views genres as the manifestation of “social actions” on behalf of a particular discourse community, which are believed to have predictable discourse structures that can be traced back to the aims of the discourse community which created them (Carstens 2008: 83). Therefore, the discourse structures (structural and grammatical resources) of a genre are thought to be predictable, analysable and, most importantly, learnable (Knapp & Watkin 2005: 21). Traditional genre analysis was thought to offer a practical framework for analysing the use of language for specific purposes by investigating the moves and strategies of different genres.<sup>28</sup> “Moves” are defined as “structural elements that deliver the content of the genre and are classified by type of rhetorical function or theme (Bhatia in Mason and Mason 2012: 484).

Many of the ideas around ‘genre’ developed in SFL are influential in CDA studies. Most prominent is the idea that genres are social processes and are highly influential in sustaining ideologies (Fairclough 2003: 8). Many CDA theorists draw on the metafunctions as well as other SFL concepts to understand and analyse genres. For example, Van Leeuwen (1993) works with the connection between ‘field’ and genre. For Fairclough genres are forms of actional meaning because they are “uses of language associated with particular socially ratified activity types” (Fairclough 1995: 132) or “different ways of inter(acting) discursively” (Fairclough 2003: 26). According to Fairclough (2003: 92) a key feature of genre analysis is to take into account the grammatical and semantic relationships between clauses. By grammatical relations, Fairclough (2003) means the degree of interdependency or ‘taxis’, a concept covered extensively by Halliday and Matthiessen (2004: 373-378).

‘Recontextualisation’ is another concept used extensively within SFL and CDA studies of ‘genre’ (see Lampropoulou 2014, Bennett 2013, Forchter & Kølvråa 2012 for CDA studies). The concept, which is attributed to Bernstein (1996: 60), involves “the appropriation of

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<sup>28</sup>At least three dominant approaches to genre analysis can be distinguished: the English for Specific Purposes (ESP) approach, the Sydney School approach and the New Rhetoric approach. Since this study does not conduct a genre analysis of the reports, a detailed account of these approaches will not be provided. For a detailed overview, see Flowerdew and Wan (2010).

elements of one social practice within another, placing the former within the context of the latter, and transforming it in particular ways in the process” (Fairclough 2003: 32). In his analysis of multimodal texts, Van Leeuwen (1993) shows how genres recontextualise social practices and construct context-specific knowledges about social practices. For Van Leeuwen (2008) all discourses and genres are recontextualisations of social practice. However, recontextualisation is never a pure transfer of meaning since the production of texts is always a selective and subjective process (see Chouliaraki & Fairclough 1999; Van Leeuwen & Wodak 1999). Drawing on the notion of recontextualisation (and also intertextuality and interdiscursivity, which will be discussed below), Fairclough (2003: 66) states that “a particular text or interaction is not ‘in’ a particular genre – it is likely to involve a combination of different genres”. The blending of texts, integrating voices from different contexts into one text is called ‘intertextuality’.

### **3.3.7.1 Intertextuality**

According to Wodak (1996: 11), intertextuality is a defining feature of discourse since every discourse is in some way related to discourses and texts that came before it. The same concept is understood by Jäger and Maier (2009:48) as “an entanglement of discourse strands”, which they find “can take the form of one text addressing various topics to equal degrees, or of one text addressing mainly one topic and referring to other topics only in passing” (Jäger & Maier 2009:179).

The recognition of ‘intertextuality’ as a generic discursive feature is attributed to Bakhtin and Kristeva (Fairclough 1992b: 269). In Bakhtin’s (1981) dialogic principle, texts are conceptualised as inevitably dialogical or heteroglossic since “any utterance is a link in a very complexly organized chain of other utterances’ with which it enters into one kind of relation or another” (Fairclough 2003: 42). The relationship between one text, discourse or utterance and some other may be a relationship of one building on another, problematising another, or assuming that the expressed idea is already known to the listener or reader (Fairclough 2003: 42-43). “What is ‘said’ in a text is ‘said’ against a background of what is ‘unsaid’ but taken as given” (Fairclough 2003: 40). The influence of Bakhtin’s ideas on Wodak’s (1996) thinking, as well as on the thoughts of many other CDA theorists, is evident. The dialogical principle and the notion of ‘heteroglossia’ are also fundamental to Appraisal

Framework in SFL (White 2001, Martin and White 2005), and will thus be addressed again in section 3.4.2.4 below<sup>29</sup>.

Considering Bakhtin's dialogical principle, it becomes clear that intertextuality may be apparent simply when a writer or speaker assumes that the listener or reader is aware of the idea being expressed by the utterance. Because of this, Fairclough (2003: 40) links intertextuality more explicitly to assumptions, where assumptions include the type of implicitness that is generally distinguished in pragmatics, such as in presuppositions and implicatures<sup>30</sup> (Fairclough 2003: 40). The difference between assumptions and intertextuality is that assumptions are not generally attributed or attributable to specific texts (Fairclough 2003: 40). Assumptions form part of what Fairclough (1992b) terms "constitutive intertextuality", when he refers to a scenario where texts are made up of heterogeneous elements, generic conventions, discourse types (i.e. interdiscursivity) and registers. "Constitutive intertextuality" can be contrasted to "manifest intertextuality" which is found when texts overtly draw on other texts (see Blommaert & Bulcaen 2000: 448 for an overview of this distinction).

Intertextuality is an important aspect of self-identity construction, both in Fairclough's understanding and in Appraisal Framework (see section 3.4.2.4 below). For example, the assumptions in the text can be seen in the claims made by the author – claims about what had actually been said, and claims as to whether interlocutors had indeed heard or read those claims before. Further, claims may or may not be substantiated, and authors may mistakenly or manipulatively make such implicit claims (Fairclough 2003: 40). A close, critical analysis of intertextuality and assumptions thus reveals how authors construct themselves.

Fairclough (2003: 41) also links intertextuality and assumptions to 'difference' (Benhabib 1996 and Butler 1998). According to this social theoretical concept, more recent transformations in social life means that social difference and the salience of particular groups (women, homosexuals) have become more pronounced. 'Difference' refers to how particulars (in, for example, identities and interests) come to be represented as universals. "Difference' can also be understood in terms of hegemony (Gramsci 1971), and how social

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<sup>29</sup> The link between Fairclough's 'intertextuality' and contractive dialogic resources in Appraisal Framework has rarely been given attention in research. Only White (2001) states of contractive dialogic resources that "this notion is also fundamental to Fairclough's analysis of intertextuality and orders of discourse".

<sup>30</sup> See Brown and Levinson 1978.

groups are able to project certain particulars as universals, and how “the masses” consent to the situation being as such (Fairclough 2003: 41). Intertextuality makes ‘difference’ more transparent by bringing other voices into the text. According to Fairclough, ‘intertextuality’, ‘dialogue’, ‘difference’ and ‘hegemony’ are of increasing importance in the context of “new capitalism” (Fairclough 2003: 78-79). According to Fairclough (2003), those in power in a neoliberal context place importance on democracy and the “public sphere”, where an effective public sphere is defined in terms of the quality of dialogue which takes place within it. This has led to emphasis of ‘deliberation’, ‘consultation’ and ‘partnerships’. Social powers are able to control the quality of the dialogue, or under the guise of ‘dialogue’ may lead people to believe that they are participating in a democratic system. However, in order to be truly effective, dialogues need, amongst other things, to permit people freedom to decide whether or not to enter the dialogue, to interrupt and continue the dialogue at other occasions, to permit everyone access, to allow participants the freedom to disagree, to provide a space for consensus to be reached (Fairclough 2003: 80).

Fairclough (2003: 42) states that speakers in texts orientate themselves towards similarities and differences and in doing so bring degrees and forms of dialogicality into focus in texts (this idea is also evident in the work of Wodak 2002 and Kress 1985). According to Fairclough (2003: 42), texts, as elements of social events, vary in the nature of their orientation to difference in five general ways:

1. An openness to, acceptance and recognition of difference; an exploration of difference, as in ‘dialogue’ in the richest sense of the term;
2. An accentuation of difference, conflict, polemic, a struggle over meaning, norms, power;
3. An attempt to resolve or overcome difference;
4. A bracketing of difference, a focus on commonality, solidarity;
5. Consensus, a normalization and acceptance of differences of power which brackets or suppresses differences of meaning and norms.

### **3.7.7.2 Interdiscursivity**

Interdiscursivity is an important feature of Fairclough’s stepwise procedure of CDA analysis (Meyer 2001: 29), as well as Reisigl and Wodak’s discourse-historical approach. Interdiscursivity refers to the joining or overlapping of different discourses or genres into a



new discursive order (Fairclough 1995: 4). The 'interdiscursivity' of a text is "a study of which genres, discourses and styles it draws upon, and how it works them into particular articulations" (Fairclough 2001c: 124) For example, a racist argument might be used while arguing for other policies to combat unemployment (Wodak 2001: 66). Jäger and Maier (2009:48) draw on the metaphor of a "discursive knot" to refer to "a statement where several discourses are entangled". Drawing on the example offered by Wodak (2001), in Jäger and Maier's (2009:48) terms, a discourse strand of racism may be entangled with a discourse strand of unemployment.

Interdiscursivity does not represent a new, stable state, but rather ongoing contestation, allowing for new "fields of action" (Wodak 2001: 66). 'Fields of action' is understood as "segments of the respective societal 'reality', which contribute to constituting and shaping the 'frame' of discourse" (Girnth in Wodak 2001: 66). According to Wodak:

A 'discourse' about a specific topic can find its starting point within one field of action and proceed through another one. Discourses and discourse topics 'spread' to different fields and discourses. They cross between fields, overlap, refer to each other or are in some other way socio-functionally linked with each other (Wodak 2001: 67).

An analysis of interdiscursivity seeks to compare the dominant strands of discourse in a text and how they are textured together in an attempt to understand the 'field of action' constructed by the text (Meyer 2001: 29).

### **3.4 CDA approaches to analysing social processes and social actors**

As previously stated, within CDA discourses are conceptualised as representing social practices and elements of those social practices. Tools and frameworks are needed to investigate the ways in which social processes and social actors are represented in these discourses. Different approaches to the representational meaning of discourses have been taken by different scholars within CDA; sections 3.4.1 and 3.4.2 below highlight the approach taken in this study, as applied in chapters 6 and 7.

#### **3.4.1 Approaches to analysing social processes**

The sections below investigate how word choices, metaphors and nominalisations are viewed within CDA, and how these are pivotal in the representation of social processes in texts. These concepts are explained here with a view to how they will be used in the analyses in chapters 6 and 7.

### 3.4.1.1 Word choice

Word choice, or lexicalization, is an important process in which text producers capture and convey meaning in texts, and sustain ideologies through texts (Van Dijk 1995). The words and clauses used in a text are chosen from a wide range of potential options to convey meaning directly, indirectly and metaphorically. In choosing specific linguistic resources, the text-producers are able to reinforce and legitimate the ideology being communicated through the discourse (see Blommaert and Verschueren, 1998; van Dijk, 1999). Attention to the word choices in a text is crucial in understanding how the producers of a text conceptualise social processes.

### 3.4.1.2 Nominalisation

Nominalisation is a grammatical process in which (1) a verb, adjective or an adverb is used as the head of a noun phrase or (2) a noun is produced from another part of speech by derivational affixes. Nominalisation is often used as a means of representing processes or social activities. Halliday (1994) extended the concept of 'metaphor', a non-literal, indirect use of words and phrases, to include grammar as well. He distinguished between congruent, non-metaphorical representations and metaphorical representations. Fairclough (2003: 143) exemplifies this: to form the noun "destruction" from the verb "destroy" is in Halliday's terms metaphorical because it represents an activity as if it were an entity which can operate like any other entity. In the process, "destruction", as with any other nominalisation, involves the loss of certain semantic elements, including tense (was destroyed, is destroyed, will be destroyed), modality (is, may be, should be), and agents or social actors.

Billig (2008: 785) reiterates that there are several actions associated with nominalisation that can perform ideological functions, such as: deleting agency, reifying, positing reified concepts as agents, and maintaining unequal power relations. "By turning verbs into nouns, speakers/writers can convey that the entities, denoted by nominalization, have a real and necessary existence". Fowler (1991:80) writes that by means of nominalization "processes and qualities assume the status of things: impersonal, inanimate, capable of being amassed and counted like capital, paraded like possessions". Fowler et al. (1979) note that official discourse often uses nominalizations in this way, thereby implying that present social arrangements are "objective, unchangeable things."

Nominalisation and passivisation are grammatical processes that have been prominently dealt with in CDA; nevertheless, in analyses of sustainability discourse or corporate discourses of sustainability, nominalisation has hardly been attended to (see Alexander 2009 and Parsons 2008 for a few examples of nominalisations in sustainability discourse). An analysis of nominalisation in sustainability discourse could be useful because “tracing the precise nature and distribution of grammatical metaphors can be seen as one productive way into researching affectivity of texts within a particular social order, and in processes of social change” (Fairclough 2003: 144-145). To date there has been no in-depth investigation of the process of nominalisation as it relates to, for example, the phrase “stakeholder engagement” which is a prominent theme in CSR discourses across the globe. This is significant, especially when taking into account the idea that choosing noun phrases over verbs, as well as the process of creating nouns from verbs, is “ideologically charged” (Fowler 1991: 82).

#### **3.4.1.3 CDA and metaphor**

A basic assumption of CDA is that language and discourse have a profound effect on the way in which an individual views the world. In this regard, the metaphors used in a particular discourse are important aspects of the ideological representation of reality, since they set up relations between one property of the world and another according to the speaker’s worldview (see Chilton & Lakoff 1995; Charteris-Black 2004).

CDA theorists often draw on Lakoff and Johnson’s (1980) conceptual metaphor theory (CMT) when analysing metaphors in a particular discourse<sup>31</sup>. Lakoff and Johnson (1980, 1999) were influential in highlighting how the metaphors of a language are not superficial linguistic devices, but are based on our cognitive understandings of the world. In order to cope with the cognitive load of new experiences on a day to day basis, Lakoff and Johnson argue, humans transfer or “map” what they already know (the “source domain”) onto a new phenomenon or entity ( the “target domain”). In the process, the target domain is described

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<sup>31</sup> Hart (2008) gives an argument for why CMT is not compatible with CDA. According to Hart (2008: 94), CDA conceptualises metaphor as being grounded in discourse, which then determines conceptual representation. Contrastively, CMT asserts that metaphors are at first conceptual and are then “merely reflected in linguistic structure”. However, while it is true that some approaches to CDA have “downplayed the cognitive element” of discourse (Goatly 2007: 2), van Dijk emphasised “both the social and cognitive aspects of ideology, and their manifestation in or construction by discourse” (Goatly 2007: 2). Taking into account the cognitive aspects of discourse, which have already been mentioned throughout section 3.3, this study does draw on CMT when analysing metaphors in chapter six.

in metaphorical terms, as being, or exhibiting a likeness to the source domain. Selected semantic features of the source domain are then transferred onto the target domain.

For example, in sustainability discourse, Earth (the target domain) is frequently conceptualised as a spaceship (the source domain) (see Romaine 1996). In this metaphor the semantic features of a spaceship are transferred onto the Earth. Extensions of this metaphor can be seen in the conceptualisation of environmental management practices akin to “maintaining a spaceship”. Here, responsibility is placed on individuals or certain groups of people to manage and maintain the spaceship and to steer it in the right direction (Romaine 1996: 181). In corporate discourses, humans are assigned the primary task of “managing the household”, albeit as male custodians or heads of households rather than in traditional female gender roles (Romaine 1996: 182). Further, the person controlling the vessel, the captain, is more often than not conceived of as male (Romaine 1996: 184). The use of such specific metaphors on behalf of corporations when describing, for example, the Earth or natural environment, has the ability to construct or alter public perceptions of the issue. In the above example, the EARTH IS A SPACESHIP metaphor brings to light important issues regarding agency, responsibility and power in environmental issues. By introducing this metaphor, or others of a similar kind, companies represent (through discourse) the planet as a vessel with limited resources, and humans are concurrently represented as a harmonious crew working together to safeguard the vessel.

### **3.4.2 Approaches to analysing the representation of social actors**

I recognise Fowler’s (1996) and Widdowson’s (1998) complaint that in CDA nominalisation and transitivity are overused as significant grammatical constructions, and so try to look further. Van Leeuwen (2008) offers a framework for investigating social actors and agency in terms of the socio-semantic meaning of the clause rather than through nominalisation or categories of transitivity. In addition to this, Martin (2001) and Martin and White’s (2005) Appraisal Framework, developed within SFL, is a useful tool for understanding the interpersonal meaning of a text. This will be elaborated on in section 3.4.2.4.

#### **3.4.2.1 An interdisciplinary approach to ‘agency’**

Agency has received much attention in CDA (see Blommaert & Bulcaen 2000; Fairclough 2003; Van Leeuwen 1995, 2008; Wodak 2011) as well as in Sociology (see for example Pickering 1995; Dobres 2000; Latour 2005). These theorists have all attempted to

understand, in one way or another, how linguistic and social processes impact on agency and how linguistic and social structures reproduce or transform agency (Ahearn 2010: 28). From a sociological perspective, ‘agency’ refers to the “socioculturally mediated capacity to act” (Ahearn 2010: 28). According to this definition, human agents are restricted by sociocultural values and norms, and the notion of agency is in itself “culturally and linguistically specific” (Ahearn 2010: 30). Further, Bourdieu’s concept of ‘social habitus’ ‘has helped to clarify the ways in which individuals are bound by their culture’s actions, thoughts and perceptions.

In CDA, it is assumed that particular discourses and texts will represent social actors in similar ways, and that these representations may work to reproduce relationships of power or dominance. Many researchers in CDA have shown how the representation of social actors can be accounted for in the grammar of a language. According to Van Leeuwen:

‘How can social actors be represented in English?’ is a grammatical question if, with Halliday, we take a grammar to be a “meaning potential” (“what can be said”) rather than a set of rules (“what must be said”) (Van Leeuwen 2008: 23).

Thus, understanding the grammatical realisation of social actors is also acknowledging the element of choice in the production of texts. According to Kress (1990: 86), texts are the result of the actions of socially-situated speakers who choose to incorporate specific elements or grammatical features. However, this choice is always restricted by contextual relationships of power/dominance. Further, the relationship of participants in the production of a text can range from complete equality to complete inequality, and this relationship is taken into account by participants in the production/consumption process (Kress 1990: 86).

#### **3.4.2.2 Van Leeuwen’s framework for analysing social actors**

According to Van Leeuwen (2008: 23-54), social actors and agency are not only realised through grammatical roles, but through complex textual processes of exclusion and inclusion. In this framework social actors can be excluded for ideological reasons, or realised for ideological reasons through the following mechanisms: *genericisation* and *specification*, *assimilation*, *association* and *dissociation*, *intertermination* and *differentiation*, *nomination* and *categorisation*, *functionalization* and *identification* as well as *over-determination*. Since

there are also sub-categories within these categories, there is a diagrammatic representation of this framework attached as Appendix B.

Beginning with grammatical roles, Van Leeuwen (2008: 32) does remind the reader that active and passive tense, as well as transitivity structures, have an important function in the representation of social actors. From a grammatical perspective, social actors are generally the participants in clauses, but not all participants are social actors as they may also be physical objects. On a grammatical level, the 'agent' is the doer of an action, a conscious entity that acts with purpose and performs an action which has a visible effect. The agent of the clause is realised as the subject of the verb in an active clause, while the 'patient' is the recipient of the action.

In terms of *exclusion*, Van Leeuwen (2008: 28) asserts that some texts exclude reference to social actors altogether. In some cases, the exclusion in the text does leave a trace and readers are left asking questions about actors and events, or can deduce information, or links between information, by a process of inference. This "less radical" type of *exclusion* is termed *backgrounding* by Van Leeuwen (2008: 29). Due to the fact that text producers often exclude social actors in ways that suit their interests and purposes, Van Leeuwen (2008: 29) claims that *exclusion* is an important aspect that CDA research should attend to.

Van Leeuwen (2008: 22) identifies the choice between *generic* and *specific* representation as an important factor in the representation of social actors. In this category, Van Leeuwen directs attention to the differences when social actors are represented as part of a class of people (*genericised*), or represented as identifiable individuals (*specified*). To exemplify, Van Leeuwen (2008: 23) illustrates how print media directed at middle class readers represents experts specifically, while "ordinary people" are represented generically.

Social actors can also be referred to as individuals through a process of *individualisation*, or as groups, in a process termed *assimilation* (Van Leeuwen 2008: 24). There are two types of *assimilation*: *aggregation* and *collectivisation*. *Aggregation* quantifies groups of people through the use of statistics, while *collectivisation* does not.

Social actors can also be represented as groups through *association* and *dissociation* (Van Leeuwen 2008: 39). *Association* refers to groups formed by social actors, which are never labelled in the text, although the actors or groups who make up the association may be

referred to. *Dissociation* refers to unformed association, which means that a text at first associates two actors, and then dissociates them.

*Indetermination* occurs when social actors are unspecified or anonymous (for example, through the use of “someone”), while *determination* is when their identity is specified. On the other hand, social actors may be *nominated*, or represented in terms of their unique identity, or in terms of the identities or functions they share with others (Van Leeuwen 2008: 42). Categorization here provides two subcategories: *functionalisation* and *identification*. The former refers to representations which characterize social actors in terms of what they do, while *identification* refers to social actors not in terms of what they do but in terms of what they, more or less permanently, are. There are three categories of *identification*: *classification*, where social actors are referred to in terms of major classification systems defined by a society which many include race, gender, religion etc.; *relational identification*, which represents social actors in terms of their personal, kinship or work relations to each other (i.e. “colleague” or “friend”); and *personal identification*, which usually occurs in stories and entails the identification of social actors through a personal attribute such as “blonde” which often has cultural connotations (Van Leeuwen 2008: 43).

Social actors can also be *personalised* or *impersonalised*. Representational choices which *personalise* social actors represent them as human beings through personal pronouns, proper names, nouns or any other choice which has the semantic feature of “human” (Van Leeuwen 2008: 46). *Impersonalisation* is a textual action by means of which human social actors are represented with words which do not have the semantic feature of “human”. Such *impersonalisation* often uses abstract or concrete nouns which typically are used for non-human subjects. There are two categories of *impersonalisation*: *abstraction* and *objectification*. The former occurs when social actors are represented in terms of a quality that is assigned to them in the representation (e.g. describing immigrants as “problems”). Conversely, *objectification* occurs when social actors are represented by means of reference to a place or thing closely associated with the person with whom or the activity in which they are engaging (Van Leeuwen 2008: 47). Four categories of *objectification* have been identified: *spatialization*, in which social actors are represented by means of a place with which they are closely associated (i.e. “South African”); *utterance autonomization*, in which social actors are represented in terms of their utterances; *instrumentalization*, in which

social actors are represented in terms of the instruments they use to carry out an action, and *somatization*, where social actors are represented in terms of reference to a body part (Van Leeuwen 2008: 4).

Finally, Van Leeuwen (2008) identifies *overdetermination* as a process in which social actors are represented as participants in more than once social practice, at the same time. The different categories of *overdetermination* refer to processes distinguished as *inversion*, *symbolization*, *connotation*, and *distillation* which will not be detailed here as they were not significantly applicable to this study.

### **3.4.2.3. The Interpersonal metafunction of the text: The construction of self-identity and relationships with readers.**

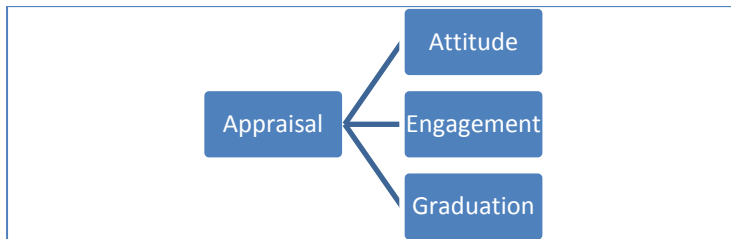
As stated in section 3.3.6 above, the interpersonal metafunction of the text refers to the linguistic enactment of complex and diverse interpersonal relations between speakers/writers and their audience (Halliday 1994). The resources traditionally used to perform this function are modality, grammatical mood or mode, polarity, and the grammatical systems associated with distinguishing between positive and negative clauses. However, self-identity and relationships with readers can be built through a larger variety of linguistic resources, such as evaluation (Fairclough 2003), markers of judgement, appreciation, and linguistic resources which indicate the writer's emotions or states of mind as well as their attitude towards phenomena or propositions.

Due to the number of resources that can be used in self-identity construction, the Appraisal Framework is a useful tool for identifying the resources that writers and speakers use to realise the interpersonal metafunctions of texts (Halliday 1994). Developed by the SF linguistics White (2001) and Martin and White (2005) "appraisal" is a "comprehensive term encompassing all the linguistic resources for the expression of affect, judgements, assessments and for the negotiation of stances and ideological positions" (White in Fuoli 2012: 60). The following section presents an overview of the Appraisal Framework, and indicates how features of the text such as modality, mode, polarity and evaluation are situated within the Framework.



### 3.4.2.4 The Appraisal Framework

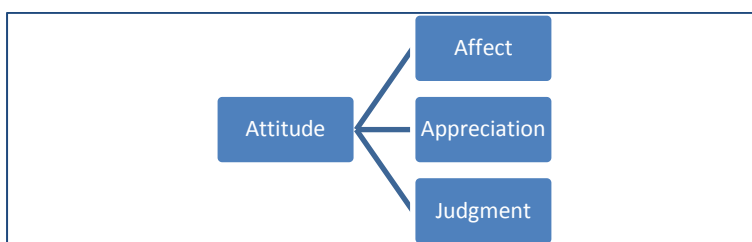
The Appraisal Framework consists of three different systems: Attitude, Engagement and Graduation. Each system focuses on different linguistic resources used by the speaker or writer to express emotion, to engage the reader or hearer, and to indicate the intensity of the proposition. This framework will be explained in a fair amount of detail because it is a central instrument used in the analyses of the reports in chapters 6 and 7.



**Figure 3: Appraisal resources**

#### (i) Attitude

Attitude “involves three semantic regions covering what is traditionally referred to as emotion, ethics and aesthetics” (Martin and White 2005: 42). Attitude resources are subdivided into three subcategories: Affect, Judgement and Appreciation. Affect concerns the expression of feelings, emotions and states of mind; Judgement deals with attitudes towards behaviour which we admire, praise or condemn, and Appreciation involves the positive and negative evaluation of natural or semiotic phenomena, entities and processes (Martin and White 2005: 42-43).



**Figure 4: Attitude resources**

Affect is expressed through verbs of emotion (to love), adverbs (sadly), adjectives (angry) or nominalized forms (confidence) (White in Fuoli 2012: 61). Judgement, is often realised through adjectives such as “unjust” or “skilled” although it can also be conveyed through nominalisations such as “outstanding performance” and prepositional phrases (“in shape”) (White in Fuoli 2012: 61). Similar considerations apply to the category of Appreciation

(extremely beautiful/breathtaking beauty, challenging/challenge). Attitude involves gradable meanings, which have the potential to be intensified and compared (“very happy”) (Martin and White 2005: 44). Graduation will be discussed further in section (iii) below.

According to Martin and White (2005:43) “speakers and writers take up a stance orientated to affect, judgement and appreciation”. A preference or a special liking for something is central in constructing interpersonal meaning in the text (Halliday in Martin and White 2005: 43). Judgment and Appreciation can be linked to Fairclough’s (2003) concept of ‘Evaluations’ which are “statements about desirability and undesirability, what is good and what is bad” (Fairclough 2003: 172). They are often realized as relational processes , in which case, the evaluative elements is the attribute which may be an adjective (‘good’) or a noun phrase (a bad book). Evaluative statements can also be realized by a verb (he was a coward vs he chickened out) or an adverb: dreadfully, wonderfully etc. Exclamations may also function as evaluative statements. (e.g. “What a wonderful book!”). Evaluative statements also evaluate in terms of importance and usefulness (see Lemke 1998) since it is generally taken for granted that what is important and useful is also desirable (Fairclough 2003: 172). However, it is discourse-relative and desirable or undesirable in the context of a particular discourse (Fairclough 2003: 172). Fairclough (2003: 173) calls these “affective evaluations” and they are generally subjectively marked (I/We).

The categories above make reference to implicit or assumed values. But Fairclough uses the term “assumed values” to refer to cases without relatively transparent markers of evaluation, and which are more deeply embedded in texts. The word “help” as it occurs in “this books helps to clarify the debate about sustainability” provides an example. Here, whatever follows “help” is likely to be evaluated positively. Assumed values can also be triggered in this way, but depend on the assumption of shared familiarity with (but not necessarily acceptance of) implicit value systems between the author and the reader.

## **(ii) Engagement**

In the Appraisal Framework, “Engagement” refers to “linguistic resources by which speakers/writers adopt a stance towards to the value positions being referenced by the text and with respect to those they address” (Martin and White 2005: 92). Martin and White’s (2005) approach to Engagement is informed by Bhatia’s and Voloshinov’s concepts of ‘dialogism’ and ‘heteroglossia’. These concepts capture the perspective that

all verbal communication, whether written or spoken, is 'dialogic' in that to speak or write is always to reveal the influence of, refer to, or to take up in some way, what has been said/written before, and simultaneously to anticipate the responses of actual, potential or imagined readers/listeners (Martin and White 2005: 92).

Analysing the Engagement resources used in the text offers a way into understanding the degree to which speakers and writers acknowledge what has been said before, and whether they present themselves as agreeing or disagreeing with the views and value propositions of other speakers. In terms of value proposition, the Engagement level of the Appraisal Framework aims to uncover whether the value propositions in the text are presented as validated or problematic, and whether they are presented as being taken for granted, or likely to be questioned or rejected (Martin and White 2005: 93). By analysing the Engagement resources in the text, the researcher uncovers the means by which the speaker or writer constructs their interpersonal style according to the sort of "heteroglossic backdrop" (Martin and White 2005: 93) of the text and the way in which they engage with other voices and viewpoints.

As is typical of SFL theories, the Appraisal Framework is concerned with meanings in context and rhetorical effects more than fixed grammatical forms. This means that Engagement can be realised through a number of different resources in the text, and is dependent on the context in which the text is written as well as the co-text of the particular word or clause. However, commonly instantiated Engagement resources include modality, polarity, evidentiality, intensification, attribution and all those locutions which provide the means for speakers and writers to position themselves towards, and engage with, other voices (Martin and White 2005: 94).

As a linguistic device, the expression of modality encompasses the use of a variety of resources which include modal verbs, modal auxiliaries, modal adverbs and modal adjectives. Within CDA, modality is understood as a feature encompassing more than the use of key words such as "may", "might" and "will". Rather, it concerns any mechanism by which the writer or speaker indicates their attitude toward or their confidence in the proposition presented in the text (Lillian 2008: 2). Confidence or stance can be realised through the main verb in the sentence, adverbs ("obviously", "evidently"), adjectives ("possible" and "probable") and nominalisations (see Fairclough 2003).

Markers of modalisation can also be mental process clauses such as “I think” (Fairclough 2003: 170), as well as verbs of appearance such as ‘seem’, ‘appear’. According to Halliday (in Fairclough 2003: 171) adverbs like ‘usually’, ‘often’, ‘always’ mark a separate modality of ‘usuality’. In modality terms hedges, intonation, and even reported speech or attributing a statement to someone else, are all ways of lowering one’s commitment to the truth of the statement (Fairclough 2003: 171). Modality also includes person – subjectively marked modalities (e.g. in “I think the window is open”) and modalities which are not subjectively marked (e.g. in “The window is open” - a third-person statement). First person statements can also be plural (using “we). According to Fairclough (2003: 171) “like the ‘power of prediction’, the power of making statements on behalf of others, or indeed on behalf of ‘all of us’... is a power which has uneven social distribution, and is important for identification (Fairclough 2003: 171).

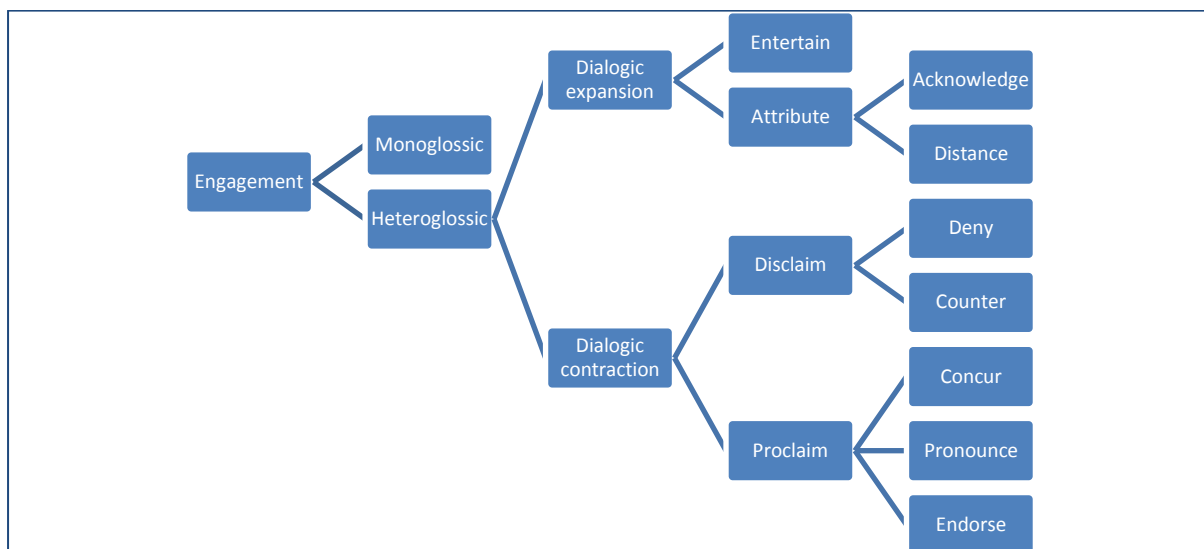
CDA theorists such as Fairclough (2003), frequently draw on the terms “epistemic modality” and “deontic modality”. Epistemic modality describes the speaker’s judgment or degree of confidence in the belief or knowledge upon which a proposition is based. Markers of epistemic modality include “must” or “possibly”. Deontic modality describes the use of modal verbs to affect a situation, or to give permission. This includes modal verbs such as “can” or “must”.

An investigation of the modality resources in a text is vital in an analysis intended to determine not only the speaker/writers’ judgement of the probabilities or the obligations which they are encoding (Halliday in Fairclough 2003: 165), but also the speaker/writer’s commitment to their own construction of relationships of power and dominance in the text (Fairclough 2003: 164-5), as well as their construction of self-identity.

In explicating Engagement resources, Martin and White (2005) identify two primary mechanisms by which writers and speakers can signal their engagement with other voices: monoglossia and heteroglossia. Monoglossic statements are ‘bare’, factual or categorical assertions which make “no reference to other voices and viewpoints” (Martin and White 2005: 99). This is typically achieved through the use of “strong” modals such as “is”, “are” and “will”, however, monoglossic statements are also context and co-text dependent.

In contrast, heteroglossic statements are those that “do invoke or allow for dialogic alternatives” (Martin and White 2005: 100). The Appraisal Framework makes a distinction between heteroglossic statements which are dialogically contractive and dialogically expansive. This distinction aims to distinguish the degree to which the statement “actively makes allowances for dialogically alternative positions and voices (dialogic expansion), or alternatively, acts to challenge, fend off or restrict the scope of such (dialogic contraction)” (Martin and White 2005: 102).

Dialogic expansion and dialogic contraction are each divided into more categories. The two categories of dialogic expansion are termed according to their semantic functions as “entertain” and “attribute”.



**Figure 5: Engagement resources**

According to Martin and White (2005: 104) ‘entertain’ refers to

those wordings by which the authorial voice indicates that its position is but one of a number of possible positions and thereby, to greater or lesser degrees, makes dialogic space for those possibilities. The authorial voice *entertains* those dialogic alternatives

Markers of ‘entertain’ typically include probability modals (“will”), modal auxiliaries (“may”, “could”), modal adjuncts (“perhaps”, “probably”), modal attributes (it’s possible that), evidence/appearance-based postulations (“it seems”), via circumstantial phrases such as “in my view”, rhetorical questions, and via mental verb/attribution projections such as “I think” or “we recognise”. By including mental processes in the category of dialogic expansion,

Martin and White (2005: 105) follow Halliday who argues that such structures are modal rather than experiential. Linguistic markers of entertain make allowances for alternative voices and viewpoints, yet, they project an audience which is potentially divided over a particular issue. The speaker and writer are thus able to create a relationship of solidarity with those who have alternative viewpoints while at the same time promoting their own (Martin and White 2005: 109).

The term “attribution” in this framework refers to the resources used to attribute proposition to an external source. This is typically achieved through the use of reported speech such as “he said”, “she stated” or “according to”. Attribution allows for other voices in the text and is by nature heteroglossic, yet it is important to distinguish between a type of attribution where there is no explicit indication of the speaker’s or writer’s stance towards the proposition (“acknowledgement”), and a type of attribution where there is an explicit distancing of the speaker or writer with respect to the attributed proposition (“distancing”) (Martin and White 2005: 113). In both acknowledgement and distancing, the speaker or writer can create a sense of alignment or solidarity with their assumed listener or reader by aligning themselves with arguments they assume the interlocutor will agree with, or distancing themselves from arguments that they assume their interlocutor will agree with. Attribution may also have the rhetorical function of constructing the writer or speaker as well-informed and considerate.

In contrast to dialogic expansion, markers of dialogic contraction construe a heteroglossic backdrop for the text, while at the same time steering towards the exclusion of alternative viewpoints in any subsequent interaction, or at least constraining the scope of these alternatives (Martin and White 2005: 117). Markers of dialogic contraction fall into two categories: disclaim and proclaim. ‘Disclaim’ refers to the “meanings by which some dialogic alternative is directly rejected or supplanted, or is represented as not applying” (Martin and White 2005: 117), while ‘proclaim’ refers to the “meanings by which, through some authorial interpolation, emphasis or intervention, dialogic alternatives are confronted, challenged, overwhelmed or otherwise excluded” (Martin and White 2005: 117-118).

The function of *disclaim* is realised through denying (negation) and countering. Negation is a resource used to introduce other viewpoints in the text so that they may be rejected. For

example, by stating “natural gas is not poisonous” the speaker introduces the argument that natural gas is poisonous, and at the same time is refuting it. In aligning or disaligning themselves with an argument, the speaker or writer can create solidarity with their assumed readership. Similarly, *counter* includes statements which “represent the current proposition as replacing or supplanting, and thereby ‘countering’, a proposition which would have been expected in its place” (Martin and White 2005: 120). This is commonly realised through conjunctives such as “although”, “even though”, “yet”, and “but”, a small set of adverbials such as “surprisingly”, or adjuncts such as “only”, “even”, “just” and “still”.

Finally, *proclaim* includes those resources which, rather than directly rejecting alternative positions, limit the scope of alternatives. These resources are divided into the categories of “concur”, “pronounce” and “endorse”. *Concur* includes resources like “of course”, “naturally”, “not surprisingly”, “admittedly” and “certainly” which explicitly indicate that the speaker or writer is agreeing with, or has the same knowledge as, their interlocutor (Martin and White 2005: 122). Conversely, verbs such as “show”, “prove”, “demonstrate” and “point out”, indicate that the external voices alluded to in the text are construed as valid, correct, or undeniable (Martin and White 2005: 126). They are thus markers of endorsement. ‘Pronounce’ includes all those formulations which involve authorial emphasis, including “the fact is” or “the truth is”.

### **(iii) Graduation**

Graduation refers to the resources used to “modulate the intensity of assessments” (Fuoli 2012). Graduation is concerned with gradability. With regards to attitude, graduation has to do with adjusting the degree of an evaluation, or relaying how strong or weak the feeling is. This kind of graduation is called ‘force’ and are linguistic realisations which include intensification, comparative and superlative morphology, repetition, and various graphological and phonological features (for example, “loathe” for “really dislike”). As far as graduation is concerned, Martin and White (2005: 40) establish resources regularly used for intensification (force) and for adjusting boundaries (focus) as distinct systems, both concerned with modulating meaning by degree. However, graduation resources are often implicit (particularly in factual report genres) and are not realised explicitly. For this reason they cannot be quantified using methods of corpus linguistics and they are thus not a prominent feature of this study.

### **3.5 An overview of related research**

I rely on all the concepts and ideas introduced and explained in sections 3.3 to 3.4 above in my analyses of the selected South African CSR and IA reports. Overall, the study is also influenced by other research aligned to CDA and SFL, particularly as it relates to other studies of corporate reports that articulate social responsibility. This section presents an overview of that research in an effort to acknowledge prior work and establish links between this project and research of a similar kind which has already been done.

#### **3.5.1 Genre and CSR reporting**

Many of the existing linguistic analyses of CSR and IA reports have been rooted in genre theory and genre analysis (see Bowers 2010; Mason & Mason 2012; Bhatia 2013<sup>32</sup>). The CEO letters in financial statements have received much scholarly attention. Like the CSR and IA reports, CEO letters have been characterised as persuasive genres (see Neu, Warsame & Pedwell 1998; Hyland 1998; Garzone 2004; Conaway & Wardrope 2010). Conaway and Wardrope (2010: 152), for example, state that “the purpose of CEO letters may be more strategic and rhetorical than informative” since their primary aim is to convince stakeholders and potential investors that they are investing well. According to Neu, Warsame and Pedwell (1998: 269) “narrative disclosures in annual reports allow managers to stage and direct the play they wish their publics to see, to pick the characters, to select the script and to decide which events will be highlighted and which will be omitted”. Further studies have shown that the average investor spends less than 15 minutes skimming the report when making decisions (David in Conaway and Wardrope 2010: 142). This finding, plus the fact that the letters and statements are placed towards the beginning of the report, makes the CEO or chairman’s letter one of the most read sections of the larger report. Thus, the content contained herein is highly influential.

Mason and Mason (2012) conducted an analysis of the micro and macro linguistic/textual features of 100 companies listed in the 2009 issue of Fortune 1000. The authors argue that the use of specific linguistic devices in the reports work to construct a socially responsible image to both in-group (stockholders and stakeholders) and out-group (consumers) readers (Mason and Mason 2012: 479). The authors show how the hierarchical sequencing of

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<sup>32</sup> Bhatia 2013 is the work of Aditi Bhatia and not V.K. Bhatia. Every other reference to Bhatia in this study is to the work of V.K Bhatia.



content in CSR reports is not random but rather reflects rhetorical tools and cognitive strategies used for ideological persuasion. These strategies include recognizing the role that audience members' prior knowledge or schemata play in their understanding of the content of the text. Recognition of regular features of the genre, enhance such understanding. (Mason & Mason 2012: 484). Bhatia's (2013) study of the 2008-2011 PetroChina CSR reports highlights many features of CSR reports which are not only informative but also promotional.

Although Mason & Mason's (2012) and Bhatia's (2013) research offer interesting insights into the generic strategies used by companies for purposes of persuasion and promotion, the researchers do not mention the effects of reporting frameworks such as the GRI in prescribing the use of rhetorical strategies or moves. In 2010, Bowers analysed the CSR reports of MNCs such as Unilever, Shell and Nike and found that, not only that the structures of the reports were similar, but also that the companies articulated 'economic value' similarly, and in the same way as GRI. This prompted Bowers (2010: 249) to remark that further research is needed into the relationship between the GRI and the generic structure of CSR reports. In her analysis of PetroChina's CSR reports, Bhatia did not pay attention to the influence of the GRI (although this was acknowledged by the company on their website and in their CSR reports<sup>33</sup>). She chose to focus on the influence of the UNGC Guidance on Corporate Responsibility Indicators in Annual Reports published by UNCTAD<sup>34</sup>. Bhatia seems not to have realised how the GRI regulates and has standardised the way in which reports are structured – she states (incorrectly) that “there is as such no international standard for the production of a CSR Report, nor is its adoption mandatory across the board, although several international organizations have attempted to implement a possible template” (Bhatia 2013: 313) (see section 2.6.2 of this study for counterarguments).

The influence of the GRI framework on the structure of CSR reports appears only to have been noted and addressed in three master's students' research (Monte 2009; Östman 2011; von Berg 2013). These theses were produced in the fields of Business and Economics. Genre analysis was incorporated to show how the reports are arranged according to shared communicative purposes. Since none of these studies are rooted in linguistic or applied

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<sup>33</sup> See <http://www.petrochina.com.cn/ptr/kcxfzbg/kcxfz.shtml> and PetroChina (2009: 1).

<sup>34</sup> The United Nations Conference on Trade and Development

linguistic studies such as CDA, the research does not allude to the powerful position assumed by the GRI in controlling CSR discourses. Particularly, the researchers do not view the incorporation of the GRI framework in corporate reports as a marker of intertextuality or interdiscursivity.

### **3.5.2 Interdiscursivity**

Apart from generic studies, a few researchers have briefly highlighted the interdiscursive and intertextual nature of corporate reports (see Bhatia 2010), or corporate sustainability discourses (Livesey 2002, Parsons 2008). Livesey (2002), for example, highlighted how sustainable development discourses are entrenched in both economic and environmental ideologies and presents a “new middle ground” between environmentalism and economics. In a critical analysis of corporate discourses of ‘stakeholder engagement’ in Australia, Parson (2008: 99) found that new capitalist discourses internalise “antithetical” discourses like stakeholder discourses in an effort to neutralise opposition and maintain capitalism’s legitimacy and dominance. Parsons (2008: 100) claims that how corporate managers focus on stakeholder theory creates “ongoing tensions between the profit driven, individualistic focus of capitalism, and social concerns relating to notions of community and environment”.

In an analysis of corporate financial reports, Bhatia (2010: 39) found that these reports combined four different types of discourses: accounting discourse, discourse of economics, public relations discourse and legal discourse. It was further found that the use of lexicosyntactic and socio-pragmatic resources of these discourses were exploited to “bend” the norms and conventions of the reporting genre so that the company could present a more powerful image of themselves, even in difficult economic circumstances. In their study of CSR reports, Noland and Phillips (2010) found that these reports incorporate more discourses than financial and legal discourses, but also include public relations discourse, environmental discourse and shareholder or shareholder value discourse, as a contemporary strategic management discourse.

Isolated studies have been conducted of discourses which are evident in CSR and IA reports, such as stakeholder discourses, strategic management discourse and governance discourse. These studies will be summarised below.

### **3.5.2.1 Neoliberalism discourse**

Springer (2012) working with a CDA framework, has provided immense insight into how neoliberalism, as a dominant social order, is also a discourse. Springer (2013: 125) acknowledges that different definitions around the term 'neoliberalism' have prevented scholars from realising that various interpretations or forms of neoliberalism can be stitched together and viewed as one dominant discourse. Springer (2013: 125) defines "neoliberalism" as "a mutable, inconsistent, and variegated process that circulates through the discourses it constructs, justifies, and defends". Springer (2012: 136-137) identifies the following characteristics of neoliberalism, which informs recurrent representations in neoliberal discourse: (1) a global hegemonic project in which elite social actors form class-based alliances and circulate a coherent program of interpretations of the world onto others. The masses then willingly consent to these interpretations, (2) neoliberalism as a policy and program, meaning there is a strong focus on privatization and deregulation (3) neoliberalism as a form of state which supports economic management systems and surveillance, (4) neoliberalism as governmentality, meaning the de-centering of government to a focus on non-governmental institutions as well as strategies and technologies.

### **3.5.2.2 Stakeholder discourses**

In terms of stakeholder discourses, Caimotto and Molino (2011: 13), subsequent to an analysis of CSR reports on behalf of an Italian company, state that the term "stakeholder" is used to refer to a number of groups who clearly do not "carry the same weight in the company's decision making process". For this reason the authors claim that the term works as a strategy that not only constructs the company as responsible and caring, but also assists in concealing negative interests of the company. The authors add that "because of its lack of precision, the concept of stakeholder allows its users to strategically foreground the needs of one group or the other according to the different discourse contexts" (Caimotto and Molino 2011: 13). Parson's (2008) study also showed how the terms "community engagement" and "stakeholder", which are supposed to exemplify transformation and a shift in traditional neoliberal social orders and increased social inequality, actually work to entrench relationships of dominance.

### 3.5.2.3 Strategic management discourse

Vaara & Laine (2006: 301), interested in the prominence of strategy discourse in contemporary corporate contexts, investigated ‘strategy’ from a CDA perspective. The authors note that managers and enterprises no longer seem to do anything without a “strategy” or “strategic planning” processes, and because of this, they view strategic management discourse as a type of hegemonic discourse which structures organisational planning in particular ways and in doing so, legitimates corporate control (see also Alvesson & Willmott 2002: 620).

Vaara and Laine (2006) reveal how strategic management discourse reflects strong hierarchal relationships since top management define the core strategies that will be implemented and control the organisation’s resources in order to do so. Top management is licenced to make decisions that others are obliged to obey; such a model is quite divergent from the ideals of democratic participation (Veera and Laine 2006: 311). Drawing on the legitimation strategies identified by Van Leeuwen and Wodak (1999)<sup>35</sup>, the authors indicate how top management and decision makers win the support of stakeholders and in the process legitimate their own position. Veera and Laine (2006: 12) find that the inability to master strategic management discourse according to may be viewed in their work context as a sign of their ignorance or incompetence.

As with military strategy discourses, corporate strategy discourses promote the use of tactics, a focus on competition and expansion, winning and losing and the heroism of leaders in the economic sector. Apart from the relation to military discourse, Veera and Laine (2006: 308) show how strategy discourse and colonial discourse are related in their focus on mergers, acquisitions, and corporate expansion. Preference is given to the maximum performance of the company, often in the global market, using available resources effectively and efficiently (Vaara and Laine 2006: 307).

### 3.5.2.4 Governance discourse

A few studies that do not specifically topicalise CSR discourse, but do attend to governance discourse, are insightful regarding my study. The term “governance” and its associated

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<sup>35</sup> These legitimation strategies are not incorporated into this study, but to clarify, Van Leeuwen and Wodak (1999) identify four legitimation strategies, namely authorization, or legitimation through reference to authority; rationalization, or legitimation by rationalising; moral evaluation, or legitimacy through referral to moral principles; and mythopoesis, or legitimation through narratives.

discourse emerged as modernisation and globalisation prompted changes in regulation at an international level (Brand 2005: 155). These changes in regulation meant that institutions and actors other than national governments assumed control of social processes. Thus, institutions of local government, civil society organisations, private corporations and other institutions that control the financial market “are all relevant actors in the new lexicon of governance” (Jayal 2003: 97). Since governance is mostly portrayed as a participatory form of regulation it is often perceived to be a form of “government by the people” or a modern form of democracy.

According to Fairclough (2003: 129), contemporary discourses represent governing as “governance”. From a linguistic perspective, ‘governance’ is a nominalisation which diverts attention away from who is governing or controlling social processes. It frames “governing” as a natural process and so obscures the force and will of powerful social actors. The concept ‘governance’ reflects the neoliberal social order since it represents governing as being the business of other large organisations (the World Trade Organisation and companies) and not just the business of government. Fairclough (2003: 129) found that contemporary governance discourse prescribes changes in governing in terms of ‘transparency’ and ‘accountability’. In neoliberal discourses, national governments and corporations are often represented as being in an antagonistic rather than harmonious relationship (Fairclough 2003: 127).

Brand (2005: 160-161) points out how governance discourse constructs the problems it identifies as global rather than local ones, affecting all people and societies equally. This creates the impression that many people across an extended set of domains have a vested interest in dealing with these problems. Related to this is the idea that problems should be dealt with through dialogue and that actors are prepared to make compromises. Experts also play a prominent role in governance discourses. They construct national governments as flawed and unable to control and regulate. However, the most prominent of the problems associated with governance discourse is that the neoliberal order assigns extraordinary power to corporate and financial institutions. In doing so, corporations are afforded the power to assume excessive control, often in consensual or hegemonic ways (Brand 2005: 155; Steffek 2003: 249). Thus, apart from restructuring political life so that corporations gain more control (through processes like deregulation of financial

institutions), governance discourses simultaneously legitimise corporate control (Steffek 2003: 249). These power dynamics are constituted in a new form of governance discourse: corporate governance discourse. According to Moerman and van der Laan (2007: 357) “corporate governance can be considered a control and disciplinary mechanism to ensure the primary economic interests of the shareholder are upheld.” Brand (2005: 158) reiterates this by stating that governance discourse does not counter neoliberal social transformation but rather has “a legitimizing and orienting function. Mainly, it serves as a framework to deal with crises and make their management more effective”.

### **3.5.3 Metaphors and nominalisations in sustainability discourse**

Some research has highlighted the effects of nominalisations and metaphors in CSR discourse. In their study of the website of an Italian company, Caimotto and Molino (2011: 12) found that the nominalisation ‘performance’ was frequently used in environmental discourse. The researchers draw attention to the fact that the term “performance” is used without explicit mention of the specific type of environmental performance they have in mind. They show how the concept ‘performance’ in the context of the CSR report is not only vague, thus making it difficult to determine the effects of individual environmental activities, it also establishes positive connotations on which the companies rely when they present negative information to the reader (Caimotto and Molino 2011: 13). The authors use the following example to illustrate:

In 2008 the unfavourable weather conditions and Terna’s upgrade intervention on the national grid in the Puglia region, which led to a falloff in production on the part of the Troia San Vincenzo and Troia San Cireo wind farms, have affected the production performance (Caimotto and Molino 2011: 13).

In this example, as is the case with others in the same text, the choice of the nominalisation “production performance” obfuscates agency, which means that the speaker avoids encoding the company as a discourse participant. Nominalisation is a tool that is often used to provide claims with lower degrees of negotiability, “by conveying a factual tone, nominalisations frame assertions as beyond dispute and shift away responsibility from the agent of the nominalised verb” (Martin in Caimotto and Molino 2011: 13).

Romaine (1996: 176) argues that in contemporary western societies, it has become popular for corporate organisations to adopt metaphors more particular to environmental discourses (see section 3.4.1.3 above for the EARTH IS A SPACESHIP example). Like all

metaphors, environmental metaphors have the power to restrict the ways in which the audience conceptualises the environment as well as environmental problems. In addition, corporate organisations privilege the economic system over other systems. This explains the use of a host of economic metaphors and accounting metaphors having entered environmental discourse, in which nature is conceptualised as a resource, capital or assets which can be expended but also saved. For example, the term “natural capital” describes nature (the target domain) in terms of financial resources (the source domain). In the process, nature is framed in economic terms and is made subject to cost-benefit analysis (Banerjee 2003: 153).

As in all other discourses, accounting and economic discourses construct subjectivities (Cooper 1995: 181). They frame situations and people in particular ways, often reducing them to economic processes or entities important to economic progress. According to Armour (1997: 1056) economic discourse “tends to shape the reality which it sets out to describe”. Scholars like Walters-York (1996) and Chambers (1999) argue that accounting discourse is, by nature, metaphorical. According to Chambers (1999: 247) accountants have invented words and methods of calculation which are abstractions of the real world. However, these words and methods are powerful in social contexts and have the ability to manipulate.

Applied linguists such as Mason (1990, 1991), Mauranen (1993), Dudley-Evans, Henderson and Blackhouse (1993) and Bloor and Bloor (1993) have all expressed interest in economic discourse. This work has helped to illuminate the ways in which economic discourse constructs a particular version of reality through the use of metaphor and other rhetorical strategies. According to Moerman and van der Laan (2007: 356) there are many studies that show how accounting terminology is regularly used to legitimate, obfuscate or privilege certain interests and to silence others.

Cooper (1995:180) argues that accounting discourse should be interpreted against the background of the dominant economic order. Accounting has traditionally been considered as a tool for the identification, measurement and communication of economic information (Moneva et al. 2006: 125). Thus, accounting discourses and economic discourses are taken to reflect the dominant neoliberal social order. So while accounting terms like “financial transactions”, “financial records”, “capital”, “profits”, “losses”, “debt”, “tax”, “tax laws” and

“regulations” are neutral, the prevailing neoliberal economic ideology assigns positive meaning to “profit” and also makes various signifiers more or less dominant according to the context (Cooper 1995: 181).

Broers (1995) conducted a study of metaphors in the journal *The Economist* and found that economic discourses carry a limited set of metaphors. These metaphors have become conventional in many contexts in the world given the spread of neoliberal thinking. Broers (1995: 7) takes ‘conventionality’ to be a measure of the frequency of usage. Since economics is an abstract domain, it has since its inception made pervasive use of metaphors to explain economic thought and processes. To exemplify this Broers (1995: 7) cites Adam Smith’s use of the term “invisible hand” to refer to how the free market system adjusts to new circumstances, and his use of the term “trade barriers” in the description of “tariffs”. Broers (1995: 8) identifies contemporary metaphors which are related to the PATH metaphor in economic thinking. These include: (1) PURPOSES ARE DESTINATIONS, (2) THE INITIAL STATE IS THE INITIAL LOCATION, (3) DIFFICULTIES ARE OBSTACLES, (4) OBSTACLES ARE CROSSROADS; DECISION MAKING IS CHOOSING A DIRECTION, (5) PROGRESS IS MOVING FORWARD; MOVING FORWARD IS GOOD; IMMOBILITY IS BAD. Other common metaphors include ECONOMIC COMPETITION IS A RACE and COMPETITION IS WARFARE (Broers 1995: 3).

Alexander (2009: 120) finds that ‘value’ is a powerful metaphor, identifying two prominent kinds of metaphor for value, namely VALUE IS SHARING or SHARING IS VALUE, and MARKET IS VALUE or CAPITAL IS VALUE (Alexander 2009: 123). According to Alexander (2009: 123), the metaphorical construction MARKET IS VALUE or CAPITAL IS VALUE is a Western metaphor that is predicated on the implication that ‘value’ is caused by ‘capital’ or that ‘capital produces value’ (Alexander 2009: 123).

### **3.5.4 Interpersonal features of CSR and IA reports**

Not all linguistic studies of corporate reports or corporate environmental discourses focus on genre or interdiscursivity; some have looked at the ways in which companies construct a positive identity for themselves by using positive self-construction strategies. Alexander (2009) combined corpus linguistic techniques with qualitative critical discourse analysis to investigate how politicians and corporate representatives use positive words, euphemisms and nominalisations when “talking about” sustainability issues. For example, companies in



the nuclear industry choose words in their reports that transmit reassurance and calm (Alexander 2009: 19). The term “radioactive waste” is chosen over “nuclear waste” and “isotopes” is chosen over “acid” or “chemical” to create distance to the real matter and to transform the situation into “an abstract, merely technical problem” (Alexander 2009:19).

Using methods developed within corpus linguistics, Fuoli (2012) conducted a quantitative analysis of the 2009 social reports of BP and IKEA according to Appraisal Framework. He found that the two companies adopt different strategies in their reports – where BP employed interpersonal resources to portray itself as trustworthy and authoritative, using evaluative words like “skill”, “expertise”, “capability”, “efficient”, “innovative” and “breakthrough”, IKEA framed itself as a caring and sensitive corporation dedicated to self-improvement through words such as “strive”, “actively”, “commitment” and “ambition” (Fuoli 2012: 67, 68). The author argued that the differences in self-presentation of the companies were due to differences in presumed readership as well as to differing legitimization challenges that each faces (Fuoli 2012: 55-56). As a petroleum company, BP’s primary interlocutors are financial stakeholders and regulators since, in order to operate, they rely heavily on private investments as well as on government policies and concessions. Thus, the company’s communicative efforts will be directed at the competing demands of investors and regulators (Fuoli 2012: 76). Contrastively, IKEA’s primary interlocutor is the general public, since the company is dependent on ordinary consumers for generating profit (Fuoli 2012: 76). With these primary interlocutors in mind, each company uses the social report to discursively construct their identity as well as their relationship with their target audience, those designated to confer legitimacy, in a way to better enhance their legitimacy (Fuoli 2012: 77).

### **3.5.5 Social theory and sustainability discourses**

Section 3.2 of this chapter highlighted how this study takes neo-Marxist approaches to sustainable development and sustainability discourses into account. However, it also takes into account studies which show the hegemonic nature of corporate reporting, the social-constructedness of ‘nature’ and the ways in which corporate discourses legitimise corporate behaviour which is inherently damaging to the environment. An overview of these studies is presented below.

### **3.5.5.1 Gramsci's 'hegemony' and CSR reporting**

According to Gray (2006: 796), financial reporting (and by extension sustainability reporting, which has been incorporated into financial reports) is clearly hegemonic. As an essential part of the capitalist system, financial reporting is controlled by the state in order to impose order on economic organisation. In doing so, Gray argues that the state controls accounting to serve those who already hold economic power, the shareholders:

The very purpose of financial reporting is to show how much more the rich people will receive as a result of economic activity while ignoring how that surplus has been appropriated or calculated (Gray 2006: 798).

When CSR reporting becomes a subsection of financial reporting, the same applies; this is true even when accounting principles ("social accounting") or ways of reasoning are adopted in stand-alone CSR reports.

### **3.5.5.2 Habermas's discourse ethics**

Researchers in business-related fields have addressed the issue of CSR and stakeholder engagement through the lens of Habermas's idea of discourse ethics (see Morsing and Schultz 2006) and Habermas's Theory of Communicative Action (see Reynolds and Yuthas 2008). In terms of discourse ethics, Habermas claims that

At any given moment we orient ourselves by this idea that we endeavor to ensure that (1) all voices in any way relevant get a hearing, (2) the best arguments available to us given our present state of knowledge are brought forward, and (3) only the unforced force of a better argument determines the "yes" and "no" responses of the participants (Habermas 1993: 163).

Reynolds and Yuthas (2008: 62) investigated the templates of popular reporting frameworks at the time in which the article was written and state that "the models do not quite move to the level of ethical discourse through which social progress might be achieved". Both of these studies conclude that, in terms of Habermas's discourse ethics, stakeholders are not engaged in an open and democratic dialogue. For example, Morsing and Schultz claim that companies

can benefit from responding to, and even more extensively involving, stakeholders directly in a mutual construction of CSR communication (Morsing and Schultz 2006: 336)

while Reynolds and Yuthas (2008: 62) claim that

making stakeholders an intrinsic part of the discourse rather than peripheral to the process, and engaging them in discourse that is open, fair and democratic would move society toward moral corporate discourse.

### **3.5.5.3 The social construction of nature**

A fundamental premise of this thesis, particularly when investigating corporate discourses of the natural environment, is that nature is socially constructed. Having said that, I do take into account Demeritt's (2002: 786) argument that "the social construction of nature" is a phrase used in many different ways, to refer to the social construction of our concepts of nature, and to nature in the material, physical sense. Therefore it is not always clear what is meant by the phrase. Demeritt (2002: 768) and Dingler (2005: 210) both draw attention to concerns, stemming predominantly from those in the ecological sciences, that constructionist arguments fail to take seriously the physical reality of nature, or the significance of environmental problems like climate change. These types of arguments may promote a form of relativism that encourages political complacency rather than urgent action. With such rather convincing arguments in mind, this research does not take an extreme postmodern stance, that "there is nothing outside of discourse" (Dingler 2005: 209). In accordance with fundamental ideas in CDA, my study acknowledges the power of humans to shape nature through our concepts and constructs of it, and through material social practices that lead to and follow those ways of conceptualising and constructing (Demeritt 2002: 786; Fairclough 1992a: 64). I rely on the following three ideas when stating that "the natural environment is socially constructed": (1) scientific and economic knowledge about nature does not necessarily reflect nature as a material entity; (2) physical nature is socially constructed due to recurrent human activity; and (3) knowledge, values and meanings about nature are socially constructed (see Argyrou 2005 and Sutton 2007 Demeritt (2002), Redclift (2005) Sismondo (2009).

### **3.5.5.4 Legitimation theory**

According to Fairclough (2003: 87) the semantic relations between sentences and clauses help to elucidate 'equivalence' and 'difference' in a text, but also 'legitimation'. For example, advertising texts in modern society embody ideologies which legitimise established social relations. These social relations are so salient in modern society that they control or "colonize" many institutional practices (Fairclough 1989: 36) Advertising assigns

social actor roles in society to participants in the capitalist commodity system by assigning them the legitimate and even desirable role of “consumers” (Fairclough 1989: 36).

Members of the Frankfurt School, as part of a broader critique of instrumental reason, viewed technology discourse as linked to a particular ideology which aims to promote the ideals of modernism and capitalism. In this context, technology is an unquestionable ‘good’ “which suggests that virtually any social problem is subject to a technical and technological fix” (Fisher 2010: 232). Technology discourse functions as “an ideological tool that mystif[ies] mechanisms of power and domination” (Best and Kellner in Fisher 2010: 232).

Breeze (2012), Fuoli (2012) and Livesey (2002) have all used CDA to investigate how companies discursively legitimate their existence and behaviour in corporate reports. Legitimacy theory is described as “the current dominant explanatory framework for social reporting, which identifies the need for legitimating an organization’s actions as the primary driver behind the disclosure of social and environmental information” (Fuoli 2012: 56). According to legitimacy theory, social reporting is primarily motivated by the need to justify an organization’s activities and obtain social legitimization. The theory assumes the existence of a social contract (Shocker and Sethi, 1973) that governs the relationship between business and society (Fuoli 2012: 56). A breach of social contract might threaten the company’s legitimacy and have a number of negative consequences, including increased pressure, more government regulation and control and a loss of financial capital (Fuoli 2012: 56). Further, social expectations change over time so that an organization is obliged to maintain its legitimacy through communicative processes (Fuoli 2012: 56). Empirical support for legitimacy theory comes in the form of a positive correlation between increased voluntary disclosure on behalf of companies and issues such as factory accidents, environmental damage and media exposure (Fuoli 2012: 58).

### **3.6 Conclusion**

This chapter provided an overview of the development of CDA as well as key ideas and concepts developed within CDA and SFL that will be incorporated into this study. Subsequent to this, this chapter presented an overview of the research that informed this study. The following chapter provides an overview of the processes that were taken to select and analyse the relevant texts, as well as the research aims and questions.

## **CHAPTER FOUR**

### **METHODOLOGY**

#### **4.1 Introduction**

In terms of methodology, “CDA presents a diverse picture” (Blommaert & Bulcaen 2000: 450). This is largely due to the fact that different CDA researchers focus on different social problems, discourses and texts types, which then require different approaches to grammatical and contextual analysis in order to reveal the hidden ideologies and power dynamics of the text. This chapter elucidates the route that was taken to critically investigate the selected South African CSR and IA reports. In particular, this chapter indicates the research aims and objectives, the research questions, the manner in which the texts were selected and the process by which the texts were analysed. These concerns will be addressed in separate sections below.

#### **4.2 Research aims and objectives**

The primary aim of this study is to investigate the selected CSR and IA reports from a critical perspective with a view to disclosing indirect meanings, encoded author attitudes and manipulative uses of language in communication with an audience that is less informed than the text producers. The specific aims of the study are, on the basis of the type of CDA analysis outlined in chapter three, the following:

- (i) to establish and describe the kind of context which gives rise to the development and publication of CSR and IA reports in large South African companies;
- (ii) to establish and describe what the characterising formal and structural features are of CSR and IA reports as a recently developed textual genre;
- (iii) to establish and describe what discursive strategies are typically used in CSR and IA reports in order to fulfil their overt communicative intentions as well as the covert positioning of the organisation; and
- (iv) to establish and describe the variety of discourses drawn upon in the CSR/IA-genre, and how they are textured together.

### 4.3 Research questions

Taking into consideration the aims and objectives of the research as set out above, the research was guided by specific research questions. These research questions were articulated in chapter one, but for ease of reference, they are repeated below:

- (1) What kind of context typically produces CSR reports, and what is particular about the context in which the South African corporate reports are produced?
- (2) What are the characterising features of this genre of CSR and IA reports?
- (3) What discourses are drawn upon in shaping these reports? How do these discourses set up relations between social processes and social actors? What “discursive fields” (see section 3.7.7.2) are created through the blending of these discourses?
- (4) What linguistic devices do the companies use in their CSR and IA reports to construct themselves and their relationship with readers?
- (5) In what way are the genres, discourses and linguistic devices in the given texts indicative of dominant ideologies? What are the social implications of this form of language use?

In answering these questions this dissertation is arranged around these five core research questions: Chapter two addresses question one, by reporting on the situational context of sustainable development and CRS, both globally and in South Africa; chapter five presents the analysis of the genre of CRS and IA reports, specifically identifying the generic features of this set of texts within the larger discourse; chapter six introduces the various discourses which have contributed to the particular form of the reports, showing how they are textured together, and chapter seven presents the analysis the interpersonal devices used by the company to construct their own identity and their relationship with readers. Finally, in the concluding chapter, I link the findings to dominant ideologies and social orders which may work to sustain corporate dominance and legitimate corporate practices which may be unethical or cause irreversible environmental damage.

### 4.3 The selection of texts

Texts for analysis as illustrative of the genre of CSR and IA reports, were purposively selected according to specific criteria. A purposive selection process means that the texts were not chosen randomly but were selected on the basis of specific criteria, with the research questions in mind. In order to gain a thorough understanding of South African

companies' practices and discourses, six companies operating in three different industries were selected for this study. Industries were chosen using the Industry Classification Benchmark (ICB) and the North American Industry Classification System (NAICS) code of environmentally sensitive industries. The selected industries were listed as the NAICS most environmentally sensitive industries, which include: oil and gas extraction, mining, support activities for mining, food manufacturing industries, the beverage and tobacco industry and retail. Selecting companies from environmentally sensitive industries raised more questions regarding the ethics of claims relating to corporate activities in CSR and IA reports. For this study, taking into account South Africa's industry profile, companies were chosen from the mining industry, food manufacturing industry and retail industry. The selected companies are: Impala Platinum Holdings Limited (hereafter referred to as "Implats"), Gold Fields Limited, Tongaat Hulett Limited, Tiger Brands Limited, Woolworths Holdings Limited and Pick n' Pay Limited. For ease of reference, the companies are referred to by name without reference to the fact that they are "limited" companies, or companies that offer limited liability or legal protection for its shareholders. The following table groups the selected companies according to their industry:

Industry	Company
Mining	Goldfields
	Implats
Food manufacturing	Tongaatt Hulett
	Tiger Brands
Retail	Woolworths
	Pick n Pay

**Table 1: Selected companies according to industry**

Since 'CSR' is a relatively new concept, and taking into account that the context and approach to CSR has shifted and is shifting all the time (see section 2.5), the most recent reports published by the companies were considered to be the most informative and most worthy objects of investigation for this study. Thus, the selection of the reports was limited to a three year period starting in 2011 (the year in which the study commenced), and ending in 2013<sup>36</sup>. The sample of three years was chosen in order to get a larger set of data, but also to investigate possible changes in representations of company CSR practices over a three-year period.

<sup>36</sup> The 2014 reports were not yet published by the time the analysis commenced.

During the years 2011, 2012 and 2013, the six selected South African companies all published their CSR and sustainability information in the form of IA reports<sup>37</sup>. In addition to this, Implats and Woolworths published stand-alone CSR reports in 2011, 2012 and 2013, and Pick n Pay published stand-alone CSR reports in 2011 and 2013. Since CSR information is reported in both report types (CSR and IA reports), both report types were selected and analysed. In total, twenty-six reports were examined. The table below presents an overview of the report types published by each company across the three-year period:

Company	2011	2012	2013
Gold Fields	IA	IA	IA
Implats	IA and CSR	IA and CSR	IA and CSR
Tongaat Hulett	IA	IA	IA
Tiger Brands	IA	IA	IA
Woolworths	IA and CSR	IA and CSR	IA and CSR
Pick n Pay	IA and CSR	IA	IA and CSR

**Table 2: Selected report types for each company from 2011 to 2013.**

Portable Document Folder (PDF) versions of the documents are easily available on each company's website. The PDF versions of the document permitted easy reading and searching; they can be converted to text format (.txt) using freeware software such as AntFileConverter<sup>38</sup>. The .txt documents were later analysed using corpus linguistic techniques and the freeware software AntConc version 3.2.4<sup>39</sup>. Corpus linguistics is generally conceptualised as the use of computer software to analyse "a large collections of electronically stored, naturally occurring texts" (Baker, Gabrielatos, KhosraviNik, Krzyżanowski, McEnery & Wodak 2008: 274). The details of corpus linguistic methods used in this study are provided in the following section.

<sup>37</sup> The companies in this study differ in terms of the names that they use for their reports. For example, Gold Fields uses the name "Integrated Annual Review. Nevertheless, the content of the reports fit the definition of IA reports in section 2.6.

<sup>38</sup> AntFileConverter is a freeware tool designed by Laurence Anthony and can be used to convert PDF files to plain text for use in corpus tool. See <http://www.antlab.sci.waseda.ac.jp/software.html> for more information and downloads.

<sup>39</sup> AntConc is a freeware concordance program developed by Laurence Anthony for Windows, Macintosh and Linux. See <http://www.antlab.sci.waseda.ac.jp/software.html> for more information and downloads.



IA reports are typically longer than CSR reports since they incorporate more detailed financial information, including financial statements (see section 2.6.1). The following table indicates the size of each report, including the number of pages, words and tokens.

Company	Total pages	Total words	Total tokens
Gold Fields 2011 IA	172	6694	73051
Gold Fields 2012 IA	212	6852	82113
Gold Fields 2013 IA	166	6588	70037
Implats 2011 IA	220	5687	64638
Implats 2012 IA	154	5485	48365
Implats 2013 IA	168	5375	51150
Implats 2011 CSR	120	5273	39993
Implats 2012 CSR	106	4867	39595
Implats 2013 CSR	96	4528	34415
Tongaat Hulett 2011 IA	127	5329	49908
Tongaat Hulett 2012 IA	134	5942	55055
Tongaat Hulett 2013 IA	132	5816	55646
Tiger Brands 2011 IA	208	5179	61053
Tiger Brands 2012 IA	220	5634	65677
Tiger Brands 2013 IA	260	6081	77769
Woolworths 2011 IA	124	3933	31845
Woolworths 2012 IA	128	4560	35767
Woolworths 2013 IA	120	4161	29821
Woolworths 2011 CSR	88	4538	26694
Woolworths 2012 CSR	100	4889	31941
Woolworths 2013 CSR	102	5451	35893
Pick n Pay 2011 IA	140	4769	57558
Pick n Pay 2012 IA	109	4383	52942
Pick n Pay 2013 IA	120	4408	47763
Pick n Pay 2011 CSR	60	2380	11330
Pick n Pay 2013 CSR	38	3133	18932

**Table 3: Size of selected reports according to the number of pages, words and tokens**

The collection of twenty-six reports constituted the “corpus” for this study (see section 3.2.1). Since there are a few notable differences between the IA reports and CSR reports,

these two report types were at times grouped together for comparative purposes, in which case I refer to the “IA corpus” and the “CSR corpus”.

The following section presents an overview of the approach that was taken to quantitatively analyse the corpus, and then critically or closely analyse the individual texts.

#### **4.4 Fairclough’s three-dimensional framework for text analysis**

This study takes a CDA approach to analysing the CSR and IA reports. Analysing the reports according to principles of CDA is an interpretative process which is conducted in many stages, often requiring re-reading the documents many times. According to Wodak (2002: 14) the approach to text analysis in CDA is “abductive” in that it “involves a constant movement back and forth between theory and empirical data”. Luke reiterates this when he states:

CDA involves a principled and transparent shunting backwards and forth between the microanalysis of texts using varied tools of linguistic, semiotic and literary analysis, and the macroanalysis of social formations, institutions and power relations that these texts index and construct (Luke 2002: 100).

The research was initially guided by Fairclough’s (1989, 1992) three-dimensional framework for analysing texts and discourse. This framework is considered by Blommaert and Bulcaen (2000: 448) to be the most prominent “methodological blueprint” in CDA. It urges the researcher to focus on three aspects of the text, namely: (1) the linguistic features of the text, (2) the productive and interpretative discursive processes associated with the text, and (3) the social processes or social orders which produced the text (see Fairclough 1995: 97).

This three-stage approach to textual analysis works in harmony with CDA’s understanding of ‘text’, which was addressed in more detail in section 3.3.6. In brief, CDA scholars such as Fairclough (1995: 133), view a ‘text’ as an instance of social and discursive practice involving complex production and consumption processes: while processes of text production and consumption are shaped by social practices, at the same time, production processes shape the text, and at the same time leave traces in the text. The ideologies which shaped these social processes leave “cues” in the text (Fairclough 1995: 133), which can be analysed by taking a critical approach to textual analysis. These ideas can be traced back to Halliday’s (1978) three textual metafunctions, which were also taken into consideration when analysing the CSR and IA reports. Fairclough’s three-dimensional model does not address

the textual, ideational and interpersonal metafunctions separately or in an isolated way, but rather focuses on these functions of the text in a way that two or more of them are highlighted in one step of the analysis. In fact, Fairclough's three-dimensional model is useful for highlighting how the three metafunctions of a text are in a dialectal relationship, and that a text or text fragment may have both interpersonal and ideational or representational functions. A summary of my approach to textual analysis, drawing on Fairclough's three dimensions, but also Halliday's three metafunctions, Van Leeuwen's (2008) socio-semantic categories for the representation of social actors, Appraisal Framework and methods of corpus linguistics will be presented below. In the process I also provide a rationale for why these frameworks are combined and how they are useful in critically analysing corporate reports of this nature.

#### **4.4.1 Approach to textual analysis**

Once the data had been collected according to the process highlighted in section 3.3, and I had familiarised myself with the general structure and content of the reports, the following steps were taken to analyse the text according to the principles of CDA:

##### **4.4.1.1 Step one**

After having selected the specific texts and entered them into an electronic corpus, the first step of my analysis was closely related to dimension three of Fairclough's three-dimensional framework. Blommaert and Bulcaen (2000: 449) refer to this step as "discourse- as-social practice" since it requires the researcher to investigate the "the ideological effects and hegemonic processes in which the discourse is a feature" (Blommaert & Bulcaen 2000: 449). In order to do this, the researcher has to develop an understanding of the broader social context and social events, or chain of events, that the text forms part of or is framed within (Fairclough 2003: 191-194). In contrast to the study of the internal relations of a text (dimension one of Fairclough's three-dimensional framework), a study of the external relations involves an analysis of the text's relations to the social context.

In order to investigate the social context, social practices and production processes, I gathered and read literature rooted in a number of different fields and paradigms including Business Management, Geography, Organisational Studies, Sociology, Critical Theory, Critical Linguistics and CDA. This literature both promoted and criticised the dominant economic social and political order (termed "neoliberalism" in this study), sustainable

development and CSR. The literature helped to understand corporate sustainability and responsibility, as well as wider discourses and ideologies associated with, and sometimes giving rise to and perpetuating neoliberalism, corporate sustainability and responsibility practices and discourses (outlined in chapter two)<sup>40</sup>.

#### **4.4.1.2 Step two**

Once I had gained a better understanding of the context in which CSR and IA reports are embedded, I began to scrutinise the linguistic features in the text, including the choices in vocabulary (wording and metaphor), modality and cohesion, grammatical relations (morphemes, words, clauses), lexical relations (collocations), and semantic relations apparent in the text (Fairclough 2003: 37). According to Fairclough (2003: 89), extracting semantic relations from a text is a fundamental step towards understanding the meaning of that text. These semantic relationships are viewed as elucidating social issues such as how processes of legitimation are realised and how the companies construct ‘difference’ in the texts (Fairclough 2003: 87). Of course, a particular linguistic feature of the text such as the word “governance” or reference to the GRI initiated more questions about the context in which the text is produced, and prompted further “contextual” research. Hence, there were often times that step one was revisited.

Initially step two was restricted to a close reading of the reports in PDF format, the format in which the reports are published online. PDF allows for the content and linguistic features to be interpreted in the textual-context in which they occur, meaning that the words were not removed from the overall structure of the reports or the multisemiotic features (as is the case with .txt version of the reports). Although the multisemiotic features of the reports are not analysed extensively in this study, they are considered to be in a dialectical relationship with the linguistic features of the text (see Fairclough 2003), and assist in framing the reader’s interpretation of the text. For these reasons they were taken into consideration

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<sup>40</sup> Apart from studying the literature, I informally engaged with people who work as CSR practitioners in corporate contexts (In South Africa, they are often termed “Social and Transformation Administrator’s”), particularly at conferences that were not rooted in Linguistic studies such as the 19<sup>th</sup> International Sustainable Development Research Conference (ISDRS) (see <http://isdrs.org/conferences/19th-conference-2013/>). Although these conversations were not recorded or used in this study, they were useful in ascertaining the link between the academic literature and practice. Overall, these conversations revealed that the critical literature aptly described what was happening at grassroots level – more specifically that CSR is valued for its promotional rather than transformational qualities and that many CSR practitioners have educational backgrounds in Business and Marketing which influences the way in which social issues are managed within the company.

when analysing the linguistic features of the text, and are, where relevant, mentioned in chapters five, six and seven.

Subsequent to a close reading of the reports, the research was narrowed down to the level of the word for screening word count and typical usage, and to features such as repetition and collocation. AntCont software and corpus linguistic techniques were used to generate word lists for each report and across the entire corpus, which were then saved as an Excel Spreadsheet. In accordance with Baker et al. (2008: 274), I do not view corpus linguistics as a different method to CDA. Rather, corpus linguistic techniques of quantitative data analysis were used to support the qualitative, “close” and critical methods of CDA. Thus, once key words had been identified through regularity of their occurrence, the search feature of Adobe was used to analyse a particular word in context in the PDF report, and to later compare usages amongst the twenty-six reports, the six companies and the three industries. Subsequent to a close reading of the reports, and after taking note of the similarities in word frequencies and structure, it was noted that the companies (as “text-producers”) are not only influenced by predetermined generic structures or reporting frameworks, but that they also draw on the same discourses to “talk about” issues related to finance, society, the natural environment and corporate governance. In other words, the linguistic features of the text are also discursive features, and were conceptualised as *representing* social actors, social events and social practices in similar ways. Thus, in order to critically analyse the discourses or representational meanings of the text, I drew on the following concepts, ideas and frameworks:

1. Word choice and word frequencies using corpus linguistic methods;
2. Nominalisation (see section 3.4.1.2), and the idea that using a verb, adjective or an adverb as the head of a noun phrase, or producing a noun from another part of speech by derivational affixes, represents social actors and social processes in particular ways that can be linked to ideologies on behalf of the text producers;
3. Metaphors (see section 3.4.1.3), particularly the idea that metaphors *represent* objects and entities in terms of other objects and entities. In order to analyse this process in the reports, I draw on CMT;
4. Van Leeuwen’s (2008) socio-semantic categories for the representation of social actors (see 3.4.2.2), and;

5. Appraisal Framework (see 3.4.2.4). As mentioned in chapter three, Appraisal Framework is a useful tool for identifying the resources that writers and speakers use to realise the texts interpersonal metafunctions of texts (Halliday 1994). I used Appraisal Framework in order to determine the linguistic devices used by the companies to represent themselves and construct a relationship with the reader. In order to determine the type and frequency of explicit markers of Attitude and Engagement used by each company, I drew on methods of corpus linguistics. Explicit markers of Attitude and Engagement were tagged<sup>41</sup> in the Excel spreadsheet and in some cases quantified in order to note similarities or discrepancies in the company's self-representation strategies. Since these linguistic devices are vast, the data is presented in chapter seven, along with more detailed and relevant overview of how I collected and managed the data.

#### **4.4.1.3 Step three**

Step three in my approach to analysing the reports is dimension two in Fairclough's three-dimensional framework. Blommaert and Bulcaen (2000: 448) refer to dimension two of Fairclough's three dimensional framework as "discourse-as-discursive practice", since it requires the researcher to focus on the intertextual and interdiscursive features of the discourses and texts. Since "discourse" is conceptualised as that which is produced, circulated, distributed, consumed in society (Blommaert & Bulcaen 2000: 448), this part of the analysis requires the researcher to investigate how texts and discourses are produced, circulated and consumed, and to critically investigate the text's production and consumption processes.

In terms of intertextuality, when analysing the documents I paid attention to other texts which are drawn upon in the reports and the ways in which the companies draw upon these texts. Particular attention was paid to the influence of reporting frameworks and texts such as GRI 3.1 which provided the most salient example of overt intertextuality. In terms of interdiscursivity, I paid particular attention not only to the discourses evident in the text

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<sup>41</sup> "Tagging" means that I identified the part of speech to which the word belongs. This is a necessary task as words are at most times ambiguous, and identifying the part of speech of the word in the context of the sentence is an important process in reducing ambiguity. For example, in chapter seven a distinction was made between "appreciation" to mean "rise" as in "share appreciation" and "appreciation" to mean "gratitude" as in "I wish to show my appreciation". In some cases I used a freeware Part-Of-Speech (POS) tagger for Windows developed by Helmut Schmid. See <http://www.antlab.sci.waseda.ac.jp/software.html>

(and highlighted in step two), but how they are textured together to create new ways of understanding the company's role in transformational and sustainability processes.

#### **4.4.1.4 Step four**

After completing steps one, two and three and went back to the theory and literature synthesised in step one in order to place the data and the findings from step two and three in context. In particular, I wanted to pay closer attention to similarities and differences between the reports and companies, and whether the relevant theories could assist in understanding these similarities and differences. Further, as a final step, I wanted to determine the reasons for the use of a particular linguistic device and to make these clear so that the analysis went beyond the level of description.

#### **4.5 Summary**

This chapter presented an overview of the steps that were taken to analyse the data. The following chapter (chapter five) describes the genre of CSR and IA reports. Since the genre of these report types has already been the focus of much research (see section 3.5.1), the aim is not to repeat what has already been said but rather show the influence of the GRI 3.1 framework on the structure and content of the reports, and conceptualise this in terms of 'intertextuality' (see section 3.3.7.1).

## **CHAPTER FIVE**

### **GENRE AND INTERTEXTUALITY**

#### **5.1 Introduction**

This chapter will set out the structure and a number of pertinent generic features of the selected South African CSR and IA reports. Drawing on an understanding of genre stemming from CDA (see section 3.3.7), the aim is to show how these texts function within and also contribute to social action and social interaction in communicative events. This chapter begins by providing an overview of the shared features of the South African CSR and IA reports. The subsequent section draws on the work of Bowers (2010), Mason and Mason (2012), and Bhatia (2013) and shows how many of the structural features of the report do not only work to inform the reader, but also to promote the companies. However, many of the researchers studying the genre of CSR and IA reports have not attributed the generic structure of the reports to reporting frameworks like the GRI more globally, and the King III framework in South Africa. Thus, the final sections of this chapter detail the influence of the GRI 3.1 and King III in the structure of the reports. Consequently, this chapter reveals the extent to which prescriptions provided by such frameworks shape the texts and so allow the institutions that design them to regulate and control how social responsibility is articulated in South Africa. The influence of the GRI and King III in the reports is discussed in terms of 'intertextuality' and 'interdiscursivity' and the textual or actional meaning of the text. In chapters 6 and 7 language-specific textual aspects of some of these rubrics will be dealt with more specifically.

#### **5.2 Identifying CSR and IA reports as genres**

As established above, CSR and IA reports are two types of reports which share a number of defining characteristics, namely, (1) they are an emerging genre, which means the conventions they follow are less established (Skulstad 2010: 181), (2) they are a hybrid genre (Bhatia 2004), combining elements of the reporting genre, such as narrative, and elements from promotional genres, such as description and evaluation, (3) they are multi-semiotic documents, (4) they are published on a yearly basis and made freely available to the public on the company's website (5) they have the same writer and target the same



audience<sup>42</sup>, and (6) they are considered primarily as promotional genres (see for example Bowers 2010, Skulstad 2010, Mason & Mason 2012 and Bhatia 2013).

The following paragraphs elaborate on the information in Appendix C. This Appendix provides a detailed overview of the key features that occur in the IA and CSR reports investigated here. It also gives an indication of the companies that include or exclude these features in each reporting year. The twenty-six South African corporate reports scrutinized in this study, regardless of whether they are IA or CSR reports, all have the following features that allow for comparison and claims of having similar functions:

- (1) cover page and other visual/multimodal elements (including the company logo or logos for other organisations, including the GRI)
- (2) a section for contact details for the company,
- (3) an “about the company” section,
- (4) a statement or letter from the CEO or chairman,
- (5) a section devoted to stakeholder issues,
- (6) a sustainability or environmental responsibility section,
- (7) sustainability indicators in the form of a graph or diagram, and other multisemiotic features such as photographs,
- (8) a shareholder section
- (9) a corporate governance section (with subsections articulated in section 5.3.6.5 below)
- (10) a statement of independent assurance, and
- (11) reference to the GRI reporting principles and the King III Code.

In addition, twenty-four of the reports included information about the scope of the report. Twenty-five reports included information about their corporate vision. Eighteen reports included case studies. Most of the IA reports included financial statements or summarised financial statements. Twenty reports included key operating statistics in the form of a graph or table. This information typically occurs within the first few pages of the reports. Twenty-one of the reports included a list of achievements or highlights of the year, which provides the reader with a perspective of what the companies aim to achieve in the upcoming years.

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<sup>42</sup> The companies do not mention who their target readers are in their CSR and IA reports. However, the literature frequently identifies the primary target readers as investors and shareholders, but also government regulators, NGOs, activists and other CSR experts (see Bowers 2010).

Twenty-three of the reports included information about their business strategy. Given the dominance of these sections or features within the reports, they are taken to be definitive generic features of CSR and IA reports. The most obvious difference between the South African IA and CSR reports is not the content that is addressed, but the manner in which it is addressed. IA reports typically include more detailed financial information than CSR reports, and CSR reports include more detailed sustainability information.

### **5.3 CSR and IA reports as promotional genres**

The idea that corporate reports of all kinds seek to promote rather than simply inform, is not new. Bowers (2010), Mason & Mason (2012), and Bhatia (2013), have all revealed interesting insights about the promotional elements of corporate reports. Bhatia states:

A number of recent studies in critical discourse analysis (Fairclough, 1993) and genre analysis (Bhatia, 2005) indicate that promotional discourse has become an incredibly versatile genre, gradually influencing/invading other genres, both academic as well as professional (Bhatia 2013: 318).

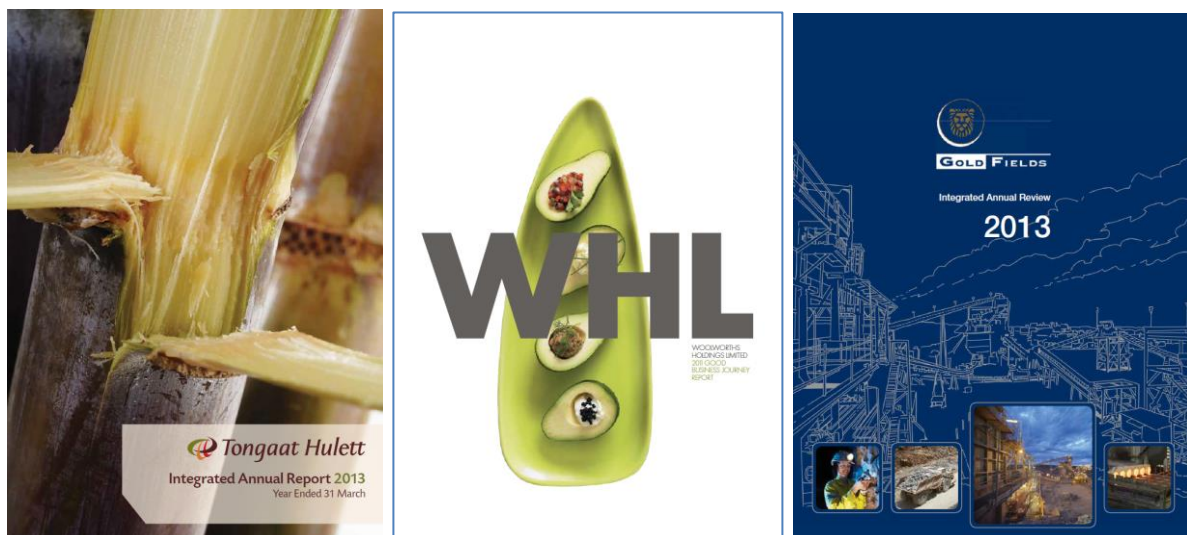
Bhatia (2013) establishes an interesting link between Bhatia's (2004) analysis of typical rhetorical moves used in advertisements and the structure of PetroChina's 2008-2011 CSR reports. According to Bhatia (2004), the key rhetorical moves of advertisement include: (1) headlines, (2) targeting the market, (3) justifying the product or service by "establishing the niche", (4) detailing the product or service, (5) establishing credentials, (6) endorsement or testimonials, (7) offering incentives, (8) using pressure tactics, (9) soliciting response, and (10), signature line and logo.

Although the structure of corporate CSR and IA report differ from advertisements, Bhatia (2013: 319) notes that in PetroChina's CSR reports "there are very interesting interdiscursive appropriations from typical promotional genres". Subsequent to an analysis of the CSR and IA reports on behalf of the South African companies, it was found that reports also adopt features from typical promotional genres such as advertisements. A brief overview of these promotional features is given below, in the order in which they appear in the reports.

#### **5.3.1 The cover page and the inclusion of images and photographs**

All of the twenty-six reports have a cover page which consists of a colour image, the company's name, the reporting year and the name or type of report. Unlike government reports, corporate reports such as CSR and IA reports are "glossy" (Skinner 1993; Banjeree

2003: 162; Feller 2004: 58) and colourful. This adds to their promotional quality, and designers not only use images and colour to attract the attention of the reader but in ways that frame the company as modern and financially stable. This adds to their promotional quality. The following are examples of such cover pages: Tongaat Hulett IA 2013 (left), Woolworths CSR 2011 (middle), Gold Fields IA 2013 (right). It is obvious that the visual details form an important part of the document. The visuals, however, do not fall within the scope of this study, and while their communicative value is recognised, they will only be discussed as rhetorical devices rather in terms of a detailed multisemiotic analysis. Like Harvey (in Fairclough 2003: 162), I view discourse and the non-discursive features of the world as being in a dialectal relationship, where discourses internalise non-discursive features like images. Thus, the inclusion of images works to create the particular style of discourse, which will be discussed further in the chapter seven.



Images occur throughout the reports. According to Bhatia (2013: 320) the inclusion of images in CSR reports has the same rhetorical effect as the inclusion of images in advertisements, since they work to establish the credibility of the company. In both CSR and IA reports, the companies include images of the natural environment, where nature is often represented as fertile and abundant. When used in place of images that depict industry and pollution (which are never evident in the text), the lush images of the natural environment work to construct a positive portrayal of company activities and build their credibility as environmentally-aware institutions. The following examples are taken from the Woolworths, Gold Fields and Tongaat Hulett IA and CSR reports:



Woolworths CSR 2011: 47 (left), Gold Fields IA 2012: 169 (middle), Tongaat Hulett IA 2011: 27 (right)

The inclusion of images is a typical feature of the stakeholder sections of CSR reports. There are also similarities between the companies in terms of the type of stakeholders they represent. As illustrated in the example below, the images in the stakeholder sections of the reports typically portray marginalized groups. The images work as a powerful sign to support the company's claims that they are devoted to initiatives which promote transformation and equity. They are viewed as a rhetorical device to construct the companies as authentic since they often work to provide photographic "evidence" to support the company's claims.



Gold Fields 2012: 128 (left), Tongaat Hulett 2011: 29 (middle), Tiger Brands IA 2011: 47 (right).

All the reports include a picture of the chairman and/or CEO. The four examples below are typical representations of CEOs or chairmen in the reports: The CEO and chairmen are always represented as smiling, a signifier of friendliness and openness. They are also always represented as wearing suits or formal work clothes, a signifier of professionalism and efficiency. These two signifiers work together to construct the CEOs and chairmen as open,



reliable and truthful. Since they represent the company, the company is also constructed as open, reliable and truthful through these images.

From left to right: Gold Fields IA 2012:9; Pick n Pay IA 2012; Tongaat Hulett IA 2013: 12; Woolworths CSR 2011: 7



In the corporate governance section of the reports, the companies also include photographic images of members of the board. The following example is taken page 47 of the 2013 Woolworths IA report:



### 5.3.2 The “about the company” section

The CSR and IA reports in this study all include an “about the company” section towards the beginning of the report. Bhatia (2013) draws links between this section of the report and the section of promotional genres like advertisements which detail the product or service. The rhetorical function or purpose for including details about the product or service in the case of advertisements, or information about the company in CSR and IA reports, is to portray

the company in a way that is as attractive as possible. Extract (1) is taken from the Gold Fields 2011 IA report:

- (1) Gold Fields is one of the world's largest unhedged gold producers, with attributable annual production of 3.5 million gold equivalent ounces from eight operating mines in Australia, Ghana, Peru and South Africa. Gold Fields also has an extensive and diverse global growth pipeline with four major projects in resource development and feasibility, with development decisions expected in the next 12 to 36 months (Gold Fields IA 2011: 2).

The use of adjectives such as “largest”, “extensive” and “diverse” will be addressed in chapter seven since they are interpersonal devices which work to construct the company as a leading organization in their industry. For now, it is worth noting that the “about the company” section is a structural feature of these reports, and the use of adjectives which work to convince the reader of the company's abilities and positive attributes, are also generic features of CSR and IA reports.

### **5.3.3 Listing awards and achievements**

Listing awards and achievements, especially those related to the company's sustainability initiatives, is typical of CSR and IA reports. Excerpts (2) and (3) are from the 2011 Woolworths and Pick n Pay CSR reports illustrate this:

- (2) In 2010 Woolworths was named International Responsible Retailer of the Year at the World Retail Congress for the second time in three years (Woolworths CSR 2011: 3).
- (3) In the past year Pick n Pay's sustainability achievements have been recognised by the Sunday Times, Mail & Guardian, TGI South Africa<sup>43</sup>, and more (Pick n Pay CSR 2011: 7).

Like the “about the company” section, listing awards and achievements work to present the company in a way that is appealing to the target readership, in an effort to convince them that the company is worth investing in, or that they are recognised elsewhere as being proactive moral actors. Bhatia (2013) draws correlations between this section of the report, and the “establishing credentials” feature of an advertisement, which, as the label suggests, portrays the company in ways that suggest the company is capable and qualified enough to offer a particular service or product. In the context of IA and CSR reports, providing a list of sustainability awards and achievements work to construct the company as capable of implementing sustainability practices. Since this is a common feature of all twenty-six reports, on a macro-discursive level it may work to justify the “business-case” for

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<sup>43</sup> The Target Group Research is a marketing research company.

sustainability and assign a powerful role to businesses in sustainability decision-making processes.

### **5.3.4 Statement of independent assurance**

Most of the reports include a section entitled “assurance”. In this section companies indicate the extent to which their claims are valid, based on the assurance of an external auditing firm. The IA reports all include an auditor’s assurance report. Flowerdew and Wan (2010) conducted an in-depth analysis of the auditor’s report in Hong Kong companies and found that these reports are “highly standardized and follow a schematic prototypical structure” (Flowerdew and Wan 2010: 87). According to Flowerdew and Wan (2010: 87), the auditor’s report works to show that the auditors are independent of the company, establishing their credibility or professionalism.

The standalone CSR reports do not include an auditor’s report, but rather a statement of assurance on behalf of an accredited firm which works to “assure” the reader that the company has represented themselves in a transparent way in the report. In the CSR reports, a statement of assurance does not necessarily mean that a sustainability auditor has checked whether, for example, the company is polluting or is using more sustainable packaging. Rather, an auditor from a large financial firm such as Ernst & Young and KPMG provide assurance that the companies have correctly implemented a reporting framework such as the GRI and King III. The problems with the assurance procedure in sustainability reporting have been widely addressed (see for example O’Dwyer & Owen 2005, 2007; Unerman, Bebbington & Dwyer 2007; O’Dwyer, Owen & Unerman 2011). According to O’Dwyer et al (2011:2) current practices in sustainability assurance “offers little to facilitate a deeper understanding of the complexities underpinning actual practice”. Thus, the statement of assurance works predominantly as a rhetorical strategy to declare that the company’s statements about their financial and sustainability practices have been checked, and they are valid and representative of corporate activities.

### **5.3.5 Features designed to engage readers**

Providing contact details or information about how readers can get in touch with the company is viewed by Bhatia (2013: 320) as being similar to the “soliciting response” function of advertisements. Excerpt (4) illustrates this:

- (4) We see this report as a living document. That means we are continually updating and finding better ways to communicate our sustainability achievements, challenges or progress. If you have anything to add, question or comment, please let us know (Pick n Pay CSR 2011: 7).

### **5.3.6 The letter or statement from the CEO or chairman**

The statement or letter from the CEO or chairman corporate reports has been studied extensively. Hyland (1998), Neu, Warsame and Pedwell (1998), Garzone 2004, and Conway and Wardrope (2010) have all shown how this feature of corporate reports is persuasive rather than informative. There are a few key features of this letter which establish their nature as a persuasive genre. These include: (1) an image of the CEO or chairmen (discussed in section 5.3 above); (2) a salutation and signature; (3) the inclusion of financial information; (4) the inclusion of sustainability and CSR information; (5) providing a narrative of key events; (6) statement of the company's approach to corporate governance; (7) mentioning achievements; (8) providing a statement about the future; (9) showing appreciation. Features (2) to (9) will be addressed below, with reference to the rhetorical devices which work to persuade the reader.

#### **5.3.6.1 Salutations**

Apart from images of the chairmen and CEOs, the use of salutations "dear stakeholder" or "dear shareholder" addresses the reader in a more direct manner. Salutations are used in all the Gold Fields, Implats and Tiger Brands reports.

#### **5.3.6.2 Financial performance**

All the CEOs or chairmen make reference to their company's financial performance in their statements or letters. This indicates that financial reporting is a shared communicative practice in the CEO or chairman letters in South Africa, as it is in Latin America and the US (see Conway and Wordrope 2010: 153). The use of particular argumentative devices is conceptualised as a generic feature of the reports. For example, when presenting financial information, there is a tendency for CEOs or chairmen to report on earnings rather than losses, or to use the "up" metaphor when referring to financial issues (see Gray 2006). Where losses were incurred during the reporting year, there is a tendency to downplay them, or blame these losses on external circumstances. However, when profits were made there is a tendency for the CEOs and chairmen take responsibility for them by mentioning



the company initiatives which promoted or directly caused financial prosperity. Extract (5) below illustrates how financial performance is typically represented in the letters or statements from CEOs or chairmen:

- (5) On the supply side, relatively stagnant global gold production over the past decade, as well as an ongoing decline in the discovery of large deposits, has also helped underpin the price of gold.

In this context, Gold Fields share price performance has been relatively disappointing. Last year, the share price rose by only 3% to R124.60 by year-end. In US Dollar terms, the share price declined by 10% to US\$16.28. At the point of writing, the share price continues to languish at these levels. I do not believe this reflects the underlying value and growth potential of the company.

Nonetheless, there is some consolation for shareholders. In 2011, Gold Fields paid a total dividend of R3.30 (US\$0.46) a share, at a yield of 2.6% – the highest amongst the leading global gold companies. Our financial results for 2011 demonstrate that our management team can extract strong economic value from our mines, while also investing in the future growth of the company (Letter from the Chair, Gold Fields IA 2011 8-9).

As is common with many reports, a decline in earnings is often attributed to external circumstances. In this case, the “relatively stagnant global gold production” and the “ongoing decline in the discovery of large deposits” are referenced as contextual issues affecting the company’s performance. The Chair states “in this context, Gold Fields share price has been relatively disappointing”. The adverb “relatively” is repeated twice in the first two sentences of this extract, but it is not evident in the text what the speaker is comparing gold production or Gold Fields’ share production to. Furthermore, even in the context of evident losses in share prices, the Chair reports poor performance first in terms of gains (“rose”): “last year the share prices rose by only 3%”. Only subsequent to this is a down metaphor used: “the share price declined”. The metaphorical construction of financial process is discussed in more detail in chapter 6.

### **5.3.6.3 Sustainability and CSR initiatives**

The Chairs or CEOs often use statements as a platform to inform readers of their sustainability strategies. This section almost always indicates how the company’s sustainability not only addresses environmental or social issues, but simultaneously seeks to increase the economic value of the company. The way in which the CEOs and chairmen represent sustainability is also indicative of how it is represented throughout the entire report. Thus, even if it is the most widely read section of the reports (Hyland 1998), and the

target readership only reads this section, they will still encounter a win-win portrayal of sustainability. In the 2012 Pick n Pay IA report, the Chairman uses the metaphor of the “bottom line” to refer to the net profit of the company:

- (6) For Pick n Pay, sustainability is more than just being a “green” company. Our approach is to ensure we become a more resilient company by embedding sustainable practices in our core activities. These have positively impacted our bottom line, as they should (Letter from Chairman, Pick n Pay IA 2012: 21).

The clause “as they should” is an evaluative statement which constructs profits as desirable. This works to create a relationship with the readers, who are evidently assumed to be people who too believe that economic profit is desirable. According to Fairclough (2003: 172) evaluations are discourse-relative and, in this case, the evaluative statements on behalf of the Chairs are taken to be a general characteristic of corporate financial discourses in CSR and IA reports. The features of this discourse are addressed in more detail in chapter six.

#### **5.3.6.4 Providing a narrative of key events**

The CEO letters or chairman statements are one of the only sections of the report where it is acknowledged that events during the course of the year did not go according to plan. As with financial performance, the speakers rely on strategies to present negative performance or negative incidents in a positive way. In excerpt (7) from the Woolworths 2011 CSR report, the chairman and CEO explain why the company did not reach some of their targets:

- (7) We have experienced difficulty with achieving some of our targets. The pressure on cotton prices internationally and organic cotton in particular has made it difficult to achieve our organic cotton targets. Progress on packaging reductions has been slower than we had hoped for especially in our food packaging. Food retailers globally have had difficulty balancing the reduction in packaging with the resulting damage and increase in waste of the product. Hence, we are focusing more on recyclability of packaging going forward, as well as increasing the use of recycled content in the packaging (Woolworths CSR 2011:8).

Contextual circumstances are presented as reasons for poor performance. The statement “food retailers globally have had difficulty balancing the reduction of packaging with the resulting damage and increase in waste of the product” is presented as fact: the writer commits themselves to the truth of the proposition because there are no markers of low modality like “possibly”, “may” or “perhaps”. “Hence” works to build a causal semantic relation between the two sentences. The final sentence of the extract provides the reader with a view of Woolworths’ strategy to meet their targets in the future. Thus, the company

is constructed as motivated and able to meet their targets in the future, even if they did not do so in the reporting year.

**(i) Fatalities**

The CEO or chairman's statement also offers managers the opportunity to address fatalities or injuries in the workplace. Since fatalities or injuries are typical in the mining industry, and do sometimes take place in the food manufacturing industry, excerpt (8) illustrates how the chairman of Tongaat Hulett addresses this issue:

(8) Despite all continued efforts to ensure the highest standards of safety and occupational health, regrettably there were three fatalities recorded during the year under review, which the CEO expands upon in his report. Our heartfelt condolences go out to all affected families, friends and colleagues. Management conducted an analysis of the fatalities that occurred across the organisation in the past five years, and the findings are articulated in the sustainability report on page 35 (Tongaat Hulett IA 2013: 12).

The contrastive preposition "despite" works to create a contrastive relationship between the company's "continued efforts to ensure the highest standards of safety" and the "three fatalities" that occurred during the course of the year. It portrays the fatalities as being out of the company's control since they had taken the necessary measures to ensure that fatalities do not occur. The adverb "regrettably" also works to reduce culpability and responsibility as it frames the event as being caused by circumstances outside of the company's control. Mention of evaluation and analysis ("management conducted an analysis of the fatalities") is typical of corporate fatality discourses in the reports, and it has the effect of subsuming negative events into corporate rationality. Note for example how the CEO of Implats represents twelve fatalities that occurred during 2012's reporting year. First, the deceased colleagues are categorised as either direct employees ("colleagues") or contract employees. Following this, the CEO indicates how the deaths influence the company's Fatal-Injury Frequency Rate (FIFR):

(9) Most regrettably, I must record the deaths during the year of seven of our colleagues and five contractor employees. We extend our most heartfelt condolences to the families of those who lost their lives.

These twelve deaths represented a 80% deterioration of our FIFR on the already unacceptable loss of seven employees' lives in the previous year. Other safety indicators were mixed. Our lost-time injury frequency rate was virtually unchanged at 4.96 from the previous year while the total injury frequency rate showed a slight improvement from 13.47 to 11.19 (Letter from the CEO Implats CSR 2012: 11).

### 5.3.6.5 Approach to corporate governance

The CEOs and Chairmen give some indication of the company's approach to corporate governance in their statements or letters. The manner in which these managers address 'corporate governance' in their letters or statements mirrors the way in which the topic is addressed in the larger report (see section 6.4). For example, all the CEOs and chairmen relay the assumption that 'corporate governance' is desirable. They do this by framing themselves as "committed" to the principles of corporate governance, and also providing accounts of their strategies to ensure "good" corporate governance. CEOs and chairmen also frequently mention the JSE, King III and the GRI principles. In doing so, it is assumed that the readers are aware of what these terms refer to and so and that they believe these principles and indices are useful guides. For this reason, the term 'corporate governance' as well as 'King III' and 'GRI' are ways of crafting mutual understanding and solidarity. Excerpt (10) illustrates the shared ways in which the CEOs and Chairmen represent corporate governance:

(10) The Board, as the custodian of corporate governance, continues to maintain its commitment to principles of corporate discipline, ethical leadership, transparency, integrity and accountability. The Board confirms that it applies the principles embodied in King III and its recommendations as appropriate for the business, as can be seen in the corporate governance section of this integrated report. The company complies with the listing requirements of the JSE, the Companies Act 2008 and other pertinent legislation by which it is bound (Letter from the chairman, Tongaat Hulett IA 2012: 11).

The term "custodian" not only creates the impression that 'corporate governance' is something that is precious and needs protecting, but that the Board of Tongaat Hulett is able to fulfil this role. Furthermore, the speaker aligns corporate governance with concepts like 'commitment', 'principles', 'ethics', 'transparency', 'integrity' and 'accountability'. The Chair also mentions King III, the JSE and other governance legislation in South Africa, including the 2008 Companies Act. The same paragraph appears, almost verbatim, in the 2013 report on page 13.

### 5.3.6.6 Mentioning achievements and highlights

GRI 3.1 encourages companies to comment on their achievements in their reports. It is quite common for CEOs or chairmen to mention the company's achievement or highlights during the course of the year. For example:

- (11) We have won a great number of awards in the past year, such as the Sunday Times Top Brands Grand Prix Award for the third year running for doing the most to promote a more “green” lifestyle and second place in the Mail & Guardian’s annual Greening the Future awards for the most innovative environmental strategies. Pick n Pay was also awarded the Environmental Social Governance award and the Innovation Through Technology award at the annual African Access National Business Awards. (Letter from Chairman, Pick n Pay 2012: 21)

Clauses representing the company’s achievements and highlights are typically joined in an additive way.

#### **5.3.6.7 Statement about the future**

The CEO or chairmen all include a section in their letter or statement which articulates the future prospects of the company, or which makes predictions about the company’s future performance. As will be seen in section 6.5, ‘the future’ is a recurrent concept in corporate sustainability discourses. In a context where the quality of life in the future is questioned, statements about the future allow CEOs and chairmen to reassure readers that the company will not only be able to survive economic, social and environmental turmoil, but that they can address all of these issues simultaneously. For example:

- (12) Despite the profound challenges currently facing the platinum industry, I firmly believe in the fundamentals of the sector. I am confident that there will be a sustained future demand for platinum group metals, due to their inherent value as catalysts for chemical processes. Informed by this belief, we will continue to sink new shafts and invest in projects for the long term, albeit at a slower rate than previously planned (Letter from the CEO, Implats 2013: 13).

The conjunction “despite” works to create a contrasting relationship between the “profound challenges facing the platinum industry” and the CEOs confidence in “the fundamentals of the sector”.

#### **5.3.7.8 Appreciation**

Almost all the CEOs or Chairmen include a section to show their appreciation of key figures in the Board of Director, the only exception is Woolworths:

- (13) I would like to thank Peter Matlare, his management team and all the employees at Tiger Brands for their contributions during the year. I also appreciate the efforts of my fellow board members and thank them for their continued guidance (Letter from the Chairman, Tiger Brands 2011: 23).

Showing appreciation or gratitude is a rhetorical strategy to present the CEO or Chairman as kind and considerate. The similarities indicate that the companies share similar interests

and concerns with regards to the messages they send out to readers. The CEO reports appear to be promotional rather than analytical, concerned more with persuading people than to open up dialogue. The letters, and the reports as a whole, are aimed at getting people to act in certain ways on the basis of representations.

### **5.3.7 The environmental section of the reports**

In the section of their reports devoted to environmental issues, the South African companies include sections related to climate change, energy use, water conservation and waste management. They include a list of sustainability indicators related to inputs (e.g., material, energy, water) and outputs (e.g., emissions, effluents, waste). In addition, they cover performance related to biodiversity, environmental compliance, and other relevant information such as environmental expenditure and the impacts of products and services. As with Mason and Mason's (2012: 486) study, the inclusion of these section in reports are conceptualised as moves. In addition, this study takes case studies and images to be generic features of the reports.

I will not address these sections separately. Rather, the following sections present the shared ways in which the companies represent this issues, or the argumentative and discursive strategies used to present the topics and simultaneously promote the company. These are (1) setting the context, (2) articulating plans and strategies, (3) providing an indication of performance and, (4) stating their membership to established foundations.

#### **5.3.7.1 Setting the context**

South African companies typically set the context, or make predictions about the future context, before stating their climate change and water and waste management initiatives.

For example:

(14) The climate is changing and we all have a role to play in responding to the challenges associated with this change. Acting now has the potential to reduce future impacts (Pick n Pay CSR 2011: 48).

(15) Growing international concern about climate change, as well as the increasing likelihood of carbon regulation in a range of jurisdictions, means we place strong emphasis on carbon and climate change management (Gold Fields 2011: 66).

The companies' representation of climate change is similar: climate change is represented as real and as undesirable. A similar approach is taken when presenting water scarcity

(16) Global water scarcity will increase over the next 20 to 30 years. In South Africa, it is likely the trend will affect the availability, cost and quality of water, as will the increased demand arising from the government's commitment to providing basic and quality services to all of its citizens (Tiger Brands IA 2013: 126).

(17) South Africa is a water-scarce country. In addition, the quality of our water is increasingly threatened, in part by industrial and agricultural activity. Growing public awareness around water has been driven by droughts, flooding, and concern about acid mine drainage issues (Woolworths CSR 2013: 74).

### **5.3.7.2 Framing sustainability initiatives as rational plans or strategies**

Once the companies present climate change and water scarcity as real, and set a rather dismal present and future context, the companies typically provide a detailed narrative of their strategy to address climate change, water scarcity and the problems derived from poor farming practices. For example, once Gold Fields (2013), Woolworths (2013) and Tongaat Hulett (2013) describe the critical issues around water, waste and climate change in (16), (17) and (18) above, the reports state:

(18) As such, water remains a key focus area for each of our operations' Environmental Management Systems ('EMS') – through which we assess, manage, monitor and report on our water use and the quality of our discharges (where they occur) (Gold Fields 2013: 86).

(19) Woolworths has committed to reducing water usage and managing waste water and water effluent across our own operations, within our supply chain and through collective action, partnerships, research and education (Woolworths CSR 2013: 74).

(20) We have committed to reducing the amount of waste sent to landfill from our own operations, as well as making it easier for our customers to recycle, whilst driving a market for recycled materials by using them in our operations, packaging and products (Woolworths CSR 2013: 76).

(21) Climate change is integrated into the business's company-wide risk management processes and a detailed discussion on this important topic is included in Tongaat Hulett's latest submission to the Carbon Disclosure Project (CDP) (Tongaatt Hulett 2013: 30).

Phrases such as “comprehensive plan” and “strategic objectives” work to establish credibility, trust and confidence, particularly since rationality and prudence are valued in corporate contexts. Readers may believe that the environment needs protection and they may presuppose that companies do not care about the environmental consequences of their actions. Thus, words like “committed” help to dispel these beliefs and portray the particular company as caring. However, Mason and Mason (2012: 487-498) point out that many readers also interpret the role of the company as being a profit-generating institution, which also affects the macrostructural and microstructural features of the genre (Mason &

Mason 2012: 498). Many of the South African reports include financial terms in their sustainability section and link the environment to profit. This may be an attempt on behalf of the company to align themselves with readers who hold the view that the primary purpose of corporations is for the generation of profit. For example:

(22) Tongaat Hulett's environmental approach is premised on the concept of building value for all stakeholders while working in harmony with nature (Tongaat Hulett 2012: 28).

In (22) above, the company appears to value economic growth and environmental protection equally. However, the clauses are of unequal status: the clause "Tongaat Hulett's environmental approach is premised on the concept of building value for all stakeholders" is hypotactically qualified by the temporal clause "while working in harmony with nature". In other words, the temporal clause has a lower status, and it is used to support the main clause, thus placing emphasis on value rather than nature.

### **5.3.7.3 Listing environmental progress and achievements**

Not only do the companies provide narratives of their strategies, they also mention the achievements they have made, often comparing the current reporting year to the previous one, or the previous two or three years.

(23) Since the implementation of the environmental strategy, progress has been made in reducing our energy consumption (Tiger Brands 2012: 106)

(24) Good progress has been made against the set targets regarding water usage in Head Office and distribution centres (Woolworths AI 2013: 78)

The companies also typically include information about the standards and principles that they follow, and present a table of emissions, comparing the 2009, 2010 and 2011 reporting years. For example, on page 30 of their 2011 CSR report, Pick n Pay also gives an indication, in bold font, of how many tonnes of packaging board were saved, the percentage of packaging containing rPET, and the percentage of local products. A list of their packaging goals and achievements is given in a bright green box (see also Woolworths CSR 2011: 69; Pick n Pay CSR 2011: 48; Implats 2012: 70). The companies use these devices to show that it is abiding by sound environmental practices which can be verified (Mason & Mason 2012: 497). Therefore, environmental disclosures in annual reports provide organizations with an effective method of managing external impressions (Neu, Warsame & Pedwell 1998: 269). This may mean that that organisational legitimacy is constructed and maintained through the use of "symbolic actions" and "symbolic meanings", when in practice environmental



protection is often peripheral to the organization's primary goals, methods of operation and output (Neu, Warsame & Pedwell 1998: 267).

#### **5.3.7.4 Strategic team membership**

The companies indicate their affiliations with large organisations which are recognised as being committed to environmental and social issues. In (25) and (26) below, Woolworths and Pick n Pay mention their affiliation with the WWF. This is considered to be a strategy to frame the company as cooperative and supportive of these types of organisations:

(25) We have established a collaborative project with WWF which assists in enhancing the environmental benefits, and accelerating the adoption levels, of the FFF Better Management Practices across the Woolworths supply base (Woolworths 2011: 49).

(26) We have signed a three-year partnership agreement with WWF's Sustainable Fisheries Programme to support the conservation organisation's Fisheries programme. The aim is to restore over-exploited fish stocks to sustainably managed levels (Pick n Pay CSR 2011: 26).

#### **5.3.7.5 The stakeholder section of the reports**

Although they are often arranged differently, the companies generally include the following information in their stakeholder sections, under separate headings: (1) a narrative about their approach or strategy to stakeholders, (2) a list of their self-identified stakeholders, often in the form of a diagram, (3) the company's approach to their employees, which includes issues related to employment equity, diversity and transformation, as well as health and safety and human rights, (4) the company's approach to CSI<sup>44</sup> or the development of local communities, (5) the company's approach to fostering relationships with suppliers. In addition, in and amongst these sections, the companies typically include case studies and images.

While images are often treated as key promotional devices in the reports, the function and use of case studies has not been addressed in detail. Generally speaking, a 'case study' is a detailed analysis of a person or group. The term is used often in the context of social research to refer to a descriptive and explanatory analysis of a person or group of people (see Yin 2009 for a more detailed overview of case studies). Many of the reports include information boxes labelled as "case studies", especially in their stakeholder section (See for example Woolworths CSR 2011: 33-37; Woolworths CSR 2012: 36, 37; Woolworths CSR 2013: 29, 36, 38, 39; Gold Fields IA 2011: 134; Tongaat Hulett IA 2013: 38; Tiger Brands IA

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<sup>44</sup> Corporate Social Investment

2011: 54, 62; Pick n Pay 2011: 34; Pick n Pay CSR 2013: 20, 33). The inclusion of case studies has two primary functions: (1) it conveys more specific information about the company's initiatives; (2) by using the term "case study" or presenting the information as if it were a case study, the company is able to present information about their initiatives as being researched extensively and is independently verified.

These case studies are one of the only places in the report where the voices of others are represented, either through direct speech (DS), free direct speech (FDS), indirect speech (IS) or free indirect speech (FIS)<sup>45</sup>. Often the speech times are merged, making it difficult to determine whether the speaker or thinker is the company or the person represented in the case study. This has significant implications for the representations of ideologies in the text. The following example is from Pick n Pay's (2012) IA report on page 28. The title is "We found goodness in cycling" and it presents a case study on the partnership with the Life Cycle Academy, which "encourages kids to get off the street and get on a bicycle":

(27) Zanele Tshoko dreams of becoming a professional cyclist and an engineer. She lives in Khayelitsha and attends Bumluko Senior School. She is in Grade 11. Life hasn't been easy for Zanele – she was teased constantly as a young girl for being a tomboy. And when she started cycling the teasing got worse. "It is not proper in our culture for a black woman to be a cyclist. But I have chosen to believe in myself!" She first heard about the academy at school, in 2005. Since joining, cycling has changed her life. "It keeps me out of trouble, away from alcohol and teenage pregnancy. It is good to have a healthy focus."

The above extract is a blend of FIS and DS. The first five sentences are FIS meaning that the company is able to represent the participant's (Zanele's) thoughts and speech. The paragraph then shifts to DS "It is not proper in our culture for a black woman to be a cyclist. But I have chosen to believe in myself!" DS is considered to be a more accurate form of representation and the reader infers that the speaker said those actual words in the same way in which they are represented. The same is true for the last sentence, which is also represented in DS. However, the second last sentence "Since joining, cycling has changed her life" is presented in FIS, in the words of the speaker, which in this case is Pick n Pay or a Pick n Pay representative. The reader cannot ascertain whether the thought and words are Pick n Pay's or the participants, but when situated amongst DS clauses, the reader is likely to infer that the participant thinks and has stated that cycling has changed her life. This

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<sup>45</sup> I draw on the categories of speech designed by Leech and Short (1981).

strategy of representation reinforces Pick n Pay's claim to making a difference (see (Woolworths 2011: 26 and Tongaat Hullett 2012: 43 for more examples).

#### **5.4 The influence of the GRI and King III on the structure of the reports**

Many researchers in the field of Business Ethics and Organisational Studies have recognised the influence of the GRI frameworks on the structure of CSR and IA reports (see section 2.6.2). Many of these studies have criticised the dominance of GRI and the hegemonic power which the organisation has achieved. For example, Levy et al. (2010: 89) state that the "GRI has clearly contributed to the legitimacy and routinization of corporate social reporting as a practice and has conferred a field of common language and assumptions".

The GRI framework includes directives for all sections of the report, including the governance, financial, environmental and stakeholder sections. The GRI also gives detailed information about what should be listed in each section, and offer advice on how it should be done. The King III Report on Corporate Governance not only prescribes the GRI framework but offers directives on corporate governance issues. The influence of the GRI and King III seems to be overlooked in applied linguistics analyses of CSR and IA reports. From a critical language perspective, the influence of the GRI and King III frameworks can be viewed as dominant markers of intertextuality and interdiscursivity in the texts.

Referring back to section 3.2, "critical" in CDA refers to moving "beyond the mere description and interpretation of the role of language in society, to an explanation of how and why language does what it does, and what is behind this" (Fairclough in Breeze 2011: 497). According to Fairclough (1992: 9) 'critical' "implies showing connections and causes that are hidden". In doing so, the researcher can reveal hidden ideologies which maintain unequal relationships of power. In CDA it is widely recognised that ideological meanings cannot be interpreted only from textual features, but production and consumption practices must also be taken into account (Breeze 2011: 510). Thus, the following section not only highlights the influence of the GRI and the King III Code on the structure of the South African CSR reports, but also describes the ideological implications of this.

##### **5.4.1 The GRI's influence on the promotional features of the text**

Subsequent to a direct comparison between the GRI 3.1 framework and the twenty-six South African reports, it was found that the GRI 3.1 framework prescribes those elements

which have been identified as promotional by other authors, and listed in section 3.3 above. The influence of the GRI on the promotional features of the text does not mean that the structural features do not work to promote the company; rather, it points to the fact that the approaches to text production cannot be attributed to the companies themselves, but to institutional entrepreneurs like the GRI. This has significant implications for the construction of power relations through the texts.

The following table lists those features identified as promotional in section 5.3 above, and indicates the sections of the GRI framework which prescribe them.

**Table 4: The influence of the GRI on the CSR and IA reports**

Features in the CSR and IA reports	Statements in the GRI 3.1 framework
The “about the company” section, the “listing awards and achievements” section, as well as features designed to engage the reader	GRI 3.1 (2009: 21) states that the company’s should include information about the organizational profile such as primary brands, products or services, operational structure, location of headquarters, sale of the organization, assets and awards received during the reporting year.
Letter or statement from the CEO or Chairman	GRI 3.1 (2009: 26) states that the report should include a “statement from the most senior decision maker of the organization (e.g., CEO, chair, or equivalent senior position)”. According to GRI 1.3 (2009: 20) this statement should include mention of the company’s strategy with regard to sustainability, and mention of how the company aligns their strategies to internationally agreed standards. It should also discuss broader political and economic trends influencing sustainability practices, comment on key achievements or failures during the course of the reporting year, mention targets and goals, and describe potential risks, impacts and opportunities. GRI 3.1 (2009: 21) is very specific about “two concise narrative sections” that should occur under the last section: one should relate to stakeholders and one to shareholders documenting financial performance and governance issues.

Statement of independent assurance	The GRI 3.1 (2009: 17) states that the companies must identify the “scope and extent of external assurance”. The GRI 3.1 (2009: 22) adds that the companies must include information about “policy and current practice with regard to seeking external assurance for the report.”
Governance section	In addition to prescribing a “concise description” of governance mechanisms (GRI 3.1 2009: 21), the GRI G1.3 (2009: 23) also sets requirements for what should be included in the governance section of the reports. (1) the structure of the organisation, including committees, “the percentage of individuals by gender within the organization’s highest governance body and committees, broken down by age group and minority group membership and other indicators of diversity (GRI G 3.1 2009: 22), (2) the position of the Chair, and whether they are also an executive officer, (3) the board, (4) mechanisms for shareholders and employees to provide recommendations, (5) compensation, (6) avoidance of conflicts of interest, (7) qualifications (8) codes of conduct, (9) sustainability and business strategy, (10) processes of self-evaluation.
Environmental section	
The use of indicators	According to GRI 3.1 (2009: 22) all corporate sustainability reports should give an indication of the indicators they use, and where the table listing these indicators can be located in the report.
Setting the context	GRI 3.1 (2009: 11) states the following: <p>“Information on performance should be placed in context. The underlying question of sustainability reporting is how an organization contributes, or aims to contribute in the future, to the improvement or deterioration of economic, environmental, and social conditions, developments, and trends at the local, regional, or global level. Reporting only on trends in individual performance (or the efficiency of the organization) will fail to respond to this underlying question. Reports should therefore seek to present performance in relation to broader concepts of</p>

	sustainability”
Climate change	GRI 3.1 (2009:7) states that climate change must be reported because it “presents risks and opportunities to organizations, their investors, and their stakeholders.”
“Strategic team membership”	GRI G 3.1 (2009:23) states that the reports should show “commitments to external initiatives” such as charters and associations with which the company is associated. Furthermore, GRI G 3.1 (2011: 23) states that the companies should show that it “views membership as strategic”.
The stakeholder section	
The structure of the stakeholder section	<p>The GRI (2009: 10) states: “the reporting organization should identify its stakeholders and explain in the report how it has responded to their reasonable expectations and interests”</p> <p>In addition, the GRI 3.1 (2009: 24) states that the companies should include (1) a list of stakeholder groups engaged by the organization; (2) basis for identification and selection of stakeholders with whom to engage, (3) approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group ; (4) key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.</p>
Social performance indicators	The GRI 3.1(2009: 37) has a number of “Society Performance Indicators” which “focus attention on the impacts organizations have on the local communities in which they operate and [disclose] how the risks that may arise from interactions with other social institutions are managed and mediated” (2009: 36). More specifically, the framework urges companies to “explain the division of responsibility for impacts on local communities”, “explain the roles of different departments in the overall process of managing the impacts” and inform readers about “how works councils, occupational health and safety committees and/or other independent employee representation bodies are empowered to deal with and have dealt with impacts on local communities”

#### **5.4.2 The influence of the King III report on the governance section of the reports**

The CSR and IA reports both include a corporate governance section in their reports, but the IA reports typically include more information about corporate governance. In both CSR and IA reports, the following sections are included:

- (i) an introductory narrative where the companies provide an overview of their corporate governance strategy, including mention of the Board's responsibility in terms of corporate governance,
- (ii) mention of internal standards and methods of control, as well as external standards such as the King III report and the GRI principles, and compliance with these frameworks,
- (iii) progress on governance issues,
- (iv) risks to governance and management issues,

In the IA reports, the following sections are also included into the corporate governance section:

- (i) a list of the Board of Directors, with pictures (see section 5.3.1 above) and qualifications,
- (ii) details about remuneration and rotation of Board members,
- (iii) a list of company committees,
- (iv) committee meetings throughout the reporting year as well as attendance,
- (v) matters related to IT governance, and,
- (vi) matters related to shareholder value or finance.

The King III report not only encourages particular corporate governance activities, but also encourages the practice of reporting on them (see King III 2009: 11). The inclusion of these features in the corporate governance section can be directly attributed to the King III principles. For example, the inclusion of section (iv) above, the section which outlines the company's approach to risk management, can be directly attributed to Principle 4 of the King III report, more specifically Principle 4.1 which states "the board should be responsible for the governance of risk". The inclusion of details about the company's committees can be attributed to Principle 2 of King III, more specifically, Principle 2.23: "the board should delegate certain functions to well-structured committees but without abdicating its own responsibilities". Appendix A provides a more detailed list of the King III principles.

The King III report not only influences the inclusion of a governance section in the reports but also the discourses that are drawn on in the reports. For example, in chapter two it was mentioned that the overarching principles of the King III are “fairness, accountability, responsibility and transparency” (King III 2009: 6). In their reports, the companies typically address the issue of corporate governance in these terms, thus constructing or representing corporate governance in particular ways. Excerpts (28) and (29) below briefly illustrate this, but more examples are provided in section 6.4:

(28) Good governance is achieved by applying the principles of integrity, fairness, transparency, and accountability (Woolworths CSR 2011: 18).

(29) The Board of directors recognises the inextricable link between effective governance, sustainable organisational performance and creating long-term value for all stakeholders. It is this understanding that has underpinned the board’s enduring commitment to lead the organisation in accordance with principles based on transparency, accountability, integrity and ethical leadership (Tongaat Hulett IA 2012: 50).

### **5.5 Interdiscursivity and intertextuality**

As stated in section 3.7.7.2 of chapter three, the ‘interdiscursivity’ of a text is “a question of which genres, discourses and styles it draws upon, and how it works them into particular articulations” (Fairclough 2001c: 124). The incorporation of financial genres and discourses into IA and CSR reports marks the establishment of a new discursive order that allows for new “fields of action”. IA reports are, by nature, intertextual – they are integrated versions of reports that were once published separately, including financial reports, corporate governance statements and CSR reports. Similarly, although once conceptualised as standalone reports, CSR reports today frequently incorporate elements of financial reports, mission statements, governance statements as well as CEO and/or chairman statements or letters. There is very little explicit intertextuality in the reports in the form of direct references. However, Shaw and Pecorari (2013:53) state that the similarity in structure of CEO statements across reporting years and between companies suggest intertextual references to prior reports published by the company or other companies. The extent of the similarity “suggests that their understanding of appropriate content is guided by earlier statements”.

The fact that these representations are shared has enormous implications for how the public view corporate participation in CSR, and how they interpret corporate reports on the matter. The more widespread the representations become, and the more fixed the genre,



the more these representations become taken for granted and accepted as the truth. This is especially true when people or organisations have an unparalleled amount of power in society. In this case, the GRI and the Institute of Directors in South Africa are not only financially powerful, but they act as intermediate organizational entities between abstract economic structures such as neoliberalism and social events (see Fairclough 2003: 23). Thus, when these institutions control and select certain structural possibilities in texts and exclude others, and choose particular linguistic and semiotic devices over others, these might actually affect social relations over time, awarding companies greater power to control environmental and social development.

The link between CSR, IA reports and the GRI and King III reporting frameworks is good example of what Fairclough (2003: 31) terms a 'genre chain'. Genre chains are a defining characteristic of contemporary globalisation and facilitate the exercise of power. This is because all of these texts frame actions, events and practices in particular ways, across geographical locations and time. These texts reflect a connection and network of the economy and social life.

## **5.6 Conclusion**

This chapter presented an overview of the structural characteristics of the CSR and IA reports. The chapter showed how many, if not most, features of the reports are promotional, a finding that is supported by many other studies. However, many studies, especially those rooted in applied linguistics, have not revealed the influence of the GRI on the structure of the reports internationally, and the influence of the King III Code on the structure of the reports in South Africa. In highlighting and illustrating this point, this chapter revealed the power of these institutions in controlling the structural and discursive features of the reports. The discursive features of the reports are addressed in detail in chapter six.

## CHAPTER SIX

### DISCOURSES, INTERDISCURSIVITY AND REPRESENTATIONAL MEANING

#### 6.1 Introduction

Chapter five established that although CSR and IA reports are two different report types, they are situated within the same network of social practices and refer to similar chains of events. This chapter investigates the representational meaning of the reports by investigating the various kinds of Discourses drawn on in the reports. Drawing on Gee's (2012) distinction between Discourse and discourse, "Discourse" is used in this chapter to refer to "language-in-society", while the "discourse" denotes particular reiterations of broader societal Discourses. The Discourses distinguished in this chapter are ones that have been identified in the literature (see sections 2.2 and 3.5.2) as ones that have been found to typically occur within companies but also in public and media discourse. These Discourses include (1) Neoliberal Discourse, (2) Economic Discourse, (3) Corporate Governance Discourse, (4) Human Rights Discourse, (5) Corporate Sustainability Discourse, (6) Stakeholder Discourse, (7) South African Discourses of Transformation, and (8) Strategic Management Discourse.

During my analysis of each discourse I not only identify dominant and significant words in the discourses but also the semantic relationship between words, as well as metaphors and nominalisations. By paying attention to these textual features I will disclose how the social actors who create them and participate in them set up relations between pertinent aspects of the social world. By drawing on the notion of 'interdiscursivity' (see section 3.7.7.2), I show how different Discourses are "textured together" (Fairclough 2003: 128). The chapter eventually argues that the overlapping in the reports of features that occur in different discourses assists in contributing to a dominant discursive order (Fairclough 1995: 4).

#### 6.2 Neoliberalism and Neoliberal Discourse

Section 3.5.2.1 highlighted the following key characteristics of Neoliberal Discourse: (1) an emphasis on 'global' rather than local, (2) an emphasis on the market and market forces, (3) a focus on the power of the market over state authority (and hence a focus on "governance" rather than "government"), (4) a focus on corporate and transnational actors such as NGOs (Fairclough 2006: 25), (5) a focus on privatisation and deregulation, and (6) in some cases a

view of the individual as autonomous and enlightened beings who act in their own enlightened self-interest, and do not depend on government for their welfare (Heynen et al. 2007: 5; see section 2.3), while in other cases neoliberal discourses construct the individual as dependent on corporate actors.

The characteristics of neoliberal discourse highlighted above are all evident in the CSR and IA reports. For example, the companies all place particular emphasis on the 'global' rather than the 'local', particularly when they express their desire to expand into neighbouring countries. For example:

(30) The strategy to expand into the rest of Africa thereby ensuring a more balanced position in emerging markets, is being successfully implemented (Tiger Brands IA 2013: 35)

(31) The focus will be on expanding our presence in existing countries and expanding into new countries where we can build critical mass. We will continue to convert from a franchise into a corporate model with local partners where appropriate (Woolworths CSR 2012: 19).

The South African companies validate market processes. In the process, they shift the focus from the control of governments to competitiveness through corporate competition, strategies and technological advancement (Fairclough 2006: 25; Springer 2012: 137). This point is addressed further in section 6.3 below on Economic Discourse. The companies also emphasise and promote the power of transnational actors such as the GRI. This point was illustrated in section 5.4.1 of the previous chapter.

In the reports from Implats and Gold Fields, the mining companies, there is a particular focus on privatisation and deregulation. Excerpts (32) and (33) illustrate this:

(32) Most miners instinctively perceive resource nationalism as one of their top risks. Such perceptions have been fuelled by the actions of governments all over the world, which operate from a position of inherent strength: the fixed nature of ore bodies (and mine infrastructure) means mining companies cannot react to heavier government imposts by relocating to lower-cost destinations (Gold Fields IA 2013: 52).

(33) The industry also faces ongoing challenges around access to skills and infrastructure (such as electricity, water and transport), an increasingly stringent regulatory regime, continuing uncertainty on resource nationalism, and pressure for quicker progress on black economic empowerment (Implats CSR 2013: 16).

Concerning the representation of individuals, in a manner typical of Neoliberal Discourse, the South African companies present higher-wage employees as accountable and

responsible, but present lower-wage<sup>46</sup> employees and disenfranchised groups as dependent on corporate philanthropy. This is particularly evident in the repetitive use of the word “stakeholder<sup>47</sup>” and through shared representations of stakeholders. The similarities of these representations across companies and report types indicate that the companies draw on a particular form of Stakeholder Discourse. The characteristics of this discourse are discussed in section 6.6.

Scholars such as Fairclough (2007) have already shown how neoliberalism, as a dominant economic, political and social order, influences many aspects of social life. This means that as an ideology, neoliberalism influences the representations, understandings and discourses of many social processes and social actors. These representations, understandings and discourses are not limited to the characteristics of Neoliberal Discourse above; rather, neoliberal ideologies are evident in the reports in representations of financial and economic practices and processes (“Economic Discourse”), governance practices and processes (“Governance Discourse”), management processes (“Strategic Management Discourse”), environmental processes (“Corporate Sustainability Discourse”) as well as social actors and processes (“Stakeholder Discourse”, “BEE Discourse” and “Human Rights Discourse”). For this reason, neoliberal ideologies can be understood as having deeply penetrated “everyday consciousness” (Gramsci in Brand 2005: 164). However, while they are restricted by neoliberal ideologies, these are regarded as discrete discourses because they (1) evolved in different periods and have distinct histories; (2) they are linked to specific social contexts which are not always shared; (3) they are “socially constructed knowledges of (some aspect of) reality” (Van Leeuwen 2007: 59); and (4) they represent different aspects of the social world (see section 3.3.1).

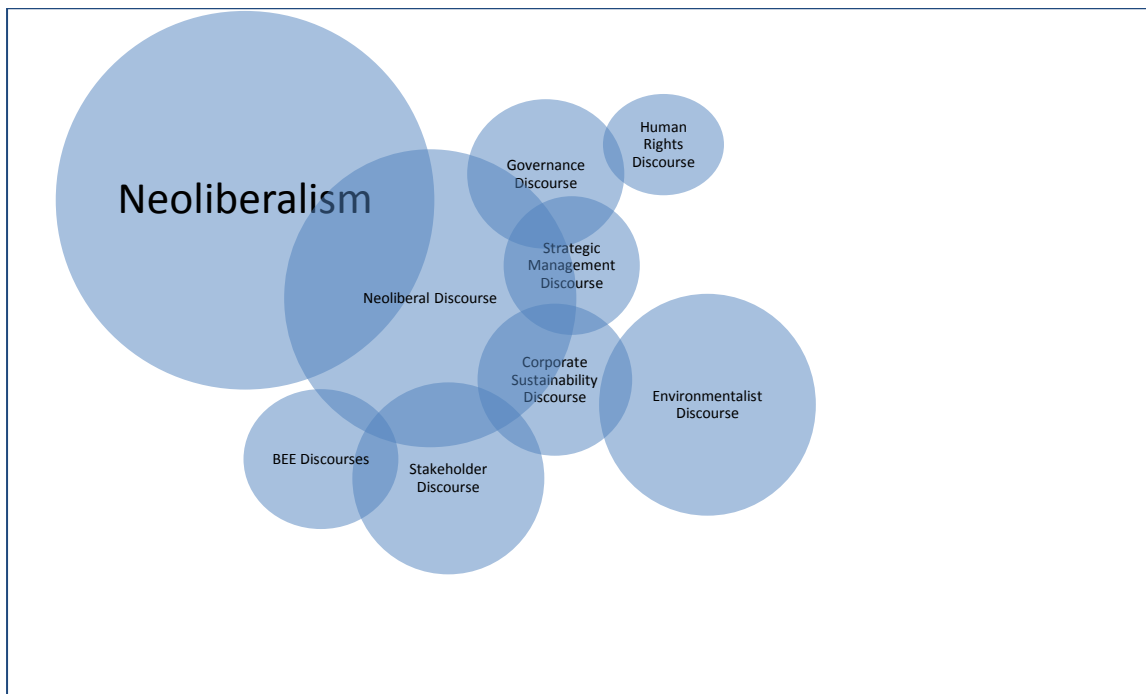
The following diagram is a graphic representation of the ideas presented in the paragraphs above. These ideas and understandings are based on my interpretation of the CSR and IA reports, but are also informed by the corpus linguistic data (specifically word frequencies and collocations), as well as the literature presented in sections 2.3 and sections 3.5.2.1. The

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<sup>46</sup> I have chosen to use the term “low-wage employees” rather than “lower-level employees”. Although “lower-level employee” is frequently used in the field of Business Management to refer to blue-collar workers, the term is (1) metaphorical, drawing on conceptualisations of hierarchy which have become deeply entrenched in business contexts, and (2) extremely loaded. While categorisation cannot be avoided when describing the features of the text, I prefer to distinguish employees based on wage rather than education or job-level.

<sup>47</sup> The term is repeated 158 times in the CSR corpus and 330 times in the IA corpus.

diagram represents how the various Discourses highlighted above can, and have, been conceptualised as discrete Discourses which manifest in different contexts and texts (see section 3.5.2). In addition, the diagram indicates how these discourses overlap in the reports, and are influenced by other Discourses, representations and ideologies. The hierarchal structure in the diagram is deliberate and represents the dominance of neoliberalism and Neoliberal Discourse. The diagram also represents how, for example, Neoliberal Discourse influences Governance Discourse, and in the reports there is also an overlap between Governance Discourse and Human Right Discourse. The function of this overlap (“interdiscursivity”), along with illustrative examples, is discussed in detail in section 6.5.1 below.



**Figure 9: Graphic representation of Discourses and interdiscursivity**

The following sections illustrate the features of each Discourse represented above, as they occur and are embedded in the reports (in other words, how they manifest as discourses in the IA and CSR reports).

### **6.3 Economic Discourse**

As discussed in section 3.5.3, Economic and Accounting Discourses in a neoliberal social, political and economic order constructs subjectivities (Cooper 1995: 181). They frame situations and people in particular ways, often reducing them to economic processes or

entities important to economic progress. A number of researchers (for example, Broers 1995 and Alexander 2009) have shown how Economic Discourse in a neoliberal order draws on specific metaphors which either omit social actors altogether, or construct powerful social actors in economic processes in ways that sustain dominant power relations in society.

Excerpt (1) is repeated here as (34) to highlight the ways in which the clauses represent experience:

(34) In this context, Gold Fields share price performance has been relatively disappointing. Last year, the share price rose by only 3% to R124.60 by year-end. In US Dollar terms, the share price declined by 10% to US\$16.28. At the point of writing, the share price continues to languish at these levels. I do not believe this reflects the underlying value and growth potential of the company (Letter from the Chair, Gold Fields IA 2011: 8-9)

The extract from the Gold Fields IA discourse illustrates the omission of social actors in Economic Discourse in a neoliberal social order. No mention is made of human actors such as traders and investors that are responsible for causing a rise or decline in the share price. With similar effect, in the example below, the abstract entity “higher costs” takes the grammatical role of actor (the agent) in the sentence, thus is presented as the entity that performs the action of “destroying”:

(35) Higher costs are destroying much of the leverage gold mining companies would otherwise enjoy to higher gold prices (Gold Fields IA 2012: 43).

In the excerpt (36) below, Tiger Brands assigns responsibility for “the decreased growth in consumer expenditure” to “ongoing financial pressures on consumers”. In doing so, the focus shifts away from powerful social actors whose actions contribute to a drop in the growth rate; rather “financial pressures” are made responsible:

(36) Ongoing financial pressures on consumers have contributed to the decreased growth in consumer expenditure, which has in turn affected volume growth and encouraged the trial of cheaper brands (Tiger Brands IA 2013: 20).

### **6.3.1 Metaphors in Economic Discourse**

Examples (35) and (36) above illustrate the use of common metaphors in Economic Discourse. Typically, production and share prices are described in spatial terms, as increasing or declining, where the down metaphor “decline” takes on negative connotations. For example:

(37) The difficulties facing the global mining sector have been magnified in the South African platinum industry, which has seen rising costs, declining margins, and significantly reduced levels of production due to industrial action (Implats CSR 2013: 15).

Broers (1995: 7) points out that contemporary neoliberal Economic Discourse constructs money transfers as being “cash flows” and construct currencies in terms of being “weak” and “strong”. Examples (38) and (39) from the Pick n Pay 2013 IA report are indicative of how the companies incorporate these common financial metaphors into their reports:

(38) Cash outflows during the period related to the settlement of loan funding of R250 million and capital expenditure of R1.3 billion (Pick n Pay IA 2013: 25)

(39) The current weak rand will result in increased costs of imported goods and high commodity prices will impact the cost of manufactured goods Pay IA 2013: 25).

In the CSR and IA reports, economic activities are often described as physical activities. In the example below the economic situation is predicted to be “challenging” in the future:

(40) We expect the economic outlook to remain challenging for the foreseeable future (Pick n Pay IA 2013: 25)

This constructs the economic situation as a daunting physical activity, where the company takes on the role of an entity that is willing to meet the challenge. Similarly, a common metaphor in economic discourse, and one that is evident in both CSR and IA reports, is the metaphor COMPETITION IS A GAME. In the following example, Tongaat Hulett portrays itself as a “significant regional player” in this game:

(41) Tongaat Hulett is a significant regional player in agriculture and agri-processing (Tongaat Hulett IA 2012: 25).

By using such a metaphor companies like Tongaat Hulett are able to construct themselves as fit and agile participants in an often challenging game, where the odds may be stacked against them. This type of construction is also evident in the following examples from Tiger Brands and Woolworths:

(42) The competitive landscape has intensified, with suppliers and retailers vying for volume growth and market share. This has been exacerbated by the consolidation of the retail trade which has increased the relative strength of the bigger retail groups, leading to increased trade and supply chain costs for suppliers (Tiger Brands IA 2013: 20).

(43) Competition is expected to intensify, with more global entrants delivering more fashion relevance and choice at reasonable values (Woolworths IA 2012: 29).

In the following example, Woolworths draws on this metaphor to construct itself as a “fair” player in a game that is “fiercely competitive”:

(44) Woolworths is committed to fair competition principles. The retail industry in South Africa and around the world is fiercely competitive (Woolworths CSR 2012: 28).

In Economic Discourse, companies are often constructed through the use of metaphors as being human, or having human qualities<sup>48</sup>. The companies frequently use the metaphor COMPANIES ARE HUMAN BODIES. In the following examples, the companies construct themselves as having a heart, being focused and lean, as being composed of DNA, as being “attuned and sensitive”, as having a strong legacy and as having the ability to “improve and grow”. Many of the linguistic devices which work to construct the companies as human are also interpersonal devices which will be investigated further in chapter 7. For now, the metaphorical construction is exemplified:

(45) Our people are the heart and foundation of the business that enable the execution of our business strategy to deliver sustainable profit growth (Woolworths 2011 CSR: 40)

(46) Our focus on values continues to lie at the heart of our business (Pick n Pay IA 2012: 12).

(47) In 2013, Gold Fields emerged as a more focused, leaner business – having undergone one of its most significant transformations since its foundation 127 years ago (Gold Fields IA 2013: 66).

(48) The evolution of our ‘DNA’ is reflected in our new stakeholder charters. These establish a clear set of commitments to our employees, investors, host governments and communities – as well as clear benchmarks for our own performance (Gold Fields IA 2013: 7)

(49) As a large mining company we need to be particularly attuned and sensitive (Implats CSR 2012: 33).

(50) Pick n Pay is a great business with a strong legacy of leadership on social and governance issues (Pick n Pay CSR 2013: 3).

(51) We will continue to improve and grow (Pick n Pay IA 2012: 26).

In contrast to the metaphor COMPANIES ARE HUMAN BODIES, in these excerpts the companies use the metaphor HUMANS ARE CAPITAL. In economic contexts, ‘human capital’ refers to the stock of competencies needed to perform labour for economic profit. However, it is also a metaphor which describes humans in terms of economic entities which are evaluated according to certain criteria, and in a very crude sense, “sold on the market”.

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<sup>48</sup> These metaphors can most likely be attributed to the concept of ‘corporate personhood’, which describes how companies are legally recognised as individuals. The concept was derived subsequent to the Industrial Revolution and the formation of the first corporation. Prior to the legal fiction of ‘corporate personhood’, corporations could not be sued and were therefore not held liable for any wrong doings. Many scholars have critiqued the concept of ‘corporate personhood’, particularly as it relates to corporate responsibility and questions of moral agency (see Manning 1984 and Banerjee 2008). One also cannot forget Bakan’s (2003) compelling argument that, when conceptualised as a person, the corporation exhibits characteristics close to that of a psychopath.



This has caused many scholars to criticise the concept, including Bourdieu (1987: 49), who stated that “despite its humanistic connotations, [human capital] does not move beyond economism”. Further, Hyslop-Margison & Sears (2006: 81), who were writing about educational policy, state “the human capital discourse establishes artificial parameters on the boundaries of social reality by circumscribing transformative possibilities within the bounds of neo-liberal ideology”. “Human capital” is also a good example of what Fairclough (2003) terms ‘marketization’, which refers to the transformation of social spheres into aspects of the financial market.

Implats, Tongaat Hulett and Pick n Pay both use the term ‘human capital’ in their reports (see Implats CSR 2011: 48; CSR 2012:66 and Tongaat Hulett IA 2012: 37 and IA 2013: 20; Pick n Pay CSR 2011: 15). However, not all of the companies or reports refer directly to “human capital” but they frequently refer to employees as entities or resources which are needed to generate profit. In the following example from the 2011 and 2012 Woolworths CSR report, employees (“our people”) are not only described in metaphorical terms as “the heart and foundation of the business” but as entities which “enable the execution of our business strategy to deliver sustainable profit growth”:

(52) Our people are the heart and foundation of the business that enable the execution of our business strategy to deliver sustainable profit growth (Woolworths CSR 2011: 40; Woolworths CSR 2012: 40).

Similar examples can be found in the 2011 Implats CSR report and the 2011 and 2012 Tongaat Hulett IA reports:

(53) An integral part of the Group strategy to ensure long-term business sustainability involves a productive workforce (Implats CSR 2011: 36).

(54) A key requirement for achieving the strategic goals and objectives of the business is a highly skilled workforce (Tongaat Hulett IA 2011: 31; Tongaat Hulett 2012 IA: 37).

In the 2011 and 2012 IA reports, Woolworths communicates their “strategic intent”, which is to “ensure our people” are committed to the company’s “strategic plan”. In a capitalist context, corporate strategic plans and business models are directed towards profit maximisation:

(55) Our strategic intent is to establish a leading Employee Value Proposition that will attract, engage and retain our best talent and ensure our people are inspired and committed to the company vision and strategic plan (Woolworths IA 2011: 60; similar articulation in Woolworths IA 2012: 69).

A similar statement can be found in the 2011 Implats report, only here the company refers to “our goals” rather than “business strategy” or “strategic plan”:

(56) Our leadership team is responsible for ensuring we have the best people, functioning at optimum capacity, in the most effective relationships, because anything less would inhibit our ability to achieve our goals (Implats CSR 2011: 57).

Düzenli’s (2006: 9-30) offered insight into the ways in which neoliberal discourse not only constructs labour as human capital, but also constructs labour as necessary to leading a fulfilling life, and as a human right. Managers often consciously or unconsciously construct a particular type of organisational experience for consumption by employees (Alvesson and Willmott 2001: 13). In most cases the CSR and IA reports construct “work” in positive ways, as necessary and as a human right. Such constructions may work to legitimise corporate practices that are in some way unethical in terms of employee relations. To illustrate, in their 2012 CSR report, Implats constructs employee safety as a pre-requisite for the creation of “value for shareholders and society” rather than an inalienable human right:

(57) If we are to create sustainable value for shareholders and society we need our people to be healthy, safe, motivated and equipped with the requisite skills (Implats CSR 2012: 29).

In the following example from the 2012 Implats CSR report, employee health and safety is constructed as necessary for the “productivity and efficiency” of the company, rather than a desirable attribute of individual employees:

(58) Ensuring a safe and healthy workforce has obvious implications for productivity and efficiency (Implats CSR 2012: 39).

The discursive construction of health and safety as being a prerequisite for profit maximisation is common in the reports. Note, for example, the extract (59) from the 2013 Implats CSR report:

(59) Promoting the health and well-being of our employees, and contributing to the broader health of their family members and communities, is critical to our ability to create value (Implats CSR 2013: 22).

In their 2011 CSR report, Implats also uses the term “surveillance” in relation to employee health and safety issues. The metaphor invokes images of Bentham’s panopticon, where the company takes the role of the central watcher, surveying the inmates of a prison:

(60) Annual occupational health surveillance of employees and contractors ensures that they are fit for work in their specific environments and occupations, and that occupational ill-health is detected early and receives immediate attention (Implats CSR 2011: 53).

(61) Underpinning our processes and procedures is a comprehensive system of occupational healthcare surveillance aimed not only at the early detection and treatment of occupational disease, but also at preventing such disease in the first place (Implats CSR 2011: 49).

The way in which health and safety issues are addressed in the reports constructs an image of employees as entities and objects, rather than as individuals with distinct needs and desires. This is reiterated when companies address fatalities in the workplace. In terms of Van Leeuwen's (2008) categories, individuals are not only *assimilated* into the group of "fatalities", they are *aggregated* and represented as statistics. In some cases, the deceased employees are named, but only prior to indicating the statistical, FIFR rate of the deaths. Extracts (62) and (63) provide evidence of this, but more examples were given in section 5.3.6.4.

(62) Mr Rui Wamba Tila died in a fall of ground accident on 25 June 2011 at Impala Rustenburg 5 Shaft. This fatality occurred subsequent to the current year-end statistical close and will be included in the reported statistics for financial year 2012 (Implats CSR 2011: 52; Implats IA 2011: 44).

(63) There were two fatalities in the year under review in two separate incidents involving an employee and contractor at two of our sites. Corrective action is being taken to mitigate the risk of such accidents occurring in future. There was a decline in significant accidents (see table on next page) (Tiger Brands IA 2013: 114).

The representation of employees as entities or objects is also evident in the following example from the 2011 Gold Fields reports. In this report, employees are constructed as potential thieves, only the term "steal" is substituted with "illegally smuggle", which may have more positive associations in this context. Furthermore, the nominalisation "applied repeatedly" deletes agency, or the person or group responsible for repeatedly applying "very low X-ray doses":

(64) In addition to our standard security controls, in 2011 we piloted the application of Xscann Body Scanner technology in South Africa. This low-dose X-ray technology produces images of sufficient resolution to detect even very small amounts of gold on a person – making it a key deterrent to those tempted to illegally smuggle gold out of our shafts. The fact that Xscann uses only very low X-ray doses means it can be applied repeatedly at no risk to human health (Gold Fields 2011: 158).

The representation of employees as entities or objects also transpires through the use of the term "workforce" (Implats CSR 2011: 36; Implats CSR 2012: 39), a term which is repeated 87 times across the CSR corpus and 169 times in the IA corpus. The use of the term is spread across all the companies, with a slightly higher frequency in the Gold Fields and

Implats reports. The use of the term “workforce” invokes images of the military and likens employees to army troops.

In excerpts (65), (66) and (67) from the Tongaat Hulett 2011 and 2012 IA report, the Implats 2011 CSR report and the Gold Fields 2012 IA report, employees are described metaphorically in terms of objects moving along a circular tube or pipe (“pipeline”). It is also important to note that, in the first two examples, employees are referred to by a process of metonymy, as “talent” and “skills”, which works to depersonalise the employees:

(65) There is a need to ensure an appropriate pipeline of skilled people to meet future skills requirements and for succession planning purposes (Tongaat Hulett IA 2011: 31; Tongaat Hulett 2012 IA: 37).

(66) In the medium to long term, this means building and maintaining a solid, self-sustaining skills pipeline to ensure we have a constant feed-through of equally strong replacements – and that we maintain an employee base that can offer predictability and flexibility (Gold Fields IA 2012: 42).

(67) The programme is designed to train people with grade 12 qualifications as rock breakers in order to strengthen our talent pipeline with better educated employees for future miners (Implats CSR 2011: 61).

The terms “workforce” and “pipeline” reiterate that individual employees are generally not the focus of CSR and IA reports, unless they are (1) featured in a case study (which simultaneously has the rhetorical function of constructing the company as diverse or ethical), or (2) a member of the board or higher management (see section 6.4 below). In terms of Van Leeuwen’s (2008) categories, “low-wage employees” are *genericised* or represented as part of a class of people. They are also *assimilated*, or referred to as groups which are then *aggregated*, or represented through the use of statistics. Low-wage employees are also *categorised*, or represented in terms of the identities and functions they share with others (Van Leeuwen 2008: 42). In this regard, low-wage employees are realised through a process of *functionalisation* (represented in terms of what they do), and *classified* in terms of race and gender. For example:

(68) In South Africa 90,2% of our employees in 2013 are black (African, Indian and Coloured), 28% are women, and 0,76 are disabled (Tiger Brands IA 2013: 119).

Interestingly, the GRI 3.1 prescribes this mode of representation:

Report the percentage of individuals by gender within the organization’s highest governance body and its committees, broken down by age group and minority group membership and other indicators of diversity (GRI 3.1 2009: 22).

Apart from the term “workforce”, the common phrase “our people” represents employees not as individuals, but as part of a group which is controlled by the company and which functions to create economic profit. “Our people” is a common phrase used to refer to employees in almost all the company reports. Referring back to Van Leeuwen’s (2008) representation of social actors and the realisation of agency, the possessive pronoun “our” is a powerful means of realising agency in a text as well as realising active and passive roles for agents and patients. The use of the possessive pronoun “our” can activate a social actor, or represent the companies as the active, dynamic force in the activity. For example:

(69) I am proud of the active contribution our people are making in many areas (Pick n Pay 2011: 19).

Here, activation takes place through the use of the possessive pronoun “I”, and the CEO takes the grammatical role of agent while “our people” is the patient. The phrase “our people” has two dominant functions within the text: in some cases, it constructs employees as commodities that are owned by the company, while in other cases it creates a sense of cohesive, almost familial relations within the company and simultaneously constructs the company as caring and concerned. When contrasted to a phrase like “the company’s employees” or a term such as “they”, the cohesive effect of the phrase “our people” is more apparent:

(70) I would like to extend my sincere appreciation to all our employees who have been resilient and innovative under difficult conditions. Retention and development of our people remains a key area of focus” (Tiger Brands 2012: 37).

(71) Empowering our people: Sustaining the well-being, enthusiasm and commitment of over 36 000 people is a critical success factor. To this end we have 140 essential focused learning processes and 270 development opportunities/programmes across the company (Pick n Pay 2011: 28).

In contrast to these *generic* representations, the Implats CSR 2013 report offers more insight into the social and corporate conditions that led to the mining strikes, and represents employees as “poorly educated men” who are restricted by social circumstances:

(72) The industry is still predominantly using labour-intensive manual mining methods. It remains reliant on a migrant labour workforce mainly comprised of poorly educated men who perform manual tasks that offer limited opportunities for personal development and career progression (Implats CSR 2013: 16).

The use of the word “men” stands out as male employees are typically referred to in terms of their affiliation to a group in terms of the work that they do (“employees”, “miners”,

“workforce”), rather than identified in terms of their gender. In terms of Van Leeuwen’s categories, this is one of the few examples of *personalisation* and *identification*. *Personalisation* refers to the representation of social actors as human beings, which is a subclass of *identification*. However, it must be noted that Implats refers to “the industry” when identifying problems and reasons for the strike, and not the company specifically. Taking this into account, this section of the report may work as a way for the company to acknowledge that the impact of the strikes can no longer be denied, yet still present themselves as concerned social actors.

In contemporary corporate discourse, economic rationality is not only transferred onto employees or people, but also onto the natural environment. In fact, this is one of the key characteristics of Sustainability Discourse (see section 2.4). The blending of Economic Discourse typical of a neoliberal context with Environmental Discourses can be conceptualised as a “discursive knot” (Jäger and Maier 2009:48). The unique characteristics of corporate sustainability discourse, as it manifests in the reports, is discussed in section 6.5 below. The following section describes the features of corporate governance discourse.

#### **6.4 Corporate Governance Discourse**

The characteristics of Corporate Governance Discourse have not been addressed in detail from a critical linguistic perspective. In order to establish the representational features of Corporate Governance Discourse, it is important to recognise the development of corporate governance as a social practice, and the unique historical circumstances in which it developed. As articulated in section 2.5.2, “corporate governance” refers to the structures that are in place to make sure that managers act responsibly and ethically. The focus on corporate governance stems from a contemporary, neoliberal economic model of the corporate organisation, which separates ownership from control. In this context, governance structures are put in place in order to ensure that corporate managers engage in ethical behaviour and manage the company in the best interests of the shareholders rather than in their own self-interest. It has been established by many scholars in the field of Business Management that shareholders and investors want to know that the Board is being monitored in a systematic manner, and that such knowledge influences important financial decisions (see section 2.5.2).

#### 6.4.1 Word choice in Corporate Governance Discourse

Given the context in which Corporate Governance Discourse developed, prominence is assigned to the board of directors in this discourse. In the CSR and IA reports in this study, “the board” frequently takes on the role of agent in the clause, or the entity performing the action. For example:

(73) The Board takes ultimate responsibility for the company’s adherence to sound corporate governance standards and sees to it that all business judgements are made with reasonable care, skill and diligence (Gold Fields IA 2011: 28).

(74) The Implats Board assumes overall responsibility for managing the system of internal control and for ensuring that controls are effective in providing reasonable assurance that governance, risk management and controls are in place and that our defined business objectives will be achieved (Implats CSR 2012: 44).

(75) The Board takes overall responsibility for the Group (Pick n Pay IA 2012: 31).

Van Leeuwen (2008) makes an important distinction in terms of the choice to represent social actors in generic or specific terms. “The board” is considered to be a generic form of representation, since the term is often used without reference to specific members of the board. However, rather than aggregated and represented through statistics (as is the case with low-wage workers in section 6.3), members of the board are realised through a process of *collectivisation*. This means that “social actors are presented as ‘community’, as a homogenous, consensual group” (Calsamiglia and Ferrero 2003: 157). The sense of cohesion is also created in the shift from the generic from “the board”, to the personal pronoun “we”. The following examples are from page 78 of the Woolworths IA 2012 report:

(76) The Board is responsible for the strategy of the group.

(77) We are currently reviewing the induction programme for new and existing directors to keep abreast of business and governance development in the retail industry.

In the context of CSR and IA reports, members of the board of directors of a company are also represented as identifiable individuals through a process of *individualisation* (Van Leeuwen 2008: 24). In terms of *individualisation*, in the context of CSR and IA reports, members of the board are *personalised* rather than *impersonalised* (Van Leeuwen 2008: 46). In other words, members of the board are represented human through the use of proper names, nouns, but also through titillations and by listing their age and qualifications (see Gold Fields IA 2011: 30). These features do not only have the semantic feature of “human”, but they work to construct a particular image of the members of the board as educated and

able to manage the company. On a visual level, members of the board are also *individualised* through photographs. These images typically represent board members as professional, yet charismatic and open (see section 5.3).

On the level of language, members of the board are *categorised* (Van Leeuwen 2008: 42) according to *functionalisation* (Van Leeuwen 2008: 42). In other words, the members of the board are characterised in terms of what they do (“the director”, “the executive director”), or in terms of their role in the organisation. For example:

(78) The group chief executive officer is responsible for the execution of the strategic direction, which is approved by the Board, through the delegation of authority (Woolworths IA 2012: 78).

While this form of categorisation is also evident when representing low-wage employees (“mineworker”, “cashier”), it must be noted that the current economic and political order assigns a higher value to these identities and functions. This is demonstrated not only in the fact that lower-wage employees are not identified by their names, but it is also evident in grammatical constructions: “the board” is never assigned a passive role.

In the corporate governance section of the reports, the board is often assigned attributes similar to “custodian of corporate governance” or “the highest governing authority”. For example:

(79) The Board is the highest governing authority of the company (Gold Fields 2011: 27; Gold Fields IA 2012: 61; Gold Fields 2013: 39).

(80) The Board is the custodian of corporate governance and has structured itself to carry out this function (Woolworths CSR 2012: 77).

These representations can be traced back to the King III report which states that “the board should act as the focal point for and custodian of corporate governance” (King III 2009: 21).

In the reports, the members of the board are portrayed as powerful social actors who are not driven by their own self-interest, nor corrupt, nor potentially reckless, nor overpaid:

(81) We will not engage in any activities [including bribery and corruption] that undermine the legitimate business environment in any form (Gold Fields IA 2011: 154).

Corporate governance discourse shifts the focus from the CEO (a prominent figure in more outdated AFRs), to a group of people who are assigned equal responsibility. In doing so, the company installs a sense of trust in the reader which may work to legitimise dominant forms of organisational reality. However, what is evident from the examples above is that, unlike



governance discourse, corporate governance discourse does not remove social actors from the processes of governing and represent governance as a process taking place often without the significant force of human or institutional agents (see section 3.5.2.3). On the contrary, corporate governance discourse assigns the highest responsibility to members of the board, or “the board” as a whole.

Apart from this distinction, many similarities can be found between corporate governance discourse and Governance Discourse, which was addressed in more detail in section 3.5.2. In particular, both corporate governance discourse and Governance Discourse construct a particular view of contemporary social events and social processes, but more specifically: (1) both discourses construct social processes and social actors in terms of “transparency” and “accountability”; (2) both discourses reflect the idea that problems should be dealt with through dialogue and that actors are prepared to make compromises; (3) both discourses construct a division between national governments and corporate organisations, and; (4) both construct problems as global rather than local, affecting all societies equally. According to Brand (2005: 161), this aspect of Governance Discourse constructs social actors as having a legitimate interest in dealing with problems related to governing processes. The following paragraphs will elaborate on these points, drawing on illustrative examples from the reports.

“Transparency” and “accountability” are key features of the corporate governance sections of the IA and CSR reports. The issue of “transparency” is symbolically represented in the company’s openness and to disclose the remuneration packages of the higher-wage employees (see, for example, Gold Fields 2011: 28). In addition, the reports represent “transparency” and “accountability” as desirable qualities which the companies either possess or are working towards. Excerpts (82), (83) and (84) below illustrate this:

(82) The board of directors recognises the inextricable link between effective governance, sustainable organisational performance and creating long-term value for all stakeholders. It is this understanding that has underpinned the board’s enduring commitment to lead the organisation in accordance with principles based on transparency, accountability, integrity and ethical leadership (Tongaat Hulett IA 2013: 47).

(83) Recent international focus on governance, reflected in the King III Report and its sister reports overseas, has added good structure and process in this field. This assures that ways of doing business comply with ever higher norms of transparency and accountability. We

welcome their introduction and feel they are a rightful complement to our value system (Woolworths IA 2012: 12).

(84) The Pick n Pay Group of companies (the Group) is committed to uphold the highest standards of ethics, transparency and good governance, while pursuing profitable growth (Pick n Pay IA 2012: 31; Pick n Pay IA 2013: 31)

“Good governance” is a common collocation in corporate governance discourse. For example:

(85) Good governance is a fundamental prerequisite for any considered new investment of the group within South Africa, across Africa or elsewhere (Tiger Brands IA 2013: 68).

(86) Good governance is achieved by applying the principles of integrity, fairness, transparency and accountability (Woolworths CSR 2011: 18).

(87) We believe that good governance is achieved by applying the principles of integrity, fairness, transparency and accountability in all our business activities (Woolworths IA 2011: 33).

(88) Good governance is the foundation we require to address sustainability challenges (Pick n Pay CSR 2013: 35).

According to Chourdry (in Alexander 2009: 89) “good governance is a serious contender for a prize for the best example of Orwellian doublespeak”. When used in governance discourse, the phrase “good governance” may conceal activities which are not democratic or directed at fundamental human rights.

In the context of the South African CSR and IA reports, corporate governance discourses represent the companies as engaging in dialogue and willing to compromise or seek advice:

(89) The board meets at least five times a year, with special or additional meetings convened as circumstances dictate. Comprehensive board documentation is prepared and distributed in advance of each meeting, with an opportunity to propose additional matters for discussion at meetings. Independent professional advice is available to directors in appropriate circumstances at the company’s expense (Tongaat Hulett 2013: 48).

As mentioned in section 3.5.2, Governance Discourse constructs divisions between national governments and corporate organisations. Corporate governance discourse creates the perception that the companies are both compelled and willing to act in a context where national governments cannot.

Both Governance and corporate governance discourses represent governance as a global social process. This is illustrated in (31) and (32) above, but also in (90) below:

(90)The increase in corporate governance and ethical demands placed on both local and global business is significant, and has our support (Pick n Pay CSR 2013: 4).

This example also illustrates how agency is absent in Governance Discourse, the entity responsible for “increasing” corporate governance or placing ethical demands, are not named. Nevertheless, in all of the reports on behalf of all the companies, “governance” is presented as real and as a constructive process, a process which the companies gladly participate in and show their commitment to. There are no contrastive representations of ‘corporate governance’, such as the critical representations presented by Brand (2005), Steffek (2003) and Fairclough (2013) in chapter three.

In addition to the similarities that corporate governance and Governance Discourses share, corporate governance discourse constructs corporate processes in terms of “monitoring” and “compliance”. Frequent mention is made to the GRI, the JSE and their reporting principles (GRI 3.1 and King III) in all reports. For example:

(91) During the year under review, the Board materially complied with King III recommendations as outlined in the Code of Corporate Practices and Conduct (Implats IA 2011: 78).

(92) Tongaat Hulett continues to apply the principles embodied in The King Report on Governance for South Africa and the King Code on Governance Principles 2009 (King III), and the recommendations relevant to its business (Tongaat Hulett IA 2012: 50).

In these reports, ‘governance’ is used to show that the company is adhering to the new global order, incorporating governance strategies which are in line with global trends. It is clear that the companies take an uncritical stance to governance, and promote a view that supports corporate control over governance issues.

In CSR and IA reports, Corporate Governance Discourses and Human Rights Discourses are frequently blended within the same section of the report. The manner in which this is achieved is addressed below.

### **6.5.1 Corporate Governance Discourse and Human Rights Discourses**

Human Rights Discourses have become prominent in corporate contexts due to the rise of corporate governance and a decline in governmental control. The use of Human Rights Discourse in corporate texts can be viewed as a way for companies to confront negative media coverage and public perceptions concerning the unethical practices of companies. Human rights discourses foreground corporate practices that contribute to maintaining the basic rights of the company’s employees as well as their suppliers and clients. In the process, the company is no longer constructed as a profit-generating institution (as is the

case with economic and financial discourse), or an institution focused on strategic management issues (as is the case with strategic management discourse). Rather, the incorporation of human rights discourse in the reports, especially within the governance section of the report, constructs the company as having strong moral principles and as being advocates and defenders of human rights. For example:

(93) We strive to promote and ensure a strong ethical environment (Implats CSR 2012: 44).

(94) We care for, and respect each other (Pick n Pay CSR 2011).

(95) Within its sphere of influence Tongaat Hulett guarantees protection for basic human rights (Tongaat Hulett IA 2012: 41).

(96) The group fosters a culture of respect with zero tolerance for discriminatory behaviour (Tiger Brands IA 2013: 110).

While economic and strategic management discourse frames employees as entities in economic transactions, Human Rights Discourses typically construct humans as independent social actors with an inalienable set of rights. However, as Winkler (2011: 653) notes the corporate use of Human Rights Discourse does not represent employees as enlightened or empowered. Rather, they construct employees as “passive receivers of rules and regulations” (Winkler 2011: 653). According to Winkler (2013: 653) codes of ethics construct employees as “having a need to be monitored and controlled by the higher levels of the corporate hierarchy”. While Winkler (2011) drew his findings from an analysis of corporate Code of Ethics texts, the same is true of the South African CSR and IA reports in this study. As the following examples show, the role of “teaching”, “approving” or “setting the standard for” human rights is assigned to higher level employees such as board or committee members. Low-wage employees are constructed as passive receivers of rules and regulations outlined in the companies Code of Ethics, as are contracted labour and service suppliers. Where the company’s Code of Ethics is mentioned<sup>49</sup>, it is viewed in this study as a marker of intertextuality.

(97) All GFPS<sup>50</sup> personnel receive human rights training during induction (Gold Fields IA 2011: 158)

(98)The Gold Fields Code of Ethics commits every employee, officer and director within Gold Fields to conducting business in an ethical and fair manner (Gold Fields IA 2012: 58)

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<sup>49</sup> Woolworths CSR (2011, 2012, 2013) refers to their “Code of Business Principles”.

<sup>50</sup> Gold Fields Protection Services (GFPS)

(99) Ethical practices are entrenched throughout the organisation as the only acceptable behaviour. The board sets the tone and standards in this regard, which in turn filters down to executive management and all employees (Tiger Brands IA 2013: 68).

(100) The Code of Business Conduct and Ethics has recently been reviewed and approved by the Board, communicated and distributed to all employees across all levels in the company (Tongaat Hulett IA 2011: 50).

Implats and Tongaat Hulett construct human rights in terms of what is “expected” by the company. In doing so, higher-wage employees of the company are constructed as purveyors of human rights who have a moral obligation to see to it that other employees live up to the standards set by the chairmen and members of the board. Excerpts (101), (102), (103) and (104) illustrate this:

(101) A healthy and ethical environment is promoted wherein every employee of the Group is expected to behave with integrity, honesty and fairness (Implats IA 2011: 78).

(102) An ethical environment is consistently promoted throughout the Group. All stakeholders are expected to practise accountability, integrity and honest and open communication (Implats IA 2012: 96).

(103) We expect our employees, business partners, contractors and associates to conduct themselves in accordance with the Implats Code of Ethics and fraud statement (Implats CSR 2011: 29).

(104) The company expects all employees to share its commitment to high moral, ethical and legal standards (Tongaat Hulett IA 2011: 35; Tongaat Hulett IA 2012: 41).

## **6.5 Corporate Sustainability Discourse**

All of the companies in this study draw on the weak sustainability model of sustainable development (see section 2.4.2) and construct ‘sustainable development’ as a synergy between the company’s economic goals, environmental protection and community involvement. For example:

(105) Tongaat Hulett’s approach to property development is conceptualised and implemented around a sustainable development philosophy, which at its core, is aimed at achieving an appropriate combination between economic development, environmental enhancement and social upliftment (Tongaat Hulett 2012: 29).

(106) Protecting the environment and its ability to support our natural and human resources is crucial for our economic growth and job creation (Woolworths 2012: 10).

In the reports, sustainable development is frequently constructed as a win-win concept that is compatible with economic growth, and as a way to solve social and environmental problems without limiting economic growth. For example:

(107) We consider the Good Business Journey as a key to fattening our brand (Woolworths IA 2011: 6).

(108) All of our sustainability initiatives are directed at increasing the resilience of our business (Pick 'n Pay 2012: 36)

An exact meaning of 'sustainable development' is hardly ever given by the companies in the reports. In the rare instances where the term is defined, the companies draw on the most widely used definition of sustainable development: "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987: 43; see section 2.4):

(109) Sustainable development that meets the needs of the present without compromising the ability of future generations to meet their own needs (Implats CSR 2012: 3; Implats CSR 2013: 19)

(110) Sustainable development aims to meet the needs of the present without compromising the ability of future generations and Tongaat Hulett is firmly committed to advancing these principles (Tongaat Hulett IA 2012: 27)

As articulated in section 2.4.2 of chapter two, such definitions draw on the weak model of sustainability, and weak sustainability discourses which construct 'sustainability' as achievable in the current economic order, and assign power to corporate organisations in order to do so. This is an example of implicit intertextuality as the source of the quote is not given to the reader. The definition is not attributed to one person or institution, but is offered to the reader as straightforward and unproblematic.

### **6.5.1 Word choice in Corporate Sustainability Discourse**

As with the WCED definition of 'sustainable development', sustainable development discourses frequently and characteristically articulate notions of the future, and in the process construct an image of what the future will look like. Corporate renderings of sustainability discourses are no different, and the CSR and IA reports provide powerful images of forthcoming events, as well as the corporate role in creating or opposing these events. In the examples below, Pick 'n Pay (IA 2012) and Woolworths (CSR 2011, 2012) make reference to "future generations" as it is done in the WCED definition of 'sustainable development':

(111) Mineral resources are non-renewable in nature, forthwith exploitation of such resources must emphasise the importance of balancing concomitant economic benefits with social and environmental needs without compromising future generations in line with

Constitutional provisions for ecological, sustainable development and use of resources (Implats CSR 2013: 62).

(112) The Cape Floral Kingdom is one of the world's richest plant kingdoms. So, how does picking up a glorious bouquet of proteas, ericas, and other flowers at Pick n Pay ensure that future generations will continue to enjoy this gift of beauty? (Pick 'n Pay 2012: 11)

(113) Apart from making exceptional wines, the Lategan family of Bergsig is committed to preserving the estate's natural resources for future generations (Woolworths 2011: 45; Woolworths 2012: 58).

(114) De Wet and brothers Louis and Plum each oversee various sections of the land, and all three want the future generations to enjoy the same quality environment they have (Woolworths 2011: 45).

Apart from "future generations" the companies all make reference to the future and construct a vision of the future for the reader. 'Future' is used as both an adjective and a noun. In some cases, the word 'future' is used to describe visions related to economic growth, while in others it describes more broader social contexts. In both instances, the companies construct their role in this constructed future context. The assumed speakers of CSR and AI reports have predictive power because of social relations and social contexts. Fairclough (2003: 167) states that the power of futurological prediction is a significant one, because "injunctions about what people must do or must not do can be legitimized in terms of such predictions about the future, and extensively are". While the future is often portrayed as dismal, the companies present their roles in the future in optimistic ways. For example, in a manner typical of sustainability discourses, the companies frequently construct a future characterised by diminished resources ("constrained water supplies", "future water shortages", "challenges"):

(115) In South Africa, which faces potential future water shortages, our operations source their water from local utilities and from naturally occurring water found underground (Gold Fields IA 2011: 66).

(116) Our efforts to cut energy consumption and develop alternative energy sources not only reduce our costs, but also ensure we are able to thrive in a carbon-regulated future (CEO Letter Gold Fields IA 2011: 12).

(117) The business continues to evaluate its carbon and understand and deal with potential opportunities and consequences of both climate change and constrained water supplies in the future (Tonga Hulett IA 2012: 29).

Typically, once the companies construct environmental problems or challenges, they indicate that they have plans or strategies in place to mitigate these problems and

challenges. In doing so, the South African companies do not allude to the complexities of sustainable development, but reduce it to a simple process which can be easily achieved by following clear strategy. For example, Woolworths has a “Farming for the Future” strategy and a “Fishing for the Future” strategy which is referred to in all their reports. Excerpts (118) and (119) are emblematic of how strategic environmental initiatives are represented in the reports:

(118) Tiger Brands’ environmental strategy is guided by a formal policy and implemented through our environmental management system (Tiger Brands IA 2013: 106).

(119) Ensuring effective management of our environmental impacts, and promoting responsible and efficient use of key resources such as water and energy, have significant strategic benefits (Implats CSR 2013: 23).

In the reports, approaches to environmental protection generally take the form of strategies or environmental management plans, which works to subsume the environment into larger discourses of corporate rationality. The companies represent sustainability as rigorous, verifiable and testable (Springett 2003: 77). According to Springett (2003: 71) corporate managers’ conceptualisations of ‘sustainable development’ are largely based on EMT and they describe environmental protection in terms of the technological advancements that can be used to overcome environmental damage. The following examples illustrate how the companies construct technological advancement as an important mechanism in achieving sustainability. This discursive construction is seen as sustaining EMT ideologies (see section 2.4.3 of chapter two). A focus on technology draws attention away from corporate activities that are environmentally harmful by emphasising developments that may offer solutions to potential problems. It is worth mentioning that Habermas (1989, 1993) viewed technology discourse as a type of legitimation discourse, which means that the companies may use technological discourse not only to divert attention away from pollution or overconsumption, but also to justify their activities.

In the following examples, the companies all focus on “efficiency” and “efficient” systems, and construct technology as playing a central role in both environmental and human protection:

(120) We are in the process of researching advanced, proprietary technology that could one day transform the future of these mines, by allowing efficient, low-cost mining at extreme depths and in extreme conditions, without exposing our employees to safety or health risks (Goldfields IA 2011: 13).



- (121) In line with global trends, the focus is now on upgrading the generation of renewable electricity using highly efficient technology to produce substantially more electrical power from the same amount of fibre, thereby increasing the quantity of renewable electricity available to the national grid (Tongaat Hulett IA 2012: 30).
- (122) The group continuously invests capital in maintenance and technology, expansion and cost efficiency focused projects to ensure that its facilities meet world class standards in manufacturing efficiency, quality assurance and sustainability (Tiger Brands IA 2011: 4).
- (123) Our Good Business Journey programme drives investment into efficient and green technology in our real estate, logistics and supplier networks, as a part of our contribution to South Africa's green economy growth. This is also supported by our initiatives in waste management and recycling (Woolworths CSR 2011: 25; Woolworths CSR 2012: 27).

The texts embed an assumption that efficiency and technological advancement are desirable qualities to have; an understanding that is perpetuated in corporate contexts (see sections 2.4.1 to 2.5). By placing importance on efficiency and technology, the companies are able to construct themselves as forward-thinking and technologically advanced. Positive constructions of the company are also evident in the use of common sustainability metaphors in the report. This is addressed below.

### **6.5.1 Metaphors in Corporate Sustainability Discourses**

There are five metaphors which are prominent in corporate sustainability discourse (see section 3.5.3): the NATURE IS CAPITAL metaphor, the journey metaphor, the footprint metaphor, the corporate citizenship metaphor and the environmental stewardship metaphor. When incorporated into the reports, the companies construct a particular vision of social processes and social actors. These metaphors will be addressed individually below.

#### **6.5.1.1 The journey metaphor**

The journey metaphor constructs sustainable development as an expedition. According to Milne, Kearins and Walton (2006) this metaphor not only frames the company as an adventurous explorer, but in doing so, it allows the company to avoid making strong claims about future commitments. Furthermore, the journey metaphor “evokes images of organisational adaptation, learning, progress and a movement away from business-as-usual practices” (Milne et al. 2006: 801). The word “journey” denotes an onward movement towards a destination, only the destination is often not as important as the events along the way. The connotations of the word “journey” are important, since companies draw on them when referring to their sustainability initiatives. Not only does the term divert attention to

the future (as is typical of sustainability discourses) and “long term initiatives” (Banerjee 2007: 42), it reduces culpability if the destination is not reached, or if the journey took a different route.

Excerpts (124), (125), (126) and (127) illustrate how the companies draw on the metaphor SUSTAINABILITY IS A JOURNEY in their CSR and IA reports:

(124) To progress on our journey, we need to ensure that the Pick n Pay sustainability narrative reflects our business operations and is shared by our managers (Pick n Pay CSR 2011: 17).

(125) The company is on an exciting journey to play a role in transforming the region and meeting future growth opportunities in a sustainable manner (Tongaat Hulett IA 2011: 22).

(126) Although the South Africa mining sector and Implats have come a long way on the safety journey to zero harm, we are struggling to reach the 2013 milestone of world-class safety performance (Implats CSR 2012: 16).

(127) We want to be recognised as leaders in the retail industry for our continuing sustainability journey (Woolworths CSR 2012: 6).

Woolworths offers the most prominent example of the journey metaphor, constructing their sustainable development progress as “Good Business Journey (GBJ)”, a term that is used in all their CSR and IA reports. In addition, extensions of the journey metaphor are apparent throughout most of the reports. For example, the 2012 CSR report begins with a section entitled “setting out” (Woolworths CSR 2012: 6) and describe themselves in terms of “progressing”. The use of the term “progress” is also an extension of the journey metaphor.

For example:

(128) Much progress has been made, specifically by our local rose suppliers, who have significantly reduced their reliance on chemicals, through the use of integrated pest management principles (Woolworths CSR 2012: 59).

(129) In the past year considerable progress has been made in establishing a leading employment value proposition that will assist in positioning Woolworths as the preferred employer within the retail market (Woolworths CSR 2012: 40).

(130) Steady progress has been made over the lifetime of the Good Business Journey programme, and the targets have been well integrated into our strategy and balanced scorecards. (Woolworths CSR 2012: 25).

The noun “progress” is used in many of the reports and is frequently accompanied by adjectives such as “strong”, “significant”, “meaningful”, “notable”, “good” and “ongoing”. Many of these linguistic features are interpersonal devices and will be addressed in more detail in chapter 7.

### 6.5.1.2 The footprint metaphor

The footprint metaphor constructs environmental impact in terms of a human footprint. In corporate texts, the metaphor works to mask the precise nature and extent of the company's environmental impact. For example:

- (131) Tongaat Hulett has a responsibility to manage the earth's finite resources as it runs its operations. Similarly, it recognises its obligation to limit its carbon footprint, by reducing its emissions through appropriate energy efficiency measures, shifting to fuels with lower carbon emissions and increasing its reliance on renewable energy (Tongaat Hulett IA 2011: 24).
- (132) Tongaat Hulett is continuously identifying and where appropriate, implementing opportunities to reduce the energy and water footprints in each of its operations, with its factory operations being prioritised (Tongaat Hulett IA 2013: 31).
- (133) Reducing our environmental footprint helps us manage environmental risk and achieve cost reductions in the short, medium and long term. Given the pressure on natural resources, this focus also benefits the environment and broader society (Pick n Pay CSR 2013: 22).
- (134) Reducing our environmental footprint is at the forefront of Pick n Pay's philosophy (Pick n Pay CSR 2013: 25).

In these examples, the companies draw on the image of a footprint when describing the material and spatial impact of their activities. The footprint metaphor masks more negative aspects of environmental impact, such as pollution or environmental degradation.

The concept of 'Ecological Footprint (EF)' was developed by Wackermagel and Rees in 1996 in the field of economics. It was a model that was designed to provide the means to evaluate and compare the environmental impact of different countries, and was later extended to corporations. EF measured environmental impact in terms of water and carbon footprints. According to Koteyko, Thelwall and Nerlich (2010: 30), given the theoretical origins of EF, the metaphorical compound of "carbon footprint" connects the two domains of ecological sciences (as a genuine concern for the reduction of CO<sub>2</sub> emissions), and economics sciences or financial management. In other words, footprint metaphors are a blend of both financial and environmental discourses.

According to Nerlich and Koteyko (2009:346) compounds such as "carbon footprint" represent a new way of understanding the environment and can influence the way that we act upon it. The use of compounds such as "carbon footprint" and "water footprint" "might

aid in the mobilisation of human beings behind environmental causes or indeed in turning them away from them” (Nerlich and Koteyko 2009: 346). The authors also point out that in many cases the term “dioxide” is omitted in carbon compounds such as “carbon footprint”. This not only means that the compound is interpreted more positively, but that “carbon” often means something other than emissions. For example, in the phrase “carbon rationing”, it is the consumption of energy that is being rationed rather than the emission of carbon dioxide (Koteyko et al. 2010: 30). In the words of the authors “carbon compounds pack a lot of semantic and conceptual information into one small lexical package” (Koteyko et al. 2010: 30). The companies all use the term “carbon footprint” in ways that draw attention away from the processes involved in CO<sub>2</sub> emissions and pollution:

- (135) As part of our response to climate change, we embarked on a process to quantify the Group’s carbon footprint and to develop our carbon management strategy (Implats CSR 2011: 84).
- (136) Updating the Group carbon footprint and setting realistic reduction targets for each operation in line with our carbon management strategy (Implats CSR 2013: 75).
- (137) Woolworths’ carbon footprint has been completed and verified by external experts. Woolworths is committed to reducing its relative carbon footprint by 30% by 2012 and 40% by 2015 (benchmark April 2007) (Woolworths CSR 2012: 74).
- (138) In addition, we continued our commitment to conserving our environment and reducing our carbon footprint (Pick n Pay IA 2012: 28).

Similarly, the companies use the term “water footprint” in ways that mask overconsumption and pollution:

- (139) Tongaat Hulett is continuing to evaluate its carbon and water footprint and developing new approaches to understand and deal with potential opportunities and consequences of both climate change and constrained water supplies in the future (Tongaat Hulett IA 2011: 25).
- (140) The business continues to evaluate its carbon and water footprint and is identifying new approaches to understand and deal with potential opportunities and consequences of both climate change and constrained water supplies in the future (Tongaat Hulett IA 2012: 29; Tongaat Hulett IA 2013: 291).
- (141) We are working on researching and understanding the water footprint of selected priority products (Woolworths CSR 2012: 62).

Interestingly, the metaphor ‘footprint’ is used to refer to the spread of the company into other geographical locations. The term “footprint” thus takes on new meaning in the texts, and allows the concept of “expansion” (and its association with colonial discourse) to be

portrayed in more positive terms. It also works to support the neoliberal perspective of growth being good.

- (142) Global footprint (Gold Fields IA 2012, 2013).
- (143) Energy security and pricing remains a significant material risk, in terms of both our existing and planned operations. As we expand into deep-level mining and extend our underground footprint, our mining operations will become more energy intensive, making us more exposed to increased costs and potential supply disruptions (Implats CSR 2012: 66).
- (144) With our growing African footprint in terms of stores (Woolworths CSR 2012, 2013).
- (145) Expanding footprint (Pick n Pay CSR 2011).

### **6.5.1.3 Corporate citizenship**

As stated in section 6.2, financial discourses commonly construct companies in human-like terms. The concept of ‘corporate citizen’, which developed alongside the notion of corporate social responsibility and is very much a part of Corporate Sustainability Discourse (see section 2.5), constructs the corporation as being equal to human citizens and subject to the same rules and moral obligations. All the companies, across all reports and reporting years, use the term “corporate citizen” in their reports. Furthermore, the companies use a range of adjectives to describe the type of corporate citizen they are. These include “engaged”, “strong and principled”, “good” and “responsible”. For example:

- (146) Pick n Pay can regard with pride the contribution it has made to society since the dawning of a democratic South Africa and before. As an engaged corporate citizen, we take our social, economic and environmental responsibilities and obligations very seriously (Pick ‘ Pay CSR 2012: 20).
- (147) We will continue to improve and grow, to ensure that we not only become the retailer of choice for all South Africans, but that we lead by example, as a strong and principled corporate citizen, playing an integral role in building a strong and successful South Africa. (Pick ‘n Pay CSR 2012: 36; Pick ‘n Pay IA 2013: 26).
- (148) We aim to attract and retain key talent in order to build organisational competencies and leadership capacity for long-term growth and to cement our reputation as a good corporate citizen (Tiger Brands 2012: 92; Tiger Brands 2013: 110).
- (149) The company places value on being regarded as a responsible corporate citizen and therefore continues to strive towards creating value for its stakeholders in a responsible manner, that considers relevant legislation and key sustainability themes of safety, health and environment (Tongaat Hulett 2013: 27).

The use of the corporate citizenship metaphor allows the company to construct themselves as being ethical, “engaged”, “good” and “responsible” members of civil society. Furthermore, the metaphor constructs the companies as being on an equal playing level to other members of civil society, rather than coming from a position of strength and control. The two constructions are useful in sustaining corporate control through consent, or hegemony (see sections 3.3.4, 3.3.4.1 and 3.3.7.1). People are more likely to consent to be ruled by citizens who, for example, “contribute” to “a democratic South Africa”, a who are “engaged” and take their “responsibilities and obligations very seriously” (Pick ‘ Pay CSR 2012: 20). It is also more likely that people will be consent to be ruled by citizens who “lead by example” (Pick ‘n Pay CSR 2012: 36; Pick ‘n Pay IA 2013: 26) or have developed a strong “leadership capacity” (Tiger Brands 2012: 92; Tiger Brands 2013: 110). Thus, through the use of the corporate citizen metaphor in the reports, ‘power’ is framed in terms of “contributions” and “leadership” rather than in terms of control or authority. In doing so, the corporate citizen metaphor works to mask the power and control that the companies have.

#### **6.5.1.4 Environmental stewardship**

In addition to constructing themselves as members of civil society, the companies use the dominant metaphors EARTH IS A SPACESHIP, EARTH IS A LIFEBOAT or EARTH IS A HOUSEHOLD (see Romaine 1996: 176) in which humans hold the position of a stewards whose responsibility is to care for the household or spaceship or lifeboat. Although Romaine (1996: 179) argues that, when drawing on this metaphor, companies assign themselves the primary task of managing the household or controlling the vessel, this construction is not entirely evident in the South African reports. Rather, the companies appear to construct environmental stewardship as a shared, human responsibility to which they are committed to, rather than in control of. For example:

- (150) Gold Fields is committed to the responsible stewardship of water resources for the benefit of our host communities – whilst ensuring a secure supply of water for our mines and projects (Gold Fields IA 2013: 86).
- (151) It is important that we demonstrate responsible stewardship of the resources we share with the societies in which we operate, particularly as our underground operations become deeper and consume greater amounts of energy and water (Implats CSR 2012: 31).

(152) The company has planned and implemented a number of initiatives over the years that are focused on occupational safety, talent management and environmental stewardship (Tongaat Hulett IA 2011: 21).

(153) A key point in South African legislation is the promotion of stewardship at a company level, so the group's focus has been on waste segregation (Tiger Brands IA 2013: 126).

In the example above, by mentioning the “South African legislation”, Tiger Brands does not represent environmental stewardship as a responsibility reserved solely for companies. The construction of environmental stewardship as a shared, human quality does not mean that the construction is not ideological. On the contrary, the companies selected this metaphor from a range of other metaphors which construct the natural environment and humankind's role in the protection of the natural environment, in different ways. This includes the NATURE IS CAPITAL metaphor (discussed in more detail below), but also the ecosystem or “web of life” metaphor which constructs humans as being one, more or less equal part, of a wider ecological system. In contrast, the environmental stewardship metaphor not only emphasises human control over the natural environment, but also constructs environmental protection as a moral obligation and includes the notion idea that human's moral concerns drive the protection of the natural environment (Ratner 2004). The concept of morality is much more salient in the company's rendering of the stewardship metaphor than the concept of control, and manifests through words in close proximity to “stewardship” such as “committed” and “responsible”.

#### **6.5.1.5 Constructing nature in economic terms**

Constructing nature in economic terms is a general characteristic of Corporate Sustainability Discourse (see section 2.4.2). As with the metaphor HUMANS ARE CAPITAL (see section 6.3 above), constructing the natural environment as an economic resource or “capital” is viewed as the blending of Financial and Environmental Discourse, a “discursive knot” which creates new ways of thinking about environmental issues. This “discursive knot” is evident in a range of discursive constructions, including “natural capital”, but also “natural resources” as well as “carbon trading” or any other mechanism which quantifies the natural environment and assigns economic value to the environmental processes. According to Fairclough (2003: 13) grammatical metaphors not only render representations of social reality seemingly more factual, they also make social actors obsolete, thus absolving them from responsibility and accountability. Grammatical metaphors can thus be used

strategically to rationalise, normalise and legitimise destructive activities, such as pollution or exploitation (Merkl-Davies & Koller 2012: 180).

In excerpt (154), Gold Fields makes reference to “carbon trading”, a system whereby economic and market processes are transferred onto pollution:

(154) It was estimated that the flaring of underground methane gas and the surface bore-holes generated a total of 30,000 Certified Emission Reductions (CERs). The value of these CERs on the international carbon trading market in 2011 totalled R1.2 million (US\$166,000) (Gold Fields 2011: 68).

In general, the companies avoid the term “natural capital”, most likely due to the criticisms of the concept even from scholars working within the Economics discipline (see section 2.4.2). Implats is the only company which uses the term “natural capital” in their 2011 CSR reports, but in their 2012 and 2013 reports the term has been omitted entirely, and replaced with “natural resources”. Although the comparison to market mechanisms is more implicit in “natural resources”, the term still frames nature as a resource which can be used in production and consumption processes. The companies use the term to indicate their awareness that of the limits on the natural environment:

(155) We are also proud of our significant public revenue contributions in all our countries of operation – helping to turn finite natural resources into lasting national development (Gold Fields IA 2013: 32).

(156) Woolworths works closely with our suppliers to minimise the use of natural resources (Woolworths CSR 2012: 46).

Rather than explicitly using the metaphor NATURE IS CAPITAL, the companies construct nature as an external entity that can be managed through strategic management processes. It has already been mentioned that, by focusing on sustainability strategies, the companies represent sustainability as rigorous, verifiable and testable (Springett 2003: 77). What has not been addressed in this chapter is that, in doing so, the companies construct the natural environment as an external entity (something separate to human existence), and something which can and must be subjected to processes which quantify, control and manage it. The company's, particularly in the mining and food manufacturing industry construct themselves as both willing and able to fulfil the role of managing and controlling the environment. For example:

(157) We regard concurrent rehabilitation as a key component of our overall land management approach. During FY2013 we will formulate an action plan to rehabilitate



identified non-operational and semi-rehabilitated sites across the Rustenburg property. This will not only free up land for other land uses but will reduce our overall closure liability (Implats CSR 2012: 70).

- (158) Tongaat Hulett controls over 20 000 gross hectares of land in South Africa of which some 13 500 hectares have been assessed as having high potential for conversion from agriculture to other uses at the appropriate time (Tongaat Hulett 2013: 31).

In the retail industries, “land management” manifests in the desire to control suppliers, particularly those in the agricultural sector. Not only do these excerpts point to the particular construction of the natural environment in the reports, they show the link between sustainability and strategy discourse, the characteristics of which will be addressed in section 6.8 below.

## **6.6 Stakeholder discourse**

As mentioned in the introductory section to this chapter, Stakeholder Discourse is considered a discrete discourse because it evolved at a particular historical moment, it is linked to a particular social context and it represents a particular aspect of the social world (see section 2.5.1). Stakeholder discourses construct the company as having a responsibility to people who affect and are affected by the company’s activities. Further, this discourse constructs the companies as active participants who are willing to engage in a dialogue with a group of people identified as stakeholders. For example:

- (159) Various structures are in place to facilitate dialogue with both the internal and external stakeholders we have identified (Implats CSR 2011: 25).
- (160) The company maintains an open dialogue with internal and external stakeholders as a basis for decision making (Tongaat Hulett IA 2011: 36).
- (161) Through meaningful discussion, the business is able to understand and address potential impacts and concerns about operations and create opportunities that are aligned with the interest of all parties. (Tongaat Hulett 2013: 41).
- (162) We are committed to communicating accurate and relevant information to all our stakeholders, and welcome open dialogue with all the parties we do business with (Pick n Pay CSR 2013: 8).

### **6.6.1 Word choice in stakeholder discourse**

The use of the words “dialogue”, “open dialogue” and “meaningful discussion” construct the relationship between the companies and their stakeholders as characterised by equality. They frame corporate communication processes as those involving an exchange of ideas or

opinions, rather than a process by which the companies dictate to a predetermined group of people. While many scholars outside the field of linguistics have shown that the relationship between companies and their stakeholders is not characterised by equality (see section 2.5.1), this contradiction can also be illustrated by looking at the textual features of the reports: the South African CSR and IA reports exhibit low levels of ‘dialogicality’ (Fairclough 2003: 41). This means that the voices of stakeholders are hardly evident in the text, apart from case studies which simultaneously work to promote the company and present them as initiating social change (see section 5.3.7). In fact chapter five illustrates that the only other dominant ‘voices’ in the text apart from the speaker, the CEOs and the chairmen are those of the GRI and King III, which are present through intertextuality. The absence of stakeholder voices in the text, including voices of the government, the media, local communities and employees, suggests that the companies do not orientate themselves towards different perspectives, towards “difference” (Fairclough 2003: 42) in the text. Rather than expressing an openness to, or acceptance of difference (a “‘dialogue’ in the richest sense of the term” (Fairclough 2003: 42)), the reports generally normalise and accept “differences of power which suppresses differences of meanings and norms” (Fairclough 2003: 42)<sup>51</sup>.

The company’s claims to ‘dialogue’ are not only evident through words and phrases such as “dialogue”, “open dialogue” and “meaningful discussion”, but also through repetition of the word “engage”. For example:

- (163) All our mines identify, prioritise and engage stakeholder groups that have the potential to affect their operational, sustainability or financial performance (Goldfields 2011: 40).
- (164) Tiger Brands engages with its customers in South Africa and the other countries in which it operates through a number of different channels (Tiger Brands IA 2011: 48).
- (165) We engage constantly with a wide range of stakeholders, and as the marketplace becomes more complex and competitive this will become even more important (Pick n Pay IA 2012: 19).

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<sup>51</sup> The only exception of this is in the Woolworths CSR reports, which include a section entitled “How we have responded to our customers” (see Woolworths CSR 2011: 14 and Woolworths CSR 2012: 17). This section presents a table with two columns: one presenting, a customer’s comment or query, and the second column presenting Woolworth’s response. Thus, while the often critical voices of the customers are presented in the reports, Woolworths is able to immediately present a response to the criticism and portray themselves positively. One must also take into account that the customer comments represented in the reports have been selected by the company. Thus, rather than expressing ‘dialogicality’, this section works to promote the company and present them as open to criticism and willing to make changes.

(166) We continue to engage with representative unions on issues related to wages and conditions of employment (Woolworths 2011: 14; similar formulation in Woolworths 2012: 18)

According to Noland and Phillips (2010: 40), rather than “interact”, “engage” is a type of interaction that involves recognition of common humanity. In addition, “engage” has connotations of participation and being absorbed in an activity.

In both CSR and IA reports, “stakeholder engagement” is a frequently occurring collocation. The term occurs 56 times in the CSR corpus and 114 times in the IA corpus. “Stakeholder engagement” is also a nominalisation which has implications for how the process of engaging is understood. For example:

(167) Constructive and transparent engagement with local stakeholders is a critical prerequisite for a strong social licence to operate (Goldfields IA 2011: 141).

(168) Through a structured and evolving approach to stakeholder engagement and using internal knowledge and expertise on stakeholder management the business is able to prioritise the most important issues requiring management attention and focus (Tongaat Hulett IA 2012: 42).

(169) Stakeholder engagement is integral to the way we do business – especially in the area of sustainable development (Woolworths CSR 2011: 12; Woolworths CSR 2012: 14).

By using the nominal phrase “stakeholder engagement”, the companies convey that the entities denoted by the nominalization, “have a real and necessary existence” (Billig 2008: 786). The ideological implication of this is that the companies are then able to amass stakeholder groups, clump them together and “parade them like possessions” (Billig 2008: 786). Further, given the prominence of the term in CSR texts, and the apparent lack of a concrete meaning, “stakeholder engagement” is an empty concept, but its positive associations cannot be overlooked.

In terms of Van Leeuwen’s (2008) categories of social actors in discourse, identifying “stakeholders” as a category, is a form of *assimilation*, where individual people are referred to in terms of the groups of which they are a part. This makes it possible for the companies to refer to “people in general” rather than to particular groups of stakeholders. In other words, a reader might be convinced that the company is engaging with stakeholders, but this statement may refer to nothing more than communicating with customers in ways that simultaneously promote the companies. “Stakeholders” is also a form of *categorization* (Van Leeuwen 2013:206). It represents people in terms of the identities and functions they share with others. In this case, their identities and functions are strongly intertwined with the

company's identity and function – by definition, “stakeholder” refers to having or holding a stake in corporate activities.

### 6.6.2 The “creating value” metaphor In Stakeholder Discourse

The meaning of ‘value’ is multifarious. In Economic Discourse, ‘value’ refers to the measure of the benefit that an economic actor can gain from a good or service. In a neoliberal paradigm, the “benefit” associated with ‘value’ is typically financial benefits. This has led to the common financial metaphor of MONEY IS VALUE or CAPITAL IS VALUE, which is frequently used to describe the abstract concept of ‘value’ in more concrete terms (Alexander 2009: 120).

More recently, due to the focus on sustainable development and CSR, the metaphor of SHARING IS VALUE has become more salient. This shift can also be attributed to the influence of the GRI in CSR reporting: while traditional AFRs were very much focused on “a very specific aspect of economic activity – that of creating value for shareholders” (Willis 2003: 234), in 1999 the GRI saw it as their role to “address the measurement and reporting of other aspects of economic performance and impact” (Willis 2003: 234). In doing so, the GRI not only “borrowed” from the genre of AFS and promoted this analogy (see Etzion & Ferraro 2010); they were also influential in corporate processes of “borrowing” from economic rationality and discourses, and transferring them onto human and natural systems. In doing so, concepts like ‘value’ which were clearly defined in economic thought, took on new meanings, including the idea that “benefits” can and must be “shared” amongst stakeholders. However, as Alexander (2009: 120) so succinctly states, the neoliberal concept of MONEY IS VALUE is the antithesis of “sharing”. The following examples illustrate the SHARING IS VALUE metaphor in corporate stakeholder discourses:

- (170) Growth is not about production targets, it is about growing cash flow. In pursuing this goal, we aim to achieve sustainable cash generation to underpin our creation of Shared Value (Gold Fields IA 2013: 65).
- (171) Woolworths continues to create shared value across a broad spectrum of the South Africa economy (Woolworths CSR 2012: 26; Woolworths CSR 2013: 18).
- (172) An important aspect of stakeholder values creation remains how the business interacts with its stakeholders and Tongaat Hulett recognises the need to actively engage with those who affect or are affected by its operations (Tongaath Hulett IA 2012: 42).

- (173) Revenue, earnings and cash flow have grown compared to the previous year and significant progress was made with many activities that contribute to the creation of value for all stakeholders (Tongaat Hulett IA 2013: 12)

## 6.7 South African Transformation Discourses

All of the South African companies, in both their CSR and IA reports, incorporate discourses of transformation particular to South African corporate contexts, which necessarily includes the concepts of ‘Black Economic Empowerment (BEE)’ and ‘Broad-based Black Economic Empowerment (B-BBEE)’. As stated in section 2.5, this discourse and related constructs have been criticised for (1) blocking foreign investment; (2) encouraging a re-racialisation of the political economy; and (3) promoting the growth of a small, but well-connected “empowerment elite” (Southall 2007: 67). BEE and B-BBEE have also been criticised for creating a corporate environment where corporate entities seek to fulfil quotas rather than contributing constructively to transformation (see Ponte et al 2007).

### 6.7.1 Word choice in BEE and BBBEE Discourse

In BEE and BBBEE Discourses, black South Africans are categorised as “BEE” or BBBEE” candidates, and often quantified in the form of statistics. In these discourses, companies construct transformation mostly in terms of its economic benefit. Note excerpts (174) and (175) from Tongaat Hulett’s 2011 IA report:

- (174) The company’s continuing financial resilience depends, among other factors, on its ability to focus on sustainable B-BBEE and indigenisation in the agriculture sector through the development of local farmers in Mozambique, Zimbabwe and South Africa, including post settlement solutions in the land reform programme (Tongaat Hulett IA 2011: 37).
- (175) Transformation, equal opportunity, the creation of a diverse employee profile and indigenisation remain key performance areas in every geographical region where Tongaat Hulett operates (Tongaat Hulett IA 2011: 38).

In (174), BBBEE is constructed as a mechanism for the company to continue to be financially resilient. In some cases, transformation discourse constructs the company as profit-driven entities that incorporate transformation strategies in ways that increase their economic performance. Excerpts (176) and (177) from the 2012 Implats CSR report and the 2011 Tiger Brands IA report reiterate this point:

- (176) We believe strongly that a transformed and more diverse organisation is more resilient and better positioned to be competitive in the country and region (Implats CSR 2012: 39).
- (177) Through our operations, we contribute to the development of South Africa and the other countries in which we operate. Our primary objective is to run the business profitably and

in so doing contribute to economic growth, trade, taxes and jobs. In the South African context, an added benefit is our commitment to participate in the agenda of the transformation of the economy (Tiger Brands IA 2011: 56).

The extract above illustrates that the companies' transformation initiatives extend beyond a focus on black employees and includes a focus on black suppliers. The focus on black suppliers is frequently articulated in the reports through the use of the term "preferential procurement". For example:

(178) The preferential procurement score has improved dramatically (12,70 to 18,17) due to focussed efforts by the business to support verification processes (Tongaat Hulett IA 2011: 38).

As far as the representation of social actors and social processes is concerned, the term "preferential procurement" is a nominalisation which omits explicit mention of the suppliers or produce that are being especially acquired. There is also no mention of the reasons for preferential procurement. Rather, the process is constructed as an administrative procedure where companies are evaluated against set targets, with no explicit mention of who is evaluating them. Nevertheless, a good evaluation or an improvement in targets is constructed as advantageous. In the Tongaat Hulett 2011 IA report (excerpt (179) below), the company attributes the improvement in their "preferential procurement score" to the "focussed efforts by the business to support the verification process". In doing so, the verification process is more prominent than the produce on behalf of the small-scale farmers, who are supposed to be the focus of preferential procurement:

(179) The preferential procurement score has improved dramatically (12,70 to 18,17) due to focussed efforts by the business to support verification processes (Tongaat Hulett IA 2011: 38).

In (180), Tiger Brands describes "transformation" in terms of a vehicle which can be "accelerated". This, in combination with the mention of the amount paid to these suppliers, creates the implicit assumption that quicker transformation processes which can sooner improve targets and scorecards are more desirable than transformation processes which take longer to carry out:

(180) Tiger Brands spends over R14,5 billion on goods and services with suppliers. The group has a policy in place to encourage suppliers to improve their B-BBEE performance, either by one level per annum in step with Tiger Brands, or two levels per annum if their rating is well below acceptable levels as defined in the DTI Codes. This policy has accelerated transformation of our supply chain, with over 70% of our total spend being on B-BBEE compliant suppliers at over R8 billion (Tiger Brands IA 2011: 60)

Excerpt (181) from the 2011 and 2012 Woolworths CSR reports clearly illustrates that preferential procurement is often a relationship of dominance, where large retail and food produce companies are able to control small-scale suppliers. In this extract, Woolworths articulates how suppliers are forced to “conform” to the “Woolworths supplier code of business principles” in order to supply Woolworths with produce. Only, “conform” is realised in its nominal form, “conformance”, so the people or organisations that are forced to conform are not mentioned. This helps to construct the process of conforming in more a more neutral way:

(181) We have pursued a strong preferential procurement and enterprise development agenda with our suppliers within the context of our transformative commitments. Conformance to the Woolworths supplier code of business principles is a prerequisite to ensure social and environmental responsibility across the supply chain (Woolworths CSR 2011: 15; Woolworths CSR 2012: 19).

Ratings and targets are prominent concepts in corporate transformation discourses, not only with regards to preferential procurement, but also in terms of the company’s broader BBBEE strategy. For example:

(182) Transformation and black economic empowerment are a key part of our sustainability strategy. We are particularly pleased to have exceeded our empowerment targets for the year by achieving a Level 4 BBBEE contributor status; a year earlier than we had planned. We are now half-way through our black economic empowerment employee share ownership scheme that was set up in June 2007 (Woolworths IA 2011: 30)<sup>52</sup>.

(183) Tiger Brands has always recognised the importance of transformation and in the past four years, we have progressed from a Level 7 contributor in terms of the DTI’s B-BBEE codes, to a Level 3 contributor. Going forward we will continue to invest in the transformation of the company (Tiger Brands IA 2011: 61).

(184) It is important to source locally, and to support South African businesses. Sourcing from small, black- and women-owned businesses fits into our broader transformation initiative (see page 37), and is one of the seven elements reflected on our broad-based black economic empowerment (BBBEE) scorecard (Pick n Pay CSR 2013:20).

The focus on targets and scorecards means that individual employees are referred to in terms of the larger racial group to which they belong, or in terms of statistics. While racial

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<sup>52</sup> It is worth mentioning that, in the 2011 Woolworths IA report, black South Africans are represented very differently in transformation and financial discourses. While transformation discourses construct the company as willing and driven to assist people from previously disadvantaged backgrounds, financial discourse constructs them as an “emerging black middle class” that “is continuing to drive growth in LSM bands”. The report further states that “Woolworths continues to focus on the LSM 8 – 10 customer in both these areas and is well-placed to benefit from the growth in the number and spend of these customers” (Woolworths IA 2011: 11). A similar representation can be found in Woolworths IA 2012: 28).

classification is a form of *assimilation by categorisation*, statistics are also a form of *assimilation* (Van Leeuwen 2013: 206). This means that social actors are referred to as groups and are realised by plurality rather than individuality. In the context of transformation, grouping underrepresented groups into one category appears to contradict the ultimate goal of a transformed society. The following examples illustrate this:

- (185) In South Africa there continues to be a need to address the imbalances of the past and a strong employment equity culture has been fostered over many years. Actions are continuing to improve the representation of designated groups, with particular emphasis on Africans, black women and persons with disabilities, with the intention to align the workforce profile with the underlying demographics of the country (Tongaat Hulett IA 2011: 34; Tongaat Hulett 2012: 39).
- (186) Each operation has a Transformation Committee made up of representatives drawn from management, employee unions, women and people with disabilities, as well as a number of other stakeholder groupings who are represented or engaged with to oversee and advance transformation at each operation (Implats CSR 2011: 58).
- (187) 90% of our employees in the year were black, 28% women and 0,84% disabled, which is in line with the 2011 statistics. (Tiger Brands 2012: 96)
- (188) The percentage of the Group's discretionary procurement that is BEE procurement has grown by 140% since 2007 – from R2.0 billion to R4.8 billion (Implats CSR 2011: 45)

In contrast to the representation of marginalised social groups, the companies frequently represent themselves as active social actors in the transformation process. Like all other discourses in the CSR and IA reports, the companies are assigned the grammatical role of agent:

- (189) Tongaat Hulett recognises that Socio-Economic Development is an integral part of the way in which the company does business (Tongaat Hulett IA 2011: 39)
- (190) The group recognises that participation in the successful transformation of South African society is critical for the sustainability of the current macroeconomic environment (Tiger Brands IA 2011: 72).
- (191) We are fully committed to socioeconomic transformation in South Africa (Pick n Pay CSR 2013: 37).

The focus on corporate strategies and statistics as well as the notion of 'preferential procurement' in the South African IA and CSR reports is a discursive representation of a shift in responsibility from governments to companies and auditors in promoting change and transformation in South Africa. In the reports, the companies portray themselves as active, able participants in the transformation process, who are willing to take on the responsibility for transformation. This not only reiterates that the "transformation debate" has moved from the political to the managerial or corporate terrain (see Ponte et al. 2007: 935), but



perpetuates the idea that “(some level of) redistribution is actually possible in a neoliberal economic policy setting, thus disenfranchising more radical options in policy making” (Ponte et al 2007: 936).

### **6.8 Strategic management discourse**

The inclusion of Strategic Management Discourses in CSR and IA reports is not surprising given the context in which these reports are written. Fairclough (2007) and Chaipello and Fairclough (2002) have been influential in highlighting how neoliberalism has affected managerial styles and Management Discourse. Chapter three indicated that strategy discourse is dominant in contemporary corporate contexts, and offers a way for corporate managers to control employees and processes. According to Alvesson and Willmott (2001: 4) “control is achieved by designing and applying appropriate structures, procedures, measures and targets”. They add that “‘strategic management’ as a field of knowledge and practice encourages the construction of managers as ‘strategists’”. In contemporary corporate contexts, an important measure of a manager’s competence is the capacity to use strategy discourse appropriately and thereby to “pass” as a “strategist” (Alvesson and Willmott 2001: 13).

In both the CSR and IA reports, all activities are described in terms of a strategy, or a coherent plan. The term “strategy” is used in relation to company plans to generate profit (“corporate strategy”, “business strategy”, “management strategy”), to contribute to society (“development strategy”), to address employee issues (“people strategy”) and to address environmental issues (“Environmental Management Strategy (EMS)”, “sustainability strategy”).

The table below indicates the frequency of the words “strategy” and “strategic” across report types:

Report type	Frequency in corpus	Rank
Strategy		
CSR	449	57
IA	783	166
Strategic		
CSR	170	205
IA	793	183

**Table 5: Repetition of “strategy” and “strategic”**

The adjective ‘strategic’ is used to describe corporate activities and processes. While the use of “strategic” is not taken as an indication that strategy discourse is used in the reports, it does indicate that the speakers view ‘strategic’ as a positive and desirable quality.

“Strategic” is used in the same way in both CSR and IA reports:

- (192) Sustainability is integrated within all facets of the business and is aligned to the organisation’s overall objectives. This has direct benefit to the company and its stakeholders as there is an improvement in management’s performance and operational efficiency that enables it to reduce the risk that could affect the realisation of strategic goals (Tongaat Hulett IA 2011: 21).
- (193) Sustainability is one of our strategic focus areas as a business and is integrated into the strategic planning cycle and balanced scorecard processes (Woolworths CSR 2011: 20).

### **6.8.1 Word choice in strategic management discourse**

When drawing on strategy discourse the companies (“we”, “the group”, “the committees”) frequently take on the role of agent in the discourse. The processes described in strategy discourse are those that are typical of tactical activities, represented in verbs such as “developing”, “establishing”, “implementing”, “integrating”, “managing”, “evaluating” and “addressing”. For example:

- (194) We are developing a fully integrated, Group-level Energy and Carbon Strategy and management plan (Gold Fields 2011: 66).
- (195) We have established and implemented a new people strategy (Woolworths CSR 2011: 40).
- (196) We have developed an overarching sustainability framework (Tiger Brands IA 2011: 63).
- (197) We manage our environmental impacts throughout the value chain and life cycle of our products, and put in place preventive and mitigating measures to achieve this (Implats CSR 2011: 80).
- (198) We systematically address the safety, health and environmental issues relating to our products at all stages of the product life cycle (Implats CSR 2011: 10).
- (199) We already track a range of key performance indicators (Pick n Pay CSR 2011).

Veera and Laine (2006: 308) argue that strategy discourse not only has its roots in military discourse, but that it is analogous to colonial discourse given the focus on mergers, acquisitions and expansion in corporate contexts. The following examples illustrate how ‘expansion’ is a prominently referred to as a feature of the company, and is considered to be an important part of their corporate strategy:

- (200) The strategy to expand into the rest of Africa thereby ensuring a more balanced position in emerging markets, is being successfully implemented (Tiger Brands IA 2013: 35).
- (201) Our plans are to materially grow our presence in Africa. The focus will be on expanding our presence in existing countries and expanding into new countries where we can build critical mass (Woolworths IA 2012: 64)

### 6.8.2 Nominalisations in strategic management discourse

Nominalisations like “management” and “performance” are key features of strategy discourse used by the companies in this study. The table below indicates the number of times “manages”, “management”, “perform” and “performance” are repeated in both corpora. The table highlights that the nominal forms of the verb are employed more frequently than the verbs “perform” and “manage”.

Report type	Frequency	Rank
Manage		
CSR	52	683
IA	145	1061
Management		
CSR	790	32
IA	2554	46
Perform		
CSR	22	1499
IA	63	2036
Performance		
CSR	467	54
IA	2203	55

**Table 6: nominalisations in strategic management discourse**

Although methods of corpus linguistics assist in highlighting word frequencies, CDA is more concerned with the significance of a particular feature. Nominalisation is a grammatical strategy used by the companies where the verbs “manage” and “perform” could have been used. For example:

- (202) The management of this issue was an important learning area for how quickly one needs to respond to customers and other stakeholders on social media platforms (Woolworths CSR 2013: 26).
- (203) Transparency and public reporting on specific measures of environmental performance are keys to ensuring the success of this partnership (Woolworths CSR 2013: 30).

As with other forms of nominalisation, “management” and “performance” result in the loss of certain semantic elements of the clause, including tense (was managed/performed, is managed/performed, will be managed/performed), modality (is, may be, should be), and agents or social actors. Billig (2008: 785) argues that nominalisation has ideological functions. Apart from deleting agency, nominalisation may “reify” abstract concepts, or make them appear real and concrete. These reified concepts may then work as agents. Finally, nominalisation can work to maintain unequal power relations (Billig 2008: 785).

Apart from the characteristics of nominalisation listed above, Halliday and Matthiessen (in Merkl-Davies & Koller 2012: 179) state that

nominalisation condenses information and renders processes more abstract, it requires more processing effort on part of the reader. This increases reading difficulty and formality, which, in turn, increases the prestige and power of a particular text.

There are grammatical reasons for this. On a grammatical level, the process of nominalisation frequently makes a group of elements function as a nominal group in the clause (see Halliday & Matthiessen 2004: 69). In doing so, the nominalised group (in contrast to a single entity) becomes the “Theme<sup>53</sup>” of the sentence, or what is being talked about. The “Rheme” is what is being said about the topic. In the Theme-Rheme structure of the clause, the Theme is the most prominent element. In a declarative clause, the Theme is often conflated with the Subject (see Halliday & Matthiessen 2004: 73). In the following example “ensuring effective management of our environmental impacts, and promoting efficient use of key resources such as water and energy” is the Theme of the sentence:

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<sup>53</sup> The concept of ‘Theme’ and ‘Rheme’ were not specifically addressed in chapter three because they are not frequently drawn on in this study, yet, they are useful concepts for understanding nominalisation on a grammatical level. In using the concepts ‘Theme’ and ‘Rheme’ Halliday and Matthiessen (2004: 64) draw on Prague school terminology. The Theme-Rheme structure is more closely related to the Textual Metafunction of the text since it assists in identifying the textual organisation of the message within the clause (see Halliday and Matthiessen 2004: 64). However, taking into account that the three meanings of a clause or text are in dialectal relationship, the Theme-Rheme comparison assists in identifying how social actors represent social processes in the text, and for this reason they can be linked to the representational meaning of the clause.

- (211) Ensuring effective management of our environmental impacts, and promoting responsible and efficient use of key resources such as water and energy, have significant strategic benefits (Implats CSR 2013: 23).

The effect of this construction on the reader is not only that the sentence becomes difficult to process, but the nominalised Theme works to create a “semantic component of exclusiveness” (see Halliday & Matthiessen 2004: 71), the meaning of which is “this and this alone” (see Halliday & Matthiessen 2004: 71). In other words, the clause from the Implats 2013 CSR reports states that “ensuring effective management of our environmental impacts, and promoting efficient use of key resources such as water and energy” exclusively have “significant strategic benefits”. In the process the company not only foregrounds these elements of the clause but represents strategic approaches to environmental protection as the most viable option.

Similarly, in the following example from the Woolworths IA 2013 report, “ongoing focus on cost inventory management”, or the nominalised group, is the Theme of the clause:

- (204) Ongoing focus on cost and inventory management ensured that operating profit margin was leveraged to 9.5% (Woolworths IA 2013: 69).

The Rheme, or what is being said about the topic, takes on a subordinate position to the Theme. In doing so, Woolworths foregrounds their focus on “cost and inventory management” processes, and represents these processes as tantamount to the generation of profit. This example also illustrates the blending of Neoliberal Economic Discourse and Strategic Management discourse in the texts.

### **6.8.3 The supply chain metaphor in Strategic Management Discourse.**

The following example from the Gold Field’s 2011 IA report illustrates how supply chains are typically represented in corporate contexts through the use of Strategic Management Discourse:

- (205) Our integrated management approach extends to our supply chains. As a result, we not only ensure we have a reliable and economically advantageous supply chain in place – but that our suppliers operate in a responsible and sustainable way that supports local economic development. By requiring our suppliers to accept and adopt our social, environmental and ethical standards – in addition to our operational and commercial requirements – we are able to promote good business practice in our supply chain (Gold Fields IA 2011: 156).

“Supply chain” is a common metaphor in contemporary management discourse. It describes the link between suppliers, logistic processes and the company. As a metaphor, ‘supply chain’ draws a comparison between these entities and processes as links in a chain, or as a chain of events. The latter implies that the process is linear, sequential and controlled. Because of this, the metaphor may misrepresent the circumstances in actual supply chains, which may be disorganised and haphazard. In other words, the processes of moving commodities from one place to another may not be as simple or straightforward as the term ‘supply chain’ implies.

### **6.9. Conclusion**

Although different Discourses make use of different words, create different semantic relations, employ different metaphors and pervasively use nominalisations, in the context of CSR and IA reports the blending of different Discourses in these reports has two dominant functions: (1) where fundamentally incompatible Discourses are combined (such as Economic Discourse and Environmental Discourse), the features of Environmentalist Discourse and representations may work to legitimise economic processes (Fairclough 2003: 128); (2) In the context of CSR and IA reports, the blending of different Discourses works to construct one coherent representation of the world and a particular set of social actors. On closer look it becomes clear that such coherence is constructed, and not an accurate representation of the world in which the corporations operate. The following chapter highlights the mechanisms used by the companies to present themselves in positive ways, and to build a relationship of trust with the reader. These representations work to establish the representations in the discourses highlighted above.

## CHAPTER SEVEN

### THE INTERPERSONAL MEANING OF CSRs AND IAs: CONSTRUCTING SELF-IDENTITY AND RELATIONSHIPS WITH READERS

#### 7.1 Introduction

Previous chapters have indicated that companies and corporations are conceptualised as individual entities that not only have legal rights, but also personalities, dispositions, desires and social responsibilities. Such a conceptualisation of corporate institutions is to a large extent created and disseminated by the companies themselves, through advertising and reports such as those under investigation. In fact, in much the same way as the language and linguistic behaviour of individuals makes manifest who they are (Wodak 2013), the language and linguistic behaviour of the companies in this study are viewed as making manifest the company's personality and perspective on the world. The aim of this chapter is to investigate a number of the most pertinent linguistic devices used by the companies to construct their identities and build a relationship with their intended readership.

To begin, this chapter recounts those features of the text highlighted in chapters five and six which are not only generic features or features of a particular discourse, but which are also interpersonal features. As has been detailed in chapter three (section 3.3.6), actional, representational and interpersonal features of the text are in a dialectal relationship. While a clause may work to represent an aspect of the world, it may at the same time work to construct a way of being and acting on behalf of the author. These interpersonal features are realised through a range of linguistic, as well as non-linguistic and visual features.

Besides through specific linguistic features that mark different styles, identity can also be constructed, and relationships with target readerships can be built, through the expression of feelings, emotions and states of mind. I draw on Appraisal Framework (Martin and White 2005) which is grounded in the SFL theory that has established the notion of metafunctions, to investigate these features of the text.

## 7.2 Identity constructed through generic features and discourse

The generic features of the reports detailed in chapter five work to construct the companies as knowledgeable and powerful entities that are able to initiate economic development and social transformation. One of the key linguistic devices used to construct the companies in this way, is the declarative sentence. When contrasted with the use of questions or hypothetical statements (which hardly ever occur in CSR and IA reports), the use of declarative sentences clearly has the function of presenting the author as authoritative, thus as one whose ideas can be taken as the truth. This has important implications for the construction of not only identity, but also of the particular power dynamics in the text.

Other generic features that are used in both the IA and CSR reports also work to construct a positive and authoritative identity for the companies. These features, listed and discussed in chapter five, include (1) the cover page and other “glossy” features of the text such as full colour images, tables and indices, (2) the “about the company” section, (3), the statement of assurance, (4) the letter or statement from the CEO, (5) case studies, and (6) the inclusion of financial, environmental, stakeholder and governance sections. All of these embody the discourses addressed in the previous chapter.

The statement from the CEO or chairmen has a powerful interpersonal function. Since this is the only section of the report where direct address and salutations are used, the statement has enormous potential to build a relationship of trust with the reader. This type of relationship is also achieved through the use of photographic images which portray CEOs and chairmen smiling and wearing formal attire, the use of first-person pronouns as forms of address (discussed in detail in section 7.3.1 below) and the use of linguistic resources to express attitude and modality (discussed in detail in section 7.5 below).

Apart from the glossy features of the report, and the statement from the CEO, other sections of the IA and CSR reports, such as the “about the company” section, not only represent the company in neutral terms, but work to promote the company. For example, in their 2011 IA report, Woolworths states:

- (206) Woolworths (Proprietary) Limited, founded in 1931, is today recognised as South Africa’s leading retail brand. Throughout its 80-year history, though Woolworths has grown, evolved and adapted to the changing world, the brand has remained true to its core values of quality, style, service, integrity, value, energy, innovation and sustainability (Woolworths IA 2011: 7).



Adjectives and nouns and such as “recognised”, “integrity”, “value” and “innovation” are Attitude resources within the Appraisal Framework that will be addressed in section 7.5.1. More features of this section of the reports work to promote the company and build a relationship with the reader, such as the third-person address form in the report and the precise location of the “about the company” section in the text. The use of third-person report makes the description appear as if it were written by someone other than a representative of the company. Since this is the only section of the report where third-person reporting is used, this has to be read as significant: it is a device which the companies use to promote and endorse themselves in a way that appears not to be boastful or arrogant. Thus, readers are likely to interpret the information as coming from a neutral, third-party.

The glossy features of the reports frame the companies as modern and up-to-date institutions. The inclusion of indicators works to construct the company as compliant, sensible and rational. In the sustainability section of the reports, the use of indicators presented in tables and other ways, might work to convince the reader that the company is dedicated to environmental issues whose efforts are supported by independent organisations or alliances such as the GRI or the WWF<sup>54</sup> (Mason & Mason 2012: 492- 499).

Apart from the structural features of the reports, the different converging discourses used in IA and CSR reports construct the companies in ways that are likely to stimulate interpersonal relationships and construct the companies as knowledgeable, capable and trustworthy. For example, the features typical of financial discourses frame the companies as profit-driven institutions, the features typical of strategy discourses frame them as strategists, and features typical of human rights discourses construct companies as having strong values systems, as being advocates and defenders of human rights.

### **7.3 The use of personal pronouns**

#### **7.3.1 First-person pronouns**

The statements of CEOs and Chairmen are the only sections of the reports where a representative of the company speaks directly to the readership. Because of this, these sections of the report are the only places where the personal pronouns “I” and “my” are

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<sup>54</sup> World Wildlife Fund

used. The table below indicates the frequency of “I” and “my” in the reports over a three-year period for each company and report type.

Company	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Woolworths	Woolworths	Pick n Pay	Pick n Pay
Report	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
I	66	71	40	22	21	41	24	64	18
my	15	23	6	15	12	10	6	49	8

**Table 7: Frequency of singular personal pronouns**

The use of personal pronouns as it is done in these sections is both a marker of interpersonal interaction and a representational strategy. These pronouns have the function of representing the CEOs or Chairmen, who are powerful representatives of the companies. In the context of IA and CSR reports, personal pronouns have the regular function of assisting in personalising the message and creating solidarity with the reader. Together with images of the CEO or Chairmen well-dressed, smiling, the use of personal pronouns creates the impression that the speaker is well-informed and in a position to give reliable advice.

A relationship of trust is established in the CEO and Chairmen statements, because of the status of the speaker and through the use of salutations and personal pronouns, and also through the representation of personal experience in the statements. For example:

(207) I am pleased to present my statement as Chairman (Tongaat Hulett IA 2012: 12).

(208) I am also pleased to report that almost all of our housing project targets for 2013 have been achieved (Implats 2013: 12).

(209) I am pleased to report that in 2011 Gold Fields marked a significant milestone in these efforts (Gold Fields IA 2011:8).

(210) I am also pleased to see that Woolworths has delivered annual growth in shareholders return of 34% over the past ten years (Woolworths 2013: 53).

Trust and interpersonal relationships are established further through the use of words with positive connotations that occur in close proximity to the first person pronouns of “I” and “we”. In the CEO and Chairmen statements, it is typical for the writers to include adjectives such as “pleased”, “encouraged” and “confident” in phrases where they relay positive mental processes or experiences. In terms of Appraisal Framework, the use adjectives such as “pleased” as it is used in (207), (208), (209), and (210) is a resource typically used to express Attitude (see section 3.4.2.4). This will be discussed further in section 7.4.1 below.

For now, it is important to note the effect that these resources have in the CEO and Chairmen statements. Many of the Chairmen and CEOs represent themselves as being delighted to write a report, delighted to convey a positive message, or delighted that the company achieved a good financial result. Statements of pleasure or satisfaction are more common in these statements when compared to the rest of the report, which presents information about the company in a more factual way through the use of plural pronouns or in third-person report. It is clear that statements of pleasure or satisfaction are rare features. Thus, the statement of the CEO or Chairman is the part of the report where the companies are able to construct a persona for powerful social actors in the company, and at the same time construct the company in more personal terms.

Not only are adjectives expressing pleasure or delight used in the CEO and Chairmen statement; they also use verbs, verb phrases and nouns which express optimism such as “encouraged” or the phrase “look forward to”:

(211) I am encouraged by the group’s performance (Implats CSR 2011: 16).

(212) I look forward to communicating further updates on our sustainability performance in the coming year and have no doubt that we will then be in a position to provide details of meaningful advances (Implats IA 2012: 19).

The CEOs and Chairmen also express their recognition and appreciation of the contribution of their employees and other members of staff in the report. By using the first-person report form, the expression of recognition and thanks not only creates the impression that the companies care about their employees, stakeholders, customers and suppliers, but it is a powerful resource for conveying to the reader that the company is trustworthy, or worth investing in. The fact that CEOs and chairmen present their views in the form of declarative statements is a marker of their commitment towards the truth of the proposition.

(213) I would like to acknowledge and pay tribute to the more than 42 000 employees who on a daily basis give their energy, effort and commitment to Tongaat Hulett (Tonga Hulett 2012: 23).

(214) I also wish to express our sincere appreciation to all our stakeholders for their continued support and commitment (Tonga Hulett 2013: 13).

(215) I would like to thank our customers, suppliers and other stakeholders for their support during the year (Tiger Brands 2011: 25).

The CEOs and Chairmen also express their confidence and assuredness that the company will be able to achieve the goals articulated for the company.

(216) I am confident that the platforms we have put in place will position us well for the future. (Pick 'n Pay 2011: 13).

(217) I can confidently say that sustainability has gained a solid foothold within our Company (Pick n Pay 2011: 19).

As discussed in chapter five, the CEOs and chairmen use a range of rhetorical devices when describing incidents which may reflect negatively on the company, including fatalities. In this case, the expression of dismay or disappointment works to construct the company as sensitive. The use of “I” entrenches the experience as personal and subjective.

(225) I am dismayed to report that we had 20 fatalities at our mines in 2011 – all but one of them at our South African operations (Gold Fields IA 2011: 10).

### 7.3.2 First person plural pronouns

Table 3 below indicates the frequency of the use of the personal pronoun “we” on behalf of the companies, as well as the possessive pronoun “our”. Since these pronouns are substitutes for the company’s name or the phrase “the company” (including the possessive phrase “the company’s”), the table includes the frequency of these referential terms and in the process it offers an overview of the amount of times the company refers to themselves in the reports.

	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Wool-worths	Wool-worths	Pick n Pay	Pick n Pay
	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
we	1344	267	1005	49	132	373	973	350	249
our	3242	540	2002	81	267	1046	1706	900	750
company name	1625	797	567	1438	1616	576	1003	1281	230
“the company”	142	501	61	903	612	307	30	961	17
Total amount of self-mentions	6353	2105	3635	2471	2627	2302	3712	3492	1246
Frequency per hundred words	63.5	21.0	36.5	24.7	26.3	23.0	37.0	35.0	12.5

**Table 8: Frequency of first person plural pronouns**

As is clear from the table, the use of “we” and “our” is prevalent in both IA and CSR reports, especially if compared to the amount of first person pronouns that are used (see Table 5 in section 7.3.1 above). As indicated in chapter four, the Implats IA and Implats CSR corpora, as

well as the Woolworths IA and Woolworths CSR are comparable in terms of size and word count; yet, the number of personal pronouns used in the CSR corpus is significantly more for both companies in their CSR reports. For example, while “we” occurs on average only 2.7 times per hundred words in the Implats IA reports, it occurs ten times per hundred words in the CSR reports. Similarly, the use of “our” occurs almost four times more in the Implats CSR reports than in the IA report. The same trend is evident in the Woolworths corpora, where there is significantly more use of personal pronouns in the CSR corpus than in the IA corpus. In addition, while the Pick n Pay IA and CSR corpora are not comparable since the CSR corpus is smaller, the number of plural pronouns used in each corpus is remarkably similar. This indicates that the use of “we” and “our” is high in the 2011 and 2013 Pick n Pay CSR reports.

A closer investigation of the use of “we” and “our” in the reports reveals that there is little difference in the way that these pronouns are used across report types and companies. For example, when investigating the use of “we” in the Implats IA and CSR reports, the pronoun is used to make strong statements about the company’s perspectives and initiatives in economic, social and environmental areas:

- (218) We are confident that a new era of industrial PGM demand is dawning (Implats CSR 2011: 7; Implats IA 2011: 21).
- (219) Within this sphere of involvement, we are looking at uncovering latent investment opportunities for Implats that could also meet the requirements for local technology transfer (Implats CSR 2011: 11).
- (220) We systematically address the safety, health and environmental issues relating to our products at all stages of the product life cycle (Implats CSR 2011: 10).
- (221) Usually, the countries with whom we choose to trade are selected to limit our credit risk and increase our geographic diversification (Implats CSR 2011: 12).
- (222) We also need to actively manage and maintain sound relationships with the communities in which we operate (Implats IA 2011: 32).
- (223) We are quite conscious of the fact that both countries continue to grapple with serious socio-economic challenges (Implats IA 2011: 10).

Regardless of how it is used in the reports, the significant number of repetition of “we” and “our” indicates that it is a rhetorical strategy used by the companies for two primary reasons. First, “we-statements” (Fairclough 2003: 171) in the body of the reports have the

power to make statements on behalf of “all of us”, all of those important employees of the company, and is thus “a power with uneven social distribution” (Fairclough 2003: 171). Alvesson and Willmot (2001: 5) have observed that discourses of business management have recently promoted an interest in, and regulation of, employees’ emotions rather than direct behaviour. In this context, the corporate use of “we” rather than “the company” or even “they” assists in regulating employees’ emotions since it creates the feeling of solidarity and the illusion of shared goals.

Second, “we” and “our” make explicit reference to the company in a way that involves the reader in the argument and in the text. According to Hyland and Tse’s (2004) model of metadiscourse strategies, personal pronouns are “self-mentions”, or a resource that fosters interaction between the writer and the reader. This is also exemplified through the use of “we” which seems to refer not only the company and the company’s representatives, but also “people in general”. For example:

(224) At the same time, we have seen the world’s population cross the 7 billion mark, so if we are going to house and feed this growing population, we need to be clear on driving efficiency in the food production process in particular, and doing all that we can to preserve our scarce natural resources (Woolworths CSR 2012: 10).

According to Breeze (2013: 40), who investigated the use of “we” in CSR reports, the use of this form, to a certain extent obscures the speaker’s identity: “blurring of identities is a strategy through which the writer both signals solidarity with readers and attempts to involve them in the corporate agenda”. The fact that plural first person pronouns occur more frequently in CSR reports than in the IA reports may be read as an indication that the companies are more focused on achieving solidarity with their readership when presenting sustainability information.

As discussed in chapter three, many theorists working within CDA view the ways in which pronouns identify various participants as a crucial strategy in the construction of ‘self’ (in this case the company) and ‘other’. They are not only a means of expressing number but are a way of constructing identities. In the CSR and IA reports, the speakers use plural pronouns to construct a positive identity for themselves. This is not only done through the use of pronouns but through the use of positive words that occur in close proximity to the pronoun, or the textual context in which the word is found. For example:

(225) We are confident that a new era of industrial PGM demand is dawning (Implats CSR 2011: 7; Implats IA 2011: 21).

Furthermore, in the context of “we-statements” (Fairclough 2003: 171), modality is subjectively marked, which means that the quality of likelihood, ability, permission or obligation is attributed to the company rather than an abstract participant. In the following example, ‘believe’ is considered to be a marker of epistemic modality (see section 7.4.2 below):

(226) We believe that the key to success in retail is to appeal broadly, to exclude nobody, and to move hand in hand with customer needs and aspirations (Pick n Pay CSR 2013: 3).

This, as well as the use of positive words in close proximity to pronouns, will be discussed further in the section on Engagement markers below.

#### **7.4 Appraisal Framework**

Chapter three provided a detailed overview of the Appraisal Framework, an approach to text analysis developed within SFL. This Framework was developed as a means of exploring and describing both the way language is used to evaluate phenomena and circumstances and how authors adopt stances and construct identities in the text. While the sections above investigated generic and discursive features of the text which work to construct the identities of the companies in focus in this study, the following sections investigate features of the text that have not been addressed in detail in chapters five and six. These include linguistic resources which express emotions or states of mind (Affect), or those linguistic resources which pass judgment on human behaviour (Judgement) or evaluate non-human processes or entities (Appreciation) (White 2001). Over and above this, the Appraisal Framework investigates the use of Engagement resources in the text, or those resources which position the author’s voice in relation to the propositions in the text. The use of modal verbs is an important resource in this subtype of Appraisal, and will be addressed in section 7.4.2 below.

Chapter four presented a detailed account of the approach taken to textual analysis in this study. Since the Appraisal Framework works to uncover the self-representational strategies on behalf of individual companies, each of the companies included in this study have been analysed separately. During the analysis of the data they were grouped according to industry in order to investigate whether there were trends that are industry-specific. The list

of words for each company was generated on AntConc and was exported to a Spreadsheet. All explicit indicators of Affect, Judgment, Appreciation and Engagement were marked in an effort to quantify the frequency of related words in the texts, and to note differences not only between companies, but also differences in IA and CSR reports. Given the size of the corpus, implicit markers of Attitude and Engagement were highlighted during a close reading of the text, but they were not quantified. Similarly, the frequency of Graduation markers such as the use of intensifiers, boosters and emphatics were not quantified. However, when the companies do attach an interpersonal force to an utterance that is presented as an example below, it is mentioned.

#### **7.4.1 Attitude markers**

Attitude refers to the “values by which speakers pass judgments and associate emotional/affectual responses with participants and processes” (White 2001). The three subtypes of Attitude are Affect, Judgment and Appreciation. These will be addressed separately below.

##### **(i) Affect**

Affect concerns feelings, emotions and states of mind. They are usually expressed through verbs of emotion, adjectives, adverbs and nominalised forms (Fuoli 2012: 61). Words of this sort in the reports not only give an indication of the type of emotions, feelings and states of mind that the companies assign importance, they also assist in constructing the companies as human through Authorial Affect, or the emotional dispositions expressed in the first person.

Analysing the IA reports for explicit markers of Affect was more difficult than the CSR reports because in this context the nouns “appreciation” and “concern” function as financial terms rather than in expressions of feelings, emotions or states of mind. For example, the words can be found in common financial expressions such as “share appreciation” and “going concern”. Because of this discrepancy, the researcher scrutinized the data for this distinction and then recorded the number of times words such as “appreciation” and “commitment” are used to express Affect as opposed to carrying the alternative financially relevant meaning. The table in Appendix D indicates these Affect resources as a ratio of the number of times the word in question was actually used in the corpus.



Markers of Affect in CSR and IA reports are not extensive and the companies generally use the same terms to express emotions, feelings and states of mind. The frequency of explicit markers of Affect is low across all the companies in both their CSR and IA reports. The table below indicates the frequency of explicit markers of Affect per hundred words. A more detailed table, including the list of words, can be found in Appendix D.

Company	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Wool-worths	Wool-worths	Pick n Pay	Pick n Pay
Report type	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
Frequency per hundred words	5.15	2.50	2.90	2.79	3.17	2.31	3.26	2.47	1.32

**Table 9: Frequency of explicit markers of Affect**

Gold Fields has highest count of Affect markers (approximately five per hundred words), while Pick n Pay CSR has the least (approximately one per hundred word). This may be due to the difference in size of the corpora given that Pick n Pay did not publish a CSR report in 2012. When comparing the CSR and IA reports of Woolworths and Implats, which are comparable in terms of size, there is slightly more Affect markers used in the CSR reports than in the IA reports.

Evaluating the frequency of Affect resources provided insight into the extent to which the companies construct themselves as having the capacity to feel, and whether there were differences between companies in this regard. There are slight differences in the types of words used to express Affect on behalf of each company. For example, while all the companies express “commitment”, and “concern”, or are “confident” about particular outcomes, the CEO’s of the mining companies express “regret” over fatalities while the agricultural and retail companies do not. Despite these minor differences, one cannot overlook that there are a limited amount of words that reoccur across all companies and that the frequency of markers of Affect across the three years (2011 to 2013) is between two to three words per hundred words, except for Gold Fields IA and Pick n Pay IA. Interestingly, Gold Fields has the highest frequency of “focused”, which is repeated 151 times across their three IA reports<sup>55</sup>. This also accounts for Gold Fields’ high frequency of

<sup>55</sup> There is also an upward trend from 2011 to 2013. In 2011, “focused” was used 24 times, in 2012 it was used 61 times and in 2013 65 times. Nevertheless, for each year it was the highest count when compared to all other reports.

markers of Affect. The use of the word “focused” in the reports frames the companies as attentive, motivated and dedicated to various tasks, including increasing the profit margins of the company and creating harmonious relationships with stakeholders.

(227) This is why we are focused on developing strong relationships based on open, honest and frequent dialogue – and the creation, measurement and delivery of shared value (Goldfields IA 2012: 45).

As is evident from Appendix D, “focused” is used by other companies in all report types, with a similar function:

(228) The Group is focused on its core South African business but will continue to look for profitable growth opportunities in the rest of Africa (Pick n Pay IA 2013: 23).

(229) Management is focused on continuous improvements to systems of internal control (Tongaat Hulett IA 2012: 53).

Apart from minor differences in the use of adjectives and nominal forms express, the most frequent or repeated explicit markers of Affect used by each company and across the entire corpus are “awareness”, “care”, “committed”, “commitment”, “understanding”, “concern”, “concerns”. In the IA reports, “satisfied” is a frequently occurring marker of Affect, while it occurs very little in the CSR reports. The repetition and frequency of these words indicate that these are the dispositions that are most valued by the companies, or dispositions which the companies wish to portray themselves as possessing. The following table provides an overview of the frequency of these words in each company corpus.

Company	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Wool-worths	Wool-worths	Pick n Pay	Pick n Pay
Report type	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
awareness	23	2	6	11	10	8	70	9	14
care	26	16	44	10	59	4	29	9	3
committed	37/37	7/39	40/40	41/41	20/31	25/26	28/28	30/31	18/18
commitment	50/50	34	39	80/80	32/41	23/25	14/14	27/27	29/29
concern	16/18	28/32	25/25	2/30	7/14	8/8	13/19	7/30	8/8
concerns	37/37	18/18	22/22	20/20	6/10	5/5	11/11	10/14	6/6
satisfied	12	23	7	22	24	30	2	32	2
understanding	32	31	22	14	22	35	53	14	11

**Table 10: Most frequent explicit markers of Affect**

The following section presents an overview of the use of resources to express authorial Affect in the reports. An analysis of authorial Affect reveals the emotions and states of mind that the companies ascribe to themselves. In doing so, the companies are able to define and

construct their own personalities. In most cases these emotions and states of mind are positive or constructive ones - the only exceptions are “sadness”, “dismay” and “regret” which are used when presenting fatalities. However, even then, these Affect resources help to construct the company as caring and sensitive.

As discussed above, the companies all construct themselves as “focused” or determined to succeed in the task at hand. This is also realised through the use of the terms “determined” and “committed”. For example, the following extracts from the Implats 2013 CSR and the Gold Fields 2011 and 2012 IA reports frame the companies as strong-minded and resolute:

(230) We are determined to progress this further and engage weekly with all labour stakeholders (Implats CSR 2013: 42).

(231) We are determined to move beyond the stigma of underground gold mining as an inherently dangerous activity (Gold Fields IA 2011: 10).

(232) We are determined to ensure that Gold Fields is the place to work in all of our countries of operation (Gold Fields IA 2012: 130).

All of the companies frequently describe themselves as being committed, which constructs them as dedicated and devoted to the task at hand. According to Mason and Mason (2010: 492) “by making an explicit commitment that is linked to the company’s actions, the company is able to project an image in which its corporate identity, what it really is, is consonant with its communication, what it says it is”. The following extracts from a number of both CSR and IA reports indicate the range of tasks which the companies express commitment to:

(233) We are committed to institutionalising a new, more open, and more democratic industrial relations dispensation with direct engagement between employees and management (Implats IA 2013: 6).

(234) Implats is committed to working with its partners in ensuring the effective delivery of these commitments (Implats CSR 2013: 11).

(235) The company is committed to the development of successful rural communities in the regions that surround its operations (Tongaat Hulett IA 2011: 6)

(236) Tiger Brands remain committed to the highest standards of corporate governance and ethical and moral business behaviour (Tiger Brands IA 2012: 58).

(237) Woolworths is committed to fair competition principles (Woolworths CSR 2012: 28).

(238) We are committed to improving on this report and would appreciate your feedback in this regard (Pick n Pay IA 2012: 1).

(239) We remain highly committed to the continual improvement of our environmental performance (Gold Fields IA 2013: 84).

In the extract from the Gold Fields IA 2013 report, the adverb “highly” works as a Graduation resource to indicate the speaker’s force behind the assertion. Graduation resources such as the adverb “highly” are commonly used when companies wish to emphasise a positive aspect of their own activities. For example:

(240) We are also highly privileged to have added to our Board Andrew Higginson, who is retiring as one of the most senior executive directors of Tesco Plc (Woolworths IA 2013: 13).

Apart from “committed” and “determined” the companies all construct themselves as “confident” in both CSR and IA reports. The frequency of the word “confidence” is slightly higher in IA reports. When it is used in IA reports, confidence is expressed in relation to financial circumstances rather than environmental and social circumstances. In the CSR reports, the companies often express confidence towards issues related to the environment.

(241) We are confident that the remaining underground bottlenecks will soon be addressed and that the mine will in due course live up to its true potential as a major Group cash generator (Gold Fields IA 2013: 21).

(242) We are confident that a new era of industrial PGM demand is dawning (Implats IA 2011: 21; Implats CSR 2011: 7).

(243) The Board is confident of the company’s ability to meet the many challenges and exciting opportunities in achieving its business sustainability objectives (Tongaat Hulett IA 2011: 9).

(244) We are confident that the critical investments we have made will lay the foundations for future growth and enhanced competitiveness in national and global markets (Pick n Pay IA 2012:5).

(245) We are confident that Woolworth’s food is fully compliant with government requirements in terms of labelling which, in addition to listing the country of origin (Woolworths CSR 2013: 56).

Confidence is also expressed in the first-person speaker position taken in the CEO and Chairmen statements and letters.

(246) I am confident that there will be a sustained future demand for platinum group metals, due to their inherent value as catalysts for chemical processes (Implats CSR 2013: 13).

(247) I am confident that 2014 will reflect our hard work (Pick n Pay IA 2013: 14).

Interestingly, Tiger Brands uses second-person report when expressing confidence. In the examples below, the possessive pronoun “your” is used rather than “we are” or other first person plural forms. “Your” objectifies the board as one “belonging to” the addressee. This creates the effect that the Board of Tiger Brands is working solely for the shareholders, and is a powerful rhetorical strategy to create solidarity between the company and current and potential shareholders.

(248) Your board is confident that the strength of our brands (Tiger Brands IA 2012: 32).

(249) Your board is quietly confident that 2014 will see the company returning to a steady and sustainable growth phase (Tiger Brands IA 2013: 34).

The companies do not only construct themselves as “dedicated”, “determined” and “focused” but also “concerned”, “proud” and “aware”. In the context of the reports, the meaning of “concerned” ranges from “interested” and “involved” to “anxious” and “troubled”. The mining companies typically express concern about activities which impact on the success of their business. These include Government initiated work stoppages, Government tax increased and contractor behaviour, as illustrated in the examples below. In these examples, the mining companies construct themselves as being anxious and troubled about the surrounding circumstances that impact on their business.

(250) We are concerned that some of these stoppages have been extended beyond the scope of the risk (Implats CSR 2013: 10).

(251) We are concerned with the number of instances when contractor behaviour is not reflecting our value systems, as well as with the potential risks of liability (Implats CSR 2013: 64).

(252) We are concerned that any further increases, beyond what has been agreed, could impact on Peru’s status as an attractive destination for mining investment (Gold Fields IA 2011:156).

In contrast, the companies in the retail industry express concerns about issues that go beyond the success of their business. For example:

- (253) I continue to be concerned by how severe climatic events, increasing energy costs and water supply limitations are threatening our global food system (Letter from the Chairman, Pick n Pay CSR 2013: 04).
- (254) Woolworths has for a number of years been concerned about the impact of overfishing in our own waters as well as the global impact of overfishing (Woolworths CSR 2013: 69).
- (255) We also have concerns about biodegradable packaging contaminating recycling streams (Woolworths CSR 2011: 13).

All of the companies express that they are “proud” or have “pride”. The expression of pride in the reports, particularly as an expression of authorial Affect, has a rhetorical function. This is largely because “pride” suggests that the satisfaction felt by the companies is justifiable – that the satisfaction or pleasure that is being derived from the act is worthy of deriving satisfaction or pleasure. Thus, in stating that they are “proud” of their own activities, or the activities of their employees, the companies simultaneously proclaim that their activities or the activities of their employees are good enough or worthy enough to warrant being “proud”.

- (256) We are also proud of our significant public revenue contributions in all our countries of operation (Gold Fields IA 2012: 32).
- (257) In South Africa we are proud of the contribution we are making to the ongoing transformation of the mining sector (and by extension, to wider society) (Gold IA Fields 2013: 130).
- (258) We are particularly proud of Makgomo Chrome, which is 50% owned by the local community and that employs 31 people (Implats CSR 2012: 76).
- (259) The company is particularly proud of being able to contribute meaningfully to social upliftment in various areas of need in South Africa (Tiger Brands IA 2013: 33).
- (260) Tongaat Hulett takes great pride in sharing knowledge and expertise (Tongaat Hulett IA 2013: 12).
- (261) We are proud of the hard work that our Pick n Pay employees have invested in our Company’s sustainability programme (Pick n Pay CSR 2013: 2).
- (262) Pick n Pay can regard with pride the contribution it has made to society since the dawning of a democratic South Africa and before (Chairman’s report, Pick n Pay 2012 IA: 21).
- (263) I am proud of the business that Woolworths has become and am excited about its future (Chairman’s statement Woolworths IA 2011: 33).

(264) Woolworths is proud to have a range of indigenous plants, including fynbos and fruit trees, as part of its horticulture range (Woolworths CSR 2012: 37).

(265) As a group, we are proud to have donated more than \$2.8 million of value to our community partners this year (Woolworths CSR 2013: 95).

The companies construct themselves as being in a state of mind of “awareness”. This implies that the companies have gained knowledge and insight through their own perception or by means of information.

(266) Are already fully aware of – and effectively managing – any related social, economic or political risks (Gold Fields IA 2012: 104).

(267) The Group is aware of the effects of climate change on food supply and supports initiatives that promote sustainable food supply (Pick n Pay IA 2011: 36).

The adjective “aware” has more positive connotations of being mindful, attentive, responsive and sensitive. These connotations are evident in the following statements:

(268) Nonetheless, we are aware that the status quo cannot continue (Gold Fields IA 2012: 39).

(269) We are very aware that as a Group we need to ensure that we are able to maintain both our legal and social licence to operate (Implats IA 2011: 16).

(270) As a retailer, we are aware of how over-consumption will limit the achievement of a sustainable society (Pick n Pay CSR 2011: 43).

The companies frequently represent themselves as being satisfied. To be satisfied is often associated with the confident acceptance of something as being satisfactory. Thus, as with “proud”, in proclaiming their satisfaction the companies are not only constructing themselves confident and self-assured, but they also construct the act or phenomenon being described is worthy of approval.

(271) I am satisfied that we have the right strategies in place, that we are working hard to close the supervision gap and that management are showing visible, decisive leadership on safety (Letter from the CEO, Implats CSR 2012: 11).

(272) At a corporate level, we are satisfied with the progress the business has made in terms of our existing Good Business Journey targets (Statement from the Chairmen, Woolworths CSR 2011: 7; Statement from the Chairmen, Woolworths CSR 2012: 11).

“Satisfied” is used more in the IA reports than in the CSR reports. In the IA reports, “satisfied” is frequently used to comment on the company’s level of compliance. The

repetition of “satisfied” in the corporate governance sections of the report illustrates that “satisfaction”, particularly amongst members of the board, is a key representational device in the reports:

- (273) The Board is satisfied that the Committee has complied with these terms and with its legal and regulatory responsibilities (Gold Fields IA 2013: 44).
- (274) The Board is satisfied that, despite their length of service, they remain independent, tough-minded individuals with personal integrity (Pick n Pay IA 2013: 52).
- (275) The Board is satisfied that the group secretary is competent and has the appropriate qualifications and experience required by the group (Woolworths IA 2012: 78).

Apart from being “satisfied”, the companies often describe themselves as being “pleased”. To be “pleased” means to feel pleasurable satisfaction. Once again, the companies express pleasurable satisfaction with their own activities and doings, and in the process they construct those activities as being worthy of pleasurable satisfaction. For example:

- (276) We are pleased to report that our accommodation and living conditions project targets for 2013 have been achieved (Implats CSR 2013: 58).
- (277) We’re pleased to say by 2012 all our locally grown fresh produce (other than organically certified produce) will be grown this way (Woolworths CSR 2011: 53).
- (278) We are particularly pleased that we were able to acquire this brand (Chairman’s Letter, Tiger Brands IA 2013: 33).

In Fuoli’s (2012) comparative study of BP and IKEA’s CSR reports, the author found that “want” was the most frequently used word for expressing authorial-Affect in IKEA’s report. According to Fuoli (2012: 67), “the verb is extensively used to underline the company’s desire to achieve positive goals and is frequently followed by other positive evaluative items”. In this corpus, the Woolworths CSR and Gold Fields IA reports have the most instances of “want”. The following examples illustrate how the companies construct their own wants and desires:

- (279) We want sustainability to be even closer to the heart of our business (Woolworths CSR 2012: 27).
- (280) We want to help producers become more sustainable (Woolworths CSR 2013: 72).
- (281) We want to ensure our products remain protected in transit so that additional waste is not created (Woolworths CSR 2013: 76).



(282) Beyond this, we want to work with our host governments (Gold Fields IA 2013: 145).

(283) We want to make sure investors benefit from our enhanced ability to generate cash (Gold Fields IA 2012: 32).

As is clear from the above examples, Woolworths generally expresses desires to achieve sustainability goals, while Gold Fields expresses desire to build strategic relationships or create a generate profit for their shareholders.

Apart from these examples, in the IA and CSR reports on behalf of the mining companies, “want” is usually expressed in the letters or statements from the CEOs and Chairmen. Rather than signifying a desire to increase profits or the company’s sustainability profile, in the context of these statements and letters the word “want” is used by the Chairmen and CEOs to express their desire to thank or pay tribute to another members of the committee. For example:

(284) I want to take this opportunity to thank our employees, Board and other stakeholders for their dedicated effort throughout the year (Letter from the CEO, Implats CSR 2011: 21).

It has been mentioned that the mining companies express regret when there is a fatality or injury in the workplace. Although it is considered to be a negative emotional reaction to events or circumstances, when expressing regret the companies construct themselves as having the capacity to feel remorse or disappointment. Thus, the expression of regret is a rhetorical device that works to construct the company in positive ways.

(285) It is with great sadness and regret that I report that eight employees lost their lives while at work during the year (Letter from the CEO, Implats CSR 2011: 16).

(286) It is with deep regret that we advise that eight of our employees died in work-related accidents during the year (Implats CSR 2011: 51).

(287) It is with deep regret that we report that seven of our employees and five contractors died in our underground operations during FY2012 (Implats CSR 2012: 48).

## **(ii) Judgement and Appreciation**

According to Martin and White (2005: 42), “Judgment deals with attitudes towards behaviour, which we admire or criticise, praise or condemn” while Appreciation investigates resources for “construing the value of things, including natural phenomena and semiosis” (Martin and White 2005: 36). Quantitative techniques were used to highlight the most

frequently occurring markers of Judgment and Appreciation used by the companies in their reports across the three-year period. Identifying Judgment and Appreciation markers provided insight into how the companies evaluate their own behaviour, the behaviour of their employees, suppliers and customers, as well as contextual circumstances. Appendix E is a list of the twenty-five<sup>56</sup> most frequently occurring markers of Judgment and Appreciation for each company in their IA reports (for Gold Fields, Tongaat Hulett and Tiger Brands) and in the CSR reports (for Implats, Woolworths and Pick n Pay). The data is further arranged according to industry in order to determine industry-specific trends. Where companies publish both report types, the results from the IA and CSR reports are compared in order to determine if there are any differences in the CSR and IA reports published by the same company.

There are a great number of similarities between the companies and reports across the three-year period. In the list of twenty-five most frequently occurring markers of Judgment and Appreciation, all evaluated processes according to whether they are “strategic” and “effective” (including the nominal form “effectiveness” and the adverb “effectively”). Table 9 indicates the frequency of these terms *if* they occur in the top twenty-five list of each company:

	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Wool-worths	Wool-worths	Pick n Pay	Pick n Pay
	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
strategic	260	116	123	86	112	124	37	57	10
effective	94	123	106	85	-	-	18	86	9
effectiveness	34	-	-	23	-	10	-	12	-
effectively	-	-	-	-	31	-	16	-	-

**Table 11: Frequency of “strategic” and “effective”**

The companies all use positively-associated words to express Judgment and Appreciation. These include “sustainable”, “efficient”, “comprehensive”, “innovative”, “improved”, “improvement” and “integrity”. Since these words are generally an expression of self-Judgment, they are addressed separately below.

<sup>56</sup> The twenty-five most frequently occurring markers of Judgment and Appreciation offers the reader sufficient insight into how the companies judge or value behaviour and objects due to the fact that many terms below that range have a frequency rate of less than 20, which is not significant in a three-year corpus.

**(iii) Self judgment**

For this study, markers of self-Judgment, or those resources used by the companies to evaluate their own qualities and performance were most interesting when investigating how the companies create interpersonal relationships in the text. Although AntConc can help in generating a general list of Judgment and Appreciation, markers of self-Judgment can only be identified through a close reading of the text. Thus, the original AntConc list was used as a guide for a close reading of the text. Not surprisingly, the company uses positive adjectives to describe their own qualities and performance. In the section 6.4 it was shown that the companies construct themselves as being “fair”, “honest” and/or “accountable”, and their own activities as “transparent”. The following examples illustrate how the companies evaluate themselves as having these moral attributes.

(288) We act with fairness, integrity, honesty and transparency (Goldfields IA 2011: 6).

(289) As ever, we strive to maintain ethical business practices, and to achieve the highest levels of compliance and integrity (Pick n Pay CSR 2013: 04).

(290) We believe that good governance is achieved by applying the principles of integrity, fairness, transparency and accountability in all our business activities (Woolworths IA 2011: 33).

(291) We act with integrity at all times in everything we do (Tiger Brands IA 2013: 20).

	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Woolworths	Woolworths	Pick n Pay	Pick n Pay
	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
responsible	93	54	72	72	66	38	52	68	12

**Table 12: Repetition of “responsible”**

In addition to “fair”, “honest”, “transparent” and “accountable”, the South African companies in this study frequently judge themselves and their activities as “responsible”. In the context of increased environmental concern, constructing themselves as responsible may work to legitimise existing corporate behaviour that may be deemed as irresponsible or negligent. The following examples illustrate the use of “responsible” in the reports:

(292) As a responsible corporate citizen we strive to work together with the community to develop value adding programmes in the spheres of health, education, enterprise development and sport (Implats CSR 2011: 76).

(293) Implats does not condone violence and seeks a responsible, principled and respectful relationship with all stakeholders, our employees in particular (Implats CSR 2012: 16).

- (294) We act responsible and care for the environment, each other, and our stakeholders – our employees, communities and shareholders (Gold Fields 2011: 6)
- (295) Tongaat Hulett will act in a fair and responsible manner. The company recognises its responsibility to contribute to the health and safety of employees and the principles of fairness, integrity and respect are core to dealing with employees, in as much as the company is committed to minimising adverse impacts on the environment (Tongaat Hulett IA 2012: 25).
- (296) The social, ethics and transformation committee reflects and guides Tiger Brands' commitment to responsible corporate citizenship (Tiger Brands IA 2013: 25).

The companies do not only present themselves as having strong ethical and moral characteristics, they also frequently construct themselves or their activities and performance as being “strategic”, “effective”, “efficient”, “comprehensive”, “proactive”, “competitive”, “sustainable”, “innovative”, “advanced”, “optimal”, “consistent” and “successful”. All of these terms occur in all of the company reports across all three years.

- (297) We are well on track, I believe, to realise our strategic aim of becoming the world's best platinum-producing company (Letter from CEO, Implats IA 2012: 44).
- (298) Our strategic approach to people with disabilities is aligned with the Woolworths People and Transformation strategies and the National Skills Development strategy (Woolworths CSR 2012: 51).
- (299) In addition to conventional acquisitions, we are examining more innovative ways in which we can exploit additional profitable growth opportunities with our peers (Gold Fields IA 2013: 95).

Excerpt (299) from the Gold Fields IA 2013 report illustrates not only the use of “innovative” to express self-judgment, but also the Appreciation resource “profitably”. The adverb “profitably” is frequently used by the companies in the reports to evaluate the performance of their business. Excerpt (300) further illustrates this.

- (300) Our strategic objective related to customers is to improve our customer proposition and reach, while profitably growing our business by delighting our existing, and attracting new, customers (Woolworths CSR 2012: 14).

Excerpt (301) from the 2012 Pick n Pay 2012 IA report illustrates the use of nominalisations to express Self-judgment. In this case the “innovations” are described as having been “successfully” rolled out.

- (301) We built on the success of our flagship PnP on Nicol store, successfully rolling out innovations into three other high LSM stores (Pick n Pay IA 2012: 8).

- (302) Indeed, Gold Fields has proactively sought to identify and report on potentially challenging and sensitive dilemmas, risks and responsibilities (Gold Fields IA 2013: 151).
- (303) The business proactively encourages larger foreign suppliers to partner local companies as distributors or technical partners in order to support the “Buy Zimbabwe” campaign (Tonaat Hulett IA 2012: 45).

“Successfully” is used in both the IA and CSR reports as a way for the companies to evaluate their own behaviour. For example:

- (304) These measures have successfully contained the number of infections at our operations (Implats CSR 2011: 94).
- (305) The strategy to expand into the rest of Africa, thereby ensuring a more balanced position in emerging markets, is being successfully implemented (Tiger Brands IA 2013: 32).
- (306) We successfully opened our second major distribution centre, in Philippi in the Western Cape (Pick n Pay IA 2013: 12).
- (307) A revised succession planning process was successfully introduced to accelerate the development and retention of key talent within the organisation (Woolworths CSR 2011: 41).
- (308) Nonetheless, our successful development of the high-altitude Cerro Corona mine (p88-91) means we are well placed to manage such issues (Gold Fields IA 2011: 113).

In contrast to terms the “successfully” and “successful”, “unsuccessful” is used only once by Implats in their 2011 IA report to describe the progress of employees in an educational programme (see page 46 of that report).

The adjectives “excellent”, “good”, “strong”, “improved” and “significant” are also frequently used by the companies to evaluate their own activities and practices. “Excellent”, “good”, “strong”, “improved” and “significant” are frequently used by the companies to express their approval of their own behaviour, particularly with regards to their progress:

- (309) We have made excellent progress with regards to integrated reporting in line with the requirements of the King Code of Corporate Practices and Conduct (King III) (Pick n Pay CSR 2011: 5).
- (310) We have also made good progress in terms of our resource development and feasibility projects (Gold Fields IA 2011: 12).
- (311) Good progress has been achieved in executing the group’s growth strategy (Tiger Brands IA 2012: 33).
- (312) Clothing’s 2012 compliance target was 90%, which was achieved, a good improvement from previous years, with challenges in the engagement of international suppliers and supplier turnover preventing a score closer to 100% (Woolworths CSR 2012: 46).

(313) While Marula’s certification has been delayed by resource constraints, the certification body conducted a gap analysis during the year and significant progress has been made towards the implementation of an ISO 14001-based EMS (Implats CSR 2011: 83).

Examples (314), (315), (316) and (317) below illustrate the use of “strong” and “improved” by the companies to express their approval of their own behaviour:

(314) There is a strong focus on facilitating the development of successful indigenous private farmers (Tongaat Hulett IA 2012: 7).

(315) The Good Business Journey also plays a strong role in positioning us as an investment choice for responsible investors (Woolworths CSR 2012: 11).

(316) We improved our supply chain (Pick n Pay IA 2012: 8).

(317) We achieved improved efficiencies and cost savings through our Goods not for Resale (“GNFR”) programme (Pick n Pay IA 2012: 8).

#### 7.4.2 Engagement markers

In addition to identifying the Attitude markers in the corpora, Engagement markers have also been identified and analysed. In the Appraisal Framework, Engagement resources are those linguistic devices that construct the writer’s position by entertaining or refuting counterarguments or alternative opinions. Modality is a powerful Engagement resource and an analysis of modals in the reports indicates what the companies commit themselves to in terms of truth (epistemic modality) and in terms of obligation and necessity (deontic modality). As discussed in Chapter 3, in Appraisal theory, Engagement resources are centred on Bakhtin’s (1981) concept of “dialogism”, or the idea that every utterance makes some reference or anticipates the responses of actual or imagined readers (Fuoli 2012: 63; Martin and White 2005).

##### (i) Monoglossic and “bare” assertions

In all the company reports, connective verbs such as “is”, “are” are the most frequently used engagement markers. When these words occur in a sentence, they are usually indicative of monoglossic or “bare” assertions. Monoglossic statements “make no reference to other voices and viewpoints” (Martin and White 2005: 99). The table below indicates the frequency of monoglossic engagement markers in the reports:

	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Woolworths	Woolworths	Pick n Pay	Pick n Pay
	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
is	1781	1358	1035	1579	2225	778	889	1724	283
are	1220	1060	833	1340	1753	688	633	1316	286

TOTAL	3001	2418	1868	2919	3978	1466	1522	3040	569
Frequency per hundred words	30.01	24.18	18.68	29.19	39.78	14.66	15.22	30.40	5.69

**Table 13: Frequency of explicit markers of monoglossia**

Monoglossic statements are not dialogical. By using statements with “is” and “are” the companies construe viewpoints that differ from the companies’ own as not needing to be recognised or engaged in any way. A consequence of monoglossia is that readers who hold a different view

are excluded from any possible solidarity with the writer since, not only are they very obviously at odds with the writer, but theirs is a viewpoint which places them outside the discursive community which the text constructs for itself (Martin and White 2005: 157).

The following examples illustrate how the companies restrict counter arguments on a diverse range of topics, including the future of the mining sector in South Africa, the financial state of the US, the attitude of the company’s managers, the perceived strength of the company and what counts as “good business”:

- (318) It is important to make the point that governments and their citizens have more to gain than to lose by promoting the growth of the mining sector (Gold Fields 2013: 16).
- (319) The US is also showing little sign of recovery with rising debt and stubbornly high unemployment (Implats CSR 2011: 6).
- (320) Management is focused on continuous improvements to systems of internal control (Tongaat Hulett IA 2012: 53).
- (321) Woolworths is also well placed to drive enterprise development projects and has set up teams devoted to working more closely with emerging suppliers, further supporting South African businesses first as a crucial part of our indirect economic contribution (Woolworths CSR 2011: 25).
- (322) Doing good is good business (Pick n Pay IA 2013: 4).

## **(ii) Dialogic expansion**

Referring back to chapter three and Bahhtin’s (1981) notion of ‘heteroglossia’ (see section 3.3.7.1), all spoken or written texts are dialogic in that they always reveal what has been written or said before, or they anticipate the responses of the assumed readership (Martin and White 2005: 92). In Appraisal Framework there are two forms of heteroglossia: dialogic contraction and dialogic expansion. Dialogic contraction challenges or refutes alternate viewpoints, while dialogic expansion acknowledges alternative perspectives. Appendix F

indicates the frequency of words in the corpus which are representative of dialogic expansion. In most cases the words have multiple meanings and for this reason the reports were analysed to eliminate instances of the words which were not markers of dialogic expansion.

In their IA reports the companies incorporate a similar amount of explicit markers of dialogic expansion. This ranges between fourteen and eleven words per hundred words. With regards to the CSR reports, Implats and Woolworths incorporate nine and five words per hundred words respectively. Pick n Pay has two words per hundred words of explicit markers of dialogic expansion, but once again the corpus is smaller. Table 12 below indicates the frequency per hundred words of explicit markers of expansive dialogicality in the reports, compared to the frequency of explicit markers of contractive dialogicality. (A more detailed table, including a list of explicit markers in the reports, can be found in Appendix F). In general, the companies use more words that are indicative of expansive dialogicality than contractive dialogicality. For example, across the three Woolworths IA reports, expansive dialogicality markers average at thirteen words per hundred words, whereas there are only five markers of contractive dialogicality per hundred words. A similar trend is evident in the Tongaat Hulett reports, where expansive dialogicality markers average at twelve per hundred words, whereas contractive dialogicality markers average at seven words per hundred words.

Interestingly, for the Implats CSR, the Implats IA, the Tiger Brands IA and the Pick n Pay IA reports, the difference is three words per hundred words. Gold Fields IA, Woolworths CSR and Pick n Pay have slightly more contractive dialogicality markers than expansive dialogicality markers.

Company	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Woolworths	Woolworths	Pick n Pay	Pick n Pay
Report type	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
Expansive dialogicality	14.06	10.72	8.53	11.95	13.94	12.55	5.19	12.87	1.68
Contractive dialogicality	15.24	8.15	6.17	6.84	11.23	5.04	6.63	10.48	2.15

**Table 14: Comparison between expansive dialogicality and contractive dialogicality**

Assertions which are indicative of dialogic expansion open up “the dialogic space for alternative positions” (Martin and White 2005: 103). When using words or phrases that are



representative of dialogic expansion, the companies represent themselves as being aware of alternative viewpoints. In chapter three it was mentioned that there are two subtypes of dialogic expansion: *entertain* and *attribution*.

*Attribution* is also not a common feature in the reports. By explicitly attributing a statement to someone else, the companies indicate a dialogically expansive stance by acknowledging or distancing themselves from the proposition. Where acknowledgment is evident in the reports, it works to indicate alignment and solidarity with other views. In the one example of “said” in the IA corpus, expressed by Gold Fields, the company distances themselves from the “critics”, yet the perspective on behalf of the critics is still noted.

(323) Critics claim that gold price speculation is undermining the inherent value of gold (Gold Fields 2013)

However, there are often quotes located in the beginning of the reports, attributing a statement to the chairmen or CEOs. For example, on page 15 of the Gold Fields IA report, a text box with the quote “we would not be in business if we did not have confidence in the long term value of gold” is attributed to “Cheryl Carolus, Chair”. This is considered to be a resource which strengthens the position and views of the company.

*Entertain* refers to those assertions wherein the author indicates that their “position is but one of a number of possible positions and thereby, to greater or lesser degrees, makes dialogic space for those possibilities” (Martin and White 2005: 98). By making certain assertions, the author entertains dialogic alternatives. Markers of *Entertain* are more frequent in the reports than markers of attribution, and include “believe”, “think”, “expect”, “estimate”, “indicate”, “alleged” and words like “probably” or “possibly”. These are markers of what Fairclough (2003) terms “epistemic modality”, which describes the speaker’s judgment or degree of confidence in the belief or knowledge upon which a proposition is based. The sub-category of entertain also includes evidence or appearance-based assertions such as “apparently”, “suggests”, “it appears”, “seen” “seem”, “seemingly” and “it seems”. Evidence or appearance-based assertions are not common in the reports (see Appendix F).

According to Martin and White (2005: 99), “believe”, due to its nature as an epistemic marker of modality, is a heteroglossic *Engagement* resource in that it signals engagement with other positions, rather than offering no alternative viewpoint (as is the case with

monoglossic resources). “Believe” is used frequently in the reports. By using the term “believe” the speaker not only assigns human qualities to the company, but presents the company as reasonable. As with many markers of expansive heteroglossia, particularly those which entertain alternative viewpoints, the speaker presents themselves as being invested in the proposition while simultaneously acknowledging that it is contingent and that there are a number of potential alternatives (Martin and White 2005: 106). The use of “believe” in the extracts below indicate how the companies signal their awareness of the multiple views around issues such as the status of gold, food insecurity and retail success:

- (324) We believe that this interpretation of the status of gold is incorrect and overly Western-centric (Gold Fields IA 2013: 48).
- (325) The deepest intent of the EduPlant programme is to impart skills to enable communities to grow their own healthy food in the most sustainable and cost-efficient way i.e. using permaculture principles. We believe this is one of the most sustainable ways of addressing food insecurity in our country (Woolworths CSR 2012: 34).
- (326) We believe that the key to success in retail is to appeal broadly, to exclude nobody, and to move hand in hand with customer needs and aspirations (Pick n Pay CSR 2013: 3).
- (327) Tiger Brands believes this policy encourages members of the executive to broaden their skills base and experience (Tiger Brands IA 2012: 85).

In (324), (325), (326) and (327) above, the writers ground the value position in their own subjectivity. This allows the companies to be strongly committed to a viewpoint, yet at the same time they signal recognition that others may not share this value position. The same is true of the mental-verb projection “we recognise”:

- (328) Nonetheless, we recognise that we must offer investors true leverage against the gold price (Gold Fields IA 2012: 47).
- (329) The Board of directors recognises the inextricable link between effective governance, sustainable organisational performance and creating long-term value for all stakeholders (Tongaat Hulett IA 2012: 50).
- (330) The Board and management recognise that, in order to safeguard the interests of stakeholders, all of their actions must be guided by full accountability and transparency (Implats IA 2012: 96).
- (331) The group recognises that engaged customers and consumers ensure sustained and profitable growth and takes the engagement with both groups of stakeholders very seriously (Tiger Brands IA 2011: 48).
- (332) We recognise that climate change presents Implats with significant challenges, resulting from both the physical impacts of a changing climate as well as governmental policy changes (Implats CSR 2013: 74).

(333) We recognise the potential for climate change to have an impact on our business, and on our supply chain in particular (Pick n Pay CSR 2013: 24).

As with “we believe”, the mental-verb projection “we recognise” or, for example, “Tiger Brands recognises” are markers of modality rather than experiential markers (Halliday and Palmer in Martin and White 2005: 105). The use of “we believe” and “we recognise” have a pragmatic function in the reports. They may not work to mark propositions as uncertain, but to mark certain claims as “acknowledged by the discourse community” (Myers in Martin and White 2005: 108). For example, in extract (330) from the Implats IA 2012 report, the company acknowledges the claims that businesses must be transparent and accountable.

Similarly, the formulations “I think” or “we think”, which is only used once by Gold Fields in their IA reports, and Woolworths and Pick n Pay in their CSR reports, work to indicate “epistemic judgment” (Palmer in Martin and White 2005: 105) rather than convey experiences or Affect. For example:

(334) We think that the best way to achieve this objective in the current marker is through the acquisition of in-production projects as well as near-mine exploration (Gold Fields IA 2013).

(335) This is a role I see companies stepping into more and more, and I think it is an important one, especially for food retailers (Pick n Pay CSR 2011).

The use of “we think” and “I think” in the examples above also have a pragmatic function. Rather than expressing a factual proposition which may indicate tentativeness, the use of “I think” when expressing opinions has the pragmatic function of expressing authority (Martin and White 2005: 108).

“Expect” is also a marker of dialogic expansion:

(336) We expect that pent-up demand will resurface towards the latter part of 2011 and continue into 2012 (Implats CSR 2011: 21).

(337) Given the four- to five-fold increase in the price of gold over the last decade, it might be expected that supply would be booming (Gold Fields IA 2011: 17).

(338) These aspects are only expected to show significant improvement over three or more years (Woolworths CSR 2012: 59).

(339) Reasonable growing conditions are expected to result in a crop of 11,0 million tons which will ensure that supply exceeds local demand for a fourth consecutive season. This will maintain Tongaat Hulett’s competitive position (Tongaat Hulett IA 2012: 14).

The extract above indicates how monoglossic and heteroglossic assertions are often combined in one clause. The use of the verb “expected” alludes to existence of multiple

possibilities and points of views regarding the amount of maize crop that will be produced in 2011. Subsequent to that, the company makes a strong, monoglossic assertion about the nature of the company's competitive position. This supports Martin and White's (2005: 106) assertion that the co-text assists in establishing the force of the utterance.

Dialogic expansion is also frequently realised in the reports through the use of "estimate", "likely", "possibly", "can" and "could". Excerpts (340) to (348) below illustrate the use of these nouns, adjectives and verbs in the context in which they occur:

- (340) By using nitrogen refrigeration in our fleet, we estimate an approximate saving of 3 000 tons of CO<sub>2</sub> per annum, through diesel reductions, as well as efficiency benefits and noise reductions. The first four units are currently on the road (Woolworths CSR 2012: 75).
- (341) At St Ives' Cave Rocks operation, improved generator demand scheduling, using software that synchronises generator usage with demand, saw a reduction in diesel usage. Collectively, we estimate these measures saved US\$8 million during 2013 (Gold Fields 2013: 78).
- (342) Given current price levels, it is likely that the gold-mining industry will see a retreat from marginal mining projects (Gold Fields IA 2013: 50).
- (343) Economic growth and household spending is likely to remain sluggish (Pick n Pay IA 2013: 15).
- (344) Our buttons are securely lock stitched so there's less chance of them coming loose and possibly being swallowed (Woolworths CSR 2012: 46).
- (345) With dedication, discipline and value-based leadership we can achieve this end and build long-term sustainable value for all our stakeholders (Implats CSR 2011: 21).
- (346) Performance shares will be awarded predominantly to senior executives who can influence and impact long-term strategic performance (Tiger Brands IA 2012: 76).
- (347) Given the scale of our operations this could have significant cost and resource implications (Implats CSR 2011: 82).
- (348) The group is dependent on ongoing consumer demand for its brands, which could be affected by adverse economic conditions (Tiger Brands IA 2013: 83).

"May" is used frequently when financial information is being presented in the IA reports. "May" frames the statement as a hypothesis and this open to counter perspectives. Hedges or low intensity modals may work to convey "deference, modality or respect" (Hyland in Martin and White 2005: 108) rather than uncertainty.

- (349) Actual results may differ from these estimates (Pick n Pay IA 2011: 55).

(350) Scanning the environment for technological advances that may affect the demand for Implats' products (substitution), and instituting appropriate responses where possible (Implats IA 2013: 33).

As with "may" above, "seem" in the reports frames the hypothesis as being open to counter perspectives. In excerpt (351) for example, Implats does not commit themselves to the truth of the proposition concerning the political developments in Zimbabwe, and thus opens the space for counter arguments:

(351) Similarly, the political developments in Zimbabwe seem to be reaching a point of resolution (Implats IA 2012).

Similarly, in excerpt (352) below, Gold Fields does not commit themselves to the truth of the proposition about the causes of resource nationalism. In doing so, they show recognition that "significant income gaps" may not be the only cause.

(352) We face resource nationalism to a varying degree at all our operating locations. This seems to be largely due to the significant income gaps that exist in many resource-rich countries (Gold Fields IA 2011).

The Appraisal Framework also includes locutions concerned with permission and obligation. Deontic modals such as "must" signal relationships of control or compliance rather than signalling that the speaker is presenting information or a viewpoint (Martin and White 2005: 110). This is typically referred to as "deontic modality" (see section 2.5).

(353) A critical initial focus must be our employees (Implats CSR 2013: 16).

(354) All animals destined for stores must be reared humanely and treated fairly (Woolworths CSR 2012: 63).

(355) Pick n Pay can and must be part of South Africa's journey towards extended access to retail and other services, growing wealth, and allowing for aspiration (Pick n Pay CSR 2013: 3).

(356) Transactions that are individually or collectively significant must still be disclosed (Tiger Brands IA 2012: 137).

(357) Similarly, reducing the exposure of our employees to occupational and non-occupational diseases such as Silicosis, NIHL, Tuberculosis, HIV/AIDS and Malaria must remain a priority (Gold Fields 2013 IA: 15).

Nevertheless, the companies still open up a dialogic space to alternative viewpoints because the relationship of control or compliance is not represented as an imperative. In all of the examples above, the heteroglossic propositions could have been stated as monoglossic assertions. For example: A critical initial focus *is* our employees, or HIV/AIDS and Malaria *is* a

priority. The modal assertions ground the demand in the subjectivity of the speakers, as an assessment of obligation rather than command (Martin and White 2005: 111).

Deontic modality is also expressed through the use of “should” in the reports.

(358) Given the realities of the global platinum market, our efforts should focus on those issues where we can make the most meaningful contribution to enhancing the resources and relationships upon which we depend (Implats CSR 2013: 16).

(359) It should be noted that there are fishery improvement projects under way to make the kingklip fisheries more sustainable (Woolworths CSR 2012: 17).

(360) It should be noted that the sugar milling operations are net producers of water (Tongaat Hullett IA 2011: 26).

At times, “should” is a marker of epistemic modality:

(361) Such growth should be within our financial capacities and should ideally be partly financed by project disposals (Gold Fields IA 2013: 95).

Assertions such as those presented above, which reveal the individual subjectivity of the speaker and the companies, create a “heteroglossic backdrop for the text” (Martin and White 2005: 105). In other words, the proposition is presented as one of many propositions that are available in the communicative context. In doing so, the companies entertain other views, but not as much as they assert the truth through bare, monoglossic assertions represented in section 7.4.2 (i) above. Nevertheless, markers of entertain have an important function in constructing writer-reader relationships, since they “project an audience which is potentially divided over the issues at stake” and “may not universally share the value proposition being referenced” (Martin and White 2005: 108). In doing so, the companies signal solidarity with those readers who hold contrasting viewpoints, or at least signal recognition of them.

### **(iii) Dialogic contraction**

In contrast to *dialogic expansion* and features of *entertain* and *attribution*, dialogic contractive assertions point to the existence of other opinions and viewpoints, but at the same time exclude the scope to which the alternatives will be addressed in the text. As discussed in chapter three, there are also two categories of dialogic contraction: *disclaim* and *proclaim*. *Disclaim* is when an alternative is represented, yet it is also rejected in the text. This commonly takes place through the use of denials (Martin and White 2005: 117). On the other hand, *proclaim* indicates that the writer or speaker is confronting or

challenging alternative viewpoints. First, I cover those aspects of the reports which are explicit makers of disclaim such as negation. For example:

(362) But we must also recognise that protecting the mining sector cannot come at any cost (Implats CSR 2013: 17).

According to Martin and White (2005: 118), “negation is a resource for introducing the alternative positive position into the dialogue, and hence acknowledging it, so as to reject it”. In (362) above, Implats responds to the claim or belief that “protecting the mining sector *can* come at any cost”. Since this would be against the ideology and values of many readers who value environmental protection and human rights, the company builds solidarity with those readers. Similarly, in their 2012 IA report, Gold Fields makes the following proposition in relation to the mining strikes:

(363) Nonetheless, we are aware that the status quo cannot continue (Gold Fields IA 2012: 39).

In the example above, Gold Fields responds to the viewpoint that the “status quo”, or the circumstances in the mining industry which led to the strikes, *can* continue.

(364) Experience has shown us that most sustainability challenges cannot be solved by one company acting alone (Woolworths CSR 2012: 19).

(365) This demand for fish cannot be met by historical fisheries and therefore the expansion of aquaculture is inevitable (Woolworths CSR 2012: 55).

The use of “unlikely” is also a marker of disclaim:

(366) But, in light of current global macroeconomic circumstances, the gold price is unlikely to return to its 2012 levels in the short term (Gold Fields IA 2013: 14).

(367) We are not supportive of the tax as we are already incurring costs and developing plans to mitigate carbon emissions. We are also doubtful that the revenue raised would be used for wider carbon reduction measures (Gold Fields 2013: 91).

*Disclaim* is not only realised through negation but also through *countering* (Martin and White 2005: 120). *Countering* is most often realised through connective and conjunctions such as “although”, “however”, “yet” and “but” but can be realised through adverbials such as “surprisingly” and adjuncts such as “even”, “only”, “just” and “still” (Martin and White 2005: 121).

(368) Although the arguments about the dangers of Resource Nationalism are well trodden, it is particularly relevant as half of our mines are in emerging countries where mining is a key contributor to development (Gold Fields IA 2013: 16).

- (369) Palladium surprisingly witnessed slightly more aggressive liquidation in the forward markets with over one million ounces sold (Implats IA 2012: 39).
- (370) As a result, our planned gold price of US\$1,300/oz is not just intended to help us survive the current gold price, but to position us so that we can offer investors superior cash returns (Gold Fields IA 2013: 27).
- (371) Good progress has been made in achieving its central strategic intents but there is still significant work to be done (Tiger Brands IA 2012: 49).
- (372) The Lost Time Injury Frequency (LTIFR) remained at 0,10 per 200 000 hours worked in 2011/12. This statistic which remained the same during the last 3 fiscal years compares well against benchmarked companies. It has however demonstrated that management systems alone cannot completely prevent injuries but also relies on a shift in the organisations behavioural culture that results in everyone being subconsciously safe (Tongaat Hulett IA 2012: 34-35).

*Counters* project expectations or beliefs onto the reader (Martin and White 2005: 121). In doing so, the companies align themselves with the reader since they present themselves as being surprised by exceptional cases, or aware of counter arguments.

In contrast to *disclaim*, *proclaim* does not directly reject alternatives but limits the scope of alternatives. There are three subtypes of *proclaim*: *concur*, *pronounce* and *endorse*. *Concur* includes assertions which mark the writers agreement with the reader. This is commonly realised through “certainly”, “of course”. For example:

- (373) Tainted meat, deeply unacceptable labour practice in Bangladesh, and a number of others affected neither of us, nor our suppliers. They do, of course, prompt us to up our vigilance (Woolworths IA 2013).

*Endorsement* refers to those assertions that reference external sources. These sources are construed by the companies as being valid. “Show”, “prove”, “demonstrate” and “point out” are common *Endorsement* resources (Martin and White 2005: 124).

A statement like “see page 60” (Pick n Pay IA) works in much the same ways as “for example” or “to illustrate”. It is a contracting heteroglossic clause as it prevents alternative points of views from transpiring in the text. Excerpt (374) illustrates the use of “for example” in the reports:

- (374) Our average employee is better educated than in the past – with, for example, only 9% of our workforce at South Deep classified as ‘illiterate’ (Gold Fields 2013: 118).



*Pronounce* refers to assertions where the speaker emphasises their point of view. In the reports, this is often realised through “indeed”, “the fact is” or “the truth”. Excerpts (375) to (377) illustrate the use of these markers of *pronounce* in context:

(375) Indeed, it appears true that the price of gold has – at least partially – become de-linked from the fundamental supply-and-demand equation (Gold Fields IA 2013: 49).

(376) Indeed, uncompetitive tax rates could lead to these ore bodies remaining unexploited and the value-generating ability of mining projects not being utilised (Gold Fields 2013: 52).

(377) Furthermore, the fact that we no longer have the Beatrix and KDC mines in our portfolio has also transformed the nature and profile of our workforce profile (Gold Fields 2013: 118).

Similarly, “proven” is a form of dialogic contraction since it closes off potential counter arguments. In (378) below, Gold Fields closes off counter arguments that their approach is not working to create value.

(378) Our approach has already proven its ability to create value (Gold Fields IA 2011: 16).

In excerpt (379) below, Implats thwarts counter arguments that they do not have a successful track record by stating that the success of their track record has already been properly established:

(379) Upheld track record (Implats IA 2012: 43)

## **7.5 Conclusion**

The analysis in this chapter revealed that the companies do not use different approaches to construct themselves in the reports, nor do they draw on significantly different mechanisms to build a relationship with their readers. Rather, each of the companies uses structural features, particular pronouns and interpersonal resources to construct themselves as reliable and authoritative, but also caring and responsible. This is a discursive strategy to address the concerns of the readers of IA and CSR reports, who typically read the reports to establish the companies are capable of being financially successful and whether they are also aligning themselves with the principles of CSR and addressing social and environmental issues. The connection between these findings and those established in chapters 5 and 6 will be addressed in the following chapter.

## **CHAPTER EIGHT**

### **SUMMARY OF FINDINGS**

#### **8.1 Introduction**

This study intended to gain access to and articulate the complex web of meanings that are embedded in South African CSR and IA reports. By drawing on specific concepts, ideas and frameworks developed within CDA and SFL such as Halliday's (1978) three textual metafunctions, Appraisal Framework and methods of corpus linguistics, this study investigated eighteen IA reports and eight CSR reports published by six South African companies in 2011, 2012 and 2013. Narrowing the lens in this way permitted a close analysis of the generic and discursive features evident in the reports.

This chapter will explain the significance of the analyses and findings presented in chapters five, six and seven. Specific attention is given to the similarities and differences between the generic and discursive features of the reports. I refer back to the objectives and aims of the study, as well as the research questions presented in chapter one and four in order to summarise the findings and draw conclusions relevant to the questions that guided the study.

#### **8.2 The situational context**

Chapter two addressed the first research question articulated in section 4.3, namely: "what is particular about the context in which the South African corporate reports are produced?" It presented an overview of important readings from diverse fields all relevant to the reports that are in the centre of this study. These include the areas of Business Management, Geography, Organisational Studies and Sociology. This was done in order to gain an understanding of the broader social context and social events of which the CSR and IA reports form part and within which they are framed. The chapter traced the historical development of public sensitivity to and awareness of sustainability, and gave an overview of the concurrent introduction of CSR practices and discourses. A thorough review of the literature, including the work of notable scholars such as Redclift (2002, 2005), Banerjee (2003, 2007) and Brand (2005), revealed that the concepts of 'sustainable development', 'CSR', 'governance' and 'stakeholder' are rooted in neoliberalist economic thought. While some consider this to be unproblematic (Maignan, Ferrell & Ferrell 2005 and Jones 2005),

many have argued that social and economic equality as well as environmental protection cannot be achieved within the existing economic order, as this order ultimately values the pursuit of profit at the least cost.

The literature covered in chapter three also assisted in understanding the social context in which these kinds of reports are situated. Besides presenting an overview of the theoretical aspects of CDA, chapter three highlighted how the concepts identified as critical to the discourse have become associated with other discourses on related topics, which frame social processes and social actors in particular ways. Drawing on the work of Fairclough (1989, 2003, 2006) and Wodak (2001, 2002), this chapter presented an analytical framework which was eventually used to interpret the data. The work of Critical Theorists such as Marcuse (1996) and Habermas (1971, 1989, 1993) were also helpful in developing a theoretical basis from which to critique the discourses. These understandings used in my analysis and presented in chapters 5 to 7, assisted in mapping the features of the various Discourses of which there are traces in all twenty-six reports, and in describing how they are textured together.

### **8.3 The genre of CSR and IA reports**

Chapter five presented an overview of an investigation into the genre of CSR and IA reports. Since much work has already been conducted into the generic features of these kinds of reports (see Bowers 2010, Mason & Mason 2012 and Bhatia 2013), I related the existing research on this topic done in other contexts, to the South African reports as this is an area which has been less addressed in the Global South. In the process I was able to show (1) how many of the features identified by the authors listed above were also evident in the South African reports, and (2) how these reports are following the GRI guidelines as well as the guidelines articulated in the 2009 King III Report. Here, in the following paragraphs I will address findings (1) and (2) individually, highlighting the significance of each.

By their very nature as “text-types”, CSR and IA reports address particular themes or topics. These topics relate to financial matters, stakeholders in the particular companies, governance as this relates to these companies and the natural environment. While seemingly straightforward, the selection of themes and topics on behalf of the companies can be problematised in terms of knowledge selection and kinds of management information. Since no communication is neutral, objective and simply a mirror image of the

“real world”, and since it has been established that genres “construct a world which is generically specific” (Frow 2006:9), the manner and content of CSR/IA reports is bound not to be any different. In other words, a topic, temporal and spatial coordinates and even reference to geographical locations, are all elements in a report which are selected from alternatives by the companies. These elements interact and work simultaneously to construct a plausible view of the world. This becomes particularly relevant when taking into consideration that the different companies with concerns as different as (e.g.) mining and food production include the same kinds of topics, temporal and spatial coordinates and geographical locations in their reports. Working with an understanding of ‘genre’ developed within SFL and CDA studies (and presented in section 3.3.7) the reoccurrence of these topics and features indicates that CSR and IA reports are highly influential in sustaining representations and ideologies about the identities and roles of companies, about the broader current and future social and environmental context, and about political and social issues in South Africa.

Apart from shared topics, the typical structure of the CSR and IA reports uses a number of textual devices which work to naturalise and obscure underlying ideological positions. Chapter five showed how the CSR and IA reports included many of similar structural elements, including (1) a multimodal cover page, (2) an “about the company” and an “about the report” section, (3) a letter or report from the CEO or chairman, (4) a section detailing the company’s financial performance in the reporting year, (5) a section reserved for sustainability initiatives, (6) a section reserved for stakeholder strategies and initiatives, (7) a governance section, and (8) multimodal elements including photographs and tables. Typically, the IA reports were found to include more financial information than the CSR reports, while the CSR reports included more information about sustainability and stakeholder strategies and initiatives.

By including the same structural elements in their reports, mostly in the same order, the South African companies construct a relationship not only between those elements or sections of the reports, but between the topics addressed in those sections. Following Fairclough (2003: 22) this study assume that social agents “texture texts, they set up relations between elements of the text”. Thus, the South African companies all construct a relationship between economic matters, the natural environment, people as “stakeholders”

and governance processes which privilege corporations and members of the board as powerful social actors. Although these relationships are also evident in the three-pillar or weak model of sustainability, (see section 2.5) there is no predetermined, dictionary definition that predisposes a semantic relation between these concepts. The structure of CSR and IA reports works to entrench the social and semantic connections between elements brought together in these reports. In a globalised, neoliberal social order, constructing a relationship between economics, the natural environment and society works to entrench a representation that these elements are in fact connected in a natural and inevitable way. The process and the structure of the reports then work towards legitimising corporate practices which address these issues in a unified way.

For example, the South African CSR and IA reports perpetuate the idea that those individuals who in some way influenced or are influenced by the company's activities (i.e. the "stakeholders") are entitled to corporate philanthropy, provided that such philanthropic activities do not interfere with the "bottom line" or net profit, a prominent feature in the financial section of the report. Further, since the financial section typically occurs towards the beginning of the report, and generally before the sections which deal with sustainability and stakeholder initiatives, the structure of the reports establishes the idea that financial issues are the most important ones. In saying this, I do not overlook the fact that the primary and recognised purpose of corporations is to generate profit. Rather, the structure of the report reiterates that, although there is a move toward social responsibility and environmental awareness, the financial performance of the company takes preference over other issues.

In addition to the thematic and structural elements of the reports, CSR and IA reports permit a specific speaking position and situation of address. A simple, yet significant finding of the study is that the reports are predominantly composed of declarative sentences. The use of declarative sentences determines the authority of the narrative voice and has the effect of steering the target audience or readership (most frequently identified as investors) into believing that the companies are knowledgeable about the topic at hand. Further, since CSR and IA reports always include a message from the CEO or chairman at the beginning of the text, accompanied by a photograph, an authoritative and powerful speaking position is

established from the outset. This may influence what the readers accept as real, reliable and important and what they consider to be reasonable or “the truth”.

In addition to the use of declarative sentences, there are various textual elements which work to promote the company. These structural features include, but are not limited to (1) a letter from the CEO or chairman, (2) a statement of appreciation, (3) case studies, (4) multimodal elements, and (5) information regarding the institution’s missions and objectives. The regularity of the inclusion of these components thus become a means to secure knowledge enhancement; the producer(s) of the texts use the various units to explain and support sustainable development policies, but they also use them as discursive strategies to establish a positive corporate image and/or to attract investors. Because of this, CSR and IA reports can be viewed as a contribution to what Hyland (1998: 242) refers to as “the increasing insistent undercurrent of a promotional culture in informative discourse.”

What is more, like all other promotional texts, CSR and IA reports incorporate both textual and visual elements to establish their rhetorical function. Viewers of visual elements of a text search for clues that help them to interpret the significance of images, meaning that the visual and verbal elements of the text are perceived as working in unison to relay a particular message. In this regard, the documentary photographs are interesting because they project a level of accuracy and honesty which is often not questioned, and, like other visual rhetorical devices, they are used to create conceptual links to textual elements, thus assisting the reader in the cognitive mapping of themes within the text. Because of this, throughout this study, I conceptualised the visual elements of the text as being in a dialectal relationship with the textual elements of the texts, an idea developed by Harvey (1996) and continued by Fairclough (2003).

In addition to highlighting how the South African CSR and IA reports include information that has the effect of promoting the company, or of persuading the readers of the company’s involvement in environmental and social initiatives, chapter five emphasised the influence the King III report and the GRI framework have had on the structure and generic features of the report. Recognising the influence of the GRI on the South African CSR and IA reports supports Levy et al.’s (2010) claim, cited in chapter two, that the GRI contributes to the legitimacy and routinization of corporate social reporting. This finding also suggests that

attributing structural or promotional features to the individual companies, as previous research has done (see Mason and Mason 2012 and Bhatia 2013), as if each decided of its own accord to use them, is problematic. Rather, the GRI encourages the use of a particular structure and features which, in the end, a range of companies have taken as a template and have chosen to follow. Such a set form suggested by institutions such as the GRI allows individual companies to conceal and obscure information that may have been important, but is not required by the GRI framework. Further, scholars such as Gareau (2008:107), addressing the power of neoliberalism as an economic and social order, have noted that the international mode of both economic and environmental regulation is no longer in the hands of nation states, but is supervised by a set of supranational, transnational institutions. The influence of the GRI on the structure and practice of CSR and IA reporting indicates that the regulation of these reports and reporting practices does not lie in the hands of the South African government, but rather in the hands of transitional institutions like the GRI who are able to control these practices on a global scale. This is a significant observation which will be addressed further in section 8.4 below.

#### **8.4 The representational meanings of the texts**

Referring back to Fairclough (2003), Kress and van Leeuwen (2007) and Gee's (2012) definitions of discourse as they are presented in section 3.3.1, this study views discourses as having been created by language-users who view particular issues in particular ways. The dominant topics in the reports, related to financial matters, stakeholders, governance and the natural environment, are connected to broader Discourses (Gee 2012) which find particular iterations in the South African reports. These Discourses are viewed as representing "socially constructed knowledges" (Kress and van Leeuwen 2007: 59) about governance and sustainability practices.

By drawing on the literature (particularly the work of Fairclough 2006 and Springer 2012), as well as corpus linguistics which could check and verify/falsify my initial intuitions about the texts, it was found that all six companies draw significantly on neoliberalism ideologies and Neoliberal Discourse in the reports. This discursive feature presents social actors and social processes in specific ways (Springer 2012: 136-137) as ones that are either powerful and privileged, or less powerful through some inherent weakness. Sections 2.3 and 3.5.2.1 highlighted the following key characteristics of Neoliberal Discourse: (1) the Discourse

places an emphasis on 'global' rather than local; (2) it places an emphasis on the market and market forces; (3) it focuses on the power of the market over state authority (and hence focuses on "governance" rather than "government"); (4) it focuses on corporate and transnational actors such as NGOs (Fairclough 2006: 25); (5) it focuses on privatisation and deregulation; and (6) in some cases, the Discourse gives a representation of the individual as responsible and autonomous, and not dependent on government welfare (Heynen et al. 2007: 5), while in other cases it gives a representation of the individual as highly dependent on corporate activities and practices (reiterated through the concept of 'stakeholder').

However, taking into consideration that understandings of 'Neoliberal Discourse' are contested (Barnett 2005; Castree 2006), I was careful not to reduce all representations in the CSR and IA reports to being emblematic of the characteristics of Neoliberal Discourse identified by Springer (2012) and explained in section 3.5.2.1. Rather, I conceptualised "neoliberalism" as consisting of a set of more or less discrete discourses which were created in a neoliberal context, and which in some way or another reflect the ideologies of neoliberalism (articulated in section 2.5). These Discourses which have contributed to the shaping of the CSR/IA as a special genre within Corporate Discourse, include: Corporate Governance Discourse, Corporate Sustainability Discourse, Stakeholder Discourse and Strategic Management Discourse. There are traces of two other Discourses, namely Human Rights Discourse and BEE Discourses, in the reports; these are manifest in the attempts to construct the companies (operating in a neoliberal social order) as concerned about, and responsible for, societal transformation and protecting human rights.

The Discourses highlighted above were regarded as discrete discourses because they (1) evolved in different periods and have distinct histories; (2) they are linked to specific social contexts and texts; (3) they are "socially constructed knowledges of (some aspect of) reality" (Van Leeuwen 2007: 59); and, most importantly, (4) they represent different aspects of the social world (see section 3.3.1). For example, Corporate Sustainability Discourse and Governance Discourse both emerged in a neoliberal context during the 1980s, yet Corporate Sustainability Discourse (as it is used in the reports) represents, in part, the natural environment, which is not a necessary feature of Corporate Governance Discourse (as it is used in the reports).



By drawing on a fixed set of Discourses, the companies limit alternative ways of representing social processes and social actors in their reports. The following sections refer to the analyses of chapter six, clarifying how the Discourses construct social actors and social processes but at the same time limit alternative representations. In order to illuminate this point more clearly here, alternative representations and Discourses are, when applicable, referred to. In doing so I show that the incorporation of certain linguistic or stylistic features of Discourses is a choice; other features or representations could as well have been used, to considerably different effect.

#### **8.4.1 Financial and Economic Discourse**

In the financial sections of IA and CSR reports, the companies draw on Financial and Economic Discourse. As stated in section 3.5.3, accounting has traditionally been considered as a tool for the identification, measurement and communication of economic information (Moneva et al. 2006: 125). For this reason, Cooper (1995:180) argues that accounting discourse should be interpreted against the background of the dominant economic order, which is in this case neoliberalism. So while accounting terms like “financial transactions”, “financial records”, “capital”, “profits”, “losses”, “debt”, “tax”, “tax laws” and “regulations” are apparently neutral, the prevailing neoliberal economic ideology assigns positive meaning to “profit” and negative meaning to “regulation”. It also makes various signifiers more or less dominant according to the context (Cooper 1995: 181). By drawing on Financial and Accounting Discourses typical of a neoliberal social order, the South African companies (1) remove (and so mystify) some social actors from economic processes. For example:

(36) Ongoing financial pressures on consumers have contributed to the decreased growth in consumer expenditure, which has in turn affected volume growth and encouraged the trial of cheaper brands (Tiger Brands IA 2013: 20).

In the excerpt (36) above, Tiger Brands assigns responsibility for “the decreased growth in consumer expenditure” to “ongoing financial pressures on consumers”. In doing so, the focus shifts away from powerful social actors whose actions contribute to a drop in the growth rate; rather “financial pressures” are made responsible.

The companies also (2) validate market processes, and in doing so, (3) they shift the focus from the control of governments to competitiveness through corporate competition,

strategies and technological advancement (Fairclough 2006: 25; Springer 2012: 137). For example:

(41) Tongaat Hulett is a significant regional player in agriculture and agri-processing (Tongaathulett IA 2012: 25).

(237) Woolworths is committed to fair competition principles. The retail industry in South Africa and around the world is fiercely competitive (Woolworths CSR 2012: 28).

(194) We are developing a fully integrated, Group-level Energy and Carbon Strategy and management plan (Gold Fields 2011: 66).

Other Discourses could have been drawn on and other features could have been used. For example, alternative discourses about economic processes, those considered “socialist” or “Marxist”, focus less on “the market”, “labour” and “capital” and more on government institutions; rather than attending to the strength of market forces, a Socialist Discourse would turn attention to control of financial processes.

#### **8.4.2 Corporate Governance Discourse**

From the summary above, and the analysis in chapter six, it is clear that Governance Discourse, particularly Corporate Governance Discourse evolved from neoliberalism. The focus on corporate governance stems from a contemporary, neoliberal economic model of the corporate organisation, which separates ownership from control. In this context, governance structures are put in place in order to ensure that corporate managers engage in ethical behaviour and manage the company in the best interests of the shareholders rather than in their own self-interest. Gareau (2008: 107) points out that governance discourse “draws heavily from the neoliberal ideological project of free-market economics and rational choice analysis”. Brand (2005: 155) writing about Governance Discourse, claims that it legitimises social developments and provides a guide for action, and “serves to make the handling of globalisation-induced crises more effective”. Section 2.2 also established that capitalist ideologies have often been recognised as the central driving force of globalisation and modernity (Scott 2011: 130; McGregor 2013).

The prominence of this Discourse across all the companies and reports illustrates that the companies construct “ethics” and “fairness” as being procedural and part and parcel of the activities of a powerful “board of directors” that attend meetings and set the corporate agenda. For example:

(74) The Implats Board assumes overall responsibility for managing the system of internal control and for ensuring that controls are effective in providing reasonable assurance that governance, risk management and controls are in place and that our defined business objectives will be achieved (Implats CSR 2012: 44).

(78) The group chief executive officer is responsible for the execution of the strategic direction, which is approved by the Board, through the delegation of authority (Woolworths IA 2012: 78).

In chapter six, “the board” is considered to be a *generic* form of representation. However, rather than aggregated and represented through statistics (as is the case with low-wage workers illustrated in section 6.3), members of the board are represented through a process of *collectivisation*. This means that “social actors are presented as ‘community’, as a homogenous, consensual group” (Calsamiglia and Ferrero 2003: 157). In the process, this discourse legitimises “the board” and corporate governance practices and delegitimises alternative discourses and constructions that prioritise public welfare or public decision making processes. These delegitimised public processes include government responsibility and the accountability of the governments in planning, directing and implementing in a way that would subvert corporations. By assigning responsibility to the board for governing processes, and then constructing them as trustworthy, Corporate Governance Discourse, as it is realised in the reports, perpetuates the idea that corporate control is better than government control. In this way other concepts of societal development are pushed aside or rendered ‘implausible’.

In the South African reports, governance issues and Corporate Governance Discourse is frequently intertwined with Human Rights Discourse. By blending the two discourses, the companies are able to present themselves as trustworthy and ethical agents, thereby legitimising their assumed role as powerful financial institutions and as protectors of the environment.

(95) Within its sphere of influence Tongaat Hulett guarantees protection for basic human rights (Tongaat Hulett IA 2012: 41).

(99) Ethical practices are entrenched throughout the organisation as the only acceptable behaviour. The board sets the tone and standards in this regard, which in turn filters down to executive management and all employees (Tiger Brands IA 2013: 68).

As the above examples illustrate the role of “teaching”, “approving” or “setting the standard for” human rights is assigned to higher level employees such as board or committee

members. In other iterations of Human Rights Discourses, the role of teaching or setting the standards for human rights is assigned to government institutions or NGOs.

### 8.4.3 Strategic Management Discourse

Chapter three indicated that strategy discourse is dominant in contemporary corporate contexts, and offers a way for corporate managers to control employees and processes (Alvesson & Willmott 2001; Vaara & Laine 2006). Unlike many of the other Discourses which are restricted to particular sections of the report, Strategic Management Discourse is embedded throughout the entire report, evident in the way many processes are framed as “strategies” and corporate actors are framed as “strategists”. For example:

(194) We are developing a fully integrated, Group-level Energy and Carbon Strategy and management plan (Gold Fields 2011: 66).

(195) We have established and implemented a new people strategy (Woolworths CSR 2011: 40).

Section 8.4.1 has already pointed out that, in the context of the declining power of nation states, the use of Strategic Management Discourse works as a way to legitimise corporate role in financial and governance processes (Fairclough 2006: 25; Springer 2012: 137) because it frames the companies as being forward-thinking and tactical.

In the reports, approaches to environmental protection generally take the form of strategies or environmental management plans, which functions to subsume the environment into larger discourses of corporate rationality. This also shows the ways in which Strategic Management Discourse and Sustainability Discourse have become intertwined in the reports. This supports Springer’s (2012: 136) assertion that neoliberalism should be recognized as “a mutable, inconsistent, and variegated process that circulates through the discourses it constructs, justifies, and defends”.

### 8.4.4 Sustainable development discourses

Chapter two presented an overview of ‘sustainable development’ as well as an exposition of the weak and strong models of sustainability. The strong models of sustainability, developed within the ecological sciences, places importance on the natural environment above human advancement, conceptualises humans and nature as inextricably linked (evident in metaphors of the biosphere and ecosystem) and urges drastic restructuring of the dominant social order which is seen as causing irreversible damage to an environment which sustains

human, animal and plant life. Strong Sustainability or Environmental Discourses typically represent the environment as fragile and construct the natural environment as being interconnected with human activities.

The weak model of sustainability, the most dominant model in the CSR and IA reports, was developed by scholars within the field of economics, who argue that environmental degradation, and the depletion of natural resources, can be addressed within the current neoliberal economic order. Chapter six illustrated how the companies draw on this model of sustainability throughout their reports. Further, the companies selected the journey metaphor, the corporate citizenship metaphor, the footprint metaphor and natural capital metaphors from a range of other possible metaphors which construct the natural environment and humankind's role in the protection of the natural environment, in different ways. For example, the companies could have drawn on the ecosystem or "web of life" metaphor (see section 6.5.1) which constructs humans as being one, more or less equal part, of a wider ecological system. In contrast, metaphors such as the environmental stewardship metaphor emphasise human control over the natural environment. In the process, corporate actors are assigned responsibility for preserving natural resources. For example:

(131) Tongaat Hulett has a responsibility to manage the earth's finite resources as it runs its operations (Tongaat Hulett IA 2011: 24).

(119) Ensuring effective management of our environmental impacts, and promoting responsible and efficient use of key resources such as water and energy, have significant strategic benefits (Implats CSR 2013: 23).

The most frequently occurring metaphors show how economic discourse and environmental discourse have become intertwined in Sustainable Development Discourse, a phenomenon which led Livesey (2002: 316) to remark that Sustainable Development Discourse presents a "new middle ground" between environmentalism and economics. The CSR and IA reports in this study entrench this "new middle ground" or "new fields of action" (Wodak 2001: 6).

In addition, the companies represent sustainability as rigorous, verifiable and testable (Springett 2003: 77) and describe environmental protection in terms of the technological advancements that can be used to overcome environmental damage. This discursive construction is seen as sustaining EMT ideologies (see section 2.4.3 of chapter two), and in the process, draws attention away from corporate activities that are environmentally

harmful by emphasising developments that may offer solutions to potential problems. According to Brand (2005: 166) concepts of ‘efficiency’ and ‘effectiveness’ “confirm and strengthen relationships of power because ‘efficiency’ itself is a hegemonic construction which is defined essentially by the ruling actors”. In other words, like the use of Strategic Management Discourse, Sustainability Discourse and a particular focus on technological advancement and efficiency works to legitimise the corporate role in environmental protection, particularly in a context where less power is assigned to nation states.

#### **8.4.5 Stakeholder discourses**

Stakeholder Discourse is considered in this study to be a discrete discourse because it evolved at a particular historical moment, it is linked to a particular social context and it represents a particular aspect of the social world (see section 2.5.1). Further, although Stakeholder Theory was developed by Freeman (1984), a Business scholar, the term “stakeholder” is not restricted to business texts as it is often used metaphorically to refer to people with vested interests in many other domains, and therefore is also apparent in media, academic and government contexts, wherein Stakeholder Discourse finds particular reiterations.

In the South African CSR and IA reports, Stakeholder Discourse works to construct the company as having a responsibility to people who affect and are affected by the company’s activities. Further, this discourse constructs the companies as active participants who are willing to engage in a dialogue with a group of people identified as stakeholders. For example:

(159) Various structures are in place to facilitate dialogue with both the internal and external stakeholders we have identified (Implats CSR 2011: 25)

The company’s claims to ‘dialogue’ are not only evident through words and phrases such as “dialogue”, “open dialogue” and “meaningful discussion”, but also through repetition of the word “engage”. For example:

(163) All our mines identify, prioritise and engage stakeholder groups that have the potential to affect their operational, sustainability or financial performance (Goldfields 2011: 40)

By using the nominal phrase “stakeholder engagement”, the companies convey that the entities denoted by the nominalization, “have a real and necessary existence” (Billig 2008: 786). The ideological implication of this is that the companies are then able to amass

stakeholder groups, clump them together and “parade them like possessions” (Billig 2008: 786).

Stakeholder Discourse has become so prominent that imagining an alternative that may have been chosen against this function, is challenging. In fact, despite its problems, the use of Stakeholder Discourse features in the reports has to be acknowledged for its positive qualities and the fact that corporations are recognising that they have a responsibility beyond their shareholders. Corporations could have aligned themselves with criticisms like those of Sternberg (1997) who argues that Stakeholder Theory undermines the legitimate role of corporations in society and the role of ‘private property’ which is so central to neoliberal thought. However, the frequent use of nominalisations such as “stakeholder engagement” allows companies to group diverse groups of people together, including the media, government and impoverished communities, which begs the question whether the companies are actually contributing to social transformation.

#### **8.4.6. Black Economic Empowerment Discourse**

The inclusion of BEE Discourse in the South African CSR and IA reports sets these reports apart from CSR and IA reports published in other countries and companies, including the many Fortune 1000 companies listed in Mason and Mason’s (2012) study, as well as BP and IKEA which were investigated in Fuoli’s (2012) study. In these reports, companies such as Microsoft refer to employees in terms of “minorities” and “minority groups” (Microsoft 2012: 49), rather than in explicitly racial terms (“black” and “white”) or as “BEE candidates” as it is done in the South African reports. Of course, there are unique historical circumstances which can be identified as the underlying cause of this. For one, Apartheid which lasted officially as government policy from 1948 to 1994, was a system which created widespread inequality which put the *majority* of South Africans at a distinct competitive disadvantage in terms also of employment and sharing of resources. This later caused the ANC government to focus on BEE and B-BBEE as legislative policies that aim to promote racial diversity within the corporate sector through regulatory mechanisms such as the implementation of racial quotas (see section 2.5). As stated in section 2.5, this discourse and related constructs have been criticised for (1) blocking foreign investment; (2) encouraging a re-racialisation of the political economy; and (3) promoting the growth of a small, but well-connected “empowerment elite” (Southall 2007: 67).

In the CSR and IA reports analysed in this study, BEE and B-BBEE is constructed as a mechanism for the company to continue to be financially resilient. In some cases, transformation discourse constructs the company as profit-driven entities that incorporate transformation strategies in ways that increase their economic performance. For example:

(176) We believe strongly that a transformed and more diverse organisation is more resilient and better positioned to be competitive in the country and region (Implats CSR 2012: 39).

Ratings and targets are prominent concepts in corporate transformation discourses, not only with regards to preferential procurement, but also in terms of the company's broader B-BBEE strategy. The focus on targets and scorecards means that individual employees are referred to in terms of the larger racial group to which they belong, or in terms of statistics. While racial classification is a form of *assimilation* by *categorisation*, statistics are also a form of *assimilation* (Van Leeuwen 2013: 206). This means that social actors are referred to as groups and are realised by plurality rather than individuality.

In the context of transformation, grouping underrepresented groups into one category appears to contradict the ultimate goal of a transformed society. From a CDA perspective, these discourses produce and contribute to the reproduction of social norms, but also aid in entrenching inequalities. The analysis reveals that corporate participation in the transformation process has significant implications for transformation in South Africa, and that BEE Discourse might limit alternative representations of social actors. The similarities between the use of this Discourse across all companies and report types indicates that the companies, as dominant social actors, are appropriating the language of transformation but at the same time might be unwilling to acknowledge or transform widespread social inequalities.

### **8.5 The interpersonal meanings of the texts**

This study took Fairclough's (2003) statement that the actional, representational and interpersonal features of the text are in a dialectal relationship as a hypothesis which it in the end could also confirm. While a clause may work to represent an aspect of the world, it may also work to construct a way of being and acting on behalf of the author. Chapter seven investigated the linguistic features of the reports which function to represent the company's personality and perspective of the world.



In addition to the shared generic features of the IA and CSR reports, highlighted in chapter five, which functions to construct a particular identity for the companies, the repetition of the plural pronoun “we” is considered to be a significant feature of the reports. The use of “we” is considered to fulfil two important functions. First, the use of the plural pronoun works to refer to “everyone”, including people outside the company including readers and the general population. For example:

(224) At the same time, we have seen the world’s population cross the 7 billion mark, so if we are going to house and feed this growing population, we need to be clear on driving efficiency in the food production process in particular, and doing all that we can to preserve our scarce natural resources (Woolworths CSR 2012: 10).

Drawing on Breeze’s (2013) work, this use of “we” was considered to be a strategy through which the companies signal solidarity with the readers and at the same time attempt to involve them in the corporate agenda (Breeze 2013: 40).

Second, the use of the plural pronoun allows the companies to make statements on behalf of “all of us”, or all of the higher-level employees of the company such as the CEO, the chairman and members of the board. For example:

(220) We systematically address the safety, health and environmental issues relating to our products at all stages of the product life cycle (Implats CSR 2011: 10).

This use of the plural pronoun works to group powerful employees of the company together and, in the process, was considered in chapter 7 to have “a power with uneven social distribution” (Fairclough 2003: 171). If lower-level employees do read the reports, the use of “we” may work in creating the feeling of solidarity and the illusion of shared goals. To shareholders or other “external” readers, the use of “we” frames higher-level employees as a cohesive group that are working together to get the job done. Chapter 7 also noted that plural pronouns occur more frequently in CSR reports than in the IA reports, which may indicate that the companies are more focused on achieving solidarity with their readership when presenting sustainability information in an isolated rather than integrated way.

Apart from generic and discursive features of the reports which work to project a particular image of the company, Appraisal Framework (White 2001; Martin and White 2005) was used to analyse resources which express Affect, Judgement and Appreciation as well as resources which work to engage the reader in the argument. This framework offered a

comprehensive way to analyse how the companies represent themselves in their reports and how they construct a relationship with their readers.

### **8.5.1 Affect**

Markers of Affect in CSR and IA reports are not extensive and the companies generally use the same limited number of terms to express emotions, feelings and states of mind. Evaluating the frequency of Affect resources provided insight into the extent to which the companies construct themselves as “having the capacity to feel”, and whether there were differences between companies in this regard. Apart from minor differences in the use of adjectives and nominal forms express, the most frequent or repeated explicit markers of Affect across the entire corpus are “committed”, “commitment”, “understanding”, “care”, “awareness”, “concern”, “concerns” and “satisfied”. The repetition and frequency of these words indicate that these are the dispositions that are most valued by the companies, or dispositions which the companies wish to portray themselves as possessing. In the latter case, instances of authorial Affect revealed that the companies always construct themselves as having positive or desirable qualities.

### **8.5.2 Judgement and Appreciation**

Not surprisingly, the company uses positive adjectives to judge and who appreciation for their own actions. In the section of governance discourse in chapter six, it was shown that the companies construct themselves as being “fair”, “honest”, “transparent”, “accountable” and “responsible”. The companies do not only present themselves as having strong ethical and moral characteristics, they also frequently construct themselves or their activities and performance as being “strategic”, “effective”, “efficient”, “comprehensive”, “proactive”, “competitive”, “sustainable”, “innovative”, “advanced”, “optimal”, “consistent” and “successful”.

### **8.5.3 Engagement**

Concerning Engagement markers, Martin (2001) and Martin and White (2005), distinguish primarily between monoglossic statements and heteroglossic statements. Monoglossic statements “make no reference to other voices and viewpoints” (Martin and White 2005: 99). By using monoglossic statements, the companies convey the idea that viewpoints apart from the company’s own do not need to be engaged with or addressed in any way. A consequence of this is that readers who hold a contrasting view are excluded from solidarity

with the companies, since their viewpoint is constructed as one which is outside the discourse community constructed in the text (Martin and White 2005: 157). In contrast to heteroglossic statements, dialogic statements acknowledge alternative viewpoints or anticipate the responses of the assumed readership (Martin and White 2005: 92). In Appraisal Framework there are two forms of heteroglossia: dialogic contraction and dialogic expansion. Dialogic contraction challenges or refutes alternate viewpoints, while dialogic expansion acknowledges alternative perspectives.

This study quantitatively measured explicit markers of monoglossia and heteroglossia. The following table represents the frequency per hundred words of explicit markers of monoglossia and heteroglossia. In order to calculate the total amount of explicit heteroglossic markers, the total amount of expansive dialogicality markers and contractive dialogicality markers (see section 7.5.2) were combined. The companies were found to include a more or less similar amount of explicit markers of dialogic contraction and dialogic expansion in their reports, which means they acknowledge the existence of other opinions and viewpoints, but at the same time close them off or exclude the scope to which alternative viewpoints are addressed.

Company corpus	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Wool-worths	Wool-worths	Pick n Pay	Pick n Pay
Report type	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
Monoglossia	30.01	24.18	18.68	29.19	39.78	14.46	15.22	30.40	5.69
Heteroglossia	29.3	18.87	14.7	18.79	25.17	17.59	11.82	23.35	3.83

**Table 14: Comparison between the number of monoglossic and heteroglossic markers**

As is clear from the table above, their companies use more explicit markers of monoglossia in their reports than heteroglossia. This means that, although they may provide the space in the reports to recognise alternative viewpoints and thus create a dialogic backdrop in the reports, the companies more often make no reference to other viewpoints. The companies thus present their viewpoint as the only one. For example:

(380) It is important to make the point that governments and their citizens have more to gain than to lose by promoting the growth of the mining sector (Gold Fields IA 2013: 16).

(35) Higher costs are destroying much of the leverage gold mining companies would otherwise enjoy to higher gold prices (Gold Fields IA 2012: 43).

In addition to highlighting the interpersonal features of the CSR and IA reports, and showing how these features are shared amongst the companies and industry types, the study also

highlighted the connection, of compatibility, between Fairclough's ideas around assumptions and dialogicality, and Martin and White's reliance on dialogicality and heteroglossia when studying interpersonal features. It established a link that had previously not been addressed by many researchers, and re-established how grammatical analyses in CDA should not move away from SFL.

### **8.6 The ideological function of particular devices**

A critical analysis of the twenty-six reports reveals that ideologies regarding the role of the corporation in social contexts are shared, and that they are being reproduced through the particular discourses in the text. As the analysis in chapter six suggests, neoliberalism functions as a "grand meta-narrative" (Wodak 2006: 10) throughout the reports that guides representations of social actors and social practices in the reports.

Chapter three highlighted how scholars within CDA view power and discourse as inextricably linked. Part of the reason for this is because ideological assumptions become embedded in certain conventions (Fairclough 1982: 2). In this case, ideological assumptions have become embedded in conventions concerning the structure of the reports, the Discourses in the reports, and the types of personal pronouns, adjectives and modality resources. These conventions can be interpreted as a means of legitimising existing corporate practices and differences in power which these practices perpetuate.

In addition to the role that conventions play in the maintenance of ideology and power, the work of scholars like Alvesson (1985), and Alvesson and Deets (2000), and Mumby and Stohl (1991) have shown how discourses become powerful when they are institutionalised. The Discourses drawn upon in the South African CSR reports function to structure systems of presence and absence, so that conceptions of reality are textured in the report, but other possible conceptions are organised out. In saying this, the South African corporations in this study have considerable control over the shaping of routine experiences of the world as well as identity construction.

However, there are two important points to make with regards to the South African reports. The first is that, rather than power through domination, the companies have gained buy-in, thus a form of consent in society. This type of power may be conceptualised as hegemonic. Such consent is typically achieved through advertisements and branding which frame the

company as desirable and which constructs desires as “needs”, thus perpetuating the dominant social position of the company. Further, Sustainable Development Discourses and Corporate Governance Discourses, for example, create the impression that the companies have made concessions and compromises, and these concessions and compromises work to entrench hegemonic rule (Brand 2005: 157). In other words, the power yielded is not wielded by elites, but have a material basis in society.

Second, an important point to make is related to an argument presented in section 2.5. One of the key features of neoliberalism is a distinction between North and South (see McCarthy and Prudham 2004 and Gareau 2008). In particular, many studies find that neoliberalism represents an effort to “force market competition on the global South while continuing to protect key industries in the North” (Gareau 2006: 105). Gareau further states that neoliberalism is

best understood as the continuation of neo-imperialism, where political economic domination by the industrialised North is furthered by the manufacture and disciplining of markets in the South, and via market mechanisms organised and managed by the former (Gareau 2006: 105).

Yet, Gold Fields, Implats, Tongaat Hulett, Tiger Brands, Woolworths and Pick n Pay are all South African companies with no affiliates in the North. In stating this, it becomes evident that the South African companies have adopted the discourses of the dominant North and are perpetuating the ways of constructing and representing social actors that was developed by large MNCs in the North.

Nevertheless, given the prominence of neoliberalism ideologies in the reports, the work of the neo-Marxists offer insight into how these texts and discourses are to be interpreted. For example, Habermas, in 1989, wrote that capitalism is a

recursively closed, economic system which can only function and remain stable by taking all relevant information, translating it into, and processing it in, the language of economic value (Habermas 1989: 43).

Twenty-five years later, my analysis reveals that neoliberalism as the most recent form of capitalism (see section 2.2), has taken all relevant information as well as many social and environmental practices, and has processed it in the language of economic value. This points to the continued dominance of capitalist thought in contemporary society, and indicates

that this mode of thought has spread to the “South” and informs ways of thinking about financial, individual and environmental matters. Furthermore, the relevance of ideas developed by Habermas and other Critical Theorists highlights how CDA studies working with CSR and IA reports can benefit from re-establishing the link between CDA and Critical Theory which has often been set aside in over the last two decades.

### **8.7 Limitations and suggestions for further research.**

The aim of this study was to conduct an in-depth analysis of one genre within a larger discourse which played out in the South African context during the period of three years. Given the limitations of this study, the following paragraphs establish how the research can be continued in the future.

By focusing only on South African companies, this research was able to offer insight into the ways in which South African companies construct their role in sustainable development and CSR practices. A comparison between other countries and foreign companies was limited to the findings presented in the literature, such as the work of Mason and Mason (2012) and Fuoli (2012). However, a more direct comparison between South African companies and companies from other countries will substantiate the claim regarding the similarity of report types across the globe, and the influence of the GRI internationally.

Given the size limitations of this study, I was not able to refer meaningfully to legitimacy theory as a means of interpreting the data. Taking cues from other research of a similar nature that has been conducted in similar contexts, legitimacy theory offers interesting insights into how corporations legitimise their activities through texts and discourses. This is an area that can be focused on in subsequent studies.

The IA and CSR reports are not the only texts and discourses produced by companies to articulate their social and environmental initiatives and strategies. A focus on these report types might present a narrow view of the practices within the company and the influence that these texts and discourses have on employees. For these reason the use of case studies, as a particular research method which investigates a number of texts and discourses within one context, would be extremely insightful. For example, a case study of one company or industry would necessarily highlight similarities between what the companies say in their IA and CSR reports and how these statements are realised in practice.

## 8.8 Recommendations

The penultimate section of this study takes into consideration Karl Marx's (1845) often quoted statement that philosophers, up until the time of writing, had only focused on interpreting the world when the real point is to change it. I also take into account many criticisms of CDA that a 'critique' is not enough to initiate change, particularly if the studies are circulated in academic circles and are entrenched in academic language. However, I recognise that the academic plays a particular, legitimate role in society, and that this role is often an intellectual, educational and advisory one. In light of this, these recommendations are related to pragmatic changes that could alleviate some of the problems identified in this study, rather than lofty ideas which will probably never leave these pages.

Throughout the duration of this study I encountered literature in which scholars, after conducting legitimate research, warn that the environment is in crisis, yet the facts are being drowned out by media, political and corporate messages which have been constructed because of other motives, often economic ones. This is a message that has remained with me once the books had been closed and these pages had been printed. In my opinion, studies rooted in CDA have been extremely powerful in highlighting the central role that language plays in relationships of power and dominance, and the role that language plays in the environmental crisis. In brief, these studies create awareness of the social orders that are creating and perpetuating negative circumstances such as the depletion of natural resources and social inequalities. Yet, the economic theories that have been identified as perpetuating social and environmental problems are frequently being taught at the same tertiary institutions which are training social scientists to criticise them. This contradiction brings to mind the adage "change begins at home", and perhaps this is the only recommendation that is practical for an academic to make (particularly one who is not herself prone to environmental rallies and protests): to teach students to think critically, and to foster interdisciplinary research in all Faculties so that the "future generations" so often referred to in this reports will be better equipped to deal with the challenges posited in this study. Greater integration between the Social Sciences and Economics and Business disciplines might, in the long term, create new interpretations of problems, promote a new way forward and restrict narrow views which promote the relentless focus on one area of society over others.

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**Appendix A**

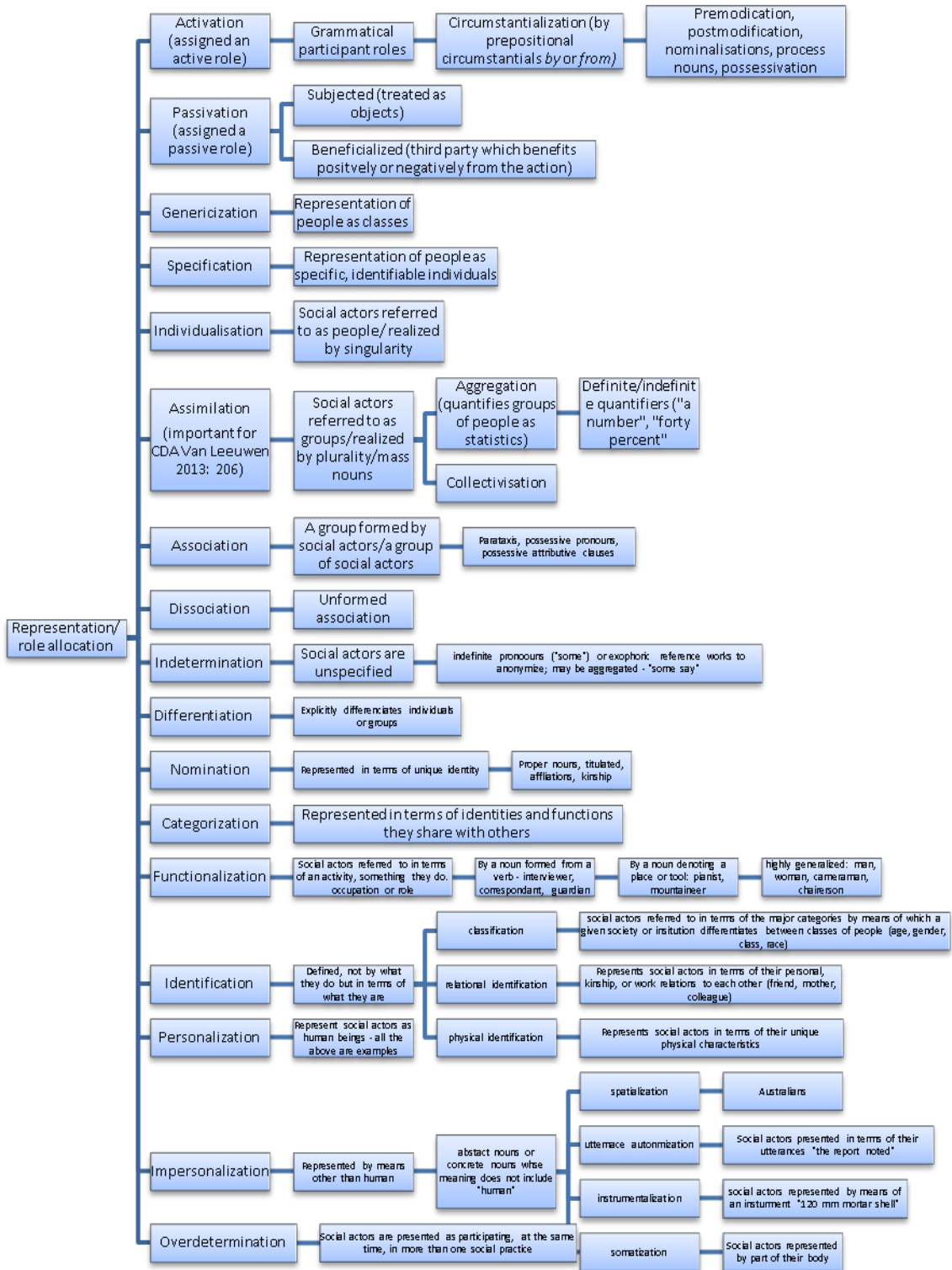
<b>The King III principles</b>	
<b>1</b>	1.1 The board should provide effective leadership based on an ethical foundation
	1.2 The board should ensure that the company is and is seen to be a responsible corporate citizen
	1.3. The board should ensure that the company’s ethics are managed effectively
<b>2</b>	2.1. The board should act as the focal point for and custodian of corporate governance
	2.2. The board should appreciate that strategy, risk, performance and sustainability are inseparable
	2.3. The board should provide effective leadership based on an ethical foundation
	2.4. The board should ensure that the company is and is seen to be a responsible corporate citizen
	2.5. The board should ensure that the company’s ethics are managed effectively
	2.6. The board should ensure that the company has an effective and independent audit committee
	2.7. The board should be responsible for the governance of risk
	2.8. The board should be responsible for information technology (IT) governance
	2.9. The board should ensure that the company complies with applicable laws and considers adherence to non-binding rules, codes and standards
	2.10. The board should ensure that there is an effective risk-based internal audit
	2.11. The board should appreciate that stakeholders’ perceptions affect the company’s reputation
	2.12. The board should ensure the integrity of the company’s integrated report
	2.13. The board should report on the effectiveness of the company’s system of internal controls
	2.14. The board and its directors should act in the best interests of the company
	2.15. The board should consider business rescue proceedings or other turnaround mechanisms as soon as the company is financially distressed as defined in the Act
	2.16. The board should elect a chairman of the board who is an independent non-executive director. The CEO of the company should not also fulfil the role of chairman of the board
	2.17. The board should appoint the chief executive officer and establish a framework for the delegation of authority
	2.18. The board should comprise a balance of power, with a majority of non-executive directors. The majority of non-executive directors should be independent
	2.19 Directors should be appointed through a formal process
	2.20. The induction of and on-going training and development of directors should be conducted through formal processes
	2.21 The board should be assisted by a competent, suitably qualified and

	experienced company secretary
	2.22 The evaluation of the board, its committees and the individual directors should be performed every year
	2.23. The board should delegate certain functions to well-structured committees but without abdicating its own responsibilities
	2.24. A governance framework should be agreed between the group and its subsidiary boards
	2.25. Companies should remunerate directors and executives fairly and responsibly
	2.26. Companies should disclose the remuneration of each individual director and prescribed officer
	2.27. Shareholders should approve the company's remuneration policy
<b>3</b>	3.1. The board should ensure that the company has an effective and independent audit committee
	3.2. Audit committee members should be suitably skilled and experienced independent non-executive directors
	3.3. The audit committee should be chaired by an independent non-executive director
	3.4. The audit committee should oversee integrated reporting
	3.5. The audit committee should ensure that a combined assurance model is applied to provide a coordinated approach to all assurance activities
	3.6. The audit committee should satisfy itself of the expertise, resources and experience of the company's finance function
	3.7. The audit committee should be responsible for overseeing of internal audit
	3.8. The audit committee should be an integral component of the risk management process
	3.9. The audit committee is responsible for recommending the appointment of the external auditor and overseeing the external audit process
	3.10. The audit committee should report to the board and shareholders on how it has discharged its duties
<b>4</b>	4.1. The board should be responsible for the governance of risk
	4.2. The board should determine the levels of risk tolerance
	4.3. The risk committee or audit committee should assist the board in carrying out its risk responsibilities
	4.4. The board should delegate to management the responsibility to design, implement and monitor the risk management plan
	4.5. The board should ensure that risk assessments are performed on a continual basis
	4.6. The board should ensure that frameworks and methodologies are implemented to increase the probability of anticipating unpredictable risks
	4.7. The board should ensure that management considers and implements

	appropriate risk responses
	4.8. The board should ensure continual risk monitoring by management
	4.9. The board should receive assurance regarding the effectiveness of the risk management process
	4.10. The board should ensure that there are processes in place enabling complete, timely, relevant, accurate and accessible risk disclosure to stakeholders
<b>5</b>	5.1. The board should be responsible for information technology (IT) governance
	5.2. IT should be aligned with the performance and sustainability objectives of the company
	5.3. The board should delegate to management the responsibility for the implementation of an IT governance framework
	5.4. The board should monitor and evaluate significant IT investments and expenditure
	5.5. IT should form an integral part of the company's risk management
	5.6. The board should ensure that information assets are managed effectively
	5.7. A risk committee and audit committee should assist the board in carrying out its IT responsibilities
<b>6</b>	6.1. The board should ensure that the company complies with applicable laws and considers adherence to nonbinding rules, codes and standards
	6.2. The board and each individual director should have a working understanding of the effect of the applicable laws, rules, codes and standards on the company and its business
	6.3. Compliance risk should form an integral part of the company's risk management process
<b>7</b>	6.4. The board should delegate to management the implementation of an effective compliance framework and processes
	7.1. The board should ensure that there is an effective risk based internal audit
	7.2. Internal audit should follow a risk based approach to its plan
	7.3. Internal audit should provide a written assessment of the effectiveness of the company's system of internal controls and risk management
	7.4. The audit committee should be responsible for overseeing internal audit
	7.5. Internal audit should be strategically positioned to achieve its objectives
<b>8</b>	8.1. The board should appreciate that stakeholders' perceptions affect a company's reputation
	8.2. The board should delegate to management to proactively deal with stakeholder relationships
	8.3. The board should strive to achieve the appropriate balance between its various stakeholder groupings, in the best interests of the company
	8.4. Companies should ensure the equitable treatment of shareholders
	8.5. Transparent and effective communication with stakeholders is essential for building and maintaining their trust and confidence
	8.6. The board should ensure that disputes are resolved as effectively, efficiently and expeditiously as possible
<b>9.1</b>	9.1. The board should ensure the integrity of the company's integrated report
	9.2. Sustainability reporting and disclosure should be integrated with the company's financial reporting
	9.3. Sustainability reporting and disclosure should be independently assured

## Appendix B

### Diagrammatic representation of Van Leeuwen's (2008) socio-semantic categories



## Appendix C

### Structural features of the reports

Report	Cover page	Non-verbal elements	Table of contents	Information about additional company	Key operating/performance statistics in	List/image of achievements/highlights in the reporting year	Information about the company/about	Information about the report	Forward looking statement/	CEO/Chairman's statement or letter	CEO statement	Information about business strategy	Stakeholder/social responsibility section	Case studies	Environmental responsibility section	Sustainability indicators in the form of a	Shareholder/financial section	Governance section	Independent assurance	Financial statements/Abridged financial	Reference to King III/King III	GRI G 3.1	King III	UNGC Index/mention of UNGC	Company contact information	List of key terms/acronyms	Shareholder's diary
Gold Fields 2011 (IA)	x	x	x	x	x	x	x	x	x	x	n	x	x	x	x	x	x	x	x	no	no	x	x	n	x	no	no
Gold Fields 2012 (IA)	x	x	x	x	x	x	x	x	x	x	n	x	x	x	x	x	x	x	x	no	no	x	x	n	x	no	no
Gold Fields 2013 (IA)	x	x	x	x	x	x	x	x	x	x	x	x	x	n	x	x	x	x	x	no	no	x	x	n	x	no	no
Implats 2011 (CSR)	x	x	x	no	x	no	x	x	x	x	n	x	x	n	x	x	x	x	x	no	no	x	x	x	x	x	no
Implats 2012 (CSR)	x	x	x	x	x	no	x	x	x	x	n	x	x	n	x	x	x	x	x	no	no	x	x	x	x	x	no
Implats 2013 (CSR)	x	x	x	x	x	x	x	x	x	x	n	x	x	x	x	x	x	x	x	no	no	x	x	x	x	x	no
Implats 2011 (IA)	x	x	x	x	x	x	x	x	x	n	x	x	x	n	x	x	x	x	x	x	x	x <sup>3</sup>	x	n	x	x	x
Implats 2012 (IA)	x	x	x	x	x	no	x	x	x	n	x	x	x	n	x	x	x	x	x	x	x	x	x <sup>3</sup>	x	x	x	x

1 Including images, photographs, tables and figures.

2 Mentioned twice in the 2011 Implats IA report

Implats 2013 (IA)	x	x	x	x	x	x	x	x	x	n	x	x	n	x	x	x	x	x	x	x	x	x	n	x	x	x	x
Tongaat Hulett 2011 (IA)	x	x	x	no	no	x	x	n	x	n	x	x	x	x	x	x	x	x	x	x	x	x <sup>4</sup>	x	n	x	x	x
Tongaat Hulett 2012 (IA)	x	x	x	no	no	x	x	x	x	n	x	x	n	x	x	x	x	x	x	x	x	x <sup>5</sup>	x	n	x	x	x
Tongaat Hulett 2013 (IA)	x	x	x	no	x	x	x	x	x	n	x	x	x	x	x	x	x	x	x	x	x	x <sup>6</sup>	x	n	x	no	x
Tiger Brands 2011 (IA)	x	x	x	no	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x <sup>7</sup>	x	n	x	x	x
Tiger Brands 2012 (IA)	x	x	x	no	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x <sup>8</sup>	x <sup>9</sup>	x	n	x	x	x
Tiger Brands	x	x	x	no	x	no	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x <sup>10</sup>	*	x	n	x	x	x

3 Mentioned only in the glossary of terms section

4 Although not contained in the 2011 Tongaat Hulett report itself, there is a link to the GRI Index assessment on page 40.

5 Although not contained in the 2012 Tongaat Hulett report itself, there is a link to the GRI Index assessment on page 48.

6 Although not contained in the 2013 Tongaat Hulett report, there is a link to the GRI assessment on page 46.

7 The GRI is only mentioned once. No assessment of the GRI principles is given.

8 There is an elaborate King III checklist on pages 212 to 216 of the 2012 Tiger Brands report.

9 GRI is mentioned four times but no assessment of the principles is given.







## Appendix D

### Explicit Markers of Affect

Company	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Wool-worths	Wool-worths	Pick n Pay	Pick n Pay
Report type	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
appreciate	-	2/2	1/1	-	7/7	3/6	6/6	5/5	1/1
appreciation	8/8	3/68	0/1	9/76	21/58	3/23	1/4	-	-
aware	7	6	2	7	5	8	5	17	7
awareness	23	2	6	11	10	8	70	9	14
care	26	16	44	10	59	4	29	9	3
committed	37/37	7/39	40/40	41/41	20/31	25/26	28/28	30/31	18/18
commitment	50/50	34/34	39/39	80/80	32/41	23/25	14/14	27/27	29/29
concern	16/18	28/32	25/25	2/30	7/14	8/8	13/19	7/30	8/8
concerns	37/37	18/18	22/22	20/20	6/10	5/5	11/11	10/14	6/6
concerned	6/6	1/1	4/4	1/1	1/15	3/5	2/6	0/3	1/1
confident	14	8	6	6/6	5/5	2/2	3/3	15	1/1
confidence	28	9	7	1/1	10/10	11/11	2/2	11	3/3
determined	3/30	0/46	5/12	0/95	0/64	1/10	0/2	2/59	1/3
dismayed	1	-	-	-	-	-	-	-	-
encouraged	1	5	9	13	12	2	9	12	3
enthusiastic	-	-	-	-	-	-	2	-	1
excited	1	1	-	-	-	4	3	1	1
focused	151	27	26	20	26	25	26	23	10
motivated	13	7	4	-	-	1	2	-	1
pleased	7	4	5	7	6	3	12	10	-
pride	-	-	-	1	-	1	-	3	1/1
proud	5	1	1	3	11	2	9	5	3
regret	3	5	5	1	-	-	-	-	-
sadness	-	1	1	-	-	-	-	-	-
satisfied	12	23	7	22	24	30		32	2
understand	18	8	8	7	6	12	13	4	6
understanding	32	31	22	14	22	35	53	14	11
want	16	3	1	3	-	12	15	1	1
TOTAL	515	250	290	279	317	231	326	247	132
Frequency per hundred words	5.15	2.50	2.90	2.79	3.17	2.31	3.26	2.47	1.32

## Appendix E

### Explicit markers of Judgment and Appreciation: IA reports

#### Mining Industry: Gold Fields and Implats

	GOLD FIELDS			IMPLATS		
	rank	freq		rank	freq	
1	115	260	strategic	144	157	fair
2	133	234	sustainable	194	123	effective
3	224	157	strong	213	116	strategic
4	344	104	best	242	104	sustainable
5	381	94	effective	295	86	ordinary
6	396	91	improved	310	81	improved
7	435	83	safe	343	74	appropriate
8	455	78	extensive	358	71	improvement
9	469	76	comprehensive	374	68	appreciation
10	481	74	advanced	518	49	best
11	714	47	right	709	35	effectiveness
12	720	46	competitive	767	32	concern
13	763	43	mature	770	32	important
14	856	38	proactive	782	32	strong
15	888	36	compliant	806	31	understanding
16	922	34	effectiveness	814	30	improving
17	991	31	efficient	852	28	great
18	1025	30	integrity	865	28	right
19	1098	28	good	1014	23	consistent
20	1099	28	innovative	1023	23	improvements
21	1146	27	productive	1063	22	reasonable
22	1161	26	dedicated	1113	20	better
23	1177	26	profitable	1202	18	concerns
24	1181	26	robust	1238	18	successful
25	1254	24	optimal	1256	17	competitive

**Explicit markers of Judgment and Appreciation: IA reports****Food Manufacturing: Tongaat Hulett and Tiger Brands**

	TONGAAT HULETT			TIGER BRANDS		
	rank	freq		rank	freq	
1	80	252	fair	62	439	fair
2	120	186	appropriate	130	217	ordinary
3	159	144	relevant	148	193	significant
4	197	123	significant	183	162	comprehensive
5	242	106	sustainable	292	112	strategic
6	275	95	determined	324	101	innovation
7	297	91	progress	488	66	responsible
8	316	86	strategic	498	65	strong
9	318	85	effective	518	62	established
10	342	76	appreciation	543	59	competitive
11	466	57	renewable	631	51	beneficial
12	473	56	comprehensive	652	49	improved
13	489	54	best	661	48	good
14	495	54	preferred	694	46	improvement
15	499	53	good	811	38	ethical
16	597	42	improved	837	36	effectiveness
17	598	42	improvements	841	36	improvements
18	693	36	efficiency	913	32	expectations
19	813	30	ethical	920	32	integrity
20	816	30	important	938	31	effectively
21	850	29	substantial	971	30	successful
22	888	27	useful	1068	26	adequate
23	916	26	reasonable	1080	26	experienced
24	993	23	adequate	1084	26	necessary
25	1002	23	effectiveness	1106	25	efficiency

**Explicit markers of Judgment and Appreciation: IA reports****Retail: Woolworths and Pick n Pay**

	WOOLWORTHS IA			PICK N PAY IA		
	rank	freq		rank	freq	
1	55	224	good	134	160	comprehensive
2	112	124	strategic	151	149	fair
3	216	67	strong	265	92	significant
4	232	63	sustainable	286	86	effective
5	265	55	significant	312	76	appropriate
6	395	38	responsible	316	76	sustainable
7	479	32	fair	429	57	strategic
8	493	31	effective	734	30	efficiency
9	517	30	ethical	739	30	improving
10	596	26	competitive	778	28	loyalty
11	711	21	effectively	817	27	reasonable
12	816	17	appropriately	871	24	effectively
13	837	17	great	922	23	integrity
14	838	17	greater	955	22	improvement
15	873	16	like	969	21	achievements
16	1061	12	excellent	1111	18	sufficient
17	1091	12	reasonable	1135	17	improvements
18	1155	11	loyal	1158	17	significantly
19	1227	10	effectiveness	1177	16	important
20	1230	10	exceptional	1224	15	goodness
21	1269	10	satisfaction	1323	13	challenge
22	1322	9	innovative	1420	12	effectiveness
23	1357	9	significantly	1424	12	encouraged
24	1410	8	enhanced	1437	12	innovative
25	1651	6	challenging	1464	12	satisfactory

**Explicit markers of Judgment and Appreciation: CSR and IA reports****Woolworths**

	Woolworths CSR			Woolworths IA		
	Rank	Freq		Rank	Freq	
1	21	463	good	55	224	good
2	57	188	sustainable	112	124	strategic
3	307	48	improvement	216	67	strong
4	399	38	important	232	63	sustainable
5	416	37	strategic	265	55	significant
6	424	35	best	395	38	responsible
7	430	35	need	479	32	fair
8	504	29	greater	493	31	effective
9	524	28	efficient	517	30	ethical
10	575	25	appropriate	596	26	competitive
11	594	25	positive	711	21	effectively
12	713	20	integrity	816	17	appropriately
13	778	18	effective	837	17	great
14	854	16	effectively	838	17	greater
15	919	15	improving	873	16	like
16	940	15	rigid	1061	12	excellent
17	946	15	stringent	1091	12	reasonable
18	978	14	extensive	1155	11	loyal
19	1001	14	sufficient	1227	10	effectiveness
20	1006	14	unique	1230	10	exceptional
21	1014	13	artificial	1269	10	satisfaction
22	1127	12	reasonable	1322	9	innovative
23	1140	12	valuable	1357	9	significantly
24	1142	12	vulnerable	1410	8	enhanced
25	1157	11	competitive	1651	6	challenging

**Explicit markers of Judgment and Appreciation: CSR and IA reports****Implats**

	Implats CSR			Implats IA		
	Rank	Freq		Rank	Freq	
1	26	482	sustainable	144	157	fair
2	107	137	significant	194	123	effective
3	129	123	strategic	213	116	strategic
4	154	106	effective	242	104	sustainable
5	163	101	critical	295	86	ordinary
6	207	79	improvement	310	81	improved
7	208	79	progress	343	74	appropriate
8	237	72	responsible	358	71	improvement
9	347	49	improved	374	68	appreciation
10	353	48	improving	518	49	best
11	355	48	positive	709	35	effectiveness
12	369	46	best	767	32	concern
13	393	44	improve	770	32	important
14	450	39	trust	782	32	strong
15	497	35	good	806	31	understanding
16	500	35	poor	814	30	improving
17	601	28	competitive	852	28	great
18	669	26	right	865	28	right
19	710	24	comprehensive	1014	23	consistent
20	712	24	detailed	1023	23	improvements
21	750	23	strong	1063	22	reasonable
22	766	22	fundamental	1113	20	better
23	801	21	negative	1202	18	concerns
24	831	20	fair	1238	18	successful
25	959	17	meaningful	1256	17	competitive

**Markers of Judgment and Appreciation: CSR reports and IA reports****Pick n Pay**

	Pick n Pay CSR			Pick n Pay IA		
	Rank	freq		Rank	Freq	
1	19	188	sustainable	134	160	comprehensive
2	113	38	good	151	149	fair
3	131	34	progress	265	92	significant
4	135	33	significant	286	86	effective
5	189	25	safe	312	76	appropriate
6	199	24	ethical	316	76	sustainable
7	205	23	fresh	429	57	strategic
8	214	22	challenge	734	30	efficiency
9	276	18	important	739	30	improving
10	293	17	greater	778	28	loyalty
11	294	17	healthy	817	27	reasonable
12	314	16	innovation	871	24	effectively
13	335	14	affordable	922	23	integrity
14	340	14	better	955	22	improvement
15	364	14	resilient	969	21	achievements
16	419	12	responsible	1111	18	sufficient
17	424	12	trust	1135	17	improvements
18	437	11	efficient	1158	17	significantly
19	477	10	enhancing	1177	16	important
20	485	10	improve	1224	15	goodness
21	486	10	innovative	1323	13	challenge
22	508	10	strategic	1420	12	effectiveness
23	542	9	effective	1424	12	encouraged
24	586	9	strong	1437	12	innovative
25	621	8	improved	1464	12	satisfactory

## Appendix F

### Markers of expansive dialogicality

Company corpus	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Wool-worths	Wool-worths	Pick n Pay	Pick n Pay
Report type	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
alleged	-	3	4	1	-	-	-	-	-
apparently	1	-	1	-	-	-	1	-	-
appears	15	4	5	6	-	2	4	2	-
believe	110	35	50	8	14	27	37	45	14
believes	6	6	8	9	4	9	2	8	-
can	226	49	74	60	68	68	127	82	41
could	62	32	20	22	47	13	27	13	5
claim	1	-	-	-	-	-	-	-	-
estimate	12	24	2	10	24	-	2	14	1
expect	27	8	11	3	12	31	13	11	1
expected	96	89	36	170	197	34	6	67	1
expects	3	2	1	6	4	-	-	-	-
indicate	4	14	2	9	10	-	1	2	1
may	48	101	51	154	154	70	25	306	9
might	1	5	3	-	-	2	4	8	-
must	21	32	13	66	66	31	14	109	10
likely	50	24	14	3	3	3	2	9	5
probably	-	1	-	-	-	3	-	-	-
possibly	3	1	-	1	-	-	2	-	-
recognise	11	13	30	11	8	9	8	3	8
recognises	9	16	4	12	33	6	8	7	2
seen	17	9	16	21	13	15	24	11	3
seem	-	1	-	1	-	1	1	-	-
seemingly	-	2	-	-	1	-	-	-	-
seems	1	-	-	-	-	1	-	-	-
should	62	69	48	225	225	46	18	121	-
think	1	-	-	-	-	-	2	-	2
will	619	532	460	397	511	290	199	469	65
TOTAL	1406	1072	853	1195	1394	1255	519	1287	168
Frequency per hundred words	14.06	10.72	8.53	11.95	13.94	12.55	5.19	12.87	1.68



## Appendix G

### Markers of contractive dialogicality

Company corpus	Gold Fields	Implats	Implats	Tongaat Hulett	Tiger Brands	Wool-worths	Wool-worths	Pick n Pay	Pick n Pay
Report type	IA	IA	CSR	IA	IA	IA	CSR	IA	CSR
although	91	19	22	13	32	14	14	13	9
but	157	127	62	48	104	39	74	123	20
can't/cannot	30	6	-	21	12	7	11	7	5
certainly	1	-	-	-	-	1	1	-	1
demonstrate	20	7	5	2	4	8	5	-	-
demonstrates	7	2	1	5	-	2	-	-	-
demonstrated	18	6	7	5	6	1	4	-	-
doubtful	2	-	-	9	7	3	-	-	-
even	39	11	7	-	13	4	21	5	3
evident	4	2	3	3	1	1	1	2	1
example	111	9	7	12	5	10	22	11	5
however	69	49	39	18	63	15	15	32	5
illustrate	-	-	-	-	3	-	-	-	2
illustrates	1	3	1	-	2	-	3	3	1
in fact	-	-	2	1	-	1	-	-	-
indeed	40	2	2	-	1	1	3	-	-
it is clear /clear that	4	2	7	-	-	1	3	1	2
just	21	17	8	11	5	15	10	14	2
know	6	2	3	4	2	7	12	10	3
of course	-	-	-	-	-	1	1	1	-
only	184	65	67	42	100	61	84	142	30
not	397	303	204	390	502	164	181	390	40
proven	5	2	4	-	-	-	2	1	-
the fact that	28	9	10	8	14	4	5	4	1
true	23	6	3	4	5	10	11	8	-
see	39	26	44	-	77	21	43	42	64
shall	9	14	9	18	15	18	1	150	-
show	7	13	8	4	5	15	19	5	3
shown	7	10	9	-	21	8	24	-	7
showed	8	10	4	-	1	11	5	-	-
shows	9	5	12	-	6	-	7	2	1
surprisingly	-	1	1	-	-	-	-	-	-
undoubted	2	-	-	-	-	-	5	-	-
unlikely	9	2	2	-	-	-	-	2	-
still	34	33	33	16	12	22	23	16	7
without doubt	-	-	-	-	-	2	-	1	-
would	126	35	20	49	77	34	26	50	2
yet	16	17	11	1	28	3	-	13	1
TOTAL	1524	815	617	684	1123	504	636	1048	215
Frequency per hundred words	15.24	8.15	6.17	6.84	11.23	5.04	6.63	10.48	2.15