

Elizabeth B. de Groot

English annual reports in Europe

a study on the identification and
reception of genre characteristics
in multimodal annual reports
originating in the Netherlands and
in the United Kingdom

Over the past few years, the status of *English* has increased in the financial communication discourse practiced by Dutch multinationals. The fact that a growing number of Dutch companies quoted on the Amsterdam stock exchange introduce an English statutory *annual report*, clearly marks a shift in their English language policy on annual reports. As for Dutch companies operating internationally, the efficient use of English has become a particular issue with regard to the *non-financial texts* in the annual report. Within Europe, recent international accounting standards have regulated the financial statements in European-based annual reports, causing European multinationals to be increasingly reliant on non-financial annual report texts as a means of distinguishing themselves from their international competitors. This study explores the discourse conventions *Dutch* and *British* companies rely on in the design of non-financial texts in their English annual reports. Moreover, it seeks to determine the effectiveness of Dutch-English and British annual report texts from the perspective of international financial readers. The cross-cultural analysis of discourse includes an integrated investigation of contextual features, content features, structural features and lexicogrammatical features in the written texts and photographs of Dutch-English and British annual report sections. Several of the significant cross-cultural differences in discourse are used as variables in the reader response analysis, which shows an overall preference for British conventions in written discourse but also a preference for Dutch-based conventions in visual discourse.

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