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

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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

een wetenschappelijke proeve op het gebied van de Letteren

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Foreword

Dear readers,

Based on the research results of the present genre study, it would seem to be appropriate to start this Dutch-English foreword with a salutation to those who have opened the book. In this foreword, I would like to acknowledge all the people that have made my PhD project a joyful and valuable experience.

First, I would like to thank Marinel Gerritsen, Hubert Korzilius and Catherine Nickerson for their excellent supervision, in terms of research activities and thesis write-up but also in terms of personal motivation. I believe I was part of a wonderful team including members with complementary expertise. Marinel, you always kept a general yet very clear view on the main issues in the research project and taught me what research planning is all about. Hubert, your lessons in statistics helped me to establish a link between qualitative analyses and quantitative research techniques. And Catherine, even at a distance your insights in genre theory were enlightening and enabled me to refine my theoretical and analytical frameworks. Thank you all for sharing your knowledge and enthusiasm in this project.

Next, I would like to thank the people who have contributed to different phases in the study, either by their actual participation or by their facilitation of research activities. I am most grateful to Marle Smit, Christian Burgers, Tammy Costamallo and Sanne Heymann for thinking along and assisting in the intercoder reliability tests. Likewise, I spent many interesting hours in discussion with the Dutch and British informants that were involved in the in-depth interviews about annual reports. Although I cannot mention their names here, I am very thankful for their time and information. I would also like to thank the financial analysts in London who either completed my questionnaires in the response analysis or who provided me with a controlled research setting for this analysis. Accordingly, I would like to express my particular gratitude to Reinier de Jong, who helped me set up the response analysis in the exciting area of Canary Wharf.

Throughout the past four years, my working environment formed a major impulse for my research activities. I am very grateful to my colleagues within the department of Business Communication Studies for their support and interest in the research project. In particular, I would like to thank Hans Hoeken and Carel Jansen for their continuous confidence and encouragement, and for allowing me some extra time in completion of my study. Jos Hornikx, Suzanne de Bakker and Renske van Enschot-Van Dijk, I greatly appreciate your feedback about conducting, writing and publishing a PhD study. At times, it was a relief to know we had shared experiences in our lives as PhD students. Furthermore, I would like to thank Berna Hendriks and Brigitte Planken for their support and insights into professional discourse in English. Brigitte, thank you also for lending me your room at the beginning of my research project; in addition to the helpfulness of colleagues, this made it even easier for me to transform from an outsider into an insider in our department.

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Zwolle, maart 2008

Elizabeth de Groot

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Chapter 1
Introduction: English in European business

Nowadays, proficiency in English would seem to be inherent in the notion of good commercial prospects across the borders of European nations. Both outside and within Europe, the significance of English as an international business language has grown ever since the second world war, after which the teaching of English increased exponentially (Brumfit, 2001) and the language acquired 'econocultural' functions, meaning that it became "the product of the development of a world market and global developments in the fields of science, technology, culture and the media" (Seidlhofer, 2003: 9). As for Europe in particular, the interest in English experienced a boost during and after the 1990s, most likely due to the establishment of the European Union and thus to the economic integration of European countries (Berns, 1995; Phillipson, 2003; Seidlhofer, Breiteneder & Pitzl, 2006). Despite the emphasis on language diversity and democratic language policies by the Language Policy Division of the European Council (Language Policy Division, 2007), English has gained a dominant position as an international language of operation in commercial and political contexts in Europe. Consequently, European multinationals now focus on English in their international advertising campaigns or international negotiations and EU-institutions such as the European Central Bank have tacitly adopted English as the main means of communication (e.g. Gerritsen, et al., 2007; Seidlhofer et al., 2006).

The prominent status of English in general has been the topic of much debate. Some fear that the spread of English will cause a language problem, "threatening to engulf and replace indigenous European languages" (Rogerson-Revell, 2007: 106). From this perspective, an 'English-only' language situation in Europe seems inevitable (Van Els, 2000). Others criticize the idea of English-as-a-language problem and suggest that it is more realistic to expect an 'English-generally' language situation in Europe. They argue that Europeans will not need to choose between their own native language and English; people can use their native language within their national or language communities and English as their European language (Van Els, 2000; Rogerson-Revell, 2007).

Whatever perspective is taken, however, the increasingly important status of English within Europe is believed to be an irreversible fact. Interestingly, the prominence of English as a foreign or international language is not perceived to be the same throughout Europe. In the Netherlands and in the Scandinavian countries, for example, English language developments seem to have been particularly powerful. The 2005 Eurobarometer on languages in Europe (2006) showed that more than 85% of the participants in the Netherlands, Sweden and Denmark claimed that they spoke English well enough to hold a conversation. Booij (2001) and Graddol (2000), moreover, argue that such research results indicate a transition from English as a foreign language to English as a second language in the Netherlands and in Scandinavia. Presumably, the high profile of English in these countries is owing to their relatively small number of local language speakers in combination with their historical dependence on international trade and cooperation (e.g. Graddol, 2006; Hoffmann, 2000).

The relevance of English as an international language is especially evident in European *business* settings. The growing number of publications on English in European companies suggests that English has become a major international

business language across Europe (e.g. Gerritsen et al., 2007; Rogerson-Revell, 2007). The spread of English throughout Europe and its strong position in international business can be explained in terms of either 'linguistic imperialism' or 'pragmatism'. According to Phillipson (1998), *linguistic imperialism* is a hegemonic phenomenon. It is a legacy of the British colonial period, as it concerns "the establishment and continuous reconstitution of structural and cultural inequalities between English and other languages" (Phillipson, 1998: 104). Linguistic imperialism implies that the native-like use of business English is more beneficial than other language variants, because it gives access to material and associative supremacy, e.g. financial allocations and influence or images of professionalism and modernism. Conversely, the *pragmatic* motivation for the widespread interest in English focuses on the efficiency, relevance and economy in the use of the international language. Here, the functionality of English is regarded as utilitarian, i.e. important for international business, and idealistic, i.e. potentially allowing for further cross-border communication and mutual understanding (Seidlhofer, 2003). From this view, the use of business English in Europe primarily aims to facilitate international interactions and does not involve a drive for native proficiency in the foreign language.

In recent years, the pragmatic perspective has gained considerable support in the field of English for professional international communication. As far as *internal corporate contacts* are concerned, for example, many European multinationals have decided to apply English as an international working language not tied to any national base. This is illustrated by the German company Siemens or the German-French company Aventis, which introduced English as the official corporate language, and by the Dutch company ING, which presently refers to English as the official medium of communication within their Dutch headquarters (Daelemans, 2005; The Economist, 2004; Truchot, 2002). In these cases, English enables business people to leverage international alliances and it facilitates the communication or working processes between affiliates from potentially different language backgrounds. Additionally, cases in which English has been crucial to the *external communication* of European multinationals are the Finnish forest industry group Metsä-Serla changing its name to M-real or the Dutch conglomerate Philips including English-language slogans in their international advertisements, i.e. "Sense and simplicity" (Taavitsainen & Pahta, 2003; Philips, 2004). Such strategic decisions are generally aimed at expanding and maintaining the corporation's foreign markets, at emphasizing the global presence of the business and at establishing a corporate identity that is comprehensible for international customers (Taavitsainen & Pahta, 2003; Truchot, 2002).

Notwithstanding the increasing popularity of the pragmatic use of international English, there are other instances, however, in which the symbolic meaning of English implied in Phillipson's linguistic imperialism still seems to prevail as the most important reason for its use. As an illustration, several studies have shown that Spaniards tend to associate the English language with (inter)national social and professional prestige, presumably as a result of their political history in which English has long been a suppressed foreign language. Smith (1997: 22) remarks that Spanish "businessmen feel a need to demonstrate their mastery of commercial English" to position themselves as respectable, internationally mobile professionals. Furthermore, investigations by Gerritsen, et al. (2007) and Piller (2001) indicate that marketers promoting (inter)national products in the Netherlands and in Germany use English to improve the perceived status of these products. More specifically, Gerritsen et al. (2007) and Piller (2001) find that

English in TV-commercials and print ads tends to be associated with symbolic consumer characteristics such as modernity, sophistication, dynamism and globalization.

In multinational organizations or negotiations, the pragmatic or imperialistic use of English may involve both native and non-native variants of English, i.e. professionals may depend on English as their mother tongue (EMT) or English as their lingua franca (ELF). ELF intermediates between non-native speakers of English who do not have a shared language background; it enables these people "to connect based on common interests and concerns across languages and communities" (Seidlhofer et al., 2006). Since transactions throughout corporate Europe can in principle involve both EMT and ELF speakers, it may be more correct to refer to English as an international language (EIL) in these situations. McKay explains that EIL or International English "is used by native speakers of English and bilingual users of English for cross-cultural communication. International English can be used both in a local sense between speakers of diverse cultures and languages within one country and in a global sense between speakers from different countries" (2002, 132).

The present study will focus on the use of English in an area where it has acquired a high profile as an international (business) language: English produced in the Netherlands. More specifically, it will explore Dutch-English annual report texts originating in large Dutch multinationals and will compare those to native English annual report texts produced in a different European nation, i.e. written in British corporations. Before elaborating on the research aims and questions of this investigation in the last section of this chapter (1.5), the following subsections will first introduce the study's principal motivations: the relevance of a combination of cross-cultural and intercultural research (1.1), the status of English in Dutch corporate life (1.2), the position of the annual report as a business communication instrument (1.3) and the importance of comparing the Dutch and British business cultures (1.4).

1.1 English in cross-cultural and intercultural business discourse

The first basic motivation of this study lies in the belief that a multicultural approach to English business discourse is best served by a combination of cross-cultural and intercultural perspectives. Here, business discourse is defined as "talk and writing between individuals whose main work activities and interests are in the domain of business and who come together for the purpose of doing business" (Bargiela-Chiappini & Nickerson, 1999: 2). The spread of English as the dominant language for European business relations implies a complex communication process, where Europeans who are part of fundamentally different national or language cultures come together in many situations where they need to reach a mutual understanding of the aims of their interaction in a language that may not be their first language. Accordingly, the multicultural (European) setting in which English is used as a native or non-native language may well influence the outcome of the *business discourse*. This is illustrated by Shaw, et al. (2004), who conduct an international study on customer complaint dialogues in English. They show that in comparison to north-west Europeans from Belgium, Denmark, Sweden and the UK, Italians have substantially different perceptions of what is preferable and acceptable problem-solving discourse. For instance, north-west Europeans showed a significantly

stronger preference for straightforward but sincere and relational dialogues than Italians, whereas the Italians did not reveal a clear preference for one type of dialogue but displayed an equal appreciation for all types of dialogues that were non-minimalist, i.e. relatively long and polite. Shaw et al. (2004) conclude that there may be national culture norms that influence business discourse in terms of complaining, apologizing and complaint handling, and the fact that texts are in English does not override these norms. Indeed, this outcome suggests that both native and non-native speakers of English "tend to interact in accordance with the socio-cultural norms which govern the use of their own first language" (Vandermeeren, 1999: 275).

With regard to discourse in corporate contexts, the conceptualization of terms such as 'culture' or 'cultural norms' is comprehensive and continues to be a topic of multidisciplinary debate (Harris & Bargiela-Chiappini, 1997; Bargiela-Chiappini & Nickerson, 2003). Business discourse can be regarded from various cultural dimensions that each affect the typical discursive practices in a specific business setting. Generally, a distinction is made between national or regional culture, and corporate or organizational culture (e.g. Bargiela-Chiappini & Nickerson, 2002; Suchan & Dulek, 1998; Ulijn, O'Hair, Weggeman, Ledlow & Hall, 2000). *National culture* is a macro-level concept covering general discourse conventions typical to a company's region of operation; it comprises the inherited collective programming that distinguishes one group or category of individuals sharing a particular nationality, e.g. values, attitudes and behaviors, from another group (Claes & Gerritsen, 2007; Hofstede, 2001; Morden, 1995, 1999). A company's *corporate culture*, on the other hand, influences the production and interpretation of business discourse on a more organization-specific level and encompasses factors such as corporate size, corporate activity and structure, (communication) technology and methods of control (Bargiela-Chiappini & Nickerson, 2002; Suchan & Dulek, 1998). In business communication studies, 'national culture' and 'corporate culture' are not regarded as static concepts, but are believed to interplay: values and norms inherent to the national culture may influence or determine the culture of a particular corporation (Bargiela-Chiappini & Nickerson, 2002; Ulijn et al., 2000). Factors like organizational structure or controlling methods are often tied to the contemporary characteristics of the national culture in which the company is situated. With respect to corporate structure, for example, national governance regulations require a two-tier system in the Netherlands, where executives and non-executives are part of two separate boards (i.e. the Executive Board and the Supervisory Board). Compared to the Anglo-Saxon one-tier system, in which executives and non-executives reside in one management board (i.e. the Board of Directors), the Dutch organizational structure has a distinct impact on the way in which the internal decision-making processes operate, e.g. the appointment of non-executive directors (Hooghiemstra & Van Manen, 2004). In this example, features of the national culture coincide with corporate norms, all of which affect the discursive practices adopted in the decision-making process.

Varner (2000) proposes an additional cultural level interfacing the two concepts of 'national culture' and 'corporate culture': the national *business culture*. She explains that while national culture reflects the values and conventions inherent to a given society (e.g. involving preference levels for individualism or power distance), business culture exists within this larger culture and only comprises the social norms relevant for business relations. As such, it includes the commonly preferred or acceptable business objectives, structures and policies (e.g. with regard to human resource or financial management). Finally, corporate culture ensues from

the national business culture in the sense that it concerns the connection between generally preferred business behaviors and the development of company-specific strategies, information flows and decision-making activities (Varner 2000, 2001). Again referring to the above example on two-tier and one-tier organizations, it could be argued that variations in governance structure are owing to differences in the Dutch and Anglo-Saxon business cultures, which in turn may be based on higher-order values in the Dutch and British societies.

Since the present study seeks to explore the *general* use of English in annual reports produced by *diverse Dutch and British corporations* (see also section 1.5), it focuses on the concepts of national culture and general business culture. As such, it accounts for the fact that the discourse analyzed is developed in different commercial communities that each belong to a larger, distinct national system. Following Varner (2000, 2001), including both concepts in the investigation of annual reports in principle would seem to offer the fullest view on the factors possibly shaping the discourse in both nations; omitting either national or business culture as a research object could limit the number of aspects potentially relevant in determining the impact of the cultural context on text.

Research involving multiple cultures and their specific use of (business) discourse can be conducted in two ways: from a cross-cultural approach or from an intercultural perspective. A *cross-cultural* view on discourse commonly comprises comparative research into the similarities and differences in communicative habits across distinct cultures. It involves the separate examination of culture-specific tendencies and, subsequently, a contrastive study to determine to what degree these tendencies differ (e.g. Claes & Gerritsen, 2002; Gudykunst, 2003; Harris & Bargiela-Chiappini, 1997). Cross-cultural comparisons in general have been the topic of many business communication studies. Examples of cross-cultural analyses of *English* business discourse can be found in Poncini (2004), who examines and compares linguistic features in English promotional texts for Italian, Australian and American wineries or wine regions and in Upton and Connor (2001), who explore and contrast the rhetorical structure and politeness strategies in English application letters by Americans, Finns and Belgians.

Intercultural studies generally focus on the discourse of people from different cultures who engage in communication. In particular, the intercultural approach to business discourse concerns "studying how two or more individuals (or groups of individuals) from different cultures interact in a particular work-related encounter" (Harris & Bargiela-Chiappini, 1997: 6). Thus, intercultural research exposes the effects of possible similarities and variations in communicative behavior between cultures on the interaction between agents from these different cultures. In that sense, it is distinct from the cross-cultural perspective on discourse, which exclusively involves the identification of such similarities and variations per culture. Relatively few studies have concentrated on intercultural business communication research – let alone intercultural research on European *English* business discourse. As suggested by Bargiela-Chiappini and Nickerson (2003) and Harris and Bargiela-Chiappini (2003), this is perhaps caused by the fact that it is still a relatively new and evolving academic field. Intercultural discourse studies have been conducted, for instance, by Louhiala-Salminen, Charles and Kankaanranta (2005), who examine the intercultural perceptions and English discourse in meetings and emails within a Swedish-Finnish merger and by Planken (2005), who analyzes facework in English sales negotiations among native speakers of English, Dutch, French, Italian, Japanese and German. In these situations, where all the members of the multinational group communicate in English, intercultural research seems

particularly relevant. As Rogerson-Revell explains: "While people may well need to 'speak the same language' in such multilingual contexts, they may not necessarily 'speak the same way'" (2007: 118). Intercultural research enables analysts to pinpoint if and how different ways of using the same language actually cause difficulties in social or communicative relationships.

Gudykunst (2003) argues that cross-cultural communication studies should precede (i.e. are a prerequisite for) intercultural analyses. The above descriptions of both research perspectives support this perspective: before being able to evaluate the interaction between participants from different cultural backgrounds, analysts need to know in what manner their backgrounds may have shaped the interactional habits of each of these participants. As will be referred to later in this chapter, the present research project includes both cross-cultural analyses – i.e. culture-specific text analyses – and an intercultural investigation – i.e. the exchange of Dutch-English texts with potential UK-based readers. It starts with the cross-cultural comparison of annual report texts and then moves on to an intercultural reader response analysis of these texts. These analyses are conducted to reveal whether the Dutch-English and British texts enclose a similar way of using language and, subsequently, what the effects of any variations in language use are on the UK-based audience of these texts.

1.2 The status of English in the Dutch business community

Apart from the importance of cross-cultural and intercultural views on business discourse, another reason for the present study relates to the growing status of English in the Dutch business context. In general, the use of English has become a crucial element in discourse practices within the Dutch professional and educational spheres. In line with the general trend, business English has gained momentum both for national commercial purposes, to communicate with Dutch clients, and for international objectives, where English functions as an international language to communicate with foreign colleagues or clients. As for the use of English on a *national* scale, for instance, it is prominent in billboard advertisements, in printed magazine ads and TV commercials for product promotion and in newspaper and online job advertisements (e.g. Gerritsen & Nickerson, 2004; Gerritsen et al., 2007; Van Meurs, Korzilius, Planken & Fairley, 2007).

Furthermore, the use of Dutch-based English as an *international* language in cross-border interaction has gained importance as the result of the increasing internationalization of traditionally Dutch corporations. Several strategic processes in particular have contributed to the growing significance of Dutch-English as a lingua franca. For example, a number of companies of Dutch origin, e.g. Koninklijke Olie (Shell), Margarine Unie (Unilever), Elsevier (Reed Elsevier), Koninklijke Hoogovens (Corus) and CMG (LogicaCMG), have entered into mergers with Anglo-Saxon multinationals and have adopted English as the primary medium of communication in order to facilitate internal working relations (e.g. Nickerson, 2000). In addition, Dutch multinationals such as AEGON, AHOLD, ING and Wolters Kluwer have strengthened their international position by employing board members or even CEOs from outside the Netherlands. These corporate situations have also caused a greater need for English as an internal international language, at least in the executive offices where the multinational board is seated (e.g. Daelemans, 2005). Finally, several Dutch companies with headquarters in the

Netherlands rely on English as the main external language for the expansion and retention of their European or global markets. For instance, the telecom company KPN and the animal nutrition company Nutreco Holding maintain English-only websites for their non-Dutch stakeholders. And Ten Cate, a large materials manufacturer, positions itself worldwide with an English-language slogan promising "Materials that make a difference" (e.g. Nickerson & De Groot, 2005).

Another external communication tool that has been affected by the emergence of English as the main international business language for Dutch corporations, is the annual general report. In his 2001 study on languages of account in Europe, Parker suggests that multinational companies based in countries characterized by a relatively small language community (e.g. Dutch) "*may* decide to keep accounting records in English […] to communicate to the rest of the world" and he continues to explain that "in the Netherlands *foreign* companies *may* file financial statements in Dutch, English, French or German" (2001: 140, 144, emphasis EBdG). Five years on, the English language situation for annual reports originating in Dutch multinationals would seem to have become quite different, such that over the past four years in particular, the English language has become of crucial importance in the financial communication discourse practiced by traditionally Dutch multinationals. From 2003 to 2006, major listed corporations like Philips, AEGON, AHOLD, KPN, Heineken, ING, Rodamco, TPG/TNT, Van der Moolen and Wolters Kluwer gained substantial shareholder support for the introduction of an *official English-language annual general report*, i.e. the version of the report that is delivered to the Dutch Chamber of Commerce and is legally binding. These developments clearly mark a shift in Dutch corporations' English language policy on annual reports (Nickerson & De Groot, 2005). As such, they drew critical media attention when the new policies were first implemented, as testified to by headlines like "Philips outlaws mother tongue for annual report" (de Volkskrant, 2003) or "Protests against AEGON's abolition of Dutch annual report" (Communicatie Online, 2004). Today, English-oriented shifts in language policies for annual reports of Dutch multinationals are publicly accepted as simply a necessity, since English is believed to facilitate participation on the international markets. However, the communicative consequences of these policy changes have received hardly any consideration, neither from a textual viewpoint nor from a response perspective.

Therefore, the present investigation seeks to gain further insight in the design and effectiveness of the English annual reports originating in Dutch listed multinationals. It will provide text descriptions of Dutch-English annual reports, and will compare these to descriptions of native British annual reports. Subsequently, this study will explore the effect of the Dutch-English and British annual report texts from the perspective of UK-based stakeholders in particular.

1.3 The current annual report as a business communication tool

The previous subsections referred to the relevance of cross-cultural and intercultural views on business discourse (section 1.1) and the importance of English for Dutch corporations (section 1.2) as primary reasons for the present research project. Another main reason involves the complex and evolving nature of the annual report as a multimodal business communication tool. With regard to their *communicative function*, first of all, corporate annual reports are comprehensive documents that

have often formed controversial research materials (Thomas, 1997). They generally consist of a series of individual component texts of different lengths and on various topics, and exist in a network of complementary instruments like preliminary announcements and analyst presentations (Garzone, 2005; Rutherford, 2005). As such, some have characterized the annual report as a text type in itself, including several sub-text types like the CEO's letter to shareholders (e.g. Garzone, 2004, 2005). Others have identified the annual report as a broader accounting narration text type; this means that it resembles text types like interim reports or financial press releases and contains more specific text types like the operating and financial review (Rutherford, 2005). Despite the controversy surrounding the specific characterization of annual report texts, analysts have repeatedly tried to establish the annual report as a text type in its entirety. Concerning audience, for example, studies on annual reports by European-based and American-based companies have recurrently suggested that the primary reader group of these reports comprises (institutional) shareholders, whereas the secondary target groups include readers such as financial analysts, journalists, bankers or creditors, corporate employees and staff (Anderson & Imperia, 1992; Hyland, 1998b; Jameson, 2000; David, 2001; Garzone, 2004). As for the main communicative purposes of the annual report, these studies have argued that it is to provide information about the company's financial or operational performance and to support the company's impression management by conveying its personality or philosophy and expressing confidence in its future prospects (Anderson & Imperia, 1992; Garzone, 2004; Hyland, 1998; Malavasi, 2005).

In recent years, worldwide accounting incidents – e.g. involving Enron or AHOLD – have evoked debates about the credibility of the financial statements in annual reports. As a result, financial accounting authorities have introduced more stringent political regulations that restrict freedom in accounting figures but add to the transparency of the annual report texts in relation to the financial accounts (e.g. Rutherford, 2005). Within Europe, for instance, the European Union Accounting Regulation determined that all corporations listed in a European Securities market were to adopt the International Financial Reporting Standards (IFRS) from 1 January 2005 onwards. These standards equate the design of European corporations' financial statements and focus on profit quality rather than profit height (IASplus, 2005). For the annual reports of European multinationals the consequence of the IFRS is threefold. First, they facilitate international comparisons of financial performance and enlarge the chance of detecting any irregularities (IASplus, 2005). Second, the IFRS stimulate the use of English for the drawing up of the corporate annual report. Because the IFRS were originally published in English for international distribution, they have provided support for the fact that English is the most important international financial language and is thus most convenient for the international use and evaluation of the annual report (e.g. ING, 2006; Van der Moolen, 2006). And third, since these standards prevent competitive positioning on the basis of financial accounts, "European corporations will be increasingly reliant on the *non-financial texts* within the annual reports, as a means of distinguishing themselves from their competitors" (Nickerson & De Groot, 2005: 328). From a discursive viewpoint, the last two effects have had or are likely to have a considerable impact on the production of the annual report texts and their communicative functions. As an example, several listed Dutch multinationals have prioritized English as the base language for their annual report, partially in order to facilitate compliance with the IFRS and display an orientation towards the international financial markets (e.g. ING, 2006; Wolters Kluwer, 2006).

Another characteristic of contemporary annual reports concerns their *multimodal nature* (Kress & Van Leeuwen, 2001). While the annual report was initially used as a disclosure instrument for factual financial figures, today it has evolved into an elaborate investor relations tool which contains both written texts and visual illustrations (Bexley & Hynes, 2003). With respect to the multimodality of recent annual reports, the textual mode is often combined with and complemented by the *photographic* visual mode, as opposed to the schematic or diagrammic visual mode; many of the non-financial texts in annual reports, such as cover pages, management forewords, operational reviews or directors' biographies, are now supported by photographs. It has been argued that the increased use of photographic support in corporate publications stems from the need to establish a tangible representation of the company, "because visible presence has functioned as a traditionally accepted prerequisite for authenticity – a quality widely considered crucial for corporate legitimacy" (Guthey & Jackson, 2005: 1058). Hence, photographs in annual reports are not only expected to facilitate the reading process but are also believed to enhance 'ways of knowing' the 'truth' of the company, both in relation to the textual details and as individual representations of the company's social ideologies (Benschop & Meihuizen, 2002; David, 2001; Graves, Flesher & Jordan, 1996; Preston, Wright & Young, 1996). The reproduction of corporate 'truth' in annual reports is generally established through the integration of photographs of real things in natural settings – or documentary photographs – which conveniently conceal "some of the techniques the creators use to represent the truth" (David, 2001: 209). For instance, an annual report of a shopping mall developer may contain images of buildings in spotlights, photographed at night. Although these realistic pictures accentuate the beauty and serenity of the malls for the readers of the annual report, they are hardly consistent with the congestion such centers attract in daily life (David, 2001). In other words, the rhetorical value of photographs in annual general reports lies in their simulated transparency, which supposedly convinces the readers of the natural, ideological truth that resides in the operational and financial accounts of the company (Graves et al., 1996; Guthey & Jackson, 2005).

The above considerations about the contemporary annual report indicate that this document has been acknowledged as an international and versatile business communication instrument. In general, it is believed to serve informational as well as promotional purposes for a range of discourse participants. These purposes, moreover, are commonly realized through both the written texts and the photographs in the annual report. It was also discussed that the annual report – either as a specific text type or a broader accounting narrative – is commonly identified as a coherent series of texts that constitute the full report and match its aims and audiences. The combination of these general features suggests that the annual report can be defined as a multimodal *genre of organizational communication* (Yates & Orlikowski, 1992). It is this text perspective that will underpin all the descriptive and response analyses accounted for in the present study. The genre concept will return later in section 1.5 and in particular in Chapter 2. Here, it will be further defined as a primary starting-point for the investigation of multimodal, non-financial Dutch-English and British-English annual report texts.

1.4 Comparing English annual reports by Dutch and British multinationals

So far, this study has been motivated by the relevance of cross-cultural and intercultural discourse analysis, the relevance of English for Dutch multinationals and the relevance of the annual report as a multimodal genre of organizational communication. Its final motivation lies in the assumption that a comparison of Dutch-English and British annual reports provides a relevant research example, in geographical terms but also with respect to the specific genre analyzed. First, within the European Union registered companies in the Dutch business community seem to match particularly well with British companies quoted on the London stock exchange, because both the Dutch and UK economies include large and mid-size multinationals operating in similar markets or industries and maintaining similar financial positions (Forbes, 2003; Nickerson & De Groot, 2005). Sometimes this has led to fierce international competition, as is illustrated by a recent press release of TNT: due to contract wins with large British companies such as Centrica, BT and Sainsbury's, TNT is now Royal Mail's main competitor in the UK (TNT, 2007). In other cases, similar commercial goals have stimulated Dutch and British corporations to engage in global trading relationships or major alliances (e.g. Shell, Unilever, etc.; see section 1.2). Here, reasons of shared entrepreneurial heritage, workable cultural differences and high levels of English fluency by the Dutch were believed to dictate commercial and structural success (Lesquillier, 2007; Pfanner; 2006). Geographically, the Dutch and British business communities can thus be considered as *competitive and comparable contexts* in which English is applied as the dominant international business language.

With regard to the international annual report, Dutch and British corporations principally rely on a generically similar document written in the same language (i.e. English) to communicate with their foreign stakeholders. Since different national and business cultures are involved here, Dutch and British companies may draw on *distinct discourse conventions* and then impose these upon English as the international business language *in the annual report*. Similar cultural influences on professional English discourse have been pointed out and evidenced in previous cross-cultural studies on English application letters by Americans, Belgians and Finns (Upton & Connor, 2001), on English internal e-mails by British and Dutch professionals (Nickerson, 2000), or on student-professor emails by students of 34 nationalities (Bjørge, 2007).

The idea that Dutch and British cultural influences could be at play in the production and interpretation of the English annual report is further strengthened by past experiences in and theorizations about Anglo-Dutch business encounters. In such English-language interactions, professionals have sometimes met with culture-specific communication norms that resulted in misunderstandings, mutual bias and, ultimately, unfavorable business consequences. A former Strategy director at Koninklijke Hoogovens (i.e. the Dutch participant in the Corus merger), for instance, partially blames Corus' organizational turmoil on the dominant, authoritarian and vague communication of British managers overruling their Dutch colleagues (Lesquillier, 2004). On the other hand, a former Shell consultant explains that the democratic but direct approach to corporate communications by the Dutch tends to cause friction when used with the British, who seem to have a greater preference for achievement-orientation and diplomacy (Lesquillier, 2004). As several studies have indicated, such miscommunication between Dutch and British

professionals may be caused by fundamental differences in cultural values. Whereas the Dutch and British national cultures are generally similar with regard to the preferred levels of social hierarchy and harmony (i.e. power distance), the extent to which feelings are shown (i.e. neutrality vs. emotion) and the role of the individual (i.e. individualism), they vary substantially in their conceptions of the relevance of contextual information (i.e. high-context vs. low-context), the degree to which uncertainty is accepted in life (i.e. uncertainty avoidance) and the preferred degree of social or prestigious behavior (i.e. femininity vs. masculinity). With regard to these cross-cultural variations, the Netherlands is marked by a lower context, a higher avoidance of uncertainty and a higher level of femininity than the UK, where people tend to prefer higher-context communication, avoid risks to a lesser degree and are more masculine (Claes & Gerritsen, 2007; Hofstede, 2001; Morden, 1995).

Culture-specific preferences could also be reflected in the English annual reports published by Dutch and British corporations competing or cooperating on the European market. And accordingly, any cultural variations in the realization of these reports may affect the international reader response to either the Dutch-English or British-English variant (e.g. Shaw et al., 2004). Based on these considerations, the present study successively focuses on cross-cultural text descriptions of the Dutch-English and British annual reports and on the response to any cross-cultural text variations observed. With regard to the competitive relationships between Dutch and British multinationals, for example, a contrastive study of Dutch-English and British annual reports could potentially reveal culture-specific variations in the multimodal design and effect of competitors' texts used to inform or recruit international stakeholders (e.g. KPN versus BT). In the case of Anglo-Dutch mergers or partnerships, cross-cultural and intercultural analyses of English annual reports might raise awareness of culture-based differences in the realization and interpretation of financial discourse that may be detrimental to the realization of an Anglo-Dutch version of the annual report (e.g. annual reports printed by Reed Elsevier and Unilever).

1.5 Aims and research questions

The previous paragraphs provided an overview of key concepts motivating the present research. As was outlined, the analytical framework of this study specifically focuses on the *cross-cultural* and *intercultural* practice of *English business discourse* within the *non-financial texts* included in the *multimodal genre* of the annual report produced by *Dutch and British* multinationals. It was argued that a combination of cross-cultural and intercultural analyses is essential for a full and accurate view on cultural differences in discourse and their communicative impact (Gudykunst, 2003). Also, it was emphasized that the increasing status of English as an international business language for European multinationals together with the growing importance of non-financial annual report texts as a promotional undercurrent form topical and thus relevant issues of investigation (e.g. Seidlhofer et al., 2006; Hyland, 1998). Moreover, it was proposed that these English texts are part of a professional genre, as the linguistic and graphic design of the annual report is recurrently used to fulfill particular corporate purposes for a broad audience (e.g. Yates and Orlikowski, 1992; Garzone, 2004). Finally, reflections on the many cooperative and competitive relations that currently exist between Dutch and UK companies (some of which have been mentioned throughout this chapter) indicated

that Dutch-English and British annual reports would form relevant research materials for the present cross-cultural and intercultural genre analysis.

In more theoretical detail, the identification of the annual report as a professional genre implies that it is a conventionalized text type which is shaped by and shapes its specific communicative context. From a genre perspective, the communicative context of the annual report, including its purposes and participants, binds this text to typical substantive and formal multimodal characteristics, i.e. content, structure and lexico-grammatical elements in texts and images (Miller, 1994; Swales, 1990; Bhatia, 1993). At the same time, its recurrent use also re-defines the annual report as a professional text type that is used in a given communicative situation to address particular objectives and readers (Nickerson, 2000; Rutherford, 2005; Yates & Orlikowski, 1992). Assuming, moreover, that the annual report consists of different underlying texts, it should here be noted that the above genre description may also apply to each of these individual texts. Garzone (2004), for instance, indicates that the CEO's letter to shareholders generally provides a personal summary of results and is therefore featured by an interpersonal style of language use that cannot be found elsewhere in the annual report. The existence of subordinate text types intertextually related to and embedded in an overarching text type has been dealt with in various theoretical terms, e.g. sub-genres, genre sets or genre systems. Together with the general genre concept, the concept of subordinate genres will be further explained in the theoretical frame of this study (Chapter 2). The practical or analytical relevance of these concepts within the present investigation of Dutch-English and British annual report texts will be accounted for in the methodology section (Chapter 3).

Prior research taking a similar genre approach to annual reports is comparatively sparse. This seems rather surprising, since the annual report makes a crucial and active contribution to the establishment and maintenance of relationships with corporate stakeholders on which companies rely for their financial and operational continuity. In addition, the contemporary annual general report is still evolving both as a national and international corporate communication tool and therefore continues to offer opportunities for advanced investigations in applied linguistics. Some of the studies referred to in this chapter have focused on the common features of English annual report texts from one or various countries, but have omitted the cross-cultural comparison of business discourse. Hyland (1998b), for instance, examines the generic discourse generally applied in CEO's letters and directors' reports of multinationals based in the UK, USA and Hong Kong. Additionally, Malavasi's trans-cultural genre study of annual reports (2005) comprises the management statements, business descriptions and corporate governance reviews produced by Italian, French, Swiss, German and British banks. Another illustration is Rutherford's (2005) generic approach towards the content of the operating and financial reviews in reports of UK companies. Conversely, Nickerson and De Groot (2005) incorporate the cross-cultural in their analysis of Dutch-English and British-English management statements, assuming that the annual report genre may reflect distinct discourse strategies in business communities embedded in various national cultures. This assumption is also at the basis of Garzone (2004), who contrasts the use of personal pronouns in CEO's letters of Italian-based annual reports to the pronouns used in CEO's letters of foreign annual reports.

In none of these recent studies, nor in any other genre study known to the present researcher, has the cross-cultural investigation of non-financial annual report texts been expanded by the incorporation of intercultural response analyses. A small

number of genre-based investigations did use existing information on context and text features to test the mono-cultural and intercultural impact of other professional text types, e.g. Lagerwerf and Bossers (2002) on Dutch business proposals, Vaughan and Dillon (2006) on American digital newspapers or Shaw et al. (2004) on European and Japanese complaint handling dialogues. But questions remain about the effects of different culture-specific genre features in the intercultural use of annual reports in particular. It should be noted that reader response to annual reports has been the topic of several experimental investigations, such as Milne and Patten's (2002) study about the effect of social disclosures on investment-decision-making or Stanton, Stanton and Pires's (2004) study on the response to particular topics in non-financial texts on corporate impressions. However, these studies are primarily experiment-driven and do not consider genre-specific issues such as the relationship between context and text design.

Drawing on Gerritsen and Nickerson (2004) and Nickerson and De Groot (2005), the present study will contend that each culture involved, i.e. Dutch culture and British culture, may impose its own national, (pragma)linguistic and organizational norms upon the English discourse used in the non-financial annual report texts analyzed. Accordingly, there is a possibility that discourse strategies or genre features in the annual report differ cross-culturally and perhaps affect the intercultural perception of the corporations involved. Based on these considerations, one of the main purposes of this study concerns *the documentation of any culture-specific preferences* in the production and interpretation of non-financial English texts included in Dutch-based and UK-based annual reports. That is, it aims to detect the general similarities and differences between Dutch-English and British-English non-financial texts, explain the occurrence of substantial cross-cultural variations and measure whether the Dutch-English texts are as effective as the native English texts from the viewpoint of international UK-based stakeholders. Furthermore, this investigation seeks to contribute to *a further theoretical and analytical development of the generic approach* to cross-cultural and intercultural research of multimodal annual report texts. More specifically, it will test and, if relevant, refine genre theory as a research tool for both qualitative (i.e. descriptive) and quantitative (i.e. statistical) analyses of texts and photographs and as a preparatory instrument for reader response experiments. Considering these general objectives, the current study revolves around the following two main research questions:

I. *What are the genre characteristics of English, non-financial texts in multimodal annual reports produced by Dutch corporations and in what way do these differ from the genre characteristics of English, non-financial texts in multimodal annual reports produced by British corporations?*

II. *How do the typical genre characteristics of the English, non-financial texts in multimodal annual reports produced by Dutch corporations affect the UK-based reader's perceptions of the corporate image and the persuasiveness of the text, and how does this compare to the typical genre characteristics used in British-English annual reports?*

The multimodal research materials used to answer these questions comprise annual reports which report on the 2003 financial year and which were originally realized in English.

To answer the first primary research question – i.e. to establish and contrast the genre features of the Dutch-English and British annual reports – the present investigation includes two analytical phases based on conceptualizations in the genre theory (e.g. Swales, 1990; Bhatia, 1993; see also Chapter 2). These two phases are in line with the generic notion that text types are marked by particular contextual features on the one hand and substantive, structural and lexico-grammatical text features on the other. To begin with, the present study proceeds from a set of research aims and research questions that specifically focus on exposing the communicative context of the Dutch-English and British annual reports (see RQ 1a-e below). Subsequently, it contains a set of objectives and questions that are to shed light on the multimodal text characteristics of the Dutch-English and British annual reports (see RQ 2a-d below).

The answer to the second central question of this study – i.e. to analyze the impact of Dutch-English and British-English genre features on UK-based readers' perceptions of corporate image and persuasiveness of the text – is sought through a research phase dedicated to particular reader response-related objectives and questions. It should be noted that this final research phase is to originate from the answers to the first main research question for which cross-cultural text distinctions will be investigated; such cross-cultural differences will form the research variables in the reader response analysis (see RQ 3a-c below).

Characterization of the genre context of (English) annual reports originating in the Netherlands and in the UK, from the perspective of their producers

The aims of this first research phase were (i) to describe the English language policy for annual reports originating in Dutch corporations, (ii) to describe the separate communicative contexts in which the Dutch-English and British annual reports are realized, and (iii) to compare and contrast the contextual characteristics for the exposure of any cross-cultural differences. These aims resulted in four specific research questions:

RQ 1a. According to text producers in Dutch multinationals, which English language policy is maintained for the Dutch-English annual general report?

RQ 1b. According to text producers in Dutch multinationals, what is the typical communicative context of the Dutch-English annual general report?

RQ 1c. According to text producers in British multinationals, what is the typical communicative context of the British-English annual general report?

RQ 1d. To what extent do the typical communicative contexts of the Dutch-English and British annual general reports correspond and differ?

RQs 1a-1d will be answered in Chapter 4.

Characterization of the textual and photographic discourse in the Dutch-English and British annual reports

The aims of this second research phase were (i) to describe the contents, rhetorical structure and lexico-grammatical features of the texts and the photographs in the Dutch-English and British annual reports, (ii) to compare and contrast these elements for the exposure of any cross-cultural differences and (iii) to give a culture-related explanation of the comparative results. The following specific research questions ensued from these objectives:

RQ 2a. What are the typical content, structure and lexico-grammar of the texts and photos in the English annual general report produced by Dutch multinationals?

RQ 2b. What are the typical content, structure and lexico-grammar of the texts and photos in the English annual general report produced by British multinationals?

RQ 2c. To what extent do the typical content, structure and lexico-grammar of the texts and photos in the Dutch-English and British annual general reports correspond and differ?

RQ 2d. How might the existence of these textual similarities and differences be explained?

RQs 2a-2d will be answered in each of the Chapters 5 to 7.

Response of UK-based readers to the typical generic characteristics of the Dutch-English and British annual report

The aims of this third research phase were (i) to independently measure the effects of the typical generic features of the multimodal Dutch-English and British annual report texts, from the perspective of UK-based readers, (ii) to compare these effects and (iii) to determine the effectiveness of the genre features of the Dutch-English annual report texts in relation to the generic features of the British annual report texts. These aims led to three specific questions:

RQ 3a. What is the UK-based readers' response to the typical written and photographic discourse in the non-financial texts of English annual general reports produced by *Dutch* multinationals?

RQ 3b. What is the UK-based readers' response to the typical written and photographic discourse in the non-financial texts of English annual general reports produced by *British* multinationals?

RQ 3c. According to the UK-based reader, is there a difference in effectiveness between the multimodal generic features of the Dutch-English annual report texts and the British annual report texts?

RQs 3a-3c will be answered in Chapter 9.

1.6 Overview of this genre study

The structure of this dissertation is largely based on the different research phases described in section 1.5. Chapter 2 establishes the theoretical basis of the study. It explains in more detail the generic approach that underpins all analytical steps taken, i.e. by referring to the interrelated concepts of social constructionism, language use community and rhetorical genre. Next, Chapter 3 offers an integral overview of the methodology applied to answer the first main research question (concerning the cross-cultural genre investigation). It discusses the procedural approach to the multimodal text analyses, the sampling of research materials, the research steps shared across the different textual and photographic analyses and the design of the intercoder tests conducted to measure the reliability of the results per multimodal text analysis. The first research phase is covered by Chapter 4, which presents the analytical frame and outcome of the context analysis of Dutch-English and British annual reports (RQs 1a-d). It describes a survey and interviews with communication and investor relations officers in Dutch and British multinationals; the survey and interviews were conducted to map the generic context of the English annual reports. Chapter 5 discusses the analysis of genre content or substance in Dutch-English and British annual report texts (RQs 2a-2d). It offers definitions of textual and photographic themes as elements of genre substance and gives an overview of results for the thematic analysis of texts and images. Chapters 6 and 7 are organized in a similar way. In Chapter 6, the research results for the analysis of rhetorical genre structure in the texts and pictures of the Dutch-English and British annual

report texts are preceded by a more detailed explanation of rhetorical moves and strategies as elements of this structure (RQs 2a-2d). Chapter 7 contains an elaborate description of metadiscourse items as constituents of the generic lexico-grammar and then presents the final results of the metadiscourse analysis of multimodal Dutch-English and British annual report texts (RQs 2a-2d). Chapter 8 briefly summarizes the research results of the cross-cultural comparisons of context and text features described in Chapters 4 to 7. It also draws conclusions in relation to the main research objectives and the *first* main research question of this study. The most typical results and implications of the (con)text analyses were assimilated in a reader response experiment. The experiment was carried out to find an answer to the *second* main research question and is discussed in Chapter 9. This chapter comprises information about the theoretical frame, the respondents and the design of the reception analysis and describes the outcome of the experiment, which particularly focuses on the comparative effect of Dutch-English and British-English discourse (RQs 3a-3c). It also puts forward several theoretical and practical implications of the combination of cross-cultural and intercultural genre studies.

Chapter 2
Theoretical scope: text as rhetorical genre

In section 1.1 of the previous chapter, the English annual general report was associated with the concept of *business discourse,* which means that the document is applied in professional contexts to fulfill particular business-related objectives. As such, the annual report was assumed to be a negotiated textualization, "constructed by social actors as they go about their daily activities in pursuit of organizational and personal goals" (Bargiela-Chiappini & Nickerson, 2002: 274). In more detail, it was noted that this textualization is recurrently used for the purposes of conveying performance details and establishing a positive corporate image among a potentially broad range of social actors (e.g. Garzone, 2004; Hyland, 1998). Furthermore, since the present study involves text producers operating in Dutch and British corporations, it was suggested that the language applied in the English annual report might be subject to culture-specific preferences in text realization and text interpretation (e.g. Nickerson & De Groot, 2005).

The idea that language is used to accomplish rhetorical actions bound to particular social settings is fundamental to general theories on *discourse*. The term 'discourse' has motivated a variety of research perspectives in multiple disciplines, e.g. sociology, ethnomethodology, psychology, philosophy and linguistics. It commonly refers to written, spoken or visual language as a form of social practice that is conditioned by and signifies the context in which the language is applied. Therefore, discourse can be defined as situated action: it not only covers the transmission of texts with specific functions in a given time and place but also encompasses the enactment of affiliations with certain institutions, social groups or cultures (Bhatia, 1993; Fairclough, 1995; Gee, 1999; Titscher, Meyer, Wodak & Vetter, 2000).

Within the area of applied linguistics in particular, *the analysis of discourse* has generally focused on understanding "the structure and function of language use to communicate meaning" (Bhatia, 1993: 3). Here, discourse analysis concerns language beyond the sentence level, often as a series of interrelated utterances. It has been approached from various theoretical and analytical angles, depending on the importance assigned to the social factors in text-context relationships. The early approaches to discourse studies in applied linguistics were primarily concerned with the analysis of language use varieties on the basis of lexico-grammatical text characterizations; these studies are highly notational and offer little or no explanation as to the rhetorical functions of linguistic forms or the specific social situations in which such functional forms are used, e.g. register analysis (Halliday, 1978) and pragmatic grammatical-rhetorical analysis (Selinker, Lackstrom & Trimble, 1973). Although similar linguistic studies still contribute to the field, the need for explanatory text interpretations has also generated discourse approaches in which the presence or absence of organizational and lexico-grammatical text features is accounted for by a selection of social factors, e.g. interactional analysis evaluating text from sender/receiver perspectives (Renkema, 2001; Sinclair, 2004) and critical discourse analysis relating text to social power (Van Dijk, 1993; Fairclough, 1995). In response to the limitations perceived in the above discourse approaches – i.e. restricted information on the contextual rationale underlying language or text varieties as well as minimal consideration of conventional regularities in these varieties – another, more integral perspective was introduced, i.e. the generic approach to discourse. Genre analysis focuses on the description of

substantive and formal text features and seeks to explain how these features have been influenced by the socio-cultural situation in which the text is used (Bhatia, 1993; Swales, 1990).

Regarding the ontology and analytical objectives of these diverse approaches to discourse analysis, it appeared that the genre perspective in particular would best serve the first central research aim of this study: the exposure of any culture-specific preferences in the creation and interpretation of Dutch-English and British-English annual reports. As was described in section 1.5, the present investigation seeks to document and compare the *general features* of the written texts and photographs included in the non-financial sections of the Dutch-English and British reports. Moreover, it aims to reveal *culture-dependent reasons* why any similarities and especially differences between the two cultures might exist. This means first of all that the current study should be descriptive and exploratory by nature, rather than prescriptive or evaluative (e.g. the interactional Correspondence-Consistency-Correctness-model by Renkema, 2001). Second, the current research requires an analytical perspective that allows for a full description of multimodal text features, ranging from the written and visual content to the lexico-grammar in texts and pictures. Therefore, approaches such as Halliday's register analysis (1964), which remain focused on the level of words or word strings, do not seem to provide sufficient information. Since relatively little is known about the impact of the Dutch and British cultures on the production of the annual report, this study should moreover comprise a broad survey of the cultural factors potentially affecting the textual and visual characteristics of the non-financial sections. Accordingly, it should not be limited to a particular selection of social influences, like the (re)establishment of social dominance through discourse in Van Dijk (1993). Finally, the present study considers the conventional use of the annual report. Despite the fact that changes in sender and receiver needs as well as new regulations have resulted in subtle adjustments in its communicative purposes, content and design, its recurrent use has caused the annual report to evolve into a fairly stable type of document over time. Of all the approaches mentioned previously, the generic perspective (e.g. Swales, 1990) is the only one explicitly accounting for stabilization in discourse. It combines an open perspective on cognitive and socio-cultural aspects of text typification with linguistic insights (Bhatia, 1993). In sum, then, the integral view on discourse offered by *genre analysis* allows for a relevant theoretical scope in the present investigation of Dutch-English and British annual reports.

The following subsections will provide a further theoretical definition of the core concepts from which the analysis of professional genres arises, i.e. social constructionism (section 2.1), discourse-based communities (section 2.2) and texts as typified rhetorical actions (section 2.3). These concepts together provide a conceptual frame which embraces the first central research question concerning the contrastive identification of discourse in Dutch-English and British annual report texts. Therefore, their relevance for the present study will be discussed in terms of their applicability to the analysis of professional text types in general and of annual reports in specific. Although genre theory in principle covers multimodal discourse (Bhatia, 2004), it should be noted that it has traditionally been applied to written texts in particular. Therefore, the current discussion of genre models primarily focuses on professional *texts*, as opposed to *texts and visuals*. At the end of this chapter (in section 2.4), the role of visual illustrations in genre theory will be referred to. Furthermore, as the social constructionist view has often inspired operationalisations of communities of professional language use and as studies on

genres have often pointed at the influence of social constructionism and the professional community, several contributions will be cited in more than one subsection (e.g. Berkenkotter and Huckin, 1995; Miller, 1994; Swales, 1990; Yates & Orlikowski, 1992).

2.1 Social constructionism

Genre analysis has its origin in social constructionism, which was incorporated into applied linguistics from the field of philosophy. According to social constructionists, the use of language comprises social actions that depend on shared cognitive definitions of the discourse situation. As such, text production and text interpretation constitute social processes.

From a social constructionist perspective, real life is built up of social relations motivated by communal needs, such as community membership, interaction and position within the group (Grabe & Kaplan, 1996; Freedman & Medway, 1994). There is no such thing as a universal foundation for constructing reality, or as Bruffee assumes in his overview of social constructionist literature "there is only (…) a consensus arrived at for the time being by communities of knowledgeable peers. Concepts, ideas, theories, the world, reality and facts are all language constructs generated by knowledge communities and used by them to maintain community coherence" (1986: 777). Social constructionism basically supposes that reality is psychologically construed by human beings within the boundaries of their *cultural and historical backgrounds*. Burr continues that, although values and beliefs of social life are "culturally and historically located and produced," human beings individually evaluate the appropriateness of these values in certain social situations (1998: 24). Burr's explanation is supported by Bruffee, who claims that the interpretation of social life is not grounded on the factual or objective interpretation of physical reality but on "our *beliefs* about the physical reality that shoves us around" (1986: 777).

This implies that a combination of social and cognitive dimensions are involved in the social constructionist view on the (re)production and identification of social actions: social actions are repeatedly performed on the basis of (un)conscious choice-making about what is preferred within the social context in which the action occurs. Therefore, recurrent enactment of social activity depends on an *inter-subjective process* of meaning-making, where social actors reach a mutual understanding of the situation and the actions it requires. Moreover, Berkenkotter and Huckin (1995) propose that the connection between social and cognitive processes is established within 'situated cognition', which continually evolves on the basis of what is needed and practiced in everyday social situations and which thus enables participation in social activities. Norms for performing social actions in certain contexts are stored in, retrieved from or adapted within situated cognition. According to Berkenkotter and Huckin, "as social actors, we constantly monitor our actions and recognize the available patterns through which we might act at any given moment, yet we are capable of modifying those patterns to accommodate our reading of the rhetorical moment" (1995: 24). Bazerman (1997) further explains that prior experience or knowledge learned about particular social situations raises awareness of possible effects of social actions in these situations and hence of the responses these actions require.

As Bruffee (1986) points out, social constructionism as such holds a crucial role for *discourse-as-situated language* use, in the sense that language and social situations are part of a mutually constructive relationship. Language does not only provide a description of the world as it is perceived in a particular time and space, but it also constructs this world and may even alter it. On the one hand, the use of language is a social action realizing social processes, e.g. presenting an environmental statement to clients or exchanging internal e-mail memos with colleagues. On the other hand, the social processes enacted through language use help to sustain the knowledge needed to manage these processes against the background of particular historical-cultural conventions, e.g. preserving the environmental statement or the internal email memo as specific means of communication. Additionally, by linguistically expressing shifts in the knowledge underlying the enactment of social processes, changes in social knowledge or meaning are established, e.g. as is the case in adjustments in the acceptable amount and type of information distributed by the environmental statement or the electronic memo (e.g. Bazerman et al., 2003; Burr, 1995, 2003; Yates and Orlikowski, 1992, 1994). As such, language-based social actions respond to and (re)construct the social world. For interactants, the use of language thus comprises the continual activation of mental representations of the social world in which their texts are to be embedded. These mental representations help interactants determine what language use is relevant, for instance, in addressing certain audiences, purposes or themes (Rubin, 1988). The concept of discourse as social action also implies that mental constructs of the discursive situation are generally based on consensual values which have been established and reinforced through a conventionalized use of language. Accordingly, modifications in language use conventions generally reflect developments in social meaning, i.e. changes in the organization of social activities or social relations (e.g. Bazerman, 1997).

The social constructionist approach to discourse has proven to be a useful tool in explaining language use in professional settings. Social constructionism predominates, for instance, in discourse analyses by Pogner (1999) and Wegner (2004). Both researchers focus on describing the construction of particular texts along the lines of specific contextual dimensions. Pogner (1999) investigates the composition of an energy concept by Danish consulting engineers and a German municipality. His study reveals that differences in national business culture and organizational culture caused the Danish writers and German clients to have contrasting perceptions of the status and function of the energy document. This led to a communicative conflict: while Danish consultants viewed the energy concept as an expert document facilitating the consultancy activity with clients, German authorities regarded this text as the final consultancy product reflecting their decision-making process. Pogner concludes that the realization of the energy concept is indeed a social activity, where cultural "expectations towards the document and the technical planning task are constructed (…) in interaction" (1999: 117). Wegner's study (2004) on the construction of a natural areas management plan in a municipal community projects a similar discourse situation. She analyzes what processes are involved in developing a rather uncommon text that cannot be associated with a text type already existent in the social community. Her findings reveal that participants in the composition of the plan drew on social knowledge needed to draft familiar document types, e.g. general management reports, as well as on social knowledge needed to understand the general situation in which the natural areas plan functions. According to Wegner, the construction of the plan comprised a

learning process: "Participants' resources included their substantial shared knowledge of the socio-cultural, historical and institutional context that supplies the relevant social languages and practices for their enterprise" (2004: 446). A third research example which emphasizes the importance of social constructionism in organizational discourse is Bargiela-Chiappini (1999). She conducts a cross-cultural comparison of the rhetorical design, thematic content and lexical choices in Italian and British human resource management (HRM) magazines. Her analysis indicates that, while Italian HRM magazines applied values of control and directorship, the British HRM magazines incorporated more human values. According to Bargiela-Chiappini, any differences between the Italian and British magazines stemmed from contemporary cultural differences concerning the field of HRM: "both reader and writer contribute by drawing from their experiential baggage, thus making the act of interpretation not only historically and socially situated, but also 'possible' in the first place" (1999: 148).

In the present study of *annual reports* produced in the Netherlands and in the United Kingdom, social constructionism is of equal importance, i.e. for defining and motivating the English discourse in these texts. In the Dutch and British business contexts – as in the entire western world – the annual report can generally be marked as a purposive social action. Considering the gradual evolution of the annual report from a written fact sheet into a multimodal investor relations instrument (Hynes & Bexley, 2003), it is not an isolated, static text. Instead, it has continually been shaped by and has repeatedly reproduced and modified the communicative situation in which it is used. Depending on the needs of the social group within which the annual report was written, read or evaluated, the text has been subject to adjustments in rhetorical function, stakeholder audience and subject matter. For example, in the past decade Dutch and British corporations have been required to extend their corporate governance and corporate social responsibility (CSR) accounts in their annual reports in order to meet new regulations and gain goodwill with special interest groups (e.g. Hooghiemstra, 2003; Kolk, 2003). Furthermore, for the contrastive analysis of English language use in the Dutch-English and British annual reports, the social constructionist perspective allows discourse identification within a wide cultural frame. Choices about what the annual report should do and look like are grounded in an awareness of social conventions in text production. Since rules for text design may differ per culture, regarding the annual report as a product of its socio-cultural background could account for any cross-cultural differences in text design. More specifically, the concept of the annual report as a social construct helps to clarify why and under what conventional conditions Dutch and British text producers and stakeholders apply and accept particular text features in the annual report and recognize them as germane (Bargiela-Chiappini & Nickerson, 1999). Although social constructionism in principle allows for discourse interpretations at all contextual levels, ranging from the individual to the global, it should here be noted that the present study focuses on situated clarifications drawn from the national business cultures of the Netherlands and the UK.

2.2 Community and discourse

Engagement in discourse does not generally involve just any random group of individuals. Instead, the use of language is tied to and shaped by a group or multiple

groups of peers. Theory in applied linguistics has referred to such groups in terms of 'communities' that form the source of both knowledge and social actions. Although there is general consensus about communal characteristics such as coherence through shared values and truth norms, discourse conventions and cooperation, different conceptualizations of communities for language use have been proposed. Four of those have been of substantial influence on discourse analysis: speech community, interpretative community, discourse community and community of practice (e.g. Beaufort, 1997; Borg, 2003; Pogner, 2005).

The oldest of these concepts, i.e. *speech community*, has its origin in sociolinguistics (Hymes, 1974). It comprises a variant of language use that is distinct from the language spoken or written in other communities. Members of a speech community are bound involuntarily (i.e. by birth or accident) to a certain space which holds linguistic norms and are therefore part of concrete groupings that can be identified rather easily, e.g. the African-American speech community (Borg, 2003; Harris, 1989; Swales, 1990). Whereas the speech community concept accounts for the linguistic coherence in a community, the *interpretative community* focuses on its socio-cognitive bonding. The interpretative community was introduced by Fish (1980) and reflects a common state of mind among community members that is reached and constrained by shared values and assumptions about what is to be expected and acceptable in social encounters. It covers groupings that are not physically identifiable, consisting of individuals who do not necessarily engage in achieving interests and objectives, e.g. the community of law (e.g. Borg, 2003; Harris, 1989; Pogner, 2005). To establish a link between the use of language and community-specific norms, the linguistic concept of *discourse community* was initiated (Swales 1990). Discourse communities are socio-rhetorical networks of special interest groups that produce texts with common objectives. In discourse communities, the use of language is a demonstration of (desired) membership and thus of the awareness of communal conventions. The dependence on social purpose as the main argument for communal coherence implies that the discourse community concerns groupings whose boundaries may be vague and whose texts may alter in order to fulfill this purpose, e.g. a community of engineers drafting an energy concept (Bargiela-Chiappini & Nickerson, 1999; Borg, 2003; Pogner, 2005). The last community concept relevant to applied linguistics involves the socio-cultural *community of practice* (Wenger & Snyder, 2000). Its emergence is a critical reaction to the strong emphasis on communicative purpose and text production in the discourse community (Borg, 2003). Communities of practice focus on common expertise and joint enterprise as the main reasons for cohesion and not on any specific type of social action. Members of a community of practice belong to relatively manifest groupings and are self-selected practitioners, e.g. a project management community (Pogner, 2005; Wenger & Snyder, 2000).

Within genre-based research of professional or business texts, the concept of discourse community has been of considerable interest. Perhaps this is owing to the fact that the majority of generic studies revolve around the *design* of particular types of purposive written or spoken text and thus focus on a specific language-related social action located and created in a certain time, space and membership. In these studies, the exchange of experiences or information through any additional organizational discourse is often of minor importance. As such, the concept of discourse community has been used to interpret the communicative context of various professional text types, e.g. research articles (Hyland, 1998), business proposals (Lagerwerf & Bossers, 2002), internal business email (Nickerson, 2000),

energy concepts (Pogner, 1999), scientific conference presentations (Rowley-Jolivet, 2004), For-Your-Information letters (Vergaro, 2005) or sales letters and business faxes (Zhu, 2005). Some studies have also referred to the discourse community concept to contextualize the annual general report in particular (Rutherford, 2005; Solbjørg Skulstad, 1996, 2005).

In more detail, a *discourse community* can be identified by a set of communicative purposes, intercommunication mechanisms or forums among its members, a collection of text types used for information exchange, a typical lexicon or terminology and altering memberships (Swales, 1990). These features indicate that a discourse community aims to establish a continuous communality of public interest, a set of discourse conventions used to produce and disseminate knowledge and voluntary participation (Swales, 1990; Pogner, 2005). With regard to the *professional* or business domain, Scollon, Bhatia, Li and Yung explain that discourse communities are related to "social identities that are an essential element of one's professional or workplace identification" (1999: 23). Members of a given business or disciplinary community act in accordance with the social and discourse norms maintained in that community; accordingly, their use of language does not merely reveal what they wish to communicate but also who they claim to be (Planken, Van Hooft & Korzilius, 2004; Scollon et al, 1999). Moreover, several investigations have focused on a *culture-based* definition of the professional discourse community, i.e. they have accounted for the role of national and professional cultures in the interpretation of the discourse community of a text. These studies have pointed out, for instance, that professional discourse communities can exist both within and across national cultures, e.g. the US-based federal government community (Beaufort, 1997) versus the community in which both British and Italian For Your Information letters are produced (Vergaro 2005). Additionally, these studies have shown that discourse communities may arise at different cultural levels; discourse communities can exist within a corporate institution such as an Italian sportswear company (Poncini, 2002), within a professional expertise group such as the community of independent marketers (Poncini, 2002) and within geographically determined institutions such as the local city government or the national American educational department (Beaufort, 1997).

As for the present study on annual reports originating in Dutch and British companies, the concept of discourse community is only partly relevant. Similar to what was observed in previous studies on the construct of the annual report (e.g. Rutherford, 2005; Solbjørg Skulstad, 1996, 2005), it appears that the context within which annual reports are generally *produced* corresponds largely with Swales' (1990) characterization of a discourse community. From the perspective of text production, annual reports are realized by self-selected members of a special interest group who repeatedly ascribe informational and promotional purposes to the text and who provide it with a recognizable design (e.g. Garzone, 2004, 2005). The only communal feature that seems to be problematic in the production context of the annual report concerns the presence of an intercommunication mechanism between text producers: these professionals usually focus on activities within their own work area and hardly engage in interaction with professionals in other companies (see 'the Café Owner Problem' in Swales, 1990: 25). Since the annual report has evolved into an established public document, however, it would seem that the absence of a regular forum among annual report producers does not necessarily eliminate the expert community. This is likely to be the case for creators of other types of business texts also (e.g. corporate websites or product brochures).

The *culture-based* accounts of the discourse community concept (Beaufort, 1997; Poncini, 2002; Vergaro, 2005) are particularly useful in determining and motivating the cultural focus in the production context of the current Dutch-English and British annual reports. In the light of the culture-specific description and cross-cultural comparison of Dutch-English and annual report texts, the present view on discourse community concerns both a national and a multi-national focus. In specific, it involves multiple national cultures and the business cultures enclosed therein. The present focus on nation-level discourse communities is intentional: since one of the main research aims of this study is to make valid generalizations of text production and text interpretation across the Netherlands and the UK, the effects of industry-related or company-related issues were to be reduced as far as possible. In principle, the concept of national business cultures allows for a nation-specific analysis of a variety of organizations in diverse industrial sectors, without actually highlighting these sector and corporate differences. Consequently, the identification of discourse community on the level of national business culture enabled the exclusive analysis of the genre features typically included in the Dutch-English and British annual reports and for the omission of potential influences of industry or corporate identity.

Although the discourse community concept was applicable to the production side of the Dutch-English and British annual report, and hence to their cross-cultural comparison, the concept does not seem to cover the context in which readers *receive* these annual reports. Some (genre) analysts have suggested the incorporation of text receivers in the concept of discourse community, claiming for instance that the concept relates to the "relatively stable overall functioning of communities of readers and writers in which genres carry out the social goals of the community" (Beaufort, 2000: 188). Such references to receivers of the text, however, often imply an imagined readership; they do not actually comprise real readers but writers' mental representations of these readers and their reader requirements (e.g. Hyland, 2007). Therefore, most reader references in the concept of discourse community continue to reflect a view of writing, i.e. reader references are used to account for reader orientations expressed in the text. Genre-based studies that make mention of existing receiver audiences commonly do so in terms of 'communities of readers' or simply 'readership' (e.g. Hyland, 2007; Hyland & Tse, 2004; Vergaro, 2002).In the case of business texts such as the annual report, moreover, the *non-expert* reader audience does not seem to be included in the discourse community of expert text producers. As Bhatia explains, these readers belong to "a larger set of people outside the community, one of which generally is ordinary public and the other(s) may be discourse communities other than those to which [the community members] belong" (2002: 9). Presumably, the abstract position of non-expert readers in the identification of discourse communities is a result of the disciplinary cultures from which the discourse community concept emerged. Originally, this concept was established for the explanation of special interest groups within academic disciplines, where both producers and receivers of the texts (i.e. research articles) are experts in the field (Hyland, 1998a, 2000; Swales, 1990).

Accordingly, the concept of discourse community is less relevant with regard to the second main research question of the present study, i.e. concerning the intercultural response to Dutch-English and British annual report texts. Clearly, a different conceptualization is needed to account for the international reader audience of these texts. A survey of the other theoretical views on communities of language use does not offer a solution; they are either narrow-angle views on language or

socio-cognitive groupings (i.e. speech community or interpretative community) or they remain focused on interaction within an expert community (i.e. the community of practice). Considering the potential worldwide reach of the English annual reports by Dutch and British corporations, a reader-related concept like the international or global community of readers would seem to be more appropriate here. Machin and Van Leeuwen explain that members of this community "need not share a language […] but they do share an involvement with the same modalities and genres" (2003: 493). Its international dispersal and linguistic heterogeneity suggest that this *reader community* is much more a global specific interest group than a group united by a common language (Machin & Van Leeuwen, 2003). As for the various international audiences of the Dutch-English and British annual reports, they are also unified primarily because of their shared interest in the company under review and their mutual recognition of the annual report as an answer to company-related interests. Moreover, it is the use of these annual reports in particular that brings them into (indirect) contact with the producers of these texts. In other words, interaction between the global reader community and the expert discourse community is established through the communicative links set out by the annual report; through the annual report, different communities intersect and thus form a common point of reference.

2.3 A definition of professional genre

The assumption that discourse is purposive social action whose repeated enactment constitutes and maintains the social system of a community, is fundamental to the theory of genre. It accounts for the fact that language use can evolve into text types: the recurrent expression of particular utterances to achieve the same communicative purpose in a specific social situation may eventually result in the evolution of standardized, distinctive texts. These texts or text types reveal how a community typically operates as a social group and, as such, they are generally defined as 'genres' (e.g. Bakhtin, 1986, Bargiela-Chiappini & Nickerson, 1999; Nickerson, 2000; Orlikowski & Yates, 1994). During the past three decades, theorizations about the genre concept have been central to three traditions, i.e. Australian systemic functionalism, North American New Rhetoric and English for Specific Purposes (ESP) or Languages for Specific Purposes (LSP, a term introduced to cover the non-English studies of applied linguistics) (Freedman & Medway, 1994; Hyon, 1996; Swales, 2000; Yunick, 1997). The conceptualization of genre in these traditions differs on motivational and functional grounds.

For the *Australian systemic functional school*, discourse analysis comprises the exposure of language use conventions for the purpose of empowering minority groups. Its ideology-based description of texts primarily focuses on formal language features and indirectly refers to their function in social discourse settings. According to Halliday (1978: 145), genre has "an 'enabling' function" in the realization of texts: genre comprises the social value of a text, which determines what social action ('field') or what participant roles ('tenor') should be performed through the use of particular language features ('register'). Here, genre plays only a subordinate role in the identification of text types (Freedman & Medway, 1994; Hyon, 1996). In contrast with the systemic-functionalist approach to genre, the North American *New Rhetoric* school has no higher critical goal and places the genre concept at the center of discourse classification. Rhetoricians claim that genres allow individuals to fulfill

socially identified needs in a manner that is recognizable for other members within the same community. Here, the emphasis is more on the rhetorical action to be accomplished through the genre than on the contents and form of the generic discourse. Additionally, the rhetorical genre is considered to be dynamic, i.e. it evolves, sustains for a period of time and then dissolves again (e.g. Bakhtin, 1986; Bazerman, 1997, 1994, 2003; Berkenkotter & Huckin, 1995; Miller, 1994). Lastly, the non-ideological *Languages for Specific Purposes* tradition appears to comprise ideas of both the Australian and the New Rhetoric schools. Like the Australian school, LSP aims at typifying texts on the basis of formal features. And like the New Rhetoric school, it relates these features to the dynamic social setting in which the texts are used. In the LSP tradition, genre is fundamentally associated with communicative purpose, which explains why a text contains typical formal elements and specific content features. Moreover, it assumes that genres are not simply independent entities but belong to networks of texts which interactants draw upon depending on the discourse situation (Bhatia, 1993; Freedman & Medway, 1994; Hyon, 1996; Swales, 1990, 2000; Yunick, 1997).

The above overview suggests that LSP and New Rhetoric conceptualizations of situated genre in particular refer to social constructionist ideas (discussed in section 2.1.). LSP studies on texts used in academic or business settings have often been based on the socio-historical work of rhetoricians, presumably because a combined approach provides insight in the "procedures, practices, and conventions that make the text possible and relevant to a particular socio-rhetorical context" (Bhatia, 2002: 5). The LSP genre tradition focuses on contextualized language descriptions and on an interdisciplinary research approach involving (applied) linguistics, sociology and psychology (e.g. Bhatia, 1993). As such, it is valuable for the present study, which seeks to establish a link between multimodal features of English annual reports and their Dutch or British cultural backgrounds. Based on the fundamental genre theorizations of Miller (1994), Fairclough (1992a, 1992b, 1996), Swales (1990) and Bhatia (1993), LSP genres in professional settings can be defined as follows:

'Genres are *situated* ***social actions*** *characterized by particular communicative or* ***rhetorical purposes*** *recognized and mutually understood by the members of the professional community in which the actions reoccur, often as part of a* ***network*** *of interrelated events. The rhetorical purposes of these actions form the rationale for the genres, i.e. they constrain and explain the audiences of the genres as well as their prototypical* ***content****, discourse or* ***move structure*** *and* ***lexico-grammar****. These constraints are often exploited by the experienced members of the discourse community in order to achieve sender-specific* ***strategic intentions*** *within the scope of the socially recognized genre purposes'.*

This genre definition will be dealt with in more detail in the next subsections. After a further theoretical view on the context of the professional genre – i.e. involving the concepts of social actions (section 2.3.1), rhetorical purpose (section 2.3.2) and strategic intentions (section 2.3.3) – an overview will be given of the core elements of the genre – i.e. its prototypical content, move structure and lexico-grammar (section 2.3.4). Finally, an explanation will be given of the intertextual networks to which the professional genre often belongs (section 2.3.5). Each theoretical concept will be linked to the identification of annual reports in general. Section 2.3.6 finalizes the discussion on professional genres by relating the theoretical concepts to the present Dutch-English and British texts in particular.

2.3.1 Genres as typified social actions

First of all, **genres** are typified social actions because they recurrently emerge in a given *rhetorical or social setting*. Assuming that social constructionism is inherent in language use, genres repeatedly acquire their meaning from a given rhetorical situation as well as from the larger social or communal context in which this situation arose (Miller, 1994). For instance, Chinese corporations stimulating long-term product sales through the promotional letter genre generally refer to Chinese cultural norms of face-keeping and harmony (Zhu, 2005). The rhetorical setting of a genre does not involve repetitive encounters with a material situation; rather it comprises an inter-subjective, socially defined configuration, a mutual "understanding of situations as somehow 'comparable', 'similar', or 'analogous' to other situations" (Miller, 1994: 29). These social constructs determine what intentions, social relations and rhetorical practices are commonly deemed acceptable and relevant within a certain language use context. They are stored in interactants' stock of social knowledge, which in turn is the result of enculturation through learning and prior experience (e.g. Bazerman, 1994; Berkenkotter & Huckin, 1995; Miller, 1994; Yates & Orlikowski, 1992).

The idea that the generic text as social action is a product of the rhetorical situation in which it reoccurs, has two constructionist implications. It indicates firstly that genres are capable of *organizing and classifying* human behavior within communities of language use. Since genres are repeated responses to certain discourse contexts, they express situation-specific conventions in language use and, hence, say something about the typical interactional coherence within the community. As Bazerman (2003) points out, genres contain "typifications of social activity and of relations that help people make mutual sense of the life world" (456). Additionally, genres as text-based social actions ensure the endurance of a community. The recurrent realization of particular texts in typical rhetorical situations coincides with the *reproduction and reinforcement* of language use conventions and thus of the social grouping itself. The reciprocity between community members' discourse habits and the establishment of social systems is known as the 'structuration process' (e.g. Berkenkotter & Huckin, 1995; Giddens, 1979, 1984 in Yates & Orlikowski, 1992). Structuration can take two forms: maintenance and transformation. Maintenance occurs when the (re)production of genres is used to confirm the interactional orientation in the discourse as a social fact. It refers to the continuous execution of ongoing discursive and therefore social practices. Genre transformation takes place when historical developments form new social structures and text types are extended or modified to adapt to these structural changes. In turn, the enactment of these evolved text types generates and establishes the new social structures, thus sustaining the entire social system (Berkenkotter & Huckin, 1995; Nickerson, 2000; Yates & Orlikowski, 1992). The interplay between generic maintenance and transformation is illustrated in Akar and Louhiala-Salminen (1999), whose study on the business fax shows that it was an evolving genre at the time of research, i.e. moving from a formal business text to a more informal and concise text type. Akar and Louhiala-Salminen conclude that although the rhetorical purpose of the fax has remained the same, it is "affected by new technology and new business practices (…) As a result, a new set of conventions for conducting business is emerging that is mediated by the particular features of the message system" (1999: 220, 221).

With regard to the **annual report** as a social action, it has been noted that members of the investment community expect the annual report to serve common social objectives and to meet legal, traditional and ethical requirements (Jameson, 2000). Also, the annual report is believed to be subject to continual socio-historical developments in national and business cultures. Before and after it is maintained for a particular period of time, the annual report is usually transformed as a result of shifts in, for instance, stakeholders' reading needs, medium use, social attitudes towards financial reporting, reporting practices, and reporting regulations (Garzone, 2004; Jameson, 2000; Nickerson & De Groot, 2005; Rutherford, 2005). As an illustration, annual reports have generally evolved from a highly numerical text into a multimodal text with many qualitative performance disclosures. And within the UK in particular, the Accounting Standards Board introduced more stringent guidelines for the design of the Operational and Financial Review after accounting incidents in the US business arena (Rutherford, 2003).

2.3.2 The rhetorical purpose of genres

An additional characteristic of **genres** as social actions is their typical rhetorical purpose or social motive, which determines the existence and design of particular text types. The character of the social motive is twofold: rhetorical situations in which genres are used imply the need for the performance of certain communicative actions (i.e. motive as situational need), which at the same time are motivated and goal-oriented (i.e. motive as text purpose). The relationship between rhetorical situation and social motive is referred to by Miller (1994) in terms of 'exigence' or *'objectified social need'*. The objectified social need encompasses the assumptions and expectations shared among members of a social group about the discursive activities that are needed for rhetorical participation under particular situational conditions. According to Miller, it "is an understanding of the social need in which I know how to take an interest, in which one can intend to participate" (1994: 30, 31). Thus, the exigence covers a set of community-internal patterns determining for members which objects, events and interests reflect which social need and, subsequently, which social actions should be taken to meet this need. This can be illustrated by Devitt (1991), who documents that tax accounting firms produce and exchange the genre of the tax protest as a response to the need to address tax authorities with an argument for the client's tax position, after previous negotiations with a tax agent have been ineffective.

While the rhetorical situation gives rise to social needs, these needs in turn become motives for the social actions performed in reaction to these needs. Or, the exigence embedded in the rhetorical context provides the text with a socially recognized *communicative purpose* (Miller, 1994). Initially, Swales regarded communicative purpose as a 'privileged' criterion for genre identification: since it influences the content, form and audience of a genre, purpose "operates to keep the scope of a genre (…) narrowly focused on comparable rhetorical action" (1990: 58). This first operationalization of generic purpose suggested that texts reflect unique and evident purposes, principally allowing for an incontrovertible taxonomy of text types. Although this idea of communicative purpose proved relevant in many genre studies, it was criticized for its static text-orientation, i.e. for the fact that it did not account for subtleties in text purpose within the boundaries of the generic norms (Askehave & Swales, 2001; Bhatia, 1993). Communicative purpose as such was found to be necessary but not sufficient in the (cross-cultural) identification of

genres with multiple or layered objectives (e.g. Askehave, 1998, 1999). Although purpose is still seen as the main device for distinguishing between text types, current conceptualizations of generic purpose are more context-driven. To obtain an accurate identification of a given text type, genre studies have increasingly based their text interpretations on community-specific values, conditions, expectations and interactional repertoires (Askehave & Swales, 2001; Bhatia, 2002, 2004; Zhu, 2005). The contextual approach to genre analysis proved to be relevant, for example, in Askehave's (1999) study of company brochures: these texts are generally believed to promote a corporation but they may also include underlying strategic purposes such as portraying the organization as 'a qualified partner' in order to enhance long-term client relationships. This set of primary and secondary purposes is recognizable only by moving beyond the obvious and taking a broader view on what discursive space is allowed within the rhetorical situation of the company brochure.

In line with these considerations, **annual reports** have always been marked by particular conventional communicative or rhetorical purposes. At the most abstract level, annual reports are presently regarded as discursive practices "through which corporations institutionalise the systems of ideas, beliefs, meanings and concepts underlying their ideologies" (Fox, 2006: 358). Thus, similar to other corporate genres, the annual report is a communication tool used for the expression of the organizational philosophy. More concretely, in recent years it has been observed that annual reports generally focus on informing a broad range of corporate stakeholders about the company's performance and supporting the company's impression management. Accordingly, the annual report aims to exhibit both objective figures and biased evaluations reassuring stakeholders of the health, sustainability and trustworthiness of the organization (e.g. Garzone, 2004; Hyland, 1998b; Malavasi, 2005; Rogers, 2000). Furthermore, Garzone (2004) and Hyland (1998b) indicate that the degree to which the informative and affective goals are relevant in the annual report differ per component, e.g. the management letter to stakeholders is more evaluative than the Directors' report which contains a more factual record of (board) activities and policies.

2.3.3 Strategic intention in genres

The 'hermeneutic' approach to genre purpose suggests that **genres** may be realized through both standardized and strategic intentions in language use. On the one hand, the overarching, universally recognized purpose of a text is expressed through language that has traditionally been associated with the achievement of that particular purpose and which distinguishes one genre from another, e.g. the language that has conventionally been used to identify the comprehensive 'corporate promotion'-purpose in the company brochure. On the other hand, these socio-historical language constraints may be exploited by strategic considerations exhibiting institutional dispositions, writer creativity, originality or even cultural authenticity. Here, cognitive considerations are at the basis of sender-specific language use which, although still interpretable for members of the wider community, results in the subtle individualization of the genre, e.g. the language that is potentially used in company brochures to express the undercurrent aim of positioning the corporation and sustaining trading alliances (e.g. Askehave & Swales, 2001; Bhatia, 1993).

Sender-specific choices embedded in the realization of a rhetorical genre can be regarded from two perspectives: individual exploitation and cultural interpretation. The expression of an individual's *private intentions* within the frame of a genre's socially recognized objectives was addressed by Miller, who claims that the objectified nature of the genre still provides "an occasion, and thus a form, for making public our private versions of things" (1994: 30). She explains that the definition of a generic motive and thus of a genre emerges from an individual's own reconstruction and categorization of a particular rhetorical situation, and that this induces him or her to determine how "to engage in it in a socially recognizable and interpretable way" (1994: 31). Miller's argument is supported by Bhatia's (1993) work on professional genres, which assumes that expert members of a discourse community have the knowledge and skill to make innovative use of genre norms. Bhatia exemplifies this idea by referring to experienced newspaper reporters who "often succeed in imposing desired perspectives on otherwise objective news reports" (1993: 15). In addition to a writer's individual realizations, strategic choices for genre discourse can concern *culture-dependent considerations*: in different cultures, the communicative purpose of the same genre may be affected by distinct discursive preferences, leading to subtle cultural variations in the composition of a genre. In her analyses of discourse strategies across Italian and English business letters, for example, Vergaro (2002, 2005) finds that genre purpose as the common denominator for global text typification does not rule out the impact of cultural variability in terms of linguistic utterances and the positioning of similar elements in text structure. Consequently, her studies indicate that the localization of sender-specific choices in cultural background can contribute to a full pragmatic description of seemingly identical genres practiced internationally. Corresponding ideas can be found in Mauranen's (1993) analysis of Finnish-English and American economic texts. Her study is based on the premise that these documents are built on global resources governed by the genre and persuasive tactics directed by national cultural preferences. According to Mauranen (1993), writers' rhetorical choices to enhance text credibility depend on what is perceived to be convincing discourse; such choices "are limited by the value and belief systems prevailing in the discourse community which constitute the social context for the text" (Mauranen, 1993: 5). If this community represents multiple social systems – e.g. Finnish and American scholars – economic texts are driven by global genre features and culture-driven features, where the latter "tend to hold across disciplines and genres but be typical of a national culture" (Mauranen, 1993: 5).

Despite the currently stabilized purposes of the **annual report** and its globally recognized text features, cross-cultural text analyses in particular have also revealed sender-specific strategies in the textual realization of these purposes. For example, in their investigation of the introductory management forewords in Dutch-English and British annual reports published in 2001, Nickerson and De Groot (2005) find that these texts vary considerably in the inclusion of salutations, operational data, future objectives and board details. Moreover, Lampi's (1992) pilot study of Chairman's statements in Finnish and British annual reports shows cross-cultural variations in assumptions about text structure, linguistic style and writer-reader relations (in Yli-Jokipii, 1998). And in her analysis of Italian and non-Italian CEO's Letters, Garzone (2004) observes that the Italian-based corpus is marked more by impersonal company references and less by first person plural pronouns referring directly to the sender of the message. In all these studies, culture-specific considerations account for the differences in strategic choices made to achieve the rhetorical objectives of the annual report texts.

2.3.4 Content, move structure and lexico-grammar of genres

Apart from the situational and motivational conditions that contextualize a **genre**, it is typified by substantive and formal text features. These text features, including content, structure and lexico-grammar, are influenced (in)directly by the contextual circumstances. Context reflects the rationale underlying the usage of particular text features in a given text type. Contrary to the genre purpose embedded in the rhetorical context, the substantive, structural and linguistic properties of a genre are not absolutes but *prototypical characteristics*; their realizations allow for some variation across instances of the same text type. Therefore, they suggest that genre typification rests on the identification of family resemblance instead of definitional resemblance (e.g. Connor & Wagner, 1998; Lock & Lockhart, 1998; Swales, 1990).

The ***content*** of a genre involves the information or proposition reflected in the text. In principle, it is a cognitive concept; it is what Miller has called 'genre substance' or "the semantic value of discourse, [which] constitutes the aspects of common experience that are being symbolized" in the text (1994: 32). In their analysis of academic texts, Berkenkotter and Huckin explain that genre content comprises mental processes in which shared experience within a particular community, e.g. norms, background knowledge, opinion or social situation, is translated into informational value that is appropriate within the frame of the purposive text (Berkenkotter & Huckin, 1995; Huckin, 2002). Similarly, in her investigation of tax accounting genres, Devitt (1991) argues that the typical rhetorical situation embodied in each tax accounting genre gives this genre its explicit substantive meaning, thereby handling one component of the tax accountant's work situation. As for the identification of typical text content, genre studies have sometimes referred to an informational landscape comprising a set of interrelated details on objects, actors and events in a time-space setting (e.g. Bazerman, et al., 2003). Some have also focused on the actual subject matters in the genre, such as Berkenkotter and Huckin (1995) who look at topics in convention abstracts. Others have observed the particular message orientation represented in the subject matters, e.g. informational and relational genre substance in CEO presentations (Rogers, 2000, 2001) or internally and externally oriented genre content in electronic memos (Yates and Orlikowski, 1992). Since all these interpretations of genre substance assume that it is characterized by situation-specific expressions of common experience or knowledge, it can be concluded that there may be variations between social or professional groupings in what they believe this common ground contains, i.e. they may "consider a different content to be appropriate in order to accomplish the same rhetorical action" (Nickerson, 2000: 41). This has been illustrated by Sims and Guice (1992), who carried out a comparative study of native and non-native English letters of inquiry concerning a US university. Their results show that non-native MA and PhD candidates from Europe, Asia and the Middle-East provided more unnecessary professional and personal information than native American candidates.

The prototypical rhetorical organization of texts is referred to in genre theory as the ***move structure***, in which text fragments are distinguished as macro-structural constituents with distinctive rhetorical functions that each contribute to the realization of the general purpose of the full text (e.g. Bhatia, 1993; Henry & Roseberry, 2001; Nickerson, 2000; Swales, 1990; Upton & Connor, 2001). The move structure is not merely a reader's individual schematic construct of a text; rather, it represents a socio-cognitive pattern "that members of a particular discourse

or professional community typically use for the construction and understanding of that genre to achieve specific communicative purposes" (Bhatia, 1993: 21). The individual's identification of genre structure thus depends on the recognition of conventionalized regularities in discourse organization inside a given communicative context. Considering that genre structure emerges from socio-cognitive conventions, it can also be argued that cultural differences may exist in the typical rhetorical organization of a text type (e.g. Connor, 2000; Nickerson & De Groot, 2005). Vergaro (2002, 2005) confirms this idea in her cross-cultural analyses of Italian and English business letters; in these studies, each national culture used different structural elements to realize the same genre purpose. Similar results can be found in Zhu (2000), who documents cultural distinctions in the organization of native English and Chinese sales letters.

The rhetorical construction of a text is based on the cognitive concepts of moves, and individual tactics within these moves. Since moves are *conventional elements* in the organization of a genre, they determine its prototypical structure, i.e. their presence in the text structure determines the recognizability and therefore integrity of a given genre. With regard to the advertising letter, for example, the moves 'establishing credentials', 'introducing the offer' and 'soliciting response' are crucial to the typification of this genre, which aims to "accumulate profit for corporate purposes" (Bhatia, 2004: 95). In addition to the prototypical moves, the rhetorical structure of a text also contains *allowable elements* used within these moves that are "available to an author for creative or innovative genre construction" (Bhatia, 1993: 32). These allowable elements are strategies by means of which an author executes moves and by means of which a genre thus becomes personalized; they cannot actually alter the communicative objective of the text. Distinct from moves, individual tactics are therefore non-discriminative elements in the identification or recognition of a genre. The fact that the allowable tactic 'indicating value of the offer' is sometimes absent in the 'introducing the offer'-move of a promotional letter does not necessarily eliminate the move and certainly does not threaten the integrity of the entire genre. As for generic distinctions between groups or cultures, Bhatia adds that these variations are likely to occur at the level of individual strategies. He notes: "local cultural constraints are unlikely to effect substantially the essential move-structure of a specific genre; however, it is very likely that they will have significantly interesting implications for the realization of certain moves" (1993: 38).

In addition to a prototypical content and structure, genres also contain a characteristic ***lexico-grammar***. The generic analysis of linguistic features was first introduced by Halliday (1978), who explicitly focused on linguistic variation to distinguish between text types. Bhatia argues that such language analyses principally offer a surface-level text description; he believes that they "reveal very little (…) about the way social purposes are accomplished in and through [genres] in settings in which they are used" (Bhatia, 1993: 18). However, the investigation of lexico-grammatical elements remains a relevant aspect within the holistic approach to texts in the LSP genre tradition. That is, the empirical evidence gained through lexico-grammatical research enables genre analysts to reach the final and most concrete stage of formal text typification, which as such is complementary to the contextual, substantive and structural identification of a genre.

Genre theorists argue that the lexico-grammatical nature of a text type is constrained by the social situation, including *rhetorical function* or communicative purpose (e.g. Bhatia, 1993, 2004; Swales, 1990). This can be illustrated by Solbjørg Skulstad's (2005) study of corporate environmental reports. Her findings show that

action markers and deictic references are particularly useful in guiding readers in their processing of the informative aim of the report, e.g. as in "This booklet gives readers some background facts about the main environmental policies…" (Solbjørg Skulstad, 2005: 77). Additionally, as Hyland (2000) notes in his study on academic abstracts, the rhetorical aim of a genre presents authors with linguistic possibilities which can be rhetorically exploited. For example, he shows that in abstracts – aimed at influencing readers' decisions about whether the enclosed article is worth reading – positive adjectives such as 'great' and 'important' are included to claim significance of the article topic. According to Hyland (2000), these lexico-grammatical items become 'discursive markings' that add to the persuasiveness of the text and thus to the realization of the communicative purpose of the text. The notion that the lexico-grammar of a genre is influenced by the rhetorical context suggests that it is also subject to community-specific or culture-specific preferences. Several studies have confirmed that variation in the relative frequency of linguistic elements can result from language constraints posed by disciplinary culture (e.g. Dahl, 2004; Hyland, 2000) and national culture (e.g. Nickerson, 2000; Vergaro, 2002, 2005). Studies across national cultures have also shown that not only substantially distinct cultures vary in their linguistic genre preferences, "but also those cultures which have had frequent contacts and whose languages and cultures are superficially relatively similar to one another", e.g. recognizable differences between European cultures (Mauranen, 1993: 6).

Several studies have specifically focused on the substantive, organizational or lexico-grammatical elements used to achieve the conventional and strategic intentions of **annual report** texts. As for genre content, Rutherford (2005) looks at the thematic content of the operating and financial reviews in annual reports originating in UK corporations. He uses word frequencies to establish the actual themes and analyzes charged words to determine the companies' evaluations of these themes. Furthermore, studies by Garzone (2004) and Nickerson and De Groot (2005) revolve around the identification of text structures in management letters to stakeholders. They establish the rhetorical organization of the text by dividing it into conventional and optional fragments that support the informative and interpersonal aims of the text. Finally, the lexico-grammatical features of the annual report genre have been the topic of research in Malavasi (2005), Rutherford (2003) and Thomas (1997). Malavasi (2005) examines evaluative adjectives, nouns and verbs that reveal how European banks enforce reader admiration for the organizational values, results and prospects reflected in the annual report. Rutherford (2003), moreover, concentrates on syntactical complexity in the operating and financial reviews of British annual reports in order to determine the degree of obfuscation of poor performance. And Thomas (1997) investigates the use of verb constructions and agents in positive and negative news included in management forewords of annual reports by a US corporation.

2.3.5 Networks of genres

Finally, a **genre** can be defined by its intertextual connections within a network of text types. *Intertextuality* plays a role in the development of new genres as well as in incidental or stabilized inter-generic references (Bargiela-Chiappini & Nickerson, 1999). As for intertextuality in genre evolution, Miller explains that "the new is made familiar through the recognition of relevant similarities" (1984: 29). In her view, when new situations are encountered which do not match prior experience or

existing knowledge for a particular genre, language users compose a new text type based on a selection of references to texts typically used under conditions that are also recognized in the new rhetorical situation. Miller adds that "if a new typification proves continually useful for mastering states of affairs, it enters the stock of knowledge and its application becomes routine" (Miller, 1994: 29). For example, the virtual team room genre in organizational settings was inspired by existing text conventions for face-to-face meetings and email contacts (Yates & Orlikowski, 2002). Similar to Miller (1994), Bakhtin (1986) believes that language users presuppose the occurrence of preceding utterances. He assumes that their current utterance enters "into one kind of relation or another (builds on them, polemicizes with them, or simply presumes that they are already known to the listener). Any utterance is a link in a very complexly organized chain of other utterances" (Bakhtin, 1986: 69). As such, Bakhtin's ideas account for the incidental or conventional intertextual links between established genres, i.e. speakers who intentionally blend existent genres or instances of a genre to place their own accent on the text used. Through this process of 're-accentuation' one genre is constituted through another; or, (part of) the rhetorical format of one genre is embedded in another genre for its realization (Bakhtin, 1986: 80). This is the case, for instance, when research article introductions refer to prior academic reports on congruent research topics (Hyland, 2000; Swales, 1990).

Drawing on Miller (1994) and Bakhtin (1986), several classifications of generic intertextuality have been introduced more recently. In her study on discourse in a tax accounting environment, Devitt distinguishes three kinds of intertextuality: (1) referential intertextuality or linguistic references across texts, e.g. linguistic reference to a client's tax return in a letter to tax authorities, (2) functional intertextuality or rhetorical coherence between texts, e.g. a client's information request creating the need for a firm's response letter and (3) generic intertextuality or the full collection of text types recurrently available for professionals' discourse situations, e.g. all genres used by tax accountants (Bargiela-Chiappini & Nickerson, 1999; Devitt, 1991). Another yet overlapping classification of intertextuality is provided by Fairclough (1992a, 1992b), who proposes a distinction between manifest and constitutive intertextuality among genres: (1) manifest intertextuality includes the (in)direct presentation of one or more text(s) in another text, e.g. 'Sir Edward said yesterday:…' and (2) constitutive intertextuality involves the multi-genre composition of a situation, e.g. an educational setting allowing for a mix of official classroom genres and playground genres (Fairclough, 1992b).

There are three concepts that are commonly referred to for a further explanation of the actual networks established through intertextual relationships between genres. First, there is Devitt's (1991) concept of *genre set*, which is perceived to contain a collection of different text types used by community members to fulfill a specific rhetorical need in their professional context. The genres included in the set reflect the activities and social relations inherent to the members' professional function, e.g. the collection of oral and written texts that tax accountants use to compose a formal report on the firm's position on tax questions (Devitt, 1991; Spinuzzi, 2004). A second concept covering the intertextual coherence between genres is Bazerman's (1994) *genre system*, which seems to concern the full series of genres relied upon by all parties engaged in discourse across communities or across groups within a given community. Genre systems arise from interdependent text types that are enacted in sequence and whose functions and forms are interlocked, e.g. the collections of texts that accountants produce and receive in their contacts from and to clients, from and to authorities, and from and to

colleagues (Bazerman, 1994; Yates & Orlikowski, 2002). Thirdly, intertextual relations among genres are described in terms of *genre repertoire*. According to Orlikowski and Yates (1994), genre repertoire reflects all communicative practices available within a group, i.e. it contains the multiple, various and interacting text types that community members have routinely enacted over time. It appears that this concept covers both the functional genre sets and the interactive genre systems a community can rely on: it would seem to comprise both the texts individual members use to fulfill their own communal function and the text these members use in interaction with community-internal or external communicators (Spinuzzi, 2004). Therefore, genre repertoire is perceived to include all texts members design and receive within the frame of their community-specific position, e.g. the use of internal electronic memos, dialogues, proposals, ballot questionnaires, ballot responses and ballot results within the community of designers of an artificial intelligence language (Orlikowski & Yates, 1994).

Studies on **annual reports** have suggested that these texts are not independent genres, either; rather, they seem to be involved in different intertextual networks of related text types. Jameson (2000), for instance, points out that the annual report itself consists of multiple sub-genres, such as the letters to stakeholders, financial highlights or directors' biographies. She finds that each subgenre is a self-contained entity involving unique narrators, purposes, readers and internal coherence; however, she also emphasizes that "each subgenre has (…) not necessarily unbreakable links to what precedes and what follows" and as such contributes to the constitution of the full report (Jameson, 2000: 32). Accordingly, she defines the overarching text type – the annual report – as a '*genre set*'. In her analysis of the process of fundraising for academic research, Tardy (2003) places annual reports in a different intertextual context, relating them to the series of texts used in the interaction between principle investigators, funding agencies and the investigators' academic institutions. Here, the annual report is part of a '*genre system*' in which it functions as one of the funding agency's works of reference for the investigator seeking financial support. Yet another view on the intertextual nature of the annual report genre is reflected in both Rogers (2000) and Fox (2006). Rogers (2000), who focuses on the annual report as a genre of financial reporting, argues that this text type is part of an extensive collection of texts communication or investor relations managers can rely on for financial disclosures, e.g. analyst meetings, investor meetings, interim reports, press releases, funding plans. Although in Fox's study (2006) the annual report is defined more generally as a corporate public discourse genre, she shows that as such it also belongs to a large collection of interrelated texts by means of which communication managers can profile the company, e.g. mission statements, media advertisements, business guidelines. Presumably, these studies ascribe the annual report to two distinctive '*genre repertoires*', i.e. one more finance-related and one more marketing-related.

2.3.6 The annual report as a rhetorical genre

Based on the theoretical definition of professional genres and of the annual report in particular, a clearer picture can now be drawn of the annual report genre as it is perceived in the present study. Generally, the socio-historical situation in which the Dutch-English and British-English annual reports are produced and consumed is determined by two nation-level factors: the overarching national culture and the general business culture. These cultures in turn influence the values and practices of

the communities in which the annual report is of particular use as a means of disclosure. With regard to the present Dutch-English and British-English texts (and for many other business texts), the composition of these communities is quite complex: they need to enclose the expert producers of the annual report on the one hand and the variety of readers of the annual report on the other hand. For the Dutch-English texts in specific, these communities comprise writers related to a Dutch company and a broad international reader audience with different socio-cultural backgrounds. And for the British-English texts, these communities contain annual report producers associated with UK corporations and readers who belong to either national *or* international target groups. Within the writer and reader communities, the development of the Dutch-English or British annual report is bound to rhetorical needs and rules for its existence. That is, the English annual report is produced and consumed as a response to the social purposes Dutch and British corporations and their (inter)national stakeholders wish to achieve. On the production side or in the discourse community, writers of the Dutch-English and British annual reports translate the rhetorical purposes of these reports into a collection of interdependent texts that each comprise specific communicative purposes and recognizable contents, structures and linguistic characteristics. As such, both the Dutch-English and the British-English annual report would seem to represent a genre set. This is schematically illustrated in Figure 2.1. In light of the present attempt to offer a general description of the annual reports originating in Dutch and British corporations, it should also be observed that these reports may contain genre features that respond to or overlap with other genres produced by communication or investor relations managers in Dutch and British companies. Figure 2.2 depicts this form of intertextuality. It shows that the English annual report is likely to co-exist with other financial communication tools, e.g. press releases, interim reports, shareholder meetings or financial websites but that it can also be used as a complementary tool in a mix of marketing communication instruments, such as product folders, corporate brochures, radio and TV interviews or sustainability reports. In both cases, the annual report as a genre set is a potential element in a corporation's genre repertoires. Inside such networks, congruent texts might share subordinate objectives, substantive or formal text features and even contextual denominators (e.g. text producers, national values), yet each text is unique, especially concerning its discourse situation.

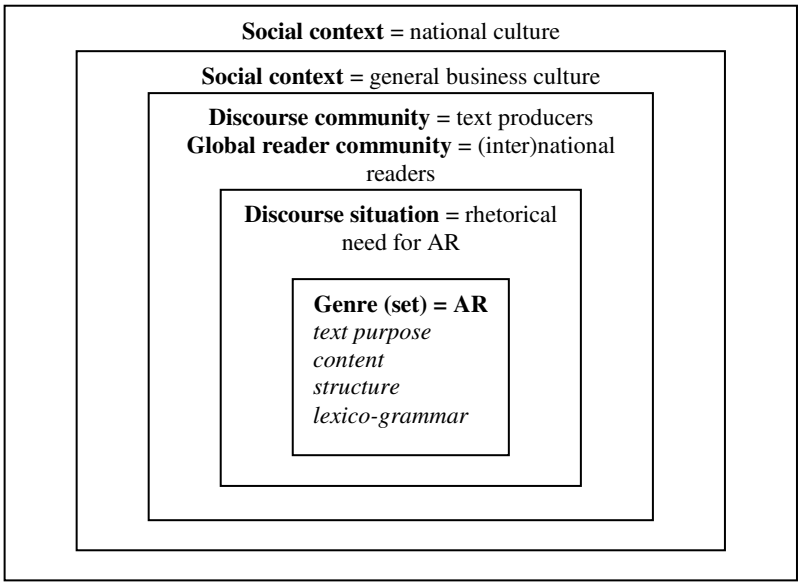


Figure 2.1: Schematic representation of annual report (AR) genre-in-context

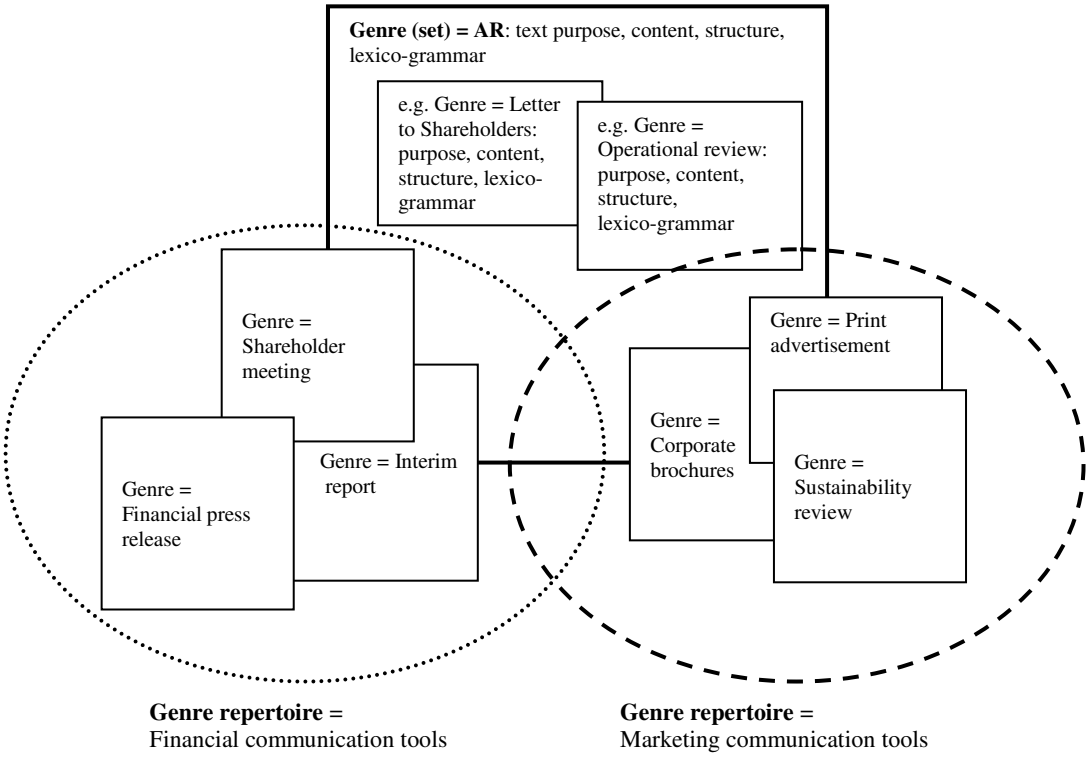


Figure 2.2: Schematic representation of annual report (AR) in genre repertoires

2.4 Conclusion

The previous sections provided an overview of theoretical conceptualizations of texts in relation to their social surroundings. The concepts discussed – i.e. social constructionism, community and rhetorical genre – formed the scope for text identification that is central to the present study. The general relevance of the generic approach to texts in professional environments was already implied by some of the studies referred to (e.g. Bazerman, 1994; Bhatia, 1993; Yates & Orlikowski, 1992): knowing the motivational, substantive and formal requirements of a given text type in a particular professional situation enables language users to interpret the meaning of what is said or written in that setting. Familiarity with a professional genre thus implies the ability to behave appropriately in a specific rhetorical context and thus facilitates the communication process among users of professional genres (e.g. the writers and readers of Dutch-English and British annual reports).

The definition of professional texts-as-rhetorical-genres indicates that the generic approach to texts provides more than just a theoretical framework for discourse analysis. Apart from offering theoretical concepts on which such an analysis can be built, genre theory appears to determine what the analysis should focus on in the identification of text types. This ambiguous role of the genre perspective is illustrated in Luzón's (2005) review of genre research in technical communication, which relates genre to the concepts of 'lines of research', 'methods of analysis' and 'topics of analysis'. He concludes that genre is a practical analytical category which "provides the appropriate framework for researching and understanding technical communication issues" (2005: 292). Similar ideas are presented in Yli-Jokipii (1998) and Charles (1998), who suggest that genre theory supplies the terminology and methodology for studies on business discourse. As Yli-Jokipii indicates, the genre approach involves "the creation of conceptual frameworks by which business writing problems can be investigated" (1998: 97). Nickerson (2000) is one of the few to have explicitly distinguished the ontological and analytical relevance of the LSP genre model. She refers to 'social constructionism', 'genre as typified social action' and 'structuration' as the fundamental theoretical concepts for the analysis of internal business correspondence, and focuses on the generic context, content, lay-out, medium, rhetorical structure and lexico-grammar as the main items of analysis. Regarding LSP genre theory as a method of analysis with a theoretical ground, it can be argued that it is much more a 'tool of inquiry' than a theoretical framework. Drawing on Gee's description of social discourses, genres can be defined as "thinking devices that guide us to ask certain sorts of questions" (1999: 37). With respect to the present study, the genre perspective thus directs the research steps needed to investigate the international business English in annual reports, while handing a theoretical explanation of the basic and important features of the discourse. This will be elaborated upon in Chapter 3, which presents the research design for the cross-cultural comparison of Dutch-English and British annual report texts.

As a means of inquiry, the LSP genre model has both strengths and limitations, the most important of which generally concern its thick, situated description of text types on the one hand, and the risk of lapsing into atomistic or prescriptive typologies of texts types on the other (e.g. Badger & White, 2000; Bhatia, 1993). The main potential weakness of text prescription can be overcome by a continual awareness of the dynamic social situation in which texts occur and the impact this has on all text levels (Bhatia, 1993); this study therefore seeks to remain

conscious of the influence of genre context. There is yet another crucial difficulty in the genre model that has been the topic of current debates on discourse analysis: its relevance for multimodal texts. As the LSP genre analysis originates in an action-related, purpose-driven and holistic approach to texts, it principally covers all recognizable types of texts, including purely verbal texts, verbal texts with graphs or still images, verbal utterances pronounced in moving images, hypertext, etc. (Askehave & Nielsen, 2005; Bateman, Delin & Henschel, 2006; Bhatia, 2004). Until recently, however, genre studies had a 'mono-modal' character, they exclusively focused on spoken or written language in professional texts. As a result of this consistent one-dimensional view on discourse, the LSP model was found not to be fully equipped for the growing variety of multimodal texts in which analysts presently place an interest. In order to capture the design of multimodal language use, the genre model was therefore adjusted (e.g. Askehave & Nielsen, 2005) or further defined in terms of suitable levels of text description (e.g. Bateman et al., 2006). In particular, questions seem to remain about the position of visuals in the generic move structure and the labeling of visual lexico-grammatical elements. Nevertheless, several genre-based studies have successfully explored the relationship between the verbal and the visual, offering important initial insights in the concept of the multimodal genre. For instance, some have analyzed the visual content based on the objects observed and then determined the functional meaning of this content within the multimodal genre, e.g. Rowley-Jolivet's analysis of tables, graphs and pictures in scientific conference papers (2002), Jameson's study of photographs used in annual reports (2000) or Thurlow and Jaworski's (2003) examination of globalization-related pictures in in-flight magazines published by different airlines. Others have linked visual content to the structural or linguistic design of the genre, e.g. the association between photographs and rhetorical tactics in Askehave and Nielsen's analysis of corporate homepages (2005) or the connection between photographs and deictic references in Fuertes-Olivera, Velasco-Sacristán, Arribas-Baño and Samaniego-Fernández's (2001) investigation of print advertisements. The present study builds on these examples and seeks to contribute to the further extension of the LSP genre model as a means of inquiry for multimodal discourse.

Having defined the conceptual and analytical frame of this study in the previous subsections, the next chapter will focus on its applicability to the present research design. Following Nickerson (2000), Chapter 3 will relate the generic concepts of social context, content, structure and lexico-grammar to the analytical steps taken in order to find an answer to the first main research question introduced in section 1.5.

Chapter 3
Research design for the cross-cultural study of English annual reports

As was indicated at the end of the previous chapter, the LSP genre-model and the concepts associated with it are crucial to the first and second research phases of the present study (see section 1.5). In general, these concepts are relevant for the methodology used to find an answer to the first main research question: *What are the genre characteristics of English, non-financial texts in multimodal annual reports produced by Dutch corporations and in what way do these differ from the genre characteristics of English, non-financial texts in multimodal annual reports produced by British corporations?* More specifically, the genre concepts are at the basis of the research designs needed to answer RQs 1a-1d and 2a-2d, which respectively focus on the similarities and differences between (1) the communicative context and (2) the multimodal text features of Dutch-English and British annual reports.

Since LSP genre theory provides a useful means of inquiry for discourse analysis, i.e. it determines the focus for the identification of texts in a particular discourse context, it is used here as an analytical instrument for the *cross-cultural investigation* of English annual reports originating in Dutch and British multinationals. Consequently, the idea that underlies the methods discussed in this chapter is that texts can be identified as situated actions with a conventional rhetorical purpose and a prototypical content, structure and lexico-grammar (e.g. Bhatia, 1993; Miller, 1984; Swales, 1990). The following sections elaborate the research steps taken for the contrastive cross-cultural analysis of Dutch-English and British annual report texts; they successively describe the methodological approach taken in the generic characterization of English annual reports (section 3.1), the multimodal nature of the analysis (section 3.2), the sampling of annual report texts (section 3.3), the registration of occurrences of text features and the statistical cross-cultural comparison of these features (section 3.4), and the intercoder tests carried out to determine the reliability of the research results (section 3.5).

It should be noted that this chapter does not include an explanation of the techniques applied to answer the second main research question of this study, i.e. concerning the UK-based reader's response to the multimodal genre features in Dutch-English and British annual report texts (section 1.5). This second question involved a different, intercultural research setting which required a different methodology than the cross-cultural text analyses that are discussed below. Whereas the cross-cultural investigation of annual reports was primarily writer-oriented and descriptive, the intercultural study of these texts focused on the readers and their reception or evaluation of the texts. In generic terms, the cross-cultural analyses were intended to reveal the rhetorical conventions in the Dutch-English and British annual report texts, while the intercultural analysis was designed to investigate and compare the rhetorical impact of these Dutch-English and British text conventions on their (inter)national readers in the UK (e.g. Ahuvia, 1998; Paul, Charney & Kendall, 2001). Because Chapters 4-8 all refer to cross-cultural text analyses and their implications, the research design for the intercultural reader response study is presented prior to its findings in Chapter 9.

3.1 Generic characterization

Assuming that the annual report is a rhetorical genre within the professional domain, the methodology for the present cross-cultural analysis of Dutch-English and British annual report texts encompassed four levels of text features. These levels are: *context, content, structure and lexico-grammar*. In section 2.3, an overview of LSP genre studies showed that rhetorical text types are generally marked by (1) a particular social context, including the typical communicative purpose of the text, (2) a specific substance or informational landscape that indicates what the text is about, (3) a specific text structure, consisting of rhetorically functional text fragments and (4) a pattern in the use of certain lexico-grammatical elements (e.g. Bhatia, 1993, 2004; Miller, 1984; Swales, 1990; Yates & Orlikowski, 1992). In order to establish a thick description of the annual report as a genre in the Dutch and British national business cultures, all four levels of analysis need thus be incorporated in the current research design (Bhatia, 1993).

Within genre studies, the position of the contextual, content, structural and lexico-grammatical levels of analysis may differ, depending on whether the transcript (i.e. text) or the social system in which the transcript occurs is taken as the starting-point for investigation. According to Askehave and Swales (2001), there are two procedures that determine the staging of a generic text analysis. First, they introduce the *text-based or linguistic procedure*, which starts with the identification of structure, style, content and text purpose and moves upwards towards a description of the text in its socio-historical context. And second, they propose the *context-based or ethnographic procedure*, moving downwards from the examination of social or community-specific conditions, values and norms towards the purpose, substance and form of particular text types (Askehave & Swales, 2001). Some genre analysts have primarily referred to one rather than the other of these procedures in their description of a text type. Lassen (2006), for instance, relies on Swales and Askehave's text-based procedure. She investigates formal text features such as conjunctions, negations and rhetorical structure to determine the communicative purposes of press releases in biotechnology. Askehave and Swales, however, suggest that opting for either one of the two procedures may not cause optimal results in the identification of text types. They argue that genre analysis should combine the two in order to account for the evolving and dynamic nature of genres: "genre categorization […] is more a matter of text-in-context inquiry than straightforward textual […] scrutiny on the one hand, or introspective system building, on the other" (2001: 209). An example of such a text-in-context based study is Rowley-Jolivet and Carter-Thomas (2005), who analyze the link between the context of conference presentation introductions and both their move structures and subject pronouns. Additionally, Nickerson (2000) conducts a survey of the corporate context for written and electronic business texts in an Anglo-Dutch company and specifically relates this context to the structure and the linguistic style of email messages. Considering that the present genre study aims to explore English annual reports about which relatively little is known to date, it seemed reasonable to start from a general inventory of situational and functional constraints and then continue with a set of contextualized discourse analyses of the annual report texts (i.e. analyses of content, structure and lexico-grammar). Therefore, this study follows the text-in-context-based procedure used in Rowley-Jolivet and Carter-Thomas (2005) and Nickerson (2000).

Having decided on the research procedure for the current investigation of professional texts, the LSP genre model provides a range of analytical techniques that can be used to execute this procedure. This is particularly true for the techniques available for the analysis of the rhetorical context, content, and lexico-grammar of a genre. Whereas the analysis of rhetorical text structure in principle is bound to a psycholinguistic or cognitive method, i.e. the observation of moves and allowable tactics, the techniques for the study of context, content and lexico-grammar can be drawn from various disciplines, such as sociology, psychology, socio-linguistics or marketing (Bhatia, 1993; Charles, 1998; Swales, 1990). Apart form the psycholinguistic technique applied for the identification of text structure in Dutch-English and British annual reports, the present study employed three additional techniques to analyze text context, content and lexico-grammar: (1) ethnography – Dutch and British informants' views on the purpose, audience and production process of the English annual reports, (2) cognitive mapping – an analysis of concept-based themes in these reports and (3) linguistics – an investigation of lexico-grammatical markers of text organization and interaction included in the annual reports. Table 3.1 further illustrates all the distinctive techniques used at each level of analysis. It shows the cohesion between the specific research questions provided in section 1.5 and the corresponding research techniques, as well as the reasons for their implementation. Detailed motivations and descriptions of the research methods can be found in the chapters separately covering each level of analysis (Chapters, 4, 5, 6 and 7).

Table 3.1: Methods for the cross-cultural analyses of the English annual report texts.

Research questions (Ch.1)	**Level of analysis**	**Method/technique**	**Motivation**	**Chapter**
Contextual identification and comparison of the Dutch-English and British annual reports (RQs 1a – 1d).	Context	Qualitative survey among listed Dutch corporations.	Registration of behavioral pattern (i.e. English language policy) in relatively many cases.	Ch. 4
		In-depth interviews with Dutch and British listed corporations.	Detailed insights in informants' social knowledge of purpose, readers and production process of annual report.	
Identification and comparison of the multimodal discourse in the Dutch-English and British annual reports (RQs 2a – 2d).	Content	Corpus analysis of conceptual themes, based on cognitive-psychological process of mental mapping.	- Insight in cognitive + semantic nature of genre content. - Conceptual approach allows for situated, multimodal themes.	Ch. 5
	Structure	Corpus analysis of moves and strategies, based on cognitive organization of the text.	Explains how text fragments help realizing communicative purpose of the full text.	Ch. 6
	Lexico-grammar	Corpus analysis of metadiscourse items, based on rhetorical interpretation of lexicon and grammar.	- Interpretational frame for the language features of genre. - Link between lexico-grammar and rhetorical purpose of text.	Ch. 7

It should be noted that the present genre investigation comprised both a multi-method and a multidisciplinary approach. Most LSP-based genre studies have focused on qualitative – i.e. detailed and contextualized - text identification; this is because of the thick description of texts that underpins the genre philosophy (Bhatia, 1993; based on Geertz, 1973). Some genre analysts, however, have also emphasized the importance of quantitative methods. They suggest for instance, that *quantitative* data point at salient genre characteristics (Swales & Rogers, 1995). Or they endorse the idea that quantitative research methods are "empirically grounded and validated, and thus more compelling" (Rutherford, 2005: 354). The relevance of this approach in LSP genre studies is illustrated in, for instance, Rutherford's (2005) corpus analysis of charged themes in UK annual reports and Herring and Paolillo's (2006) multivariate analysis of gender-related language style in academic web logs. Furthermore, the multidisciplinary nature of the current genre analysis entails *partnership research*, which includes an epistemological and methodological merging of related disciplines. As Bargiela-Chiappini and Nickerson explain, a multidisciplinary approach "offers the opportunity to work towards a certain degree of methodological and theoretical consolidation or convergence" (2002: 276). An example of a multidisciplinary genre study is Swales and Rogers (1995), where both linguistic and management insights are referred to in order to identify different corporate mission statements.

3.2 Approach to multimodal text analysis

The fact that contemporary annual reports generally contain both written texts and visual illustrations (graphs, diagrams, tables and photographs, see also section 1.3) means that a genre study of such reports needs to incorporate both textual and visual discourse. This is also confirmed by Jameson's (2000) study of verbo-pictorial relations in the subgenres of annual reports published by US-based organizations. She finds that "each narrative element – structure, theme, style, narration and subgenre mix – has both verbal and visual manifestations that interact with one another" (2000: 33). Jameson observes, for instance, that the structure in annual report texts is realized through typographical marks, bulleting or headings, that textual information is highlighted in graphs or charts, and that the creation of narrators and sender-reader interaction occurs by means of management portraits. In the present study on Dutch-English and British annual reports, the coherence between verbal text and visual illustrations was analyzed on the basis of Kress and Van Leeuwen's (2001, 2006) conceptualization of multimodal discourse analysis. This subsection explains how their approach to multimodal text analysis has influenced the present investigations of genre context, content, structure and lexico-grammar. The full explanation is summarized schematically in Figure 3.1.

According to Kress and Van Leeuwen, the analysis of *multimodal discourse* comprises the examination of composite texts that acquire their meaning from multiple modes, where a mode concerns any "material resource which is used in recognizably stable ways as a means of articulating discourse" (2001: 25). The resources included in a multimodal text can vary from *general modes* – e.g. writing-as-mode or images-as-mode – to *specific modes* – e.g. objects-as-mode, color-as-mode, scene-as-mode or events-as-mode in photographs. Whether something is a mode depends on the text type in which it is used. For instance, the earth colors of furniture portrayed on a front page of a home magazine or the soft golden-brown

colors surrounding the romantic couple in a coffee advertisement may articulate the immaterial product values of nostalgia and bliss, thus causing the color-as-mode to be both prominent and significant. However, the color-as-mode need not have the same important discursive function in all cover pages or ads. In ads focusing on the material product itself, for example, the object-as-mode is supreme (Kress & Van Leeuwen, 2001, 2006). Moreover, Kress and Van Leeuwen argue that the multiple modes in a text should not be analyzed as discrete parts adding to the sum of meaning in the text; rather, "the parts should be looked upon as interacting with and affecting one another" (2006: 177). Again referring to the coffee ad, they explain that the brief product-related text and the relatively large portrait of a man and woman snuggling together have integrated meanings as the photograph expresses and emphasizes the promise of what might be when using the product described in the adjoining text fragment, i.e. romantic intimacy (Kress & Van Leeuwen, 2006). The above examples show how the *different modes interact* in multimodal texts: they may reinforce each other by carrying the same message in different ways, they may fulfill complementary roles by providing extra information about the same thing or they may be hierarchically ordered, meaning that one mode is dominant over the other in the interpretation of a text (Kress & Van Leeuwen, 2001).

As was already outlined in section 1.3, the multimodal character of the annual report genre is generally intended to facilitate the reading process and to open up ways of presenting a corporate truth. Here, photographic illustrations in particular draw attention to certain text details and also allow for a more tangible expression of the cultural notions underlying the textual description of the company, the industry it operates in, and the business practices it adheres to (e.g. David, 2001; Jameson, 2000; Preston et al., 1996). The reproduction of corporate 'truth' in annual reports is commonly established through the inclusion of pictures of real-life things, i.e. *documentary* pictures. This is because "realistic photographs (...) telling an extended story constitute a documentary style, one that can suggest the standards of accuracy and honesty to which reports are held" (David, 2001: 21). Since documentary photographs seem to capture reality, they form a believable way of telling the company's story. Although they may actually distort or omit aspects of reality in order to constitute a new company-specific reality, the natural settings depicted in documentary photographs presumably establish an atmosphere of corporate authenticity and, hence, reader acceptability (David, 2001; Guthey & Jackson, 2005; Preston et al., 1996). Moreover, David argues that the gravity of the message enhances the persuasiveness of photos in annual reports: "the ethos of the reports as conveyors of financial data adds credibility to the promotional sections [where] the elaborate visuals create a positive, emotional context for interpreting the factual data" presented in the text (David, 2001: 217). As an illustration, in his qualitative survey of annual reports of the Burton Group, McKinstry (1996) finds that the combination of documentary photographs of shop interiors, employees and customers with numbers of stores in adjoining text excerpts not only contributes to the informative or factual disclosure on operational performance; it also contributes to the creation of a solid, safe image of Burton as 'one of the largest fashion retailers in the UK'. Considering the rhetorical importance of documentary photography in the informative and promotional purposes of the annual report genre (e.g. David, 2001; Graves et al. 1996), the present multimodal analysis centered on the relationship between texts and documentary photographs in Dutch-English and British annual report texts.

Furthermore, this study of the multimodal annual report genre revolved around a selection of meaningful modes embedded in the texts and documentary

photographs analyzed. With respect to the texts in the English annual reports, the analysis focused on the mode of written language, or *the writing-as-mode*. This general mode enclosed both the running texts or narratives in the reports as well as the text fragments adjoining the realistic photos. Apart from telling its own story, the writing-as-mode functions as a contextual deixis or an interpretative frame for the coexisting photographs; it is "used to set the tone, to indicate how the other modes and the objects and structures which they articulate are to be read and understood" (Kress & Van Leeuwen, 2001: 31). In other words, the written texts provide "a particular pointing" for the meaning-making of images (Kress & Van Leeuwen, 2001: 32).

As for the investigation of documentary pictures, a more specific choice in modes seemed to be appropriate, since each situated picture in principle yields an assemblage of signifying visual modes (Kress & Van Leeuwen, 2001). It was determined that the present multimodal study should focus on the coherence between writing-as-mode on the one hand and *the photographic object-as-mode, activity-as-mode, scene-as-mode*, *emotion-as-mode* and compositional *framing-as-mode* on the other hand. This selection of modes may not have covered or fore grounded the full collection of visual modes represented in the Dutch-English and British research materials. However, it allowed for the interpretation of all pictures included in the research materials and facilitated the identification of what was showcased in the photos (e.g. David, 2001). In other words, since the selected visual modes comprised fairly straightforward, recognizable pictorial elements, this would seem to result in a set of relatively unambiguous, concrete image interpretations. Additionally, it was anticipated that these four specific modes would provide sufficient insight in visual meaning so as to be able to identify any cross-cultural differences in photography. To identify exactly which pictorial elements would have to be related to the different photographic modes, Smelik's (1999) definition of image components was referred to. In her framework for visual analysis, she suggests that the manner of representation in images is determined by *image components* such as mise-en-scène and camera perspective. According to Smelik (1999), mise-en-scène comprises the complex set of framed objects, subjects and activities. It encompasses production design in terms of props, settings, costumes, facial expressions, behavior and placement of props. Smelik (1999) categorizes both size of frame and camera angle as elements of camera perspective. The size of frame involves the depth of field created by the camera, i.e. it determines viewer-portrait intimacy through close-ups, medium shots and long shots. The angle of the camera suggests which perspective the viewer should take towards the visual content; bird's views, for instance, highlight the powerlessness of the portrayed item, whereas frog's views emphasize the impressiveness of the portrayed item. Table 3.2 illustrates how Kress and Van Leeuwen's modes of discourse and Smelik's image components were combined to establish the analytical focus in the photographs. Accordingly, the multimodal meaning of photos in annual reports was defined by analyzing the persons, facial expressions, buildings, equipment, professional or natural environment, activities, professional or social events and framing techniques reflected in the images. The messages in the surrounding running texts and adjoining text fragments were used to acquire the full meaning of the documentary photographs.

Table 3.2: Research focus for analysis visual metadiscourse – visual modes and components, based on Kress and Van Leeuwen (2001, 2006) and Smelik (1999).

Mise-en-scène	***Camera perspective***
Object-as-mode - *Main people/objects*: gender, skin color, hair color, physical appearance object. - *Costume*: clothes. Activity-as-mode - human behavior, movement. Scene-as-mode - *Environment*: physical contextual elements. - *Position people/objects*: place of person/object relative to surroundings. Emotion-as-mode - facial expression, posture.	Framing-as-mode - *Frame size*: close-up, medium-shot, long-shot - *Camera angle*: eye-level view, low angle, high angle.

As will be indicated in Chapters 5-7, the visual object-as-mode, activity-as-mode and scene-as-mode were particularly useful in the more abstract analyses of conceptual themes (Chapter 5) and structural elements (Chapter 6). The visual emotion-as-mode and framing-as-mode were also relevant in the concrete analysis of lexico-grammatical elements (Chapter 7).

In the present study, the different textual and visual modes were used to identify the written and photographic genre features within Dutch-English and British annual reports. This is shown in Figure 3.1. First, the contextual investigation considered the communicative aims, target groups and design process of the written texts as well as of the photographic compositions in the annual reports. Next, the analyses of text features depended on the language in the writing-as-mode and the photographic elements in the five specific visual modes to successively determine the themes, moves/tactics and metadiscourse in the multimodal annual report texts.

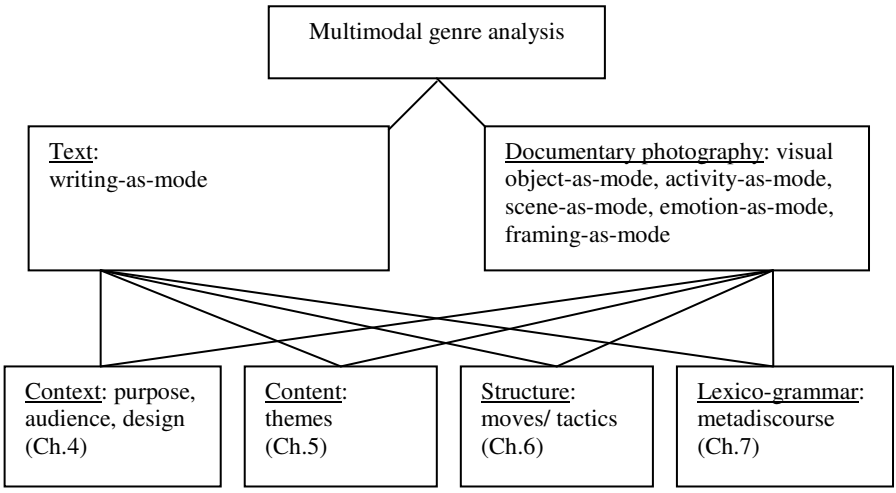


Figure 3.1: Multimodal genre analysis of annual reports.

3.3 Selection of annual reports and specific texts

As was discussed in the first chapter, the present research project focuses on non-financial texts that form the persuasive undercurrent of Dutch-English and British-English annual reports. It was noted that since the introduction of the International Financial Reporting Standards – which were proposed in 2003 and formally standardized the financial accounts from 2005 onwards – European corporations are increasingly dependent on the non-financial sections of their (English) annual reports as tools of impression management (e.g. IASPlus, 2005; Nickerson & De Groot, 2005). Several studies both within Europe and beyond have indicated which sections of the annual report are likely to contribute to its promotional potential. Hyland (1998b), Nickerson and De Groot (2005) and Thomas, (1997), for instance, demonstrate that the managerial letter to stakeholders aims to influence reader perceptions of the company and to establish reader commitment to that same company. In addition, Rutherford (2005) argues that the operational and financial review is used to establish a positive corporate image. Brammer and Pavelin (2006) and O'Donovan (2002) stress that the environmental disclosure section is useful for enhancing the corporate reputation and for claiming legitimacy. With regard to the specific persuasive function of photographs in the non-financial annual report texts, moreover, Benschop and Meihuizen (2002) and Anderson and Imperia (2002) show that images can reflect the social or ideological construction of the corporate identity. Graves et al. (1996) add that pictures in annual reports may also contribute to a company's reputation management by depicting it as a powerful or credible organization with high-quality products.

Studies such as the above have indicated that different sections and aspects in the annual report could be part of the research materials for the present multimodal genre investigation. In order to create a sample of research texts that would match the discursive situation of both the Dutch-English and British annual reports, the sampling procedure was primarily based on the interview results in the contextual analysis (which will be fully described in Chapter 4). During the interviews, Dutch and British informants were asked to describe separately each annual report section, producing a list of texts with various purposes and readers. They pointed out that four sections in the Dutch-English and British annual reports in particular add to the company's impression management:

(1) the Chairman's statement in the British annual reports;
(2) the Chief Executive Officer's statement in the Dutch-English and British annual reports;
(3) the corporate profile descriptions in the Dutch-English and British annual reports;
(4) the operational review in the Dutch-English and British annual reports.

It was suggested that these sections contribute to the general promotional potential of the annual report, as their multimodal design is bound to relatively few regulations. Also, the informants claimed that these texts did not aim at any specific social or political interest group (which would have narrowed down their promotional scope). Consequently, the English management statements, corporate profiles and operational reviews were selected as research materials in the present genre study. Although the study by Nickerson and De Groot (2005) revealed some rhetorical differences across the Dutch-English statements by the Chief Executive Officer (CEO), the British Chairman's Statements and the British CEO's Statements, they were all included as 'management statements' in the current

research sources. The combination of statement types is supported by the finding that the Dutch CEO's Statements "cover much of the rhetorical ground realized in the British Chairman's and CEO's Statements combined" (Nickerson & De Groot, 2005: 341).

The four text types that formed the focus of the present research project were derived from Dutch-English and British annual reports recording the corporate activities and results in the 2003 financial year. Since the financial calendars in the United Kingdom and the Netherlands appeared to be asynchronous in some cases, the study included annual reports with closing dates ranging from 1 July 2003 – 30 June 2004. At the time of the sampling process, all corporations whose annual reports were eligible for selection were either registered on the Amsterdam Stock Exchange or on the London Stock Exchange.

The sampling methods used for the selection of English annual reports, resembled those applied in prior research on cultural influences in financial reporting (e.g. Hussein, 1996). They included a mix of *purposive sampling* and *cluster sampling* (e.g. Neuendorf, 2002): after collecting units of analysis that met the selection requirements within the wider population of Dutch-English and British-English annual reports, these units were divided among relatively homogenous clusters. First, the sampling of annual reports was based on predetermined criteria involving market value or market capitalization (the number of issued shares multiplied by their market price), English language policy and Anglo-Dutch merger history. These topics were used as starting points for the purposive sampling procedure because (1) a corporation's market value impacts the legal requirements for financial reporting, the use of the annual report on international markets and therefore the practice of English as an international business language, and (2) a corporation's Anglo-Dutch merger history often results in British-English language bases for the annual report, thus obscuring the influence of Dutch-English in its production process (this has happened, for instance, in Unilever, Reed Elsevier and Shell). Considering these issues, the exact criteria for the purposive sampling of Dutch-English and British annual reports were as follows:

- the annual reports were published by 'traditional' Dutch or British corporations, i.e. companies which had their original headquarters in the Netherlands and which still had their headquarters in the country of origin at the time of text sampling. Therefore, companies such as Wolters Kluwer or Philips were included in this study, while Anglo-Dutch companies such as Reed Elsevier or Shell were excluded;
- the annual reports were published by Dutch and British corporations with a large to mid-size capital base;
- the Dutch and British corporations realized an original English version of the 2003 annual report, i.e. English was used as the base language for the annual report.

The purposive sampling procedure was succeeded by the industry-related clustering of English annual reports by Dutch companies of different capital size. Since this study aims to provide a *general* comparative overview of genre characteristics in Dutch-English and British annual reports, moreover, all industries represented in the sample of Dutch-English texts were matched with identical industries represented in the British-English texts. These matches did not always comprise correspondence in market value; as there was no industry-specific or country-specific consistency in discrepancies for this criterion, it was anticipated that market value would not have a considerable effect on the present research results. Apart from allowing a generalization of results across diverse sectors, the cluster sampling procedure also

contributed to the comparability of research materials. Table 3.3 shows which industries and corporations were included in the present comparative study. The industry labels were derived from The Forbes Global 2000 (Forbes, 2003).

Table 3.3: Dutch and British corporations included in the research sample, per industry.

Industry	**Dutch corporations**	**British corporations**
Bank	ABN AMRO	HSBC
Insurance	AEGON	Aviva
Diversified financials	ING	Old Mutual
Chemicals	AKZO NOBEL	ICI
Telecom services	KPN	BT
	Versatel	Vodafone
Media	VNU	Pearson
	Wolters Kluwer	WPP
Food and drug retail	Numico	Boots
	Ahold	Sommerfield
Transportation	TPG	Exel
Business services and supplies	Randstad	Rentokil Initial
	Vedior	Hays
IT, Software and services	ASML	Invensys
	Getronics	Sage Group
	ASM Inernational	Marconi
Trading companies/retailing	Hagemeijer	Wolseley
	Van der Moolen	Inchcape
Property investment	Rodamco Europe	British land
Conglomerates	Philips	Smiths Group
Specialty retail	Hunter Douglas	KingFisher
Construction	IHC Caland	Balfour Beatty

As Table 3.3 indicates, both sampling procedures resulted in a selection of English annual general reports published by 44 companies in total, i.e. 22 Dutch companies in 15 different industries and 22 British equivalents. For the analyses of genre content, structure and lexico-grammar, all Dutch-English and British management statements, profiles and operational reviews were extracted from these 44 annual reports. Table 3.4 presents the outcome of this final selection procedure, projecting the number of eligible texts by English language variant. It should be observed that the number of texts differs per discourse mode analyzed. Since not all 137 annual report texts involved in the investigation of the running written texts contained photographs, the number of materials for the pictorial analysis was smaller (i.e. 97). In turn, not all 97 texts holding photographs included text fragments adjoining these images. Therefore, the total number of units for the analysis of photo-specific text fragments was 73.

Table 3.4: The number of texts for the study of running texts, photos and photo-related text fragments.

	Chairman's Statements	CEO's Statements	Corporate profiles	Operational reviews	Total
Running texts					
Dutch-English	-	20	21	22	137
British-English	16	18	20	20	
Photographs					
Dutch-English	-	17	8	15	97
British-English	14	16	10	17	
Texts with photo					
Dutch-English	-	12	3	13	73
British-English	9	13	8	15	

3.4 Cross-cultural data analysis: qualitative and quantitative descriptions

Whereas the first part of the cross-cultural description of Dutch-English and British annual report texts – i.e. the contextual investigation (Chapter 4) – included a primarily qualitative interpretation of data, the identification of themes, move structure and metadiscourse (Chapters 5-7) predominantly involved a quantitative processing of data. After a brief discussion of the qualitative data analysis applied in the characterization of genre context, this subsection explains the quantitative perspective maintained throughout the generic analyses of substantive and formal text features.

Assuming that discourse situations are socio-cognitive constructs, the analysis of genre context cannot solely depend on the tangible information available in the text itself (Flowerdew, 2005). Therefore, the present study focused on *qualitative methods* that would allow insight into the mental construction of social reality within the discourse community recognizing and producing the genre of the English annual report. A quantitative inventory of the discourse situation of a text generally reduces this situation to fixed or isolated data that hardly explain the (cognitive) causal relationship between the social context and discursive choices in the text (Wendt, 2002). Accordingly, a quantitative approach to the analysis of discourse context would not really reveal the *rationale* underlying the concrete text features in the research materials of the present LSP-based genre study. By contrast, qualitative techniques tend to offer a more exploratory view on the interpretational patterns community members commonly rely on when establishing the social significance of a particular text (Wendt, 2002). In the case of a contextual investigation of annual reports, a qualitative approach to data processing thus permits a comprehensive exploration or description of collective systems. In line with Wendt's (2002) suggestions for the methodology in foreign language studies and Bhatia's (2002) comments about analytical perspectives on applied genre research, the present study relied on a qualitative survey and semi-structured interviews to obtain information about the communicative context and writing practices of expert members in the discourse community within which the Dutch-English and British annual reports are realized. A full account of the qualitative context analysis is provided in Chapter 4.

The identification of genre-specific text features took place by means of corpus analyses that primarily comprised *quantitative methods* of data processing. LSP genre theorists initially criticized quantitative corpus-based analyses, as they believed it revolved around rigid text coding that did not account for the dynamic nature of texts within their socio-historical context (e.g. Swales, 1990). To date, however, genre studies in professional discourse have repeatedly included a quantitative approach to corpora in order to underpin the reliability and exactness of results (Upton, 2002; Henry & Roseberry, 2001). Flowerdew (2005) adds that quantitative corpus analyses in principle allow for discourse-level investigations of a large number of complete texts, within the frame of the ethnographic or socio-cultural dimension of text usage. For example, Basturkman (1999) looks at key word concordances to detect the topics discussed in structural elements of book blurbs for literature on English Language Teaching (ELT) and, hence, tries to establish what the contemporary issues were in ELT pedagogy. Upton (2002) and Flowerdew and Dudley-Evans (2002), moreover, present absolute frequencies of occurrence of move structure elements to show how text structure helps to realize the communicative purpose of direct mail letters and editorial letters. As a final illustration, Dahl (2004) studies the frequencies of lexical text organizers and their concordances to reveal the relative reflection of writer and reader roles in research articles produced in multiple languages and academic disciplines. Such genre studies include relatively large corpora but maintain the viewpoint of text-in-rhetorical context, in particular through analyzing and tagging word strings or single linguistic elements which are rhetorically functional within the structure of the text (Flowerdew, 2005).

Similar to the above examples, the present genre study also contained frequency counts to determine which substantive and formal features were typical to the multimodal corpora of Dutch-English and British management statements, profiles and operational reviews. Each corpus analysis started with a manual identification of generic items observed in the written texts and in the photographs of the various annual report sections. The items were labeled and their frequencies of occurrence were registered. For each Dutch-English and British text type, frequency counts depended on the presence or absence of an item within an instance of the text type, irrespective of how many times a content item, structural item or lexico-grammatical item appeared in that particular instance. For example, the data registration showed the number of Dutch-English CEO's statements that contained a given text theme, but *not* the number of times this theme occurred within one of the Dutch-English CEO's statements analyzed. In other words, the corpus analyses were based on document frequency counts, expressing how many texts belonging to a particular Dutch-English or British annual report section contained the item in question. Such frequency counts were relevant in the current analysis of general genre features, because it needed to *explore* the content, structural and lexico-grammatical items that were typically (non-)existent in a certain text type (e.g. Lee & Myaeng, 2002).

The results of the manual data registration were included in computerized (SPSS) databases, which were created for the quantitative comparison of frequencies of occurrence in the Dutch-English and British annual reports. Per annual report section, separate SPSS files were realized for genre features perceived in the running written texts, in the documentary photographs and in the text fragments adjoining these photographs. Each file contained a country/company(row)-by-genre item(column) matrix, e.g. the file for genre features in the written texts of the English management statements included country codes/company names in the rows

and the full list of themes discerned within the research materials in the columns. Following genre theory (e.g. Swales, 1990; Bhatia, 1993), the cross-cultural comparison focused first of all on the text items that were most typical or persistent in the annual report sections. More specifically, it initially observed the content items, structural items and lexico-grammatical items that occurred in 50% or more of the total sample of texts for a section type in one business culture or in both cultures. The research findings indicated that a focus on majority counts was especially useful for the genre items in the running written texts, as opposed to the photographs and the written excerpts adjacent to the photos. Since genre items were generally sparser in the limited number of photographs and in the brief excerpts, often these items did not occur in 50% or more of the text instances for a particular annual report section. Even so, the comparative analysis of photographs and excerpts yielded a number of substantial cross-cultural variations, either in relation to an item occurring in a majority or in a minority of the multimodal annual report sections. Therefore, the presentations of results in the following chapters will describe the ≥50% counts for the running written texts in the English annual reports and all frequency counts for the documentary images and adjoining text fragments in these reports.

In order to test the differences between the Dutch-English and British corpora per section of the annual report, *Chi-Square tests* were conducted (Kilgarriff, 2001). Since Chi-Square is a statistic that measures whether the samples analyzed are distinct enough to allow for significant variations across the populations from which these samples have been drawn, it was especially useful for the present study, which aimed to identify typical cross-cultural distinctions in rules for text design. For each annual report section, one test across the Dutch-English and British-English text types was carried out to establish the value of the adjusted standardized residual and to determine whether the frequency of a genre item was lower or higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). Chi-Square tests have been used in several other (genre-based) studies of discourse across cultures, e.g. in Shaw et al. (2004) who analyze significant international differences in the acceptance of discourse strategies in customer complaint dialogues and Bjørge (2007) who investigates significant international variations in the expression of power distance in student emails. Finally, it should be noted that *Fisher's Exact tests* were applied to supplement the Chi-Square tests; they were carried out for metadiscursive elements with low expected frequency scores in one or more text types, i.e. where > 20% of cells had an expected count less than 5. Fisher's Exact tests only produce a significance value and no formal test statistic (Fleiss, 1981; Kilgarriff, 2001). They have also been used as complementary measures for cross-cultural differences in other discourse studies, e.g. in Hinkel's contrastive analysis (1994) of English text interpretations by Asian and American students.

3.5 Intercoder reliability tests for cross-cultural analyses of genre features

If genres are defined on the basis of the socio-cognitive recognition of conventions in language use within a particular community (see Chapter 2), their substantive and formal identification would seem to depend on subjective judgments or on the personal "realm of psychological reality which is conditioned by the way we think

of things in the world" (Paltridge, 1994: 296). In principle, the subjective potential that is intrinsic to the genre concept could affect the reliability and empirical validity of generic text analyses, as different individuals may have distinctive perceptions of the nature or demarcation of generic text features. Nevertheless, not many genre studies have actually verified the reliability of the identification and labeling of these features. Referring to the scope of the present research, some studies have reported on the quantitative results of inter-coder tests to evaluate the reliability of the coding system for moves. Crookes (1986), for example, uses student raters to test the reliability of existing moves from Swales' 1981 study of genre structure in introductions of research articles. And Kanoksilapatham (2005) employs a specialist to determine the reliability of both new and existing moves in all sections of biochemistry research articles. A few other studies have included multiple coders' evaluations to determine the reliability of their labeling of metadiscursive items. For instance, Hyland (1998a, 1998b) uses lists of predetermined metadiscourse items in the intercoder reliability tests for rhetorical investigations of academic research articles and business letters to shareholders. Assuming that genre analyses in general gain in solidity and credibility by the execution of intercoder reliability tests, the current study comprised intercoder tests for the interpretation of content features, structural features and lexico-grammatical features in the written texts and photographs of each annual report section.

Intercoder reliability tests measure the extent to which two or more coders agree on a particular rating system and, more specifically, they analyze to what degree "similar values can be expected to emerge when the measurement is carried out on a second occasion" (Rietveld & Van Hout, 1993: 190). In the present study, each corpus analysis comprised an intercoder test performed by two coders. In all cases, the author was the first coder in the test; the second coder was a (graduate) student in either Business Communication Studies or Cultural Studies, with a near-native proficiency in the English language. The second coders were asked to register textual and photographic genre items on the basis of the same research steps executed by the first coder. Consistent with Neuendorf (2002), the intercoder reliability tests comprised 10% of each sample of available texts per section of the Dutch-English and British annual report. Consequently, the two coders investigated 14 texts in every intercoder reliability test: 2 Dutch-English CEO's statements, 2 British CEO's statements, 2 British Chairman's statements, 2 Dutch-English profiles, 2 British profiles, 2 Dutch-English operational reviews and 2 British operational reviews. Table 3.5 shows how many pages were analyzed per intercoder reliability test (and per corpus analysis). For most of the levels of analysis, the two coders rated both the written texts and the photographs included in these pages.

It must be noted that the texts used in each intercoder analysis were also included in the full-sample investigations of genre features. The reasons for allowing the admission of these texts was that *all* genre features defined during the intercoder reliability tests were also traced in the full sample of texts (i.e. no new text-related or photo-related features needed to be added to or subtracted from the existing lists of features). Furthermore, the coders involved in the reliability analysis exclusively analyzed the running written texts and photographs in the test texts, i.e. they did not examine the text fragments adjacent to the photographs. Since the intercoder analysis was intended to test the reliability of the interpretation of genre features in the written and visual modes, it seemed plausible to restrict this analysis to the larger written texts and the documentary images.

Table 3.5: Intercoder reliability tests – total number of pages analyzed in Dutch-English and British annual reports.

Text feature analyzed	Number of pages
Content: conceptual themes	96
Structure: moves/tactics	53
Lexico-grammar: metadiscourse	47 + 53[a]
Total	249

Note [a]: Since a different second coder was involved in the reliability test for metadiscourse in photos, a new sample of texts had to be used. This sample was based on the 10% criterion for the multimodal annual report texts only. As was the case for the intercoder tests in which written texts and photos were analyzed simultaneously, not all pages included visual illustrations.

Each time before conducting the formal intercoder reliability test, the two coders participated in several training sessions during which they discussed the interpretation and applicability of preliminary lists of textual and visual themes, structural elements or metadiscursive elements. These preliminary lists had been created by the first coder in an exploratory research phase, where readings of prior studies and observations of the given annual report sections had resulted in a first overview of text features. Following the brief introductory meetings about the purpose and method of the intercoder reliability test, the two coders engaged in a number of sessions in which they conducted small pilot studies to pretest the preliminary coding lists, and in which they established correspondence about the required research steps for the different analyses of text characteristics. The pilot studies usually caused debates about the recognition and demarcation of genre features and led to improvements in the coding lists. The annual report texts used for these pilot studies were not included in the random sample prepared for the official intercoder reliability tests. Similar to the regular text analyses and the pilot studies in the intercoder analysis, the official intercoder tests contained both manual data collections and statistical analyses. Manual data registrations were inserted in SPSS files, which facilitated the actual comparison of section-specific results across coders in terms of intercoder agreement percentages and intercoder agreement rates. Intercoder agreement rates were established on the basis of mean Kappa calculations. The qualification of test results for Kappa was based on Rietveld en Van Hout (1993). The final results of each intercoder reliability test are presented separately in sections 5.2.4, 6.2.4 and 7.2.4.

The methodology introduced in this chapter will be further explained in Chapters 4-7, where it will be specified according to the type of (con)text analysis involved. Chapter 4 will first of all proceed with a discussion of the context analysis, which was conducted to establish the communicative situation in which the Dutch-English and British-English annual reports are commonly produced.

Chapter 4
Characterization of the genre context of annual reports in the Netherlands and in the United Kingdom

Having outlined the theoretical and methodological framework for the cross-cultural analyses (in Chapters 2 and 3 respectively), this chapter comprises the first research phase in the identification of the Dutch-English and British annual report texts. In line with the text-in-context approach to discourse (Askehave & Swales, 2001), this first research phase focuses on the analysis of the rhetorical situation in which these texts are used. It relates to the first main research question and strives to answer the specific RQs 1a to 1d, which refer to the description and cross-cultural comparison of the communicative context of annual reports by Dutch and British multinationals (see section 1.5). In more detail, the following subsections will outline and contrast cultural preferences with regard to the English language policy, communicative aims, target groups and production process of the full annual report genre.

The analysis of these contextual aspects was grounded on the generic assumption that the social community that owns the annual report sets the requirements for the multimodal design of its content, structure and linguistic style (e.g. Swales, 1990; Jameson, 2000). The perspective taken in the present context analysis is writer-oriented: only Dutch and British community members who had been on the production side of the 2003 annual reports were involved in the investigation. The reason for this one-sided approach is that the producers of the Dutch-English and British-English annual reports actually determined the construct of these texts and were thus responsible for the multimodal text features observed in the current research materials (these will be discussed in Chapters 5-7). Therefore, to be able to understand the reasons for the occurrence of these text features, an insight needed to be gained into the underlying principles followed by the text producers. As was indicated in section 2.2, the social grouping to which the producers of business texts belong, is generally referred to as the discourse community. Drawing on Vergaro (2005), the present cross-cultural investigation of genre context focused on the situational preferences of two different cultural groups that are part of the same expert discourse community, i.e. the annual report producers in Dutch corporations and the annual report producers in British corporations. Since this investigation aims to map the discourse conventions applied in each individual business culture, it does not account for any intercultural relations. It should be noted that context-based preferences typical to the receivers of the annual report will be dealt with in the intercultural reader response analysis presented in Chapter 9 of this dissertation.

Section 4.1 provides a more specific working definition for genre context as it is conceived of in the present study. Section 4.2 comprises the ethnographic frameworks used to conduct the context analysis: it further defines the contextual aspects under investigation and elaborates on the exact techniques applied in the qualitative survey and in-depth interviews among Dutch and British informants. Next, sections 4.3 and 4.4 discuss the comparative research results for the survey and interviews respectively. These sections will be succeeded by an overview of main conclusions and a discussion in section 4.5.

4.1 A working definition of genre context: discourse community

Following Miller (1994), it can be assumed that rhetorical context is the fundamental prerequisite for establishing a generic product; as such, rhetorical context is essential to the descriptive analysis of a particular text type (e.g. Connor, 2004). This subsection will provide a further operationalization of the concept of genre context and will develop a working definition that is relevant for the present study of annual reports (see Table 4.1). According to the LSP genre theory explained in section 2.3, the recurrent recognition of a certain discourse situation not only elicits a typical text design to fulfill a rhetorical need, but it also helps to organize social behavior in the discourse community and to sustain this community by expressing its values and beliefs system (e.g. Berkenkotter & Huckin, 1995; Miller, 1994; Yates & Orlikowski, 1992).

Given the importance of genre context as a basis for typified social actions, several genre analysts have tried to define the concept of professional community in terms of standard or common types of elements, i.e. they have suggested what types of elements generally constitute the community. Bhatia (1993) first of all notes that contextual analyses in the identification of unfamiliar genres need to raise awareness of why community members write the way they do. According to Bhatia (1993), situational explorations potentially address an array of communal aspects, e.g. the social relations between the producers and the audience of the text, the socio-historical positioning of the community, linguistic traditions and textual networks and the social function of the text. Askehave and Swales (2001) argue that the social or communicative text function in particular is a decisive factor in genre identification, but they also emphasize that it is framed by its social environment. Consequently, they believe that contextual genre inquiry also involves the values and goals of the discourse community in general, the material conditions of this community, its work rhythms and horizons of expectations and its textual networks and etiquettes (Askehave & Swales, 2001). To facilitate a systematic analysis of genre context, Yates and Orlikowski (2002) offer a more categorized overview of these and other situational constituents. Genres and genre systems, they propose, are conditioned by six communicative dimensions: (1) 'why', i.e. the socially recognized purpose of a text, (2) 'what', i.e. expectations about the substantive text design, (3) 'who', i.e. the social ties between the initiator and addressee of the text, (4) 'how', i.e. expectations about the medium and formal design of the text, (5) 'when', i.e. temporal expectations or deadlines for the text and (6) 'where', i.e. expectations about the location of the text (Yates & Orlikowski, 2002). Finally, in her attempt to describe the social situation of a text, Beaufort (1997) explicitly relates the context of the written genre to the professional discourse community. She specifies that "the conceptual challenge in developing a working definition of discourse community is to isolate those particular aspects of a social group that bear upon the acts of writing" (Beaufort, 1997: 489). Hence, she suggests that genre context is embedded within the discourse community. Drawing on anthropological, rhetorical and sociolinguistic resources, Beaufort (1997) puts forward six communal elements that identify the interplay between social context and generic patterns; hence, these elements constitute a working definition of *genre context* that is relevant for the current investigation of business texts. As is shown in Table 4.1, these elements concern either the communicative activities or the social character of the discourse community. The table also indicates that the contextual elements referred to in Askehave and Swales (2001), Bhatia (1993) and Yates and Orlikowski

(2002) can be incorporated in Beaufort's conceptualizations. For instance, elements such as text purpose, norms for genre design, writer roles and material conditions are also inherent in the overviews of Askehave and Swales, Bhatia, and Yates and Orlikowski.

Table 4.1: Working definition of genre context, based on Beaufort (1997: 489, 490).

Genre context – communicative activities in discourse community	***Genre context – social properties of discourse community***
1. Modes for communication, networks of related texts, socially recognized purposes of texts.	1. Community-specific values and goals that influence text production, socio-historical or occupational placement of the community, work habits, prospects.
2. Norms for text or genre features (community-specific or shared across communities), linguistic traditions or etiquette, expectations about the substantive and formal design of texts.	2. Material conditions, available communication tools, media, temporal and spatial expectations for texts.
3. Roles for writers, situation-specific writing tasks, social relationships between the writer/initiator and reader/receiver of text.	3. Input by the individual social actor (histories, goals, skills).

Features of genre context such as the ones displayed in Table 4.1 have formed the basis of a number of studies on *business texts*. In their investigation of English genres in the Brazilian business community, for instance, Barbara, Celani, Collins and Scott (1996) look at organizational profile, text purpose, language policy, frequency of use and medium to establish which text types are most commonly used in English and by what kind of company. The findings of their study show that the status of English in Brazilian companies was increasing at the time of research, particularly for proposals, reports and projects used in large industrial organizations (Barbara et al., 1996). An account of genre context within a Finnish professional setting is provided in Louhiala-Salminen's examination (1997) of the English business fax. Before analyzing the form of this genre used by a Finnish export company, she sketches the social situation in which the faxes occur in terms of corporate profile, language of the texts, (inter)national communication partners, lay-out of the message and communicative purpose of the faxes. Louhiala-Salminen concludes that the realization of business texts (i.e. genres) is "a dynamic process, where the situation with all of its elements (the interactants and their roles, medium, power relations, language used, native/non-native status, to name a few) defines the norms to be followed" in the discourse of these texts (1997: 331). Nickerson (2000), moreover, defines the context of internal business genres in terms of corporate culture and corporate activity. In her study, corporate culture comprised aspects such as autonomy, frequency and type of information supply or languages, while corporate activity included operational activities, code of discourse and the internal position of departments. Nickerson's (2000) results indicate that language and discourse patterns in written texts are strongly related to both elements of the organisational context.

With regard to the rhetorical context of a *multimodal business genre*, Rowley-Jolivet and Carter-Thomas (2005) distinguish several contextual features that govern the spoken and visual text in conference presentations. Their study

focuses on the position of the conference presentation (CP) within the network of related texts, the communicative function of the conference presentation, the media applied in it, its speaker-listener relations and the time limits to which it is bound. The results of Rowley-Jolivet and Carter-Thomas' investigation reveal that "the means of persuasion (…) are closely linked to the contextual constraints and purposes of the CP genre. Speakers are aware of the difficulty for their audience of processing in real time a lengthy spoken monologue with a heavy information load, and adapt both their argument and the allocation of roles accordingly" (2005: 64).

A final relevant example of the identification of genre context is derived from Zhu (2005), who examines and contrasts *multiple national cultures* to be able to explain the differences between English business texts from Australia/New Zealand (NZ) on the one hand and Chinese business texts on the other hand. She observes how historical developments in social values, market economy and technology have affected the design of sales letters, sales invitations and faxes in each culture. In her conclusion, Zhu notes that context-based differences reflected in the text are particularly likely to influence the intercultural effectiveness of that text: "NZ and Chinese managers seemed to follow different criteria for effective persuasion. What was considered appropriate by Chinese managers might not be considered as such by the NZ managers" (2005: 183). The following subsection will further elaborate on the contextual identification of a different business genre originating in various national business cultures, i.e. the Dutch-based and UK-based annual report.

4.2 Contextualizing annual reports in the Netherlands and the UK

Drawing on the idea that "a need still exists for the deeper analyses of processes, contexts and purposes of discourse" (Connor, 2004: 292), the remainder of this chapter will be dedicated to expanding the understanding of genre context with respect to the (English) annual reports produced in the Netherlands and in the UK. Several previous studies have speculated about the interdependence between social context and annual report disclosures by Dutch and British corporations, e.g. Santema, Hoekert, Van de Rijt and Van Oijen (2005) who relate Dutch corporate governance preferences and cultural values to levels of strategy disclosure in Dutch annual reports, or Stittle (2002) who relates the regulatory framework established by UK financial authorities to levels of ethical reporting in British annual reports. However, little research has recently been conducted to specify this context on the basis of empirical, ethnographic information. As this study suggests, in order to execute a full genre analysis of Dutch-English and British annual reports, an accurate conceptualization of their communicative setting was needed. Based on the working definition of genre context and based on the fact that a native English and a non-native English culture were involved, nine contextual features of Dutch(-English) and British annual reports were studied by means of a qualitative survey and in-depth interviews with Dutch and British informants. Each feature can be related to one or more of the elements in Beaufort (1997, see Table 4.1):

a) Dutch and English language policies in annual reports of Dutch corporations – *linguistic traditions*;
b) general communicative purpose(s) of the texts in the full annual report – *socially recognized purpose*;

c) specific communicative purpose(s) per textual section of the annual report – *socially recognized purpose*;
d) general communicative purpose(s) of the photographs in the full annual report – *socially recognized purpose*;
e) general reader group(s) of the full annual report – *writer-reader relationship*;
f) specific reader group(s) per section of the annual report – *writer-reader relationship*;
g) guidelines for the multimodal design of the annual report – *norms for genre design/ community-specific values*;
h) writing process underlying the realization of the full annual report, including identification of authors involved – *norms for genre design/ writing tasks/ material conditions/ temporal expectations*;
i) production process for the multimodal annual report – *norms for genre design/ writing tasks/ material conditions/ temporal expectations*.

Since the present study revolved around general discourse conventions within cultural groups (that were part of the same international discourse community), it seemed plausible to focus first of all on their collective preferences.

Informants in Dutch companies participated in the qualitative survey as well as in the in-depth interviews, whereas the British informants were only engaged in the in-depth interviews. This is because the qualitative survey aimed to map the corporate language policies specifically related to English as a non-native international language for the 2003 annual reports of Dutch companies; the in-depth interviews were intended to reveal the communicative purposes, reader groups and realization process of the Dutch(-English) *and* British annual reports. During the interviews, attention was paid to the importance of both the texts and the photographs included in these reports. Participants in the qualitative survey and in the interviews were employed at large and mid-size corporations quoted on the Amsterdam stock exchange and on the London stock exchange. These corporations were considered to be rich and relevant sources of information, as they are legally obliged to publish annual reports and they depend on these texts as important communication tools for international stakeholders.

While organizing the qualitative survey and the in-depth interviews, it became apparent that it would be impossible to conduct the survey and the interviews with individual informants who were fully accountable for the annual report of a particular company. Usually, a team of staff members was responsible for the creation of this report. Hence, both the qualitative survey and interviews took place with informants who had been closely involved in coordinating the realization process of the annual report or who had been actively involved in writing up the 2003 report. All the people participating in either the survey or the interviews were officers working in the communications or investor relations department.

4.2.1 Design of the qualitative survey in Dutch corporations

In order to find an answer to RQ 1a, i.e. mapping the English language policy for annual reports originating in the Dutch business culture, Dutch corporations were invited to participate in a qualitative survey. At the time of research, the Amsterdam stock exchange comprised a total of 49 large (AEX) and mid-size (Midcap) corporations in diverse industries. With regard to the analysis of English and Dutch language policies in annual reports produced in the Netherlands, all corporations on

the Amsterdam stock exchange were included in the qualitative survey. Information about language policies by *all* registered Dutch companies was crucial, as an exploratory pre-analysis during the first year of the project (i.e. 2004) had suggested that Dutch companies had taken various approaches to writing and translating the Dutch and English versions of their 2003 annual reports. The qualitative survey findings were intended to clarify the language character of the Dutch-English materials. And as such, they were used to decide whether Dutch-English translations or original English versions of the annual reports should be included in the text analyses (described in Chapters 5-7).

A qualitative survey focuses on "theorization by means of comparing a relatively large number of cases" and aims at "re-construing meanings, assumptions and behavioral patterns" (Wester & Peters, 2004: 40). Here, the survey was an efficient method for collecting information that would enhance existing knowledge of the English language policies generally adopted for annual reports by Dutch organizations. The 49 Dutch companies were asked three questions through the e-mail, concerning (1) the language of the original version of the annual report, (2) the first language of the writers and translators of the (English) annual report and (3) any expected changes in the language policy adopted for the report.

It must be noted that these questions were not posed in a qualitative survey of all 49 cases. A total of 11 companies quoted on the Amsterdam stock exchange were excluded from the survey, because they had already agreed to participate in the in-depth interviews. To avoid having to contact the same companies twice, it was decided that the three questions initially planned for the survey, would be incorporated in the in-depth interviews in Dutch companies. Consequently, 38 large or mid-size corporations in the Netherlands received the qualitative survey by e-mail. After five months and follow-up requests for participation in the survey, 37 companies had answered the survey questions either by e-mail or telephone. Adding the 11 interview responses to the 37 survey responses resulted in a response rate of 98%, i.e. 48 out of 49 companies. The results of the qualitative survey are described in section 4.3.

4.2.2 Design of the in-depth interviews in Dutch and British corporations

The answers to RQs 1b to 1d, i.e. describing and comparing the contextual characteristics of annual reports in the Netherlands and in the United Kingdom, were obtained by means of a series of in-depth interviews with Dutch and British informants. Determining the role played by the annual report in the Netherlands and in the UK required a large number of questions that would focus on the perceived role, objectives, audience and development of the annual report in general. Since the detailed responses to these questions could not be incorporated in a survey, the function of the annual report was mapped by semi-standardized open interviews during which all topics of interest could be investigated in detail (e.g. Flick, 1998). In semi-standardized interviews "theory-driven […] questions are asked" for the purpose of "making the interviewee's implicit knowledge more explicit" (Flick, 1998: 84). In this case, a topic list was used to organize and conduct the semi-standardized interviews. The first interview was used to pilot this list; a revised version of the list was applied in the successive interviews.

While a total of 49 large and mid-size companies in diverse industries were quoted on the Amsterdam stock exchange, a much larger number of equivalent

companies were quoted on the London stock exchange. Because in-depth interviews with informants of all registered Dutch and British corporations would not have been feasible and would probably have yielded redundant information in the end, a sample was drawn from the total population of annual reports. To form a relatively representative sample of Dutch and British interview participants from different types of large and mid-size corporations, a maximum variation sampling strategy was applied (e.g. Lindlof, 1995; Flick, 1998). Maximum variation sampling is a purposeful sampling procedure, which encloses a range of differentiating qualities across cases. Therefore, it cuts across variation in the sample and enables the researcher to explain a situation through core characteristics that are shared among members in this sample. As such, the sample selected here allowed for the study of *general* features of the social context of annual reports, thus avoiding the influence of any possible industry-specific or size-related features. In the present study, companies in the Netherlands providing informants for the in-depth interviews differed in size and were operating in eight industries: diversified finance, chemicals, media, business services and supplies, food, conglomerates, IT/software and services and construction and infrastructure (see Table 4.2).

Although the maximum variation sampling procedures were also used in selecting British interview participants, here this procedure was preceded by convenience sampling, which "relies on the selection of readily available units" (Neuendorf, 2002: 87). Instead of drawing a variation sample from the total population of British companies that had sent their annual reports, only the London-based companies were admitted to the research population. Since it would be more practical to conduct several in-depth interviews in a particular period of time, it was decided that all British informants be selected from corporations situated in one region in the UK. As convenience sampling is primarily expedience-based, it is generally considered to be the least acceptable sampling method (Lindlof, 1995; Neuendorf, 2002). In the present study, however, the methodological deficit of the convenience sampling method was moderated by the succeeding variation sampling procedures. British companies whose staff members participated in the interviews also differed in size and were operating in five industries: media, telecom, diversified finance, conglomerates and insurance (see Table 4.2). The diversity in corporate aspects covered by this sample allowed for a broad view on genre context that surpassed the levels of size and industry.

Although the Amsterdam and London stock exchanges encompassed companies in many additional industries, the findings showed that a point of informative saturation had been reached after conducting eleven interviews in the Netherlands and five interviews in the UK. At that point, the analysis of information provided started to display recurrent patterns in question-answering, in the Netherlands as well as in the United Kingdom. Table 4.2 offers an overview of the companies that engaged in the in-depth interviews (under the strict requirement of anonymity).

Table 4.2: Dutch and British corporations participating in the in-depth interviews.

Nation	*Industry*	*Size*	*Frequency*
Netherlands	Diversified finance	Large	2 [a]
	Business services and supplies	Mid-size	2 [a]
	Conglomerates	Large	1
	IT/Software and Services	Mid-size	1
	Chemicals	Large	1
	Media	Large	1
	Food	Large	1
	Construction and Infrastructure	Mid-size	2[a]
United Kingdom	Media	Large	1
	Telecom	Large	1
	Diversified finance	Large	1
	Conglomerates	Mid-size	1
	Insurance	Large	1

Note [a] . Companies classified in the same industrial category were marked by different types of corporate activities: (1) the large Dutch companies in the diversified financial industry varied in emphasis on banking and insurance, (2) the mid-size Dutch companies in the business services industry concerned employment services and document systems, and (3) the mid-size Dutch companies in the construction and infrastructure business varied in terms of maritime or land techniques.

The analysis of the interview data was conducted according to a thematic coding procedure. In thematic coding, "the research issue is the social distribution of perspectives on a phenomenon or a process" (Flick, 1998: 187). The procedure begins with a first interpretation of cases, or individual responses to interview questions. After finalizing the first interpretation phase, the thematic coding procedure requires a deepening analysis of cases, resulting in a more accurate system of response categories per question. For each informant, the response categories per question are cross-checked across all interviews; this should eventually lead to a thematic structure "which underlies the analysis of cases, in order to increase their comparability" (Flick, 1998: 188). For the present study, the interview data were initially categorized on the basis of the topic list used in the interviews. During subsequent coding phases this classification system was adapted and reduced across interviews, generating seven main categories that could be compared across informants:

1) general communicative purposes of the annual report;
2) reader audience of the annual report;
3) guidelines for the contents of the annual report;
4) communicative objectives per section in the annual report;
5) English language-policy for the (statutory) annual report;
6) guidelines for and purposes of photographs in the annual report;
7) production process of the annual report.

Section 4.4 presents a comparative overview of the data obtained in the interviews with Dutch and British corporations.

4.3 Results English language policy for Dutch-based annual report

The answers given to the first question in the survey are disclosed in Table 4.3: it presents details of the *original language* for the 2003 annual reports of the 48 large and mid-size Dutch corporations that participated in either the survey or the interviews. As can be seen in Table 4.3, over 58% (i.e. 28) of the Dutch corporations claimed that they had used English as the base language for the 2003 annual report. Only 39.6% (i.e. 19) of these corporations had still applied their first language for the realization of the original version of the report. Moreover, it was observed that the large companies in particular had adopted English as the original language for the financial report. Whereas 19 of the 23 large companies (82.6%) indicated that they had used English as the language for the original draft of the report, only 9 of the 25 mid-size companies (36.0%) had used English as the base language. One respondent from a large Dutch organization explained that the Dutch and English versions of the annual report are realized simultaneously.

Table 4.3: Base language for annual reports by Dutch companies of different size.

Company size	***Original language annual report***			
	Dutch	*English*	*Dutch+English*	*Total*
Large company	3	19	1	23
Mid-size company	16	9	0	25
Total	9	28	1	48
%	39.6	58.3	2.1	100.0

Subsequently, the survey focused on the native languages (L1) of the writers and translators of the annual reports. The findings on the L1 of *writers* of the original drafts of the reports are displayed in Table 4.4. Respondents stated that the original Dutch version of their annual reports had been written by native speakers of the Dutch language. With respect to the original English versions published by corporations in the Netherlands (58.3%, see Table 4.3), however, it was found that half of these versions had been written by native speakers of English (14, i.e. 50%). Furthermore, 13 out of 28 original English reports (i.e. 46.4%) were claimed to have been written by a combination of native English speakers and native Dutch speakers, which implies that in several companies the development of the annual report involved a collaborative writing process in which a team of staff members was responsible for drafting the English report. In only one survey case, the respondent replied that the original English version of the annual report had been written by a native Dutch speaker with an academic degree in English.

Table 4.4: L1 of writers for the original versions of annual reports by Dutch companies.

Original language annual report	***L1 writer original annual report***			
	Dutch	*English*	*Dutch+English*	*Total*
Dutch	19	0	0	19
English	1	14	13	28
Dutch + English	0	0	1	1
Total	20	14	14	48
%	41.7	29.2	29.2	100.0

The answers to the survey question about the *translators*' first language (L1) are provided in Table 4.5. This question caused five missing values, since five respondents did not know whether native Dutch speakers or native English speakers or both, had been responsible for the English translations of their original Dutch annual report. They explained that companies in the Netherlands often hire external translation agencies without getting to know the actual translators or their cultural backgrounds. Where the original language of the 2003 annual report was given as Dutch, an English translation had been realized and vice versa. Translations from Dutch into English had predominantly been executed by native speakers of the English language. i.e. in 15 out of 16 corporations (93.8%). Again, respondents pointed out that either British or American writers had been employed to reach a native level of written English. In one corporation, a native Dutch speaker with an academic English degree had been assigned the task of realizing a Dutch-English translation. While the majority of the Dutch translations of English originals were claimed to have been realized by native speakers of Dutch (19 out of 26, or 73.1%), a small number of companies had employed a team of native Dutch and English speakers to create these Dutch translations. A team of translators had also been involved in the simultaneous establishment of Dutch and English versions of the annual report. As Table 4.5 indicates, moreover, there were five of the 43 participating Dutch companies (11.6%) that did not translate their original English annual report into a Dutch report in 2003; for these five companies, the L1 of the translator was thus irrelevant.

Table 4.5: L1 of translators for the translated versions of annual reports by Dutch companies.

Original language annual report	***L1 translator annual report***				
	Dutch	*English*	*Dutch+ English*	*irrelevant*	*Total*
Dutch	1	15	0	0	16
English	19	0	2	5	26
Dutch + English	0	0	1	0	1
Total	20	15	3	5	43
%	46.5	34.9	7.0	11.6	100.0

The final question in the survey concerned future perspectives on the language policies for annual reports. In Table 4.6, expectations about any short-term alterations in the current language policy are related to the language used for the original version of the report. Except for four respondents, none of the interviewees anticipated any official changes in the language policies that had been used for the 2003 annual reports. Two companies that had been writing original Dutch versions and English translations up to 2003, did report plans to change their language policies: they expressed their desire to introduce English as the original language for the 2004 annual report, provided that their proposal was supported by shareholders at the next annual general meeting. Another responding corporation that had published English originals and Dutch translations of its annual report in 2003, claimed it would stop producing any further Dutch versions of the report from 2004 onwards. And finally, one company that had been executing an English-only policy throughout the past years was planning on re-introducing a Dutch translation of its annual report in 2004, i.e. to meet the needs of Dutch stakeholders with insufficient English proficiency.

Table 4.6: Speculations about changes in language policy, related to the base language of the reports.

Original language annual report	*Change language policy*		
	No	*Yes*	*Total*
Dutch	17	2	19
English	26	2	28
Dutch + English	1	0	1
Total	44	4	48
%	91.7	8.3	100.0

While recent language trends had already shown the growing social and professional importance of English in the Netherlands (e.g. Graddol, 2000; Gerritsen & Nickerson, 2004), the qualitative survey results described in this subsection revealed that these trends have had a major impact on Dutch corporations' annual reports in particular. The results suggested that the professional status of English within these reports competes with or even exceeds the Dutch language status.

4.4 Results communicative context Dutch-based and UK-based annual reports

A total of 16 Dutch and British corporations participated in in-depth interviews to explain the communicative context in which the annual report was generally produced. In line with genre theory (e.g. Bhatia, 1993), this context was assumed to have had an effect on the substantive and formal design of the annual report (e.g. see Davison, 2002). The following subsections document and contrast the information obtained during the interviews in the two different national business cultures. They successively deal with the Dutch and British responses to the seven primary topics acquired through the thematic coding procedure: general communicative purposes of the annual report (section 4.4.1), reader audience of the annual report (section 4.4.2), guidelines for the contents of the annual report (section 4.4.3), communicative objectives per section in the annual report (section 4.4.4), English language-policy for the annual report (section 4.4.5), guidelines for and purposes of photographs in the annual report (section 4.4.6), and production process of the annual report (section 4.4.7).

4.4.1 General communicative purposes of the annual report

In general, Dutch and British interviewees regarded the annual report as a rather static document, containing a defined corporate profile and a historical record of results. According to the informants, the annual report in itself cannot have real news value and is merely supportive of other more dynamic communication instruments that publish updated information about the company's identity and performance. They noted that the annual report as such does not have an absolute rhetorical function but that it is part of a network of corporate texts that are functionally related. Both Dutch and British participants tended to associate the annual report with a variety of *financial communication tools* in particular; they mentioned its ties with preliminary announcements (financial documents that appear before the annual report and contain updated financial details, e.g. per quarter), road

shows (stakeholder meetings with CEOs or Investor Relations managers that are based on the content of the preliminary announcements and annual report), press releases, web pages on investor relations issues, interim reports and annual general meetings. The annual report was believed to be a useful means for rereading or verifying what is commonly communicated through other corporate channels. Furthermore, it was considered to be a relevant constituent of some of these other channels (e.g. the report as a preparatory or reference work for the annual general meeting).

While the Dutch participants in the interviews confined themselves to the definition of the annual report as a financial communication instrument, the British participants indicated that it may also fulfil a relevant function within the mix of *marketing communication tools*. British informants argued that the annual report can be regarded as a comprehensive corporate brochure, since it offers an elaborate information package about the identity, strategy, products or services and market position of the company. They added that the annual report may therefore prove to be an interesting document for stakeholders who do not have a direct performance-based interest in the company but who wish to know more about its organization, divisions and products.

When the Dutch and British informants were asked to clarify the objectives of the full annual report, several agreed that the principle objective of the annual report is to fulfil the legal obligation of publishing an annual report, or to meet the legal requirements set for corporate financial reporting. Both Dutch and British informants put forward the following two *communication purposes*:

a.) First, the annual report is intended *to offer transparent, informative descriptions* of the corporate profile and performance. It needs to communicate factual and truthful details about the corporate identity, strategic priorities, management issues, operational and financial results and corporate prospects. Furthermore, it offers insight in the organizational conduct, in terms of corporate social responsibility, corporate governance, human resource management, etc.

b.) Second, the annual report is intended *to affect reader attitudes*; it needs to establish a positive corporate image by emphasizing managerial efficiency and corporate reliability. The annual report aims to elicit general goodwill and investment interests in the company. Compared to the regulated annual accounts, the annual review is more suitable for this communicative objective, as it enables the company to include simplified, visualized messages in which they are free to emphasize corporate successes and focus on a consistent corporate marketing style.

The Dutch and British informants agreed that the primary objective of the annual general report is disclosing information, partly as a consequence of the legal requirements that have formalized the report. Several interviewees added that the extent to which readers of the annual report are informed or persuaded may differ, depending on the text part involved (i.e. financial accounts or annual review). The technical and detailed annual accounts are highly informative and therefore crucial to financial readers, who are mainly interested in objective financial data. The concise and illustrated annual review, however, was considered to be less formal and more strategic; it was expected to be particularly relevant for positively influencing the attitudes of non-financial stakeholders. As such, it was regarded by the British interviewees as a useful contribution to the marketing communication mix.

Informants in the Netherlands and in the UK also believed that the annual report does not serve the purpose of *activating stakeholder behaviour*. Although the document was referred to as a relevant tool for informing readers and influencing reader attitudes, informants claimed that it is too static and technical to be able to actually influence or urge (investment) behaviour. Rather, the annual report should support attempts to activate behaviour, preferably in combination with face-to-face contacts between corporate staff and corporate stakeholders. Interviewees suggested that analyst meetings and shareholder presentations in particular are more effective for the encouragement of desired stakeholder actions.

4.4.2 Reader audience of the annual report

The annual report serves multiple target groups in the Dutch and British business cultures. As was already implied in their descriptions of the communicative purposes of this report, informants distinguished two general types of readers: financial readers and non-financial readers. Apart from this rough characterization of target groups for the annual report, Dutch and British informants further specified its reader audience in several subgroups, each of which has a unique interest in the company. A combination of Dutch and British interview responses yielded seven recurrent subgroups:

- (prospective) institutional and private investors;
- financial analysts and stock brokers;
- (financial) media;
- (prospective) clients and suppliers;
- social interest groups/non-governmental organisations (NGOs);
- (regulatory) authorities;
- (prospective) employees and managers.

Informants in the Netherlands and in the UK acknowledged that these different reader groups do not have identical information needs and added that companies usually employ different communication strategies to make the annual report relevant and appealing for them. More specifically, Dutch and British companies tended to take notice of themes, amount of information provided, vocabulary, tone of voice and text structure. Dutch and British informants offered several overlapping examples of the reader-specific rhetoric incorporated in the annual report. For instance, sections on share information – including details on share capital, share listings, shareholder analyses, dividend or share price – are included to serve (potential) investors. And sustainability themes are discussed to satisfy NGOs. Also, financial professionals are generally addressed in technical jargon, explaining factual data on results, financial figures and prospects on future performance. Some Dutch corporations included glossaries in their annual reports to help non-financial readers understand the financial data in the written texts. Although informants were aware that such rhetorical strategies cannot make the annual report of equal interest to all readers, e.g. political and social stakeholders still need to derive extra details about business conduct from other corporate sources like business principles or sustainability documents, they assumed that these strategies do contribute to the overall reader-friendliness of the text.

After specifying the various reader groups involved in the annual reports, interviewees were asked to place these groups in order of priority. A few informants advocated the idea that no reader group be prioritized over others. Most participating corporations, however, did have a clear opinion about the relative importance of the

specific reader audiences. In each national business culture, informants generally established a top three of the most relevant target groups. But as is shown in Table 4.7, there were cross-cultural differences in the structure of the top three rankings. Whereas the British informants were very decisive about the relevance of the shareholders as the primary financial audience of the annual report, Dutch informants evaluated these readers as equally important as the other financial target groups (i.e. analysts, brokers and journalists). Compared to British corporations, moreover, Dutch corporations ascribed more value to readers who work within their own organization; internal staff belong to the broad audience of the British annual reports, but are addressed as a separate important reader group in Dutch-based annual reports.

Table 4.7: Top-three ranking reader groups for the annual report.

Audience annual report in the Netherlands	***Audience annual report in the UK***
1. Financial groups: (prospective) institutional and private investors, stockbrokers, financial analysts, (financial) media;	*1. Shareholders*: (a) institutional investors, (b) private investors;
2. Internal groups: (prospective) employees and managers;	*2. Other financial groups*: financial analysts, stockbrokers, (financial) media;
3. Broad audience: authorities, (prospective) clients, suppliers, social interest groups/NGOs.	*3. Broad audience*: authorities, (prospective) clients, suppliers, (prospective) employees and managers, social interest groups/NGOs.

Dutch informants explained that financial and internal reader groups are given high priority, as they influence the financial and operational efficiency of the company. To establish goodwill in these groups, the Dutch annual report needs to provide them with details on corporate results and corporate prospects. Conversely, British interviewees consistently argued that the investor audience is of particular importance because the annual report is one of the few written documents shareholders can refer to for a full account of the corporate results. Although British informants did consider the (prospective) employees to be fairly relevant for the annual general report, the fact that relatively few employees regularly request the report, has led the informants to believe that the internal workforce does not form a crucial audience. Both in the Netherlands and in the UK, the remaining readers in the category of 'broad audience' were deemed as being least influential with regard to financial and operational performance and were given low reader priority for the annual report.

4.4.3 Guidelines for the contents of the annual report

A pre-study of Dutch-English and British annual reports covering 2003 results revealed that there was a general variability in the sections and topics included in these texts. Apparently, some items in these annual reports were compulsory (e.g. financial review) and others were not (e.g. profile, management foreword). From the perspective of written discourse, this distinction between obligatory and optional items may have influenced the degree of freedom with which these items were treated in the annual reports of Dutch and British corporations. To determine what might have caused the inclusion or omission of particular items in the annual report, Dutch and British participants in the in-depth interviews were asked to explain their

guidelines in the write-up of the report. Their responses are shown in Table 4.8.

Both Dutch and British informants recognized the major influence of legal requirements but also suggested that these legislations still allow for individual contributions in disclosures, especially with regard to the visual design of the texts. They indicated that several non-legal criteria were generally referred to in the production of the annual report contents. Despite the fact that the Dutch and British responses corresponded for the legal, socio-political, peer-related and historical guidelines, the table also reveals that there were several cross-cultural distinctions in the choice of additional guidelines. Here, the Dutch participating companies seemed to employ a slightly wider variety of criteria for the design of the annual report than the British participants. It must be noted that the criteria mentioned by the informants particularly concerned the annual reports published up to the 2004 financial year. After 2004, several (inter)national developments in accountancy and society have taken place that might have affected the criteria – but not the table of contents – for the succeeding annual reports, e.g. new standards for the operating and financial review in the UK, issued by the British Accounting Standards Board in May 2005 (Financial Reporting Council, 2005).

The various guidelines informants claimed to use for the content of the annual report in the Netherlands and in the UK could be divided into three categories: *obligatory* (based on legal standards), *best practice* (based on general socio-political issues) and *optional* (based on criteria set by the own company). This is illustrated in Table 4.8. Since many legal accountancy standards and non-financial guidelines, such as ethical issues or historical traditions, have had a prominent impact on the design of the annual report over the past years, it was difficult for both Dutch and British interviewees to make an exact distinction between sections or topics that were legally required and those that were desirable from a social or traditional viewpoint. Consequently, it was impossible for them to determine the precise amount of authorial freedom for these items within the annual report.

Table 4.8: Guidelines for the write-up of items in the annual report.

Type of guideline	***Relevant section Dutch annual report***	***Relevant section British annual report***
1. Obligation = law – item must comply with legal requirements.	Report of the executive board (incl. operational and financial review) *, report of the supervisory board*, independent auditors' report, financial statements.	Particular topics in the operating and financial review (e.g. financial + operational results, research and development, human resource management), directors' report*, remuneration report, financial statements.
2. Best practice = socio-political issues – item should include issues labeled as 'ethical' and 'socially responsible'.	Corporate social responsibility (CSR) review, remuneration report.	Chairman's statement*, CEO's statement*, corporate social responsibility (CSR) report, company profile.
3. Option = competitors' annual report – item should be in line with reports of peers.	Corporate governance report.	Operating and financial review.

Table 4.8 continued.

Type of guideline	*Relevant section Dutch annual report*	*Relevant section British annual report*
4. Option = historical traditions – item should match corporate-specific conventions in reporting.	Table of contents of the annual report.	Table of contents of the annual report.
5. Option = reader needs – item should meet reader needs.	Shareholder information section (incl. share prices, distribution of shareholders).	–
6. Option = corporate policy – item should reflect the philosophy/policies of the company.	Design of the divisional review of operations (e.g. by product group or region).	–
7. Option = benchmarking – item should strive for high external ranking.	Discussion of topics that ensure high evaluation scores.	–
8. Option = management approach to financial reporting – item should meet the management approach.	–	Plain design versus expressive design (incl. successful case studies, visual illustrations).

Note *: UK-based annual reports contain statements of an executive and a non-executive representative, as well as a report of the full board of directors. Dutch-based annual reports contain one statement of an executive representative, one report of the board of executive directors and one report of the board of supervisors (see section 4.4.4).

4.4.4 Communicative objectives per section in the annual report

Both in the Netherlands and in the UK, the annual reports appeared to consist of a recurrent variety of sections with distinctive functions and designs. Consequently, Dutch and British informants were asked to describe several of the (multimodal) texts included in the annual report of their company, particularly in terms of communicative objectives, (reader) audience and propositions. All informants agreed that the Dutch and British annual reports are generally constituted of a patchwork of texts that reflect various narrative voices, purposes and target groups and that deal with different topics. Some informants added that the communicative style throughout these different annual report sections is usually kept consistent, so as to suggest a unified type of text. This is illustrated in Table 4.9, which presents the Dutch and British descriptions of a number of popular non-financial narratives in the Dutch-English and British annual reports and of the financial accounts that are included in each English annual report. Other figure-based or non-narrative texts such as financial highlights, five-year summaries and directors' biographies, are not accounted for in the table, since they fell outside the scope of the present study (which focused on the *narrative* texts preceding the financial accounts). Table 4.9 indicates that Dutch and British participants sometimes had diverse ideas about the rhetorical value of specific annual report sections.

Table 4.9: Perceived topics, communicative aims and reader groups of popular non-financial texts in Dutch-based and UK-based annual reports.

Section report	***Dutch annual report***	***British annual report***
Corporate profile	Topics: identity, mission, values (fundamental views), markets (core activities), strategic priorities, corporate strengths. Aims: informing readers with limited knowledge of company, convincing readers of unique business characteristics + solid strategic basis for the future, contextualize results of past year + future. Readers: broad audience (financial + non-financial readers).	Topics: identity, mission, values (fundamental views), markets (core activities), strategic priorities, corporate strengths. Aims: informing readers with limited knowledge of company, convincing readers of unique business characteristics + solid strategic basis for the future, contextualize results of past year + future. Readers: broad audience (emphasis on shareholders, clients).
Chairman's statement	–	Topics: personal opinion about (financial) results, management situation, future outlook. Aims: offering an informative and parental top-line overview of results, contextualizing information in succeeding sections, providing the company with a personal face, establishing reader-writer relationship. Readers: broad audience, but focus on shareholders.
CEO's statement	Topics: personal view on corporate profile, operational/financial results, strategy, market position, future. Aims: offering an informative and informal summary of results, contextualizing information in succeeding sections, convincing readers of reliability of the company, providing the company with a personal face, establishing reader-writer relationship. Readers: broad audience.	Topics: strategic overview of operations, successes, problems, solutions, reasons underlying the results. Aims: offering biased but detailed information about corporate results, contextualizing information in (segmental) operating review. Readers: shareholders.
Operational review	Topics: detailed facts about identities, strategies, operational results, explanations of results, future prospects and case studies per business unit/ product group. Aims: offering biased but detailed information about segmental corporate results, convincing readers of success/ uniqueness/reliability of the company. Readers: (potential) shareholders, clients, staff in segments.	Topics: detailed facts about identities, strategies, operational results, explanations of results, future prospects and case studies per business unit/ product group. Aims: offering biased but detailed information about segmental corporate results, convincing readers of success/ uniqueness/reliability of the company. Readers: private shareholders.

Table 4.9 continued.

Section report	*Dutch annual report*	*British annual report*
Financial review	Topics: facts about financial results in past year(s), including profits/losses, debts, cash flow, etc. Aims: informing readers about financial position of the company. Readers: shareholders, analysts, brokers, journalists (financial readers).	Topics: facts about financial results in past year(s), including profits/losses, debts, cash flow, etc. Aims: informing readers about financial implications of results discussed in CEO's statement + operational review. Readers: institutional shareholders, analysts, brokers, journalists (financial readers).
Corporate governance/ remuneration report	Topics: corporate structure, corporate management policies/procedures, payment policies/schemes for corporate directors. Aims: informing readers in a transparent manner, convincing readers of reliability of the company. Readers: private shareholders, analysts, journalists, authorities.	Topics: corporate structure, corporate management policies/procedures, payment policies/schemes for corporate directors. Aims: informing readers in a transparent manner, convincing readers of reliability of the company. Readers: shareholders, journalists, authorities.
Corporate social responsibility (CSR)/ human resource management (HRM) report	Topics: policies/activities supporting the company's social/environmental/ educational commitment, policies/ management of personnel. Aims: informing readers in a transparent manner, convincing readers of reliability and humane character of the company. Readers: authorities (CSR), NGOs (CSR), (potential) employees (HRM), shareholders (HRM).	Topics: policies/activities supporting the company's social/environmental/ educational commitment, policies/ management of personnel. Aims: informing readers in a transparent manner, convincing readers of reliability and humane character of the company. Readers: broad audience (emphasis on NGOs).
Directors' report	–	Topics: facts about issues involving the executive and non-executive directors. Aims: formally informing readers. Readers: readers interested in management/governance topics.
Supervisory board report (non-executive directors)	Topics: supervisory board's approval of financial accounts, roles/procedures executive and supervisory directors, monitoring activities supervisory board. Aims: informing readers about evaluation executive board's activities. Readers: non-financial readers interested in internal management practices.	–

Table 4.9 continued.

Section report	*Dutch annual report*	*British annual report*
Financial accounts	Topics: technical facts and figures about the company's financial performance. Aims: informing readers about the financial position + prospects of the company. Readers: institutional shareholders, analysts, journalists (financial readers with intermediary role company-public).	Topics: technical facts and figures about the company's financial performance. Aims: informing readers about the financial position + prospects of the company. Readers: institutional shareholders, analysts, journalists, authorities.

As Table 4.9 indicates, it seems that the most obvious *cross-cultural differences* in annual report sections involved the managerial forewords, the reports of directors and the operational review. First, informants' descriptions revealed that Dutch annual reports only have one *management statement* written by the CEO, whereas British annual reports have two management statements, i.e. one introductory statement signed by the supervising Chairman and one succeeding statement signed by the CEO. Presumably, this difference is the result of the fact that Dutch corporations have a continental two-tier management system and the British corporations have an Anglo-Saxon one-tier system (e.g. Hooghiemstra & Van Manen, 2004). In a two-tier system, the board of executives and the supervisory board (comprising non-executives) are autonomous organs that work independently from one another. Hence, a statement written by the management of a Dutch corporation needs to be signed by the CEO, who is the executive leader of the management board. A one-tier system contains one management board in which both executive and non-executive directors are included. Accordingly, Anglo-Saxon annual reports generally contain management statements of both representatives of the board: the CEO, who is running the daily activities of the company, and the Chairman, who is responsible for supervising and advising the executive board .

It seems that the cross-cultural variation in types of management statements has affected the purposes and topics covered by these texts. As can be seen in Table 4.9, the Dutch CEO's statement has a hybrid format compared to the two British statement types. The Dutch text was identified as a personalized message about the corporate identity, results and market position; therefore, Dutch informants believed it is interactional as well as strategic. British informants, however, considered the Chairman's statement to be interactional in particular, while they defined the more elaborate CEO's statement as primarily informative and strategic. Thus, the Dutch CEO's statement seems to fulfill rhetorical objectives that are distributed across the Chairman's and CEO's statements in the British annual report. In addition, there was also a cross-cultural distinction in the reader groups aimed at through the managerial forewords. While the Dutch informants explained that the CEO's statement should reach a broad (non-)financial audience, British informants focused on the shareholders as the most important readers for both the Chairman's and CEO's statements. These reader preferences are in line with informants' opinions about the general reader audience of the full annual report: British informants explicitly ascribed more importance to the separate shareholder group than Dutch informants, who regarded shareholders as one of several relevant reader groups (section 4.4.2).

Moreover, the difference between the two-tier system in the Netherlands and the one-tier system in the UK seemed to have influenced the design of the *directors' reports* in the Dutch and British annual reports. According to the Dutch informants, the Dutch annual report usually includes a report by the executive board (to which the operational and financial reviews belong) and a report by the supervisory board. The inclusion of these two different directors´ reports is consistent with the two-tier system of Dutch organizations, which would seem to account for the fact that both boards submit a separate review about past achievements. Similarly, British informants' explanation of the directors' report as a text about issues involving executives as well as non-executives corresponds with the one-tier system in UK companies. As UK companies have one central board of management, their annual reports only include one report of directors.

A third cross-cultural difference in Table 4.9 concerns the perceived reader audience of the *operational review* in Dutch and British annual reports. Dutch responses indicated that the operational review is relevant for multiple reader groups, i.e. shareholders, clients and employees. Conversely, British responses emphasized the importance of the shareholders as the primary reader group for the operational review. As was suggested before, this cross-cultural difference may have been caused by the overall British preference for the shareholder community as the main audience for the full annual report.

Apart from the differences across national business cultures, the description of annual report sections also revealed several crucial *cross-cultural similarities*. For instance, Dutch and British responses showed that the rhetorical aims of the various annual report sections all contribute to the realization of the two general communicative purposes of the annual report (section 4.1.1). Informants explained that throughout the annual report, texts incorporate either one of the general objectives – i.e. informative or persuasive – or incorporate both of these objectives – informative-persuasive. In the light of the present genre study, which intends to concentrate on non-financial annual report texts with a promotional potential, Table 4.9 displays five types of sections that specifically fulfill this criterion: the corporate profile, the management statements, the operational review, the corporate governance/remuneration report and the CSR/HRM report. Also, informants indicated that the general reader groups recognized for the full annual report (section 4.4.2) are addressed in various sections of the report. Each section should add to the fulfillment of the information needs assumed to be characteristic of the comprehensive audience of the annual report. For example, it appears that the corporate governance/remuneration report and the CSR/HRM report in particular aim at special interest groups, e.g. authorities or NGOs. Within the current investigation, it was decided that these special interest sections would be omitted from further analyses and that the focus should be on the non-financial texts reporting about the *general* profile and performance of the company (i.e. the corporate profile, the management statements and the operational review, see also section 3.3). A final conclusion that can be drawn from the results in Table 4.9 is that none of the sections in the annual report is identical to another section. Although some overlap may exist in purposes or readers, each text in the annual report serves a unique set of aims and topics. In other words, the annual report is composed of different sections that are intertextually related to constitute the purposes of the complete document.

4.4.5 English language-policy for the (statutory) annual report

As was indicated in section 1.2, prior research has pointed out that the status of English as an international business language is increasing, both within the Netherlands and beyond (e.g. Daelemans, 2005; Rogerson-Revell, 2007). Empirical data obtained through the qualitative survey among Dutch listed companies (section 4.3) specifically confirmed this trend for annual reports originating in Dutch business culture: a majority of these companies already used English as the base language for their 2003 annual reports. Between 2003 and 2007, several Dutch corporations continued with this language policy for the *statutory* version of the annual report. Large corporations such as Philips, KPN and Wolters Kluwer gained overwhelming shareholder support for the proposed introduction of an English statutory report; at their annual general meetings, more than 98% of total shareholder votes favored English over Dutch (Philips, 2003; KPN, 2004; Wolters Kluwer, 2006). Any discomfort with the proposal that English should be the statutory language for the annual report was reduced by the affirmation that Dutch summaries of the English report would be made available for Dutch stakeholders. Similarly, it seemed that listed companies in the UK predominantly depend on English as an international financial language. Judging from the British annual reports eligible for selection in the present study, British companies almost exclusively use their native language to communicate with international stakeholders about their financial position. Their 2003 annual reports only sporadically referred to foreign language publications. To determine the ideas underlying the adopted language policies for the annual report, the Dutch and British interviewees were asked to explain their language choices.

The informants in the Netherlands argued that there were legal, cultural and practical reasons for the *maintenance of an L1 document*, either in the form of a full Dutch annual report or a Dutch summary of results. First of all, they stated that Dutch is incorporated as a primary language because their company is quoted on the Amsterdam Stock Exchange and needs to comply with Dutch *legal requirements* for accounting and financial reporting in annual documents and annual general meetings. They stressed that in the case of conflicts or other critical circumstances, it is crucial to have a report that can be accurately interpreted by the Dutch authorities, e.g. the Court or Chamber of Commerce. Moreover, it was argued that Dutch is maintained to express an alliance with the *cultural heritage* of the Dutch home market. According to a majority of the informants, a third reason for the continued use of Dutch in annual reports involves Dutch stakeholders' *poor skills in foreign languages*. Informants feared that both internal and external target groups, i.e. employees, staff, (elderly) shareholders or journalists, do not have sufficient proficiency in English to fully and correctly understand the contents of an English-only report. To avoid the exclusion of Dutch reader groups, some corporations continued to produce a Dutch version of their annual report. For comparable reasons, some of the participating Dutch companies had preserved foreign languages such as German or French as media of communication with international stakeholders. In many cases, however, the production of these foreign language reports had again been stopped owing to a lack of stakeholder demand.

The limited focus on foreign languages that had initially been perceived in the British annual reports, was endorsed by the British interview participants. Apart from a few companies publishing additional performance summaries in Japanese or French, all participating companies only produced a full annual report in English.

Informants explained that the *different styles of English* employed in the non-financial texts (the annual review) and in the financial texts of the annual report justify their English-only policy. While the non-financial texts are usually written in informal 'tabloid' English, the financial or technical texts are generally drawn up in fairly formal 'Queen's' English. The British informants expected international readers of the annual report to at least understand the simplified English language used in the non-financial texts, as these normally contain little technical detail and are tailored to a broader audience.

The explicit reasons Dutch and British interviewees provided for the *strong English-language policy* in international financial reporting are displayed in Table 4.10. It shows that these reasons are mainly practical and commercial in nature. It also indicates that Dutch informants put forward a few more internally-oriented explanations for the use of English in their annual reports. To be able to communicate the corporate activities to foreign business partners or business units, some Dutch companies have introduced English as the primary language for internal contacts. This includes the production and distribution of the annual report. Furthermore, many informants represented companies managed by international boards, whose non-Dutch directors are unlikely to have any proficiency in Dutch but are usually familiar with English. Here, English is prioritized for the annual report, so as to create a document that can be understood by managers who need to formally agree with its content.

Table 4.10: Reasons for using English in annual reports by Dutch and British companies.

Reason for use of English	***Dutch annual report***	***British annual report***
1. International structure of the company (joint ventures, subsidiaries, departments).	X	–
2. Management of the group company includes international directors.	X	–
3. Commercial operations in international markets (international marketing).	X	X
4. International distribution of shareholders.	X	X
5. Registration on the London/New York stock exchange (English report is obligatory).	X	X
6. Global proficiency in English as a financial/technical language.	X	X

Overall, the reasons presented in Table 4.10 reveal the assumption that English is an international business language which is properly understood by people at various levels in the professional domain, whether they are native speakers or non-native speakers of the English language. Neither the Dutch nor the British corporations appeared to actively consider the actual effect of their English annual report on international readers, e.g. in terms of the text comprehensibility, text credibility, corporate attractiveness or reliability of the company.

4.4.6 Guidelines for and purposes of photographs in the annual report

Nearly all 2003 annual reports produced by Dutch and British corporations contained non-financial texts that were supported by photographic illustrations of real-life objects. As was explained in sections 1.3 and 3.2, these documentary

pictures have distinctive rhetorical functions in annual report texts: they tend to document the 'truth' of the company represented in the annual report and facilitate reader understanding and appreciation of corporate information (e.g. David, 2001; McKinstry, 1996; Preston, et al., 1996). In order to establish the specific rhetorical value of documentary images in annual reports of Dutch and British companies, the in-depth interviews focused on the pragmatic criteria for and communicative objectives of photographs in annual report texts.

Dutch and British informants suggested that (documentary) images are prevalent in the non-financial texts preceding the factual financial accounts. Many also agreed that such images are included to primarily fulfil the needs of non-financial readers, as they make texts more appealing and comprehensible for those who have relatively little technical knowledge about business administration. Accordingly, informants explained that they used visuals as a means of allowing different types of readers access to the same fundamental message in the annual report. In particular, they claimed that documentary images enable the company to communicate factual and thus identifiable visual meanings that require limited cognitive processing and therefore aid the delivery of the message. The Dutch and British interviewees added that the selection of pictures in their annual reports is often based on strict criteria, since companies usually have a clear view of the corporate 'truth' they wish to communicate. Table 4.11 offers an overview of these criteria for each national business culture. It reveals that Dutch and British corporations partly set the same guidelines for determining the suitability of photographs. Whereas Dutch corporations tended to use an additional criterion related to emotional appeal, British corporations applied two extra criteria involving the illustration of historical and textual information.

Table 4.11: Selection criteria for documentary photos in Dutch-based and UK-based reports.

Criteria for inclusion of a given image	***Dutch annual report***	***British annual report***
1. Consistency in corporate communications – images should match the corporate communications style reflected in other publications.	X	X
2. Logical relation to corporate philosophy – images should represent the corporate identity, e.g. values, structure, employees, clients, activities/products.	X	X
3. Clear and purposeful meaning – images should have an identifiable communicative value that is related to other texts/images in the report.	X	X
4. Supportive of (central) theme in report – images should underline the main theme of the report and the specific theme of an annual report section.	X	X
5. Appeal to reader perceptions – images should be attractive and relevant for readers, readers should be able to identify with the visual content.	X	–
6. Reflection of (historical) developments – images should depict the up-to-date position of the company.	–	X
7. Explanation of textual information – images should facilitate interpretation of textual details.	–	X

Complementary to the discussion on guidelines for admission or omission of particular images, Dutch and British informants were asked to explain what

communicative purposes images are likely to have once they have been accepted for the annual report. Informants´ replies indicated that photographs are incorporated in the annual report for a number of text-external and text-internal reasons, most of which concerned corporate identity, the explication of textual content and reader attitudes. Table 4.12 displays all purposes that were typically ascribed to pictures in the annual report. It points out that the Dutch and British participants largely agreed on these purposes; the British interviewees contributed one extra purpose related to the visual structuring of the text (i.e. to add to the readability of the text).

Table 4.12: Communicative objectives of photos in Dutch-based and UK-based reports.

Rhetorical purpose of images in the annual report	***Dutch annual report***	***British annual report***
1. to visually illustrate the corporate identity – portraits of directors, clients, products, markets, etc.	X	X
2. to provide the company with a personal face – portraits of directors, employees.	X	X
3. to emphasize the added value of products/services – portraits of usage, manufacturing or end product of highly technical/abstract product.	X	X
4. to emphasize high capacity/professionalism – portraits of successful cases, specialist witnesses, impressive product qualities.	X	X
5. to support the company's marketing communications – portraits of products/services that are in line with corporate branding policy.	X	X
6. to establish a central theme in the report – portraits of items that are topically related.	X	X
7. to appeal to reader attitudes – portraits expressing a desirable atmosphere of openness, integrity or warmth (related to company or products/services).	X	X
8. to add to the readability of the text – portraits breaking up textual information or enhancing liveliness of the text.		X

After elaborating on the communicative objectives of photographs in annual report texts, the Dutch and British informants were invited to outline the practical use of these photographs. They were shown several images extracted from the 2003 annual report of the company they worked for and were asked to describe the rhetorical value of these images in the multimodal document. Their answers revealed that corporations generally take different approaches to visual rhetoric in annual reports: corporations may assign a variety of rhetorical functions to images with different or layered meanings. This is illustrated in Table 4.13 which provides two examples derived from interviews in a Dutch and in a British conglomerate, i.e. a corporation that consists of heterogeneous business divisions.

Table 4.13: Informants' explanations of the rhetorical value of two photos in annual reports.

Industry/business culture	*Photograph*	*Explanation photograph*
Conglomerate – the Netherlands	(Picture on cover annual report)	It represents one of the major regions in which the company operates. Instead of focusing on Western people in its photography, the organization chose to focus on Asian people in order to position an important growth market that is less well-known than the Western markets. Furthermore, the projection of a human being is to express the fact that the company tries to be a people-business. Thus, the picture visualizes an internal and external (regional) target group and emphasizes corporate policy.
Conglomerate – the United Kingdom	(Picture in operational review)	It pictures an object in which the company's product is implemented to make the object operable. As such, it displays the end product and, since this end product is impressive and relevant to everyday situations, the photo also implies the added value of the company's product. Moreover, the fact that the portrayed end product will be used by Departments of Defense, i.e. the end users of the company's product, indicates that the company manufactures high quality products. The effect of the photograph is strengthened by its textual explanation: "The Joint Strike Fighter, which will be the highest volume fighter jet in production, incorporates Smiths systems ranging from power management, to actuation, to microwave cable."

4.4.7 Production process of the annual report

In order to gain further insight in the production-related context of the annual report, Dutch and British interviewees were invited to describe the participants and processes involved in the realization of the full multimodal document. Their explanations of the design process covered both the written and the visual discourse in the report. Informants in the Netherlands and in the UK agreed that the annual report is commonly established through collaborative procedures in which one project manager or coordinator-writer orchestrates all activities. The project manager, who generally leads a team of staff members or a special annual report

committee, maintains a central organizational role in the production of the annual report. He or she is responsible for planning the production process, assigning tasks, collecting information, drafting texts, selecting visual materials and cooperating with external agencies. Staff members primarily consult the project manager about the thematic content or language use in the annual report and evaluate proposals for its graphic design. Dutch and British informants noted that the project manager is usually employed at the communications or investor relations department. Furthermore, Dutch and British responses largely corresponded with regard to the successive production phases in which the project manager and staff are commonly engaged. These phases could therefore be integrated in one model for the design of multimodal annual reports in the Netherlands and in the UK (see Figure 4.1).

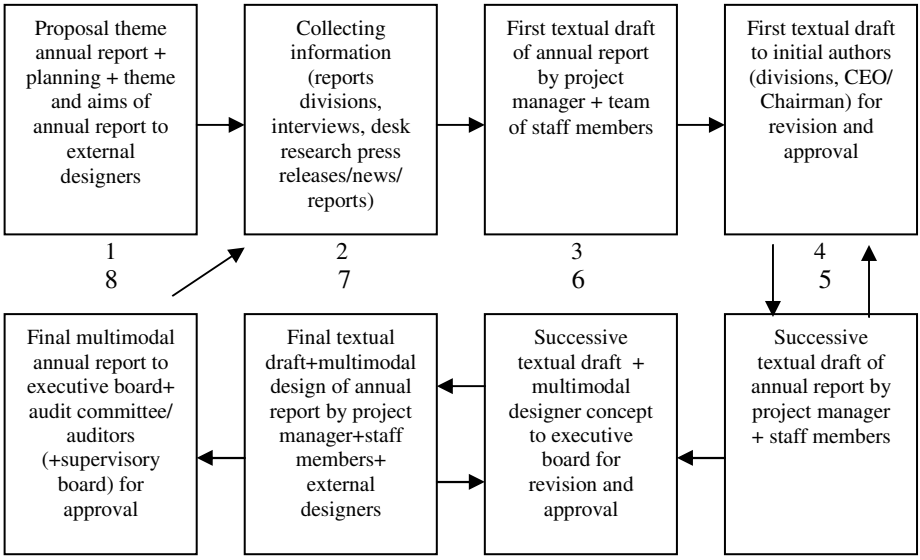


Figure 4.1: Production process of the annual report in the Netherlands and the UK.

Both Dutch and British informants explained that the production of the annual report commences during late summer, in the year prior to the final publication date. The first step is to propose a central theme and a time-table, which are also distributed to external designer agencies involved in the multimodal construct of the annual report (step 1 in Figure 4.1). Next, the project manager gathers information for the different sections in the annual report (step 2 in Figure 4.1). Such information is mostly acquired through preliminary reports by divisional and departmental directors, through interviews with these directors and/or through desk research with internal and external messages issued by the company during the past year. Staff involved in the initial gathering of information generally include the Chairman, several members of the communication department, divisional directors and the Chief Financial Officer (CFO). The introductory statement of the annual report is usually delivered in full format, by the CEO in the Netherlands and the Chairman in the UK. All relevant data are integrated in one *text-based concept* (step 3 in Figure 4.1), which is then returned to the initial sources for evaluation (step 4 in Figure 4.1). At this stage, the project managers involved in the creation of English reports for Dutch companies are often assisted by native English editors who assess the correctness of

the English used and insert any necessary adjustments. The first text concept generally moves back and forth several times between the project manager and the initial authors before it is accepted (steps 4 and 5 in Figure 4.1). After the divisional directors and (non-)executives have individually approved of the early textual draft of the annual report, it is presented to the executive board, in combination with a concept for its *multimodal design* (step 6 in Figure 4.1). The multimodal design concept commonly results from a cooperative relationship between the project manager and external professionals. Based on briefing sessions with the project manager, external designers propose communication strategies for the annual report that match both the corporate identity and the rhetorical function of the multimodal text, e.g. in terms of visual style, key messages, report structure and tone of voice. The multimodal design of the annual report usually contains images that are either derived from a company's standard stock of photographs or that are taken anew by an external photographer who is also involved in the initial briefings. The graphic designers pre-select images from the final photo collection available and integrate these in the multimodal concept(s) for the annual report. The executive directors need to formally accept the multimodal concept of the annual report, but they often initiate another elaborate revision phase before they give their final consent (steps 6 and 7 in Figure 4.1). At the end of this phase, the official multimodal draft of the report is again presented to the executive board, and to the independent auditors and/or audit committee. In the Netherlands, it is also handed to the members of the supervisory board (step 8 in Figure 4.1). Once these parties have approved the draft (and any translated versions of this draft), it is prepared for publication. In its published form, the annual report is often used again as a source of information for next year's report (arrow step 8–step 2 in Figure 4.1).

4.5 Conclusion and discussion

The analyses outlined in this chapter focused on the registration and comparison of the communicative context which characterizes the annual report genre in the Dutch and British business cultures. As such, they provided an answer to each of the RQs 1a-1d. The findings of the qualitative survey and in-depth interviews showed that the genre context for the Dutch-based and UK-based annual reports was similar but not identical. Considering that the rhetorical value of a genre is one of the most important criteria for its integrity (e.g. Askehave & Swales, 2001; Swales, 1990), there were several crucial cross-cultural similarities between the contexts of these reports: they corresponded with regard to general communicative purposes, types (albeit not priority) of readers and communicative functions of photos. This would seem to explain why the Dutch-based and UK-texts are regarded by both Dutch and British informants as instances of the same genre (i.e. the annual report). The results of the context analysis also revealed several cross-cultural variations between the Dutch-based and UK-based annual report, most of which were caused by different perceptions of readership and different national conventions in organizational structures (see Figure 4.2). In sum, these results support Zhu (2005), who argues that different cultural backgrounds may affect the production of a particular genre, but these cultural differences need not create fundamental generic distinctions. Section 4.5.1 will summarize the findings related to the marked topics in Figure 4.2. In line with the second main research aim of this study, moreover, this conclusion will end with several implications for genre theory and genre analysis (section 4.5.2).

Dutch (English)	**-overlap-**	**British**
- ***Status of English***: English as base language for the annual report	- ***English language policy***: English as an international business language improves chances to operational and commercial benefits - Reference book in the financial ***communication mix*** - Priority ***communicative objectives***: 1. To inform readers about profile, policies and performance 2. To influence reader attitude, to create a positive corporate image	- Brochure in the corporate ***communication mix***
- Priority ***target groups***: 1. Institutional investors, private investors, analysts, journalists 2. Employees, managers 3. Authorities, clients, suppliers, NGOs	- ***Target groups***: institutional investors, private investors, analysts, journalists, authorities, clients, suppliers, employees, managers, staff, NGOs	- Priority ***target groups***: 1a. Institutional investors b. Private investors 2. Analysts, journalists 3. Authorities, clients, suppliers, employees, management, NGOs
- Unique ***criteria for table of content***: 1. Reader needs for themes 2. Corporate policy 3. Benchmarking	- ***Criteria for table of content***: 1. Legal disclosure requirements 2. Socio-political/Best practice issues 3. Competitors' annual reports 4. Corporate reporting conventions	- Unique ***criteria for table of content***: management approach to financial reporting (plain vs expressive)
- Unique ***text types*** in table content: 1. CEO's Statement[a] 2. Executive Board Report 3. Supervisory Board Report[c]	- Similar ***text types*** in table of content: 1. Managerial foreword[a] 2. Corporate profile 3. Operational review[b] 4. Financial review[b] 5. Compulsory note on executive and supervisory procedures in the board[c] 5. Corporate governance report 6. Corporate Social Responsibility report 7. Financial statements	- Unique ***text types*** in table of content: 1. Chairman's Statement[a] 2. CEO's Statement[a] 3. Operating and Financial review (title)[b] 4. Directors' Report[c]
	- ***Communicative function photographs***: 1. To illustrate the corporate identity 2. To provide the company with a personal face 3. To illustrate the added value of products 4. To emphasize high capacity and professionalism 5. To support the marketing communication policy 6. To establish a central theme 7. To appeal to reader emotions	- ***Communicative function photographs***: to improve readability of the text by visualizing (abstract) information
- Evaluation in ***production process***: major role supervisory board	- ***Production process***: collaborative process between project manager, staff, directors and external designer agencies.	- Evaluation in ***production process***: major role executive committee

Figure 4.2: Cross-cultural overlap and variation in the genre context of the annual report.

Note[a]: The unique texts in the Dutch and British annual reports belong to the higher-order category of managerial forewords.
Note[b]: The unique texts in the Dutch and British annual reports (i.e. they carry unique titles) comprise an operational review and a financial review.
Note[c]: The unique texts in the Dutch and British annual reports concern compulsory notes on management procedures.

4.5.1 Cross-cultural comparison of contextual elements

Assuming that a genre "is constructed and reconstructed by the discourse community […] in which members […] create and share its meanings and writing conventions" (Zhu, 2005: 178), the present context study relied on the expertise and practices of annual report producers in the Netherlands and in the UK. Since the inventory of culture-specific context features (RQs 1a-1c) was inherent in the comparison of features across cultures, the summaries below focus on the contrastive results (RQ 1d). The first contextual element discussed, i.e. the status of English in the annual report, was not studied across national business cultures. Since insights in this element were particularly relevant for the final selection of research materials drawn from Dutch companies (see section 3.3), it was not analyzed within the British business culture. To finalize the cross-cultural analysis of situational elements, this subsection will briefly point at the comparability of genre contexts for Dutch-based and UK-based reports.

Status of English for Dutch-based annual reports
As for the status of English, the survey results showed that most of the listed Dutch companies already produce an original English annual report, which is often written with the help of native English speakers. For the 2003 annual report, five Dutch corporations did not publish a Dutch annual report at all; they only communicated with (inter)national stakeholders through the English language. The survey results also indicated that Dutch AEX corporations in particular tend to apply English as the base language for their annual reports. This could be explained by the fact that these large companies operate extensively on international markets. By anticipating language policy changes in favour of the English language, some respondents implied that the status of English as an international language for financial reporting is likely to improve in the next few years.

Comparison of English language policy
According to the Dutch and British participants in the in-depth interviews, the strong English language policy for the annual report is primarily attributable to the commercial efficiencies of and legal obligations for English in international marketing. This holds particularly for international markets where corporations have headquarters and where they obtain revenues through operations and shareholdings. Another reason for Dutch companies to produce an English annual report involves the fact that a growing number of Dutch multinationals employ foreign board members who can only rely on English-language texts for a full understanding of the (performance-related) information they need to formally approve of. All arguments given by the Dutch and British interviewees suggested that native English and non-native English readers of the annual report are believed to be able to understand the English discourse in this report, because of the increasing global distribution of English as a financial or technical medium of communication.

Comparison of role annual reports in corporate communication mix
Interviewees from the Netherlands and the United Kingdom expressed different ideas about the role of the annual report genre in the corporation's mix of communication instruments. Whereas both the Dutch and British informants positioned the annual report within the financial communication mix, only the British informants explicitly related it to the marketing communication mix as well.

Dutch and British informants proposed that the annual report comprises an archival work of reference that is based on or complements other, more dynamic financial communication tools. As such, it belongs to the network of financial publications in the Dutch and British business cultures. However, the interview results in the UK also showed that British companies see broader communication opportunities for the annual report. British informants believed that, as the annual report contains a comprehensive package of company-related background information, it is also useful as a corporate brochure for stakeholders with a general (as opposed to a direct financial) interest in the company.

Comparison of the general communicative objectives of the annual report

Despite the different views on the position of the annual report as a corporate communication tool, Dutch and British interviewees agreed on the overall communicative purposes of the report in its entirety. They claimed that the primary objective of the annual report is to inform reader groups about a variety of company-specific issues, while its secondary objective is to influence reader attitudes. Apart from providing objective information, the annual report is intended to establish a positive corporate image among readers so as to elicit goodwill and a (financial) interest in the company. All informants believed that the non-financial texts preceding the financial accounts are most useful in trying to achieve this second goal. Furthermore, Dutch and British informants emphasized that the annual report does not in itself actively influence investment behaviour; they argued that the annual report may *help* to urge this behaviour in combination with other, interpersonal investor relations activities, e.g. meetings with the (institutional) investor community.

Comparison of the general communicative target groups of the annual report

With respect to the overall audiences of the full annual report, Dutch and British interviewees listed identical reader groups characterized by unique information needs that were usually addressed by specific rhetorical strategies in the report. Despite the citation of equivalent reader types, however, there were cross-cultural differences in the priority assigned to each of these groups. The Dutch informants stated that the comprehensive financial reader group (i.e. institutional and private investors, analysts and journalists) is the most important audience for the annual report, followed by the internal target groups (employees and managers) and the broad audience (clients, special interest groups and policy-holders). Conversely, British informants considered the shareholders as the crucial audience for the annual report, with particular emphasis on the institutional shareholders. They regarded the remaining financial professionals as the second important reader audience, and placed employees in the least important target group, among readers in the general public. Therefore, the interview results revealed that in spite of its dual contribution to the corporate communication mix, the British report is a shareholder document most of all. In Dutch business culture, the annual report aims at a less specified professional audience with a direct financial interest in the company.

Comparison of the criteria for the table of contents in the annual report

In informants' descriptions of the criteria for the content of the annual general report, there was a high degree of cross-cultural similarity in terms of guidelines determined by law, socio-political issues, competitors' content choices and company-specific reporting conventions. The small variation that did exist across the content criteria for Dutch-based and UK-based annual reports exclusively

involved optional guidelines, e.g. benchmarking or management's approach to financial reporting. Presumably owing to the large variety of legal, social and ethical developments that have recently impacted the financial reporting process, Dutch and British informants could not provide a unanimous and clear-cut distinction between annual report sections that are either compulsory or non-compulsory in the Netherlands and in the United Kingdom, respectively.

Comparison of the text types included in the annual report

Although several Dutch and British interviewees claimed that they do not consciously consider the existence of different sections or text types while working on the annual report, their explanations of the communicative value of various annual report texts revealed that they do recognize rhetorical distinctions between these texts. Both Dutch and British informants observed that the non-financial annual report texts in particular may differ with respect to communicative purpose, target group and, hence thematic content. A cross-cultural comparison of responses, moreover, showed that annual reports produced in Dutch corporations are generally constituted by texts that are subtly different from the texts in the British annual reports. This was illustrated especially in reference to the managerial forewords. Most likely as a consequence of the distinct Dutch two-tier management system and the British one-tier management system, the Dutch annual reports only contain a CEO's statement, whereas the British annual reports include a Chairman's statement and a CEO's statement. Judging from the informants' responses, the Dutch CEO's statement is marked by contextual features that can be traced in both the British Chairman's statement and the British CEO's statement. Like the British CEO's statement, it generally contains biased and relatively detailed information about the performance of the group company; like the British Chairman's statement, it is interactional and needs to provide the company with a personal face. It should be noted that in all their text descriptions, the British informants tended to emphasize the importance of the shareholders as a crucial reader group, which is in line with the general notion that shareholders form the number one reader audience for the full British annual report. Finally, Dutch and British interviewees indicated that, although the annual report consists of sections that can be defined as independent text types, the combination of these sections is required for the constitution of the complete annual general report.

Comparison of the communicative function of photographs in annual reports

Dutch and British informants largely agreed on the criteria for and communicative purposes of photographs in the annual report. According to the informants, a picture is generally considered appropriate for the annual report if it is consistent with the corporate communication style, if it properly reflects the corporate philosophy, if it serves an obvious purpose within the annual report and if it relates to the (central) theme of the report. They also shared the opinion that the communicative objectives of photographs in the annual report primarily comprise the illustration of the corporate identity, the personification of the company, the emphasis on added value and high quality of corporate activities, the reflection of the corporate marketing policy, the realization of (central) themes and the appeal to readers' emotions. Despite the iconic or factual nature of documentary images in the annual report, Dutch and British responses indicated that these images may still demand quite a lot of cognitive processing by readers. Such images often have complex rhetorical functions that require the interpretation of multiple or layered visual meanings.

Comparison of the production process of the annual report

Finally, interview results concerning the realization process of the annual report showed that in both the Dutch and British business cultures, the annual report is based on information or texts derived from different people inside and outside the organization. In the Netherlands as well as in the UK, the information providers usually engage in a collaborative design process, which is headed by one internal project manager who orchestrates all procedures for the production of the annual report and is largely responsible for writing and editing all textual and graphic concepts. From the moment the first multimodal drafts for the annual report have been realized, the executive boards of Dutch and British companies are actively involved in the revision and approval of the text. Despite the many cross-cultural similarities in the collaborative production process of the annual report, a fundamental difference seemed to concern the role of non-executive board members in the official (dis)approval of the multimodal text concept. While the Dutch informants explained that non-executive directors, i.e. members of the supervisory board, are closely involved in judging the accuracy of the final draft of the multimodal annual report, the British informants suggested that besides the non-executive Chairman only executive directors are involved in evaluating this draft.

Genre context and the Dutch-based and UK-based annual reports as a genre set

Consistent with RQs 1a to 1d, the above summary of survey and interview results highlighted and contrasted the typical contextual features of annual reports originating in the Netherlands and in the UK. Considering that RQ 1d focuses on the extent to which the communicative context of Dutch-based and UK-based annual reports differed, it would seem that RQ 1d in particular refers to the extent in which genre context marks these reports as comparable instances of the same genre. Although annual reports are recognized as such on a global scale, cross-cultural research on these business texts requires that they be subjected to an empirical analysis of their actual contextual comparability. Here, the comparability of texts involves the detection of similarities in the situational interpretation of annual reports in varied national business cultures (e.g. Miller, 1994).

As the research results suggest, the 'genre set' concept forms a means of explaining in what way the annual reports produced in the Dutch and British business cultures are alike. The informants in the in-depth interviews specifically indicated that the full annual reports of Dutch and British corporations consist of series of component sections or component text types. They suggested that the different text types within companies' annual reports are interrelated in terms of purpose, audience and topic of the message. These interrelated text types were believed to generate the full annual report: informants explained that the report actually derives its communicative value from the combination of texts it contains. As such, the results of the present context analysis appear to confirm the observations of previous genre-based studies of annual reports, where the report sections were found to reflect multiple narrators, different target groups or various topics (Jameson, 2000) and different degrees of informative or affective objectives (Garzone, 2005). Based on the study of contextual elements, it can thus be concluded that both the Dutch-based and UK-based annual reports comprise a *genre set*. As was outlined in section 2.3.5, Devitt (1991) defines a genre set as a collection of diverse texts or genres produced and used within a particular occupational field. She argues that genre sets emerge as a consequence of "the existence and stabilizing function of (...) intertextuality", where intertextuality involves references to similar rhetorical audience, purpose or subject within and across genres (Devitt, 1991: 341).

Combining the results of the current qualitative survey and in-depth interviews, it can also be observed that the full annual reports of Dutch and British companies comprise similar, although not identical sets of genres. They are *comparable examples of the same genre set* in the sense that they have a large number of contextual features in common, such as general and specific communicative purposes, reader groups and the criteria or processes involved in the multimodal design of the annual report. Following Miller (1994), this sharing of contextual elements causes the Dutch-based and UK-based annual reports to have a comparable exigence, i.e. they are solutions to the same social or rhetorical problems in a given professional setting. Having determined that the genre contexts of annual reports originating in the Dutch and British business cultures are sufficiently equivalent to identify the reports as comparable instances of the same genre set, it seems reasonable to include these reports in a further cross-cultural study of multimodal genre features (see Chapters 5-7). Given the high status of English as an international financial language in the two business cultures, moreover, it seems plausible to specifically focus on the cross-cultural comparison of genre features in *Dutch-English* and *British-English* annual reports.

Finally, the interview results indicated that annual reports produced in the Netherlands and in the UK do not function as independent business text. As a genre set within the financial communication mix of Dutch and British corporations, for example, the annual report supports and is complemented by a range of different but coherent texts or genres, such as press releases, interim reports and shareholder meetings. Orlikowski and Yates (1994) have referred to such an intertextual network as a corporation's 'genre repertoire' (see also section 2.3.5). Apart from *the comparable use of the Dutch-based and UK-based annual report as a genre set within the repertoire of financial text types*, the research findings revealed that British annual reports are also employed in the repertoire of marketing genres. The assignment of the annual report to diverse genre repertoires is in line with findings by Rogers (2000) and Fox (2006), who claim that the annual report co-exists with genres in financial reporting and corporate public discourse genres, respectively.

4.5.2 Implications for genre theory and genre analysis

In response to the second main research question of the present study, this subsection will put forward several implications that can be drawn from the context investigation presented in this chapter. These implications may help refine both genre theory and genre analysis in general.

The theoretical importance of discourse community in the identification of genre context

As was explained at the beginning of this chapter, the relationship between genre context and the discourse community in which the genre is employed, implies an identification of situational elements that is strongly conditioned by text *production* conventions (e.g. Hyland, 2007; Swales, 1990). The discourse community concept comprises the social or communicative issues that influence the writing environment. In principle, it allows insight in the social status or function of texts, in the conventions for text design, in the writers' social roles, in the general writing behaviours of these writers, etc. (Beaufort, 2000). Therefore, a focus on discourse community may be fruitful in establishing the rhetorical practices and conventions that underlie the composition of professional genres, which generally have well-

defined aims and audiences. As the present research results indicate, the expertise of members belonging to the discourse community of annual report producers contains a rich source of information; these expert members were capable of drawing a comprehensive overview of the rules, processes and issues that generally determine the multimodal design of the annual report in the Netherlands and in the UK in particular. This overview, moreover, would seem to be a relevant resource in further analyses of specific genre features, where the existence of particular substantive or formal items should be regarded as the product of the genre's rhetorical setting (in Chapters 5-7). In spite of the usefulness of text producers' expertise in the identification of the professional genre context, it must be noted that the concept of discourse community provides a limited overview of contextual elements. Since it focuses primarily on the expert community involved in the realization of a given professional text type, it does not entail a detailed consideration of the genre context as it is perceived by the receivers of this text type. Although a direct and insightful relation can be established between the text producers' ideas within the expert discourse community and the actual multimodal composition of their texts, these ideas should not be regarded as naturally representative of the contextual perceptions of the reader communities, who may have a shared interest in the texts but who are unlikely to share the same expert background (see also section 2.2).

The theoretical importance of cross-cultural variations in genre context

Notwithstanding the fundamental contextual similarities between the annual reports of Dutch and British companies, the current in-depth interviews also exhibited several subtle cross-cultural differences. In particular, these differences concerned the perceived position of the annual report in the corporate communication mix, the prioritization of reader groups and the rhetorical value of and participants in individual annual report texts. Based on these observations, it can be argued that corporations from different business cultures are allowed a degree of freedom in the manifestation of genre context, while maintaining the integrity of the genre involved. It appears that as long as there is sufficient overlap between the discourse situations or genre contexts within which texts are used, instances of business texts such as the Dutch-based or UK-based annual report are recognized as examples of the same professional genre. In other words, cross-cultural variations that do not touch the core characteristics of a genre (e.g. communicative purpose, see Askehave & Swales, 2001) are unlikely to cause fundamental generic distinctions between texts originating in different national business cultures. Although the individual or culture-specific exploitation of contextual norms for particular text types is hardly addressed in genre theory, the present research results indicate that the flexibility of contextual boundaries across cultures is as much an issue in the generic discourse approach as the flexibility of structural or lexico-grammatical genre rules across cultures (e.g. Mauranen, 1993; Vergaro, 2002, 2005).

The analytical relevance of the qualitative survey and in-depth interviews

In general, the qualitative survey and the in-depth interviews allowed for a detailed and practical insight in the communicative context in which the annual reports of Dutch and British companies are typically realized. Consistent with Wester and Peters (2004), the qualitative survey appeared to be an efficient device to capture the norms in English and Dutch language policies for the Dutch-based annual report of the 2003 financial year and beyond. With regard to the in-depth interviews, moreover, the semi-standardized design allowed for a structured but open conversation with annual report producers and, accordingly, resulted in a relevant

and rich description of genre context (e.g. Flick, 1998). In combination, the findings of the qualitative survey and the in-depth interviews provided a potential basis for rationalizing the substantive and formal features of Dutch-English and British annual report texts (see Chapters 5-7).

The analytical relevance of language policy issues

The results of the qualitative survey showed that English-language annual reports of Dutch corporations are regularly produced with the help of native English speakers. Considering the intervention of native English writers or translators, it could be suggested that the impact of Dutch language conventions has been reduced in the original English versions of the Dutch-based reports. Consequently, the relevance of the comparison between Dutch-English and native British-English annual report texts might be questioned. In the current study, however, the focus was on *culture-specific*, as opposed to language-specific, influences on text production. Assuming that cultural identity goes beyond language use in the sense that culture is expressed through language (e.g. Claes & Gerritsen, 2007), it is argued here that the contrastive analysis of English annual reports originating in traditionally Dutch and traditionally British corporations remains a relevant research example.

The analytical relevance of genre context for reader response analyses

To date, no study known of has explicitly related the concept of genre context to the analysis of reader response. More specifically, and within the scope of the present study, it remains to be investigated (1) if the contextual features determined by the text producers actually apply to the readers of the genre and (2) if contextual elements that are typical to a particular genre in one culture are appreciated or understood as such by genre receivers in another culture. Again referring to the results of the in-depth interviews, it would be interesting to find out whether the English annual report texts really reach their intended international readers and whether the English texts achieve the communicative purposes defined for these readers. For example, a reader effect analysis could focus on the relevance of Dutch-English and British-English management statements, as perceived by the investor.

As an initial step in the generic identification of Dutch-English and British-English annual reports, this chapter focused on the communicative situation in which these reports are produced. The next chapter contains the first in a series of three text-based analyses, in which the textual and visual features within the management statements, corporate profiles and operational reviews are identified and compared across cultures. Chapter 5 will present a cross-cultural study of the contents of these annual report texts.

Chapter 5
Characterization of the genre content of Dutch-English and British-English annual reports

Having identified the genre context of the annual reports originating in Dutch and British corporations, the present chapter comprises a first analysis of text-related features that are generally defined by this genre context. It includes an investigation of the multimodal genre substance (Miller, 1994) or multimodal text content of Dutch-English and British-English annual report texts. Accordingly, this chapter aims to find a partial answer to specific RQs 2a to 2d, which focus on the cross-cultural identification, comparison and contextual explanation of the typical textual and visual discourse features in the Dutch-English and British annual reports (see section 1.5).

In general, it has been suggested that the information content of corporate annual reports is constrained by and crafted on the basis of the social or accounting context in which these reports are produced (e.g. Rutherford, 2005; Smith & Taffler, 2000). This suggestion is underpinned by genre theory, which assumes that an understanding of what the text is about is closely related to knowledge about the communicative situation in which this text re-occurs. Genre analysts have argued that considerations of social situation, discourse participants and communicative purpose in particular form the rationale for the kind of information conveyed through a particular text type (Berkenkotter & Huckin, 1995; Swales, 1990). Furthermore, the content of a text is often considered to be the most basic feature by which to distinguish a particular genre, since it influences the formal structural and lexico-grammatical genre characteristics that symbolize this content (e.g. Berkenkotter & Huckin, 1995; Nickerson, 2000). Based on these considerations *and* consistent with the multicultural discourse community perspective taken towards the analysis of genre context in Chapter 4 (e.g. Hyland, 2000; Vergaro, 2005), the investigation presented below focused on content-related text elements employed by expert creators of the annual report in the Dutch and British business cultures. Genre content across cultures was analyzed to determine to what extent Dutch-based and UK-based producers of the English annual report realize these documents in a generically (dis)similar way.

Section 5.1 further explains the theoretical assumptions that guided the cross-cultural content analysis. It successively discusses the nature of textual content and visual content in multimodal discourse and, as such, provides a working definition of the concept of genre content. Section 5.2 elaborates on the methods used to analyze the specific contents of Dutch-English and British annual reports. Additionally, it presents the lists of text themes and photo themes that were relevant for the present content study. Section 5.2 ends with a report on the results of an intercoder test that was conducted to measure the reliability of these methods and lists. Sections 5.3-5.5 show the cross-cultural results for typical content features in different sections of the annual report, i.e. in the management statements, profiles and operational reviews. A conclusion and discussion with regard to the full content analysis can be found in section 5.6. In line with the second main research objective (section 1.5), this section will also provide several implications for genre theory and genre identification in general.

5.1 A working definition of genre content: conceptual themes

As was indicated in the theoretical scope of this dissertation (section 2.3.4), studies on the content of business genres in general and annual reports in particular have adopted various techniques to map the propositions in these texts. For instance, Berkenkotter and Huckin (1995) identify genre content in terms of topics in the text, while Rogers (2000, 2001) looks at reader-orientation in the message of the text. Also, it appears that genre content can be analyzed by quantitative measures, such as Rutherford's word counts (2005), or by qualitative measures, such as Nickerson's message descriptions (2000). An overview of generic content studies also reveals that different disciplinary or national cultures may have different perceptions of what is acceptable in the construction of the informational landscape in a given text type, i.e. they may have different ideas about what the content of a genre should be comprised of. Sims and Guice (1992), for instance, found differences between the contents of English letters of inquiry by US, Asian and European students. Despite the important analytical implications of these diverse approaches to genre content, several questions remained as to their relevance for the present analysis of the multimodal content of annual reports originating in different national business cultures.

First, it appears that Miller's (1994) definition of genre content as a *cognitive*-semantic concept has received relatively little attention in genre analysis. According to Miller, genre content – i.e. genre substance – concerns the "semantic value of discourse" which holds "aspects of common experience" that are symbolized and made recognizable or interpretable through the formal features of a text (1994: 32; see also section 2.3.4). Most content-based genre studies have offered a general qualitative or quantitative representation of the content items observed but have hardly explained what cognitive process was involved in identifying these items within the text. Hence, it was necessary to expand the analytical frame for the analysis of genre content in terms of cognitive interpretations. Second, analyses of genre content seem to refer primarily to texts used within one type of (cultural) community; few genre analysts have addressed distinctions in text content of similar genres *across cultures*. Assuming that genre content comprises the symbolization of 'aspects of common experience' in a particular discourse community, different cultures may employ different contents "in the same situations involving the same participants in order to achieve the same rhetorical action" (Nickerson, 2000: 41). Although genre content may not in itself define a particular text type in a given social context, it offers a basic starting point for the present genre study of annual reports produced in the Dutch and British business cultures. As will be shown in Chapters 6 and 7, the examination of genre content is complemented by the analyses of the structural and lexico-grammatical constructs of annual report texts. Finally, it should be noted that any analysis of genre content so far has mainly been restricted to the *written text*. Genre content expressed through other discursive modes incorporated in a text have only sporadically been referred to, e.g. the analysis of visual composition in conference presentations by Rowley-Jolivet (2004). The present study posits, however, that the multimodal view on content analysis will contribute to a more complete understanding of the annual report genre as it is produced by Dutch and British companies (see also Kress & Van Leeuwen, 2001).

In an attempt to provide answers to the above questions, this study focused on *conceptual themes* as the constituents of genre content. According to research in grounded theory, a theme generally represents an integrated set of discrete concepts that are (non)verbally expressed and that identify or label a social phenomenon (e.g. routine activities, happenings). In other words, a theme "is discovered when concepts are compared one against another and appear to pertain to a similar phenomenon" (Strauss & Corbin, 1990: 61). Ryan and Bernard add that themes as concept-based classifications for phenomena in social reality also apply to multimodal resources; they are "abstract […] constructs that link not only expressions found in texts but also expressions found in images, sounds and objects" (Ryan & Bernard, 2003: 87). With regard to the investigation of text content, the grounded theory approach is related to a second approach, i.e. the cognitive map-analytic perspective. Text analysis in grounded theory focuses on the researcher's intuitive observation of concepts that explain general social codes; conversely, text analysis in cognitive mapping combines the researcher's qualitative data interpretation with the quantitative identification of conceptual themes expressed in the concrete words of the text (Ryan & Bernard, 2000). As Carley points out, "map analysis compares texts in terms of both concepts and the relationships between them […] Differences in the distribution of concepts and the relationships among them across texts provide insight into the similarities and differences in the content […] of the texts" (1993: 92). Carley (1993) and Carley and Palmquist (1992) further explain that cognitive mapping implies situated concepts, the meaning of which depends on multiple contextual factors such as the link between cognitive models and language, the relation between words and meaning and the social knowledge required for an accurate understanding of the conceptual networks. Although the definitions of conceptual themes in grounded theory and cognitive map-analysis are epistemologically different, they may well be complementary within the analysis of text content. Following Ryan and Bernard (2000; 2003), it can be argued that content analysis would benefit from the successive execution of open coding practices, used to categorize the themes perceived in text fragments or in other modes of discourse (as in grounded theory), and conceptual networking, where key words in the texts or key elements in other modes of discourse are then associated with each theme (as in cognitive mapping). These procedures would allow content analysts "to use key words to search for additional occurrences of the theme in large corpuses of text" (Ryan & Bernard, 2000: 792).

With regard to the present genre study, the cognitive map-analytic approach to text themes would seem to cover all relevant aspects of genre content: (1) it depicts the informational landscape within the text, (2) it accounts for the cognitive processes involved in the establishment of the semantic value of the text, (3) it allows for the integration of socio-cultural contexts that potentially influence the genre content and (4) it encompasses the information reflected in both verbal and visual languages. In addition, the analysis of conceptual themes allows for the implementation of qualitative as well as quantitative data processing, thus facilitating the identification of large corpora of research materials. Overall, the identification of themes as cognitive conceptual networks in particular appears to be an appropriate means by which to obtain insight in the *cognitive-semantic nature of genre content* in *multimodal annual report texts* originating within the *Dutch and British business cultures*. Compared to prior genre studies that have focused on text content (e.g. Berkenkotter & Huckin, 1995; Rutherford, 2005), this multi-method study of concept-bases themes would seem to be able to generate a more comprehensive or concrete idea of what the instances of a genre are about. In line

with the present research focus, sections 5.1.1 and 5.1.2 further discuss the reflection of conceptual themes within the contents of written texts and documentary photographs.

5.1.1 Conceptual themes in written texts

Within written texts, themes can be traced in subordinate concepts expressed through "a single word such as 'friend' or 'writing' or a phrase such as 'works well with others'" (Carley & Palmquist, 1992: 607). In this sense, language-based concepts or keywords underlying the text theme remain individual ideas without meaning as long as they are not interconnected by a theme that relates them to the same phenomenon. The relationships between thematically coherent concepts can be schematized in cognitive mapping models. The (incomplete) network of concepts shown in Figure 5.1 is based on Carley and Palmquist's (1992) extraction and generalization of concepts communicated in an interviewer-student conversation about how to do research. One of the generalized concepts is 'books/literature', which can be regarded as an abstract theme directly inferred from verbalized concepts in the spoken text.

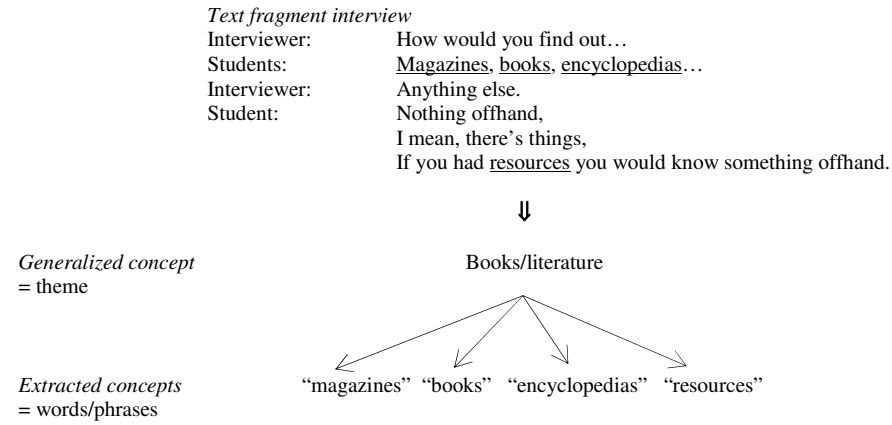


Figure 5.1: Cognitive map of conceptual theme traced in verbal text (based on Carley & Palmquist, 1992: 607).

Defining themes as cognitive maps or networks of semantically related concepts suggests that the identification of themes depends on analyzing conceptual clues incorporated within the text. Ryan and Bernard (2003) propose eight interrelated interpretational techniques, or 'scrutiny techniques' by which verbal expressions can be linked to a higher-order theme in the mind of the interpreter. As is shown in Table 5.1, these primarily concern the observation of (1) repetitions of linguistic expressions with similar conceptual meanings, (2) indigenous typologies, (3) metaphors and analogies, (4) transitions in conceptual themes, (5) similarities and differences in conceptual meaning, (6) linguistic connectors between keywords for the conceptual theme, (7) missing data referring to implied themes and (8) theory-related concepts encountered in previous studies. It appears that these scrutiny techniques involve the study of individual verbal items and then a higher-level comparison of thematic patterns to enable the identification of separate themes. With regard to the present study of *written* documents, Ryan and Bernard's techniques

offer clues about what to look for in a text when identifying the thematic content of a genre. Since a practical explanation of the identification of themes facilitates the reproduction of and therefore enhances the reliability of a content analysis, Table 5.1 further outlines the scrutiny techniques as they were used in the present study. To emphasize the applicability of these techniques, the examples in Table 5.1 were extracted from the Dutch-English and British-English research materials analyzed.

Table 5.1: Detailed description of Ryan and Bernard's (2003) scrutiny techniques – identification of *text* themes.

Scrutiny technique	***Explanation + example English annual report***
1) Repetitions	Recurrent linguistic expressions referring to the same concept. Example: *successfully acquired, expanding, divest, a 40% stake in, disposals, acquisitions and equity interest* for the 'investments/divestments' theme.
2) Indigenous typologies	Terms specific to a communal (or cultural) domain. Example: linguistic references to the 'cost management' theme, e.g. *cost savings, cost control and operating expenses*, in Dutch-English operational reviews.
3) Metaphors and analogies	Ambiguous linguistic expressions referring to the same concept. Example: 'The past couple of years have been tough (…) *and some of us have felt the chill*' for the 'business context' theme.
4) Transitions	Linguistic markers indicating a shift in themes. Example: 'Retail profit grew by 12.8% to £372 million (…) B&Q *also* increased its share of the UK's market', where *also* marked a transition from the 'financial performance' theme to the 'operational performance' theme.
5) Similarities and differences in conceptual meaning	Abstract interpretation of similarities or differences between two or more sets of words, phrases or texts that each comprise a particular thematic concept. Example: the answer to the question 'how does this fragment on 'corporate governance' vary from preceding/succeeding fragments?'
6) Linguistic connectors	Linguistic expressions that either connect keywords belonging to a particular theme or disconnect them. Example: 'The opportunity for UK Retail to improve the returns on its current portfolio in 2004 is clear. *However*, we are also extremely well placed to continue playing an active role in the consolidation within the industry over the coming years', where *However* still indicates the continuation of the 'confidence in the future' theme.
7) Missing data referring to implied themes	Concealed information which is not made explicit in the text but which actually refers to an underlying theme. Example: the real operational impact of bad economic or political or environmental conditions is left implicit, despite its crucial role in the overview of last year's results (e.g. the tone of the themes 'business context' and 'operational results' is consistently optimistic, despite difficult times).
8) Theory-related concepts	References to relevant *text* themes observed in previous studies and to relevant reasons for any distinctions between theory and the current material. Example: drawing on *text* themes found by Osborne at al. (2001) in presidents' letters to stockholders in US annual reports. For instance, their theme 'marketing' with keywords division, product, sales and market and their theme 'R&D' with keywords new, facilities, plant and research were also relevant for the present study.

As for the present investigation of genre content, the advantage of these cognitive techniques for the interpretation of conceptual themes lies in their multimodal applicability: "whether the data come in the format of video, audio, or written documents, handling them is always helpful for finding themes" (Ryan & Bernard, 2003: 89). This will be illustrated in the next subsection, which elaborates on the identification of conceptual themes in the visuals of multimodal texts.

5.1.2 Conceptual themes in photographs

Thematic analyses based on cognitive mapping are not restricted to verbal texts, but can also be used for multimodal texts. The relevance of conceptual themes in images is shown by Kress and Van Leeuwen's semiotic interpretation of multimodal texts in popular magazines, where different types of visualizations signify the discursive content of photographs and articulate how these photographs, and any additional text, should be perceived and understood (Kress & Van Leeuwen, 2001). In their investigation of pictures of kitchens included in English home magazines, they repeatedly observe photographic meanings in which "the themes of tradition, heritage and aesthetics are brought together to create a mood of nostalgia" (Kress & Van Leeuwen, 2001: 31). These photographic themes are recognized as such by the interrelation of visualized concepts, or what Kress and Van Leeuwen (2001) refer to as a set of semiotic signs, across several visual modes. With respect to the objects-as-mode, for instance, the main themes are established by the combined and situated meaning of portrayed objects such as a table and chairs with turned legs, soft furnishings and enamel jugs. The same cognitive process also applies to the color-as-mode, where the mapping of perceived colors, like warm reds, bright yellow and blue-and-white checks, evokes the themes related to nostalgia. Returning to the notion of theme as a cognitive classification of key concepts, the photographic realization of themes through the objects-as-mode introduced by Kress and Van Leeuwen (2001) can also be schematically depicted as a cognitive network (see Figure 5.2).

⇓

Generalized concept = theme: Nostalgia (tradition, heritage, aesthetics)

Extracted concepts = visual signs: [picture: table + chairs with turned legs] | [picture: soft furnishings] | [picture: enamel jug]

Figure 5.2: Cognitive map of theme traced in objects-as-mode in photograph (based on Kress & Van Leeuwen, 2001: 30, 31).

Although this has not yet been explicated in previous work, most of the scrutiny techniques discussed in Ryan and Bernard (2003, in section 5.1.1) also appear to be relevant for a replicable and thus reliable identification of concept-based themes in visuals. Techniques 1-5 and 7-8 in particular can be translated onto the analysis of thematic content in visual illustrations, e.g. photographs. Technique 6 (involving *linguistic* connectors), however, seems to be appropriate for the analysis of verbal text themes exclusively. An alteration of this technique into *visual* connectors within documentary photographs would not add value, since the objects portrayed in the picture are already logically connected by the picture frame, e.g. the link between visual concepts related to the nostalgia theme in English kitchen images is inherent to the fact that they are placed together inside a picture frame. To illustrate the usefulness of scrutiny techniques 1-5 and 7-8 for the identification of photographic themes in annual reports, Table 5.2 shows an adapted version of Ryan and Bernard's model. For each technique, it specifically refers to criteria that helped define the visual themes in these reports. Again, the examples included in the table were taken from the current research texts. It must be noted that the observation of photographic themes partly depends on the themes discerned in the written texts with which they were juxtaposed in the annual report. These written texts offered an interpretative context, i.e. they directed the identification of visual themes (Kress & Van Leeuwen, 2001).

Table 5.2: Detailed description of Ryan and Bernard's (2003) scrutiny techniques – identification of *photo* themes.

Scrutiny technique	***Explanation + example English annual report***
1) Repetitions	Recurrently visualized objects referring to the same concept. Example: pictures of *book + product name + logo subsidiary , website + product name, search system in use* (placed with client testimony) for the 'corporate product' theme.
2) Indigenous typologies	Visualized objects specific to a cultural domain. Example: pictures of *man/woman at work, clothing with company logo, man at construction site, woman in front of computer* for the 'employee' theme in British CEO's statements.
3) Metaphors and analogies	Ambiguous visual expressions referring to the same concept. Example: the theme 'identity of the group company' is metaphorically visualized as a *globe* in the corporate profile, thus signaling the international corporate character.
4) Transitions	Visual markers (i.e. visualized objects) indicating a shift in themes. Example: within the corporate profile description, a picture containing *a smiling woman in formal dress, sitting at a desk* focuses on a theme that differs from the theme reflected by an adjacent picture containing *the front of a building* and *the company logo on the building*. Here, there is a shift from the 'employee' theme to the 'store' theme.
5) Similarities and differences in conceptual meaning	Abstract interpretation of similarities or differences between two or more visualized objects or photographs that each comprise a particular thematic concept. Example: the answer to the question 'how does the reflection of the 'management team' theme in this image vary from the preceding or succeeding images?'
7) Missing data referring to implied theme	Concealed information which is not made explicit in the photographs but which actually refers to an underlying theme. Example: a chemical company's inclusion of images related to the 'CSR' theme, but its exclusion of images related to problematic waste disposals during the year.
8) Theory-related concepts	References to relevant *photo* themes observed in previous studies and relevant reasons for any distinctions between theory and the current material. Example: drawing on *photo* themes found by Preston and Young (2000) in annual reports of multinational corporations. For instance, their theme 'globalization' with key visualizations of globes was also relevant for the present study.

5.2 Analyzing themes in Dutch-English and British annual report texts

Assuming that "each text refers explicitly to its typical subject, thereby creating a pattern of reference that reveals explicitly the text's professional purpose" (Devitt, 1991: 343), the following subsections will focus on the analysis of the typical genre content in multimodal Dutch-English and British-English annual reports. To date, the information contents included in Dutch-based and UK-based reports in particular have only been investigated incidentally. For instance, Santema et al. (2005) analyze the degree in which annual reports from the Netherlands (and from other European countries) communicate about the corporate strategy theme, which is defined by key concepts such as business profile, qualitative and quantitative targets and divisional

strategies. And in his historical study of annual reports by UK fashion retailer Burton plc, McKinstry (1996) notes that photographs contain different contents (e.g. fashion models, typical customers, fancy stores) depending on the socio-economic situation of the company. Studies such as these suggest that a fundamental overview of *prototypical* content elements in *international* annual reports of Dutch and British corporations remains to be established. Therefore, the content study in this chapter will revolve around the description and comparison of these prototypical elements in various Dutch-English and British annual report texts (the sampling of texts was already accounted for in section 3.3). As was pointed out in section 5.1, genre content will here be defined in terms of conceptual themes commonly incorporated in written texts and photographs.

In general, the present content analysis inductively derived conceptual themes from running written texts, photographs and text comments adjacent to the photographs. As an exploratory research approach was taken, moreover, the themes were initially registered by hand. An exploratory, non-automated registration of themes usually allows for a detailed and dynamic examination of thematically related concepts, providing "the investigator with a base vocabulary that can be expanded as additional texts are read" (Carley & Palmquist, 1993: 610). Within the current study, full readings of the research texts enabled the identification of recurrent and new concepts that could either be related to an existing theme (label) or that could contribute to the emergence of a new theme (label). Both textual and visual themes were identified and collected on the basis of Ryan and Bernard's (2003) scrutiny techniques, after which they were incorporated in SPSS files (see section 3.4 for more details on data processing). Subsections 5.2.1 and 5.2.2 will successively describe the analytical steps taken to identify the textual and photographic themes in the Dutch-English and British annual report texts. Subsection 5.2.3 will provide an overview of all the themes that were discerned in the written texts and in the documentary photographs of the different annual report sections. And subsection 5.2.4 will present the results of the intercoder test conducted to establish the reliability of these themes and their identification.

5.2.1 Design for the identification of text themes

Drawing on theorizations about concept-based themes, the thematic content of the present Dutch-English and British research materials was mapped by grouping together the meaning of several key words or word strings into a higher-order thematic concept (e.g. Carley & Palmquist, 1992). The text theme 'future performance', for example, could be defined through the words or phrases: *prospects, (out)look at, we expect, forward, 2004, recovery, growth, continue, Company X will be investing*. Keywords conceptually constituting the 'future' theme all referred to corporate objectives and/or speculations for the short- to mid-term. The key-phrases and keywords in italics in Figure 5.3 show how this 'future performance' theme could be discerned in the actual research texts: the combination of references to the next financial year (*in 2004*), modal verbs (*will*), references to future happenings (*growth*) and expectations for the future (*we expect*) reveals the existence of this theme.

Looking at 2004 and especially at our home markets, the United States and Brazil *will* experience healthy *economic growth* while Europe in general, and the Netherlands in particular, *will expand* more moderately. *We expect* our operating result and net profit to *grow* further *in 2004*, albeit more slowly.

Figure 5.3: Example theme-in-text – 'future performance' theme (ABN AMRO annual report, 2003: 5).

Keywords were not necessarily restricted to a single theme and could be interchangeable across several thematic schemata. The keyword *recovery*, for instance, could also be ascribed to the 'business context' theme, which in addition comprised words and phrases such as *during, second half of the year, economic environment, the developed world*. The possibility to interchange keywords conceptualizing different themes depended on the textual context in which these words occurred. While the keyword *recovery* in the 'future performance' theme was surrounded by words referring to the future and thus implied economic or corporate recovery-in-the-future, the keyword *recovery* in the 'business context' theme was surrounded by words referring to the reporting year and therefore suggested economic or corporate recovery-in-the-past. Table 5.3 displays five additional examples of concept-based text themes that were registered during the analysis. A list of all text themes encountered in the Dutch-English and British management statements, profile descriptions and operational reviews is presented in section 5.2.3.

Table 5.3: Examples of text themes and their constitutive concepts in the written texts.

Text theme	***Constitutive concepts (keywords/phrases)***[a]
Shareholder confidence	The path to recovery, I am confident that, mindful of our responsibilities, well-positioned, progress, I have no doubt, potential.
Marketing	Brand strategy, positioning, we operate across 26 markets, expanding our market boundaries, marketplace, market-driven, distribution channels.
HRM/People	Attracting, employees, motivating, developing, I thank management and employees, We have asked our people to dig deep, they have delivered, efforts, dedication, commitment to the human resources function.
General financial results	Financial results, profits, losses, in summary, results, financial performance, results summary, operating profit, group profit.
Mission statement	To be a leading provider of, mission, vision, in all that company X does, it strives to, our aim is.

Note. [a] The lists of constitutive elements are not exhaustive, but give insight in words and key phrases that could typically be related to a particular text theme.

5.2.2 Design for the identification of photo themes

In the present study, *visual themes* were part of documentary photographs that were intended to illustrate or emphasize the company's identity and its activities (see section 4.4.6). The analysis of photographic themes was based on the multimodal discourse approach of Kress and Van Leeuwen (2001), which means that the focus was on visual modes or visual resources of expression and the thematic relationship between the visual signs or concepts embedded in these modes. More specifically,

the analysis of photographic themes primarily comprised the association between objects, activities and scenes that were displayed in the image and, if relevant, the relationship between these visual items and the surrounding written texts. Thus, the establishment of photographic content involved the visual object-as-mode, activity-as-mode and scene-as-mode on the hand and the writing-as-mode on the other hand (see section 3.2 on multimodal discourse). An example of the identification of concept-based photo themes can be drawn from a 2003 annual report published by a supermarket chain. Here, a picture showing *isles with shelves of food products, shopping carts* and *adult females* in *casual clothes* could be categorized under the theme 'service area'. Figure 5.4 projects an image for which this theme was registered.

Figure 5.4: Example theme-in-photograph – 'service area' theme (Somerfield annual report, 2003:11).

Similar to the text themes, photographic themes were definable by elements that could also be constitutive of other photographic themes. A photograph zooming in on shelves of food products, for instance, could also contribute to the visual 'product' theme. Table 5.4 provides four additional examples of photographic themes that were discerned in the Dutch-English and British research texts. A full list of all photographic themes in the managerial forewords, corporate profiles and operational reviews is included in section 5.2.3.

Table 5.4: Examples of photographic themes and their constitutive concepts in the documentary images.

Photographic theme	***Constitutive elements (signs in objects-as-mode/written language-as-mode)***[a]
Work area	Steel construction for building, steel beams, muddy ground, tractor container, metal fence, small projection adult male, yellow work coat, helmet.
CEO	Adult male, desk + paperwork + electronic planner, suit + neat shirt + tie, headline above picture: "From the CEO."
Employee (male)	Head + part of shoulders adult male, neat shirt, phone in hand, headline above picture: "…X's enhanced prospects as a focused Specialist Recruitment Group."
Client (female)	Adult Asian female, woman's suit, smiling, holding product of company X, text next to picture: "Name: Dr. Ying, Industry: Healthcare, Customer since: 1990."

Note. [a] The lists of constitutive elements are not exhaustive, but give insight in pictorial signs that could typically be related to a particular photographic theme.

5.2.3 List of text themes and photo themes in annual reports

Based on preliminary observations of the contents of the written texts and the photographs in the Dutch-English and British-English annual reports, two lists of themes were composed that would represent the textual contents and the visual contents of all sampled research materials. During the intercoder reliability test (to be discussed in section 5.2.4), these lists of themes were verified and adapted to increase their relevance for the multimodal annual report texts. The final versions of the lists comprised a total of 189 themes for the written texts and a total of 82 themes for the pictures in the management statements, corporate profiles and operational reviews (see Tables 5.5 and 5.6, respectively).

As was suggested in the description of scrutiny techniques (subsections 5.1.1 and 5.1.2), the textual themes and photo themes were established by reference to both prior analyses on annual reports and the current research texts. Studies that helped to establish the textual themes in the Dutch-English and British annual reports included Osborne, Stubbart and Ramaprasad (2001), Santema and Van de Rijt (2001) and Smith and Taffler (2000). Moreover, studies that contributed to the identification of themes in documentary images were McKinstry (1996), Preston and Young (2000) and Preston et al. (1996). Since each of these studies had specific research foci, they could not fully cover the updated contents of the present Dutch-English and British annual report texts. Therefore, textual themes such as 'cost reduction/management' or 'IFRS' and photo themes such as 'logistics' or 'communications/promotions' needed to be introduced to be able to analyze the full informational landscape of these texts. Furthermore, it should be noted that the lists of textual and visual themes in Tables 5.5 and 5.6 are not bound to any specific text type in the annual report. A discrete distinction between themes per annual report section was difficult, because the research data pointed out that several themes occurred more or less often in multiple sections. The textual theme 'corporate strategy', for instance, was traced in a majority of the management statements and corporate profiles. And the visual theme 'workplace' was relatively prominent in both the profiles and operational reviews. Finally, it must be added that the text themes and photo themes in the selected annual report texts did not reoccur in a particular order of appearance. Since they occurred in a random position in different instances of similar or various text types, they are listed here in alphabetical order.

Table 5.5: Themes identified for written texts in Dutch-English and British-English annual reports.

Text themes							
accpolic	commitbo	dividend	geomarke	interest	opcompan	relpartt	shaindex
actboard	commitsu	donation	glossary	interris	opcost	remboard	shainter
activfou	commrisk	earnshar	goodwill	invdiv	operrisk	remchang	shaoptio
actsuper	communit	educatio	govcode	invrelat	ophighli	remcom	shaprice
adshare	compact	environm	heasafe	itrdsegm	opinaudi	remnonex	sharecon
advice	comparis	estimati	history	itresdev	opresult	rempack	sharehol
afterdat	complcod	evaluati	hrm/peop	legalris	opsegm	rempolic	sharelis
agm	conflict	excepite	identity	liqrisk	ordright	remsuper	shareval
appresul	conssegm	facility	idmarket	liquidit	partner	remunera	shaservi
artassoc	conssupp	fincalen	idsegm	loans	pensbene	repaudit	specrigh
attendan	consult	finhighl	ifrs	markdist	pension	repnomin	strategy
auditors	contact	fininstr	incentiv	markrisk	perfgrap	reportin	stratseg
awrank	contract	finpolic	income	marksegm	positseg	respdiau	strucsha
backlog	coopnetw	finresul	independ	marposit	press	riskcom	structur
balance	corpgov	finsegm	index	matcontr	principl	riskfact	supplpay
basisaud	costred	fintarge	indexwor	membfoun	prodmat	riskman	supwork
boarddet	countris	forwlook	indusseg	memboard	proposal	roi	taxation
busimpli	csr	founddet	Indus/cont	memsuper	purchase	roleboar	tradrisk
capital	currency	founddr	inflatio	mission	ref22f	rolesupe	training
cases	currrisk	foundpri	instrris	monunion	refcurr	sales	treasury
cashflow	debt	foundsha	insuranc	nonopite	refusa	shaanaly	usp
channel	debtrisk	funcstaf	insurris	numbempl	registra	shacapit	workcond
claims	direxter	futsegm	intcontr	obligati	regulati	shafund	workcoun
Colophon	dirrespo	future	intelpro	Offbalan			

Table 5.6: Themes identified for photographs in Dutch-English and British-English annual reports.

Photo themes							
actcommu	awarrank	compromo	femchicl	indptboa	malclien	paiclmem	resobjec
acteduc	balance	csrtool	femclien	justice	male	peocommu	serviare
actenvir	building	curtain	femempl	light	malefema	peoeduc	service
addvalpr	buspeopl	endprodu	fieldpro	liquor	malempl	photo	stairs
air	calculat	equipm	globe	loccommu	manufpro	plant	store
allboard	ceo	famclien	grdptboa	locenvir	mclifemp	product	strsign
allexebo	ceremony	fclchmem	groclien	logistic	mclimemp	rawmater	teens
allsupbo	chairman	fclfempl	grouempl	mafeempl	money	rescommu	toys
animal	child	fclmempl	hand	mainboar	paiclfem	reseduc	water
applprod	clothes	female	indivboa	malchicl	paiclien	resenvir	workarea
Awardwin	compass						

5.2.4 Intercoder reliability test for text themes and photographic themes

An intercoder reliability test was carried out to assess the reproducibility of the thematic coding procedures used in the Dutch-English and British annual report texts. Two coders participated in this test, i.e. the author of the present study and a graduate student in Business Communication studies with a near-native proficiency in English. The two coders analyzed the thematic content of both the written discourse and the photographs in the texts randomly sampled for the reliability test. A more detailed description of the test process was already provided in section 3.5. Table 5.7 gives an overview of the test results, including range of Kappa values, standard deviations (SDs) and intercoder agreement percentages.

Table 5.7: Evaluation of intercoder agreement for the text themes and photographic themes.

Section/ text type	*Qualification*	*Mean Kappa*	*SD*	*Min. – max.*	*Agreement %*
Management statements/TEXT	Substantial	.65	0.24	-.02 – 1.00	96.90
Management statements/PHOTO	Almost perfect	.91	0.18	.48 – 1.00	98.44
Profiles/ TEXT	Almost perfect	.94	0.19	.40 – 1.00	96.26
Profiles/PHOTO[a]					
Operational reviews/TEXT	Moderate	.59	0.37	-.20 – 1.00	91.71
Operational reviews/PHOTO	Almost perfect	1.00	0.00	min./max.= 1.00	99.07

Note. [a] Since the sample of profile descriptions for the intercoder reliability test did not contain any pictures, Kappa could not be calculated for the registration of photographic themes in these texts.

According to the rule of thumb set for Cohen's Kappa, qualifications for intercoder reliability ranged from moderate (.59) to almost perfect (1.00) with respect to the textual and photographic themes included in the statements, profiles and reviews (Rietveld & Van Hout, 1993). Consequently, the applied coding system for the exploratory identification of textual and photographic themes in Dutch-English and British annual reports can be regarded as a reliable instrument.

5.3 Themes in management statements

The following subsections report on the textual and photo themes that were discerned in the Dutch-English and British management statements. The results for the text themes will be discussed in section 5.3.1. The results for the photo-related themes, including those embedded in the text fragments adjoining the images, will be presented in section 5.3.2.

5.3.1 Themes in the running texts of the management statements

The full list of text themes discerned in the Dutch-English and British CEO's statements and in the British Chairman's statements is included in Appendix I. It indicates that these statements are thematically complex documents which cover a range of corporate issues, such as finance, operations, corporate strategy, marketing, human resource management (HRM), Corporate Social Responsibility (CSR), share management, etc. A total of 15 themes appeared to be typical of the realization of the contents in the management statements, i.e. they occurred in more than 50% of one, two or all three statement types. Table 5.8 shows the frequency counts for the most popular themes, together with any significant cross-cultural differences in thematic content.

Table 5.8: Typical text themes occurring in ≥ 50% of the management statements.

Theme	***Du-CEO n=20***		***Br-CEO n=18***		***Br-Chair n=16***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 2)$	*p*
Board details	8	40.0	3 [a]	16.7	14 [b]	87.5	46.3	17.60	< .001
Confidence	17	85.0	13	72.2	15	93.8	83.3	[c]	.28
CSR	2 [a]	10.0	5	27.8	9 [b]	56.3	29.6	9.16	< .05
Corp.govern.	11 [b]	55.0	2 [a]	11.1	6	37.5	35.2	8.06	< .05
Corp.strategy	18	90.0	17[b]	94.4	7 [a]	43.8	77.8	[c]	< .001
Corp.industry	9	45.0	10	55.6	5	31.3	44.4	2.03	.36
Dividend	4[a]	20.0	3 [a]	16.7	13 [b]	81.3	37.0	19.10	< .001
Finan.results	14	70.0	11	61.1	11	68.8	66.7	.38	.83
Future	19	95.0	16	88.9	14	87.5	90.7	[c]	.72
HRM/People	20 [b]	100.0	11 [a]	61.1	15	93.8	85.2	[c]	< .05
Invest.divest.	9	45.0	9	50.0	6	37.5	44.4	.54	.76
Marketing	9	45.0	9	50.0	4	25.0	40.7	2.43	.30
Oper.results	19	95.0	14	77.8	13	81.3	85.2	[c]	.28
Op.result unit	7	35.0	9	50.0	4	25.0	37.0	2.33	.31
Position	4	20.0	5	27.8	8	50.0	31.5	3.89	.14

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

The cross-cultural comparison of themes first of all showed statistically significant differences between the *British CEO's statements* and the *British Chairman's statements*, in particular with respect to the 'corporate strategy' and the 'board details' themes. Whereas the British CEO's statements included significantly more details on the 'corporate strategy' theme, the British Chairman's statements comprised significantly more instances of the 'board details' theme. Secondly, the analysis of text themes indicated significant variations between the *Dutch-English* and the *British CEO's statements*, where the former revealed significantly higher frequency scores for both the 'HRM/people' theme and the 'corporate governance' theme. A third significant difference was observed between the *Dutch-English CEO's statements* and the *British Chairman's statements*: the British Chairman's statements disclosed significantly more information on the 'CSR' theme than the Dutch CEO's statements. Finally, the corpus analysis suggested that the three types of statements differ significantly with regard to the 'dividend' theme. Compared to the *Dutch CEO's statements and the British CEO's statements, the British Chairman's statements* included significantly more details on this theme.

5.3.2 Themes in photos and text fragments of the management statements

Table 5.9 includes all photo themes observed in the multimodal management statements. It shows that the pictorial contents of Dutch-English and British CEO's statements and British Chairman's statements centered around specific company-related items: management members, workplace and employees. As a relatively large number of the specific themes registered for the managerial forewords were

related to these three items, they were clustered for the description of thematic content. Clustering avoided the fragmentation of results and allowed for a more comprehensive and meaningful explanation of photographic themes. Themes that had an ambiguous meaning and would cause categorical mixing, e.g. referring to employees + clients, and themes that were single representatives of a certain category, were placed in the cluster 'other themes'. Table 5.9 also highlights the significant differences in these themes across Dutch-English and British statements. Furthermore, Table 5.10 displays the frequency scores per thematic cluster in order to determine whether there were any significant differences across statements for groups of coherent themes. Clustered results for the photo themes are presented in a separate table, because some individual annual reports contained several specific photo themes that were part of the same thematic cluster. For the document frequency counts used in the present investigation (see section 3.4), simply adding the counts for the specific photo themes would thus lead to inaccurate occurrence calculations.

Table 5.9: Frequency scores photo themes in management statements.

Theme	***Du-CEO n=17***		***Br-CEO n=16***		***Br-Chair n=14***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 2)$	*p*
Members of management									
All ex. Board	6 [b]	35.3	0	0.0	0	0.0	12.8	[c]	< .05
CEO	10	58.8	15 [b]	93.8	0 [a]	0.0	53.2	26.70	<.001
Chairman	0 [a]	0.0	0 [a]	0.0	14 [b]	100.0	29.8	[c]	<.001
Indiv.exec.dir	1	5.9	0	0.0	0	0.0	2.1	[c]	1.00
Main board dir.	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
Employees									
Female employee	0	0.0	4[b]	25.0	1	7.1	10.6	[c]	< .05
Group employees	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
Male employee	0[a]	0.0	6[b]	37.5	1	7.1	14.9	[c]	< .05
Workplace									
Building	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
Equipment	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
Logistics	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
Service area	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
Store	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
Work area	1	5.9	2	12.5	0	0.0	6.4	[c]	.63
Other themes									
Communication	0	0.0	2	12.5	0	0.0	4.3	[c]	.20
Female	1	5.9	0	0.0	0	0.0	2.1	[c]	1.00
Fmclient+fmempl.	0	0.0	2	12.5	0	0.0	4.3	[c]	.20
Fmclient+mlempl.	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
Male	1	5.9	0	0.0	0	0.0	2.1	[c]	1.00
Mlclient+fmempl.	0	0.0	2	12.5	0	0.0	4.3	[c]	.20
Male+female	1	5.9	0	0.0	0	0.0	2.1	[c]	1.00
Pair of clients	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
Product	1	5.9	1	6.3	0	0.0	4.3	[c]	1.00

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

A comparison across statements indicated that the *Dutch-English CEO's statements* contained a significantly high score for photographs displaying 'all executive directors' in the company. Next, pictures of 'female employees' were significantly overrepresented in the *British CEO's statements*. Table 5.9 also shows that the British CEO's statements and the British Chairman's statements vary significantly with respect to the 'CEO' theme of included pictures; not surprisingly, pictures of the CEO occurred exclusively in the former type of statement. Another statistically significant difference in photographic themes was observed between the *Dutch-English and the British CEO's statements*, where photographs of 'male employees' were not incorporated in any Dutch-English CEO's statement but appeared in a significantly higher number of British CEO's statements. A final significant distinction concerning the 'Chairman' theme could be observed across all three statement types. Photographs portraying the non-executive Chairman, quite logically, only appeared within the text boundaries of the *British Chairman's statements*. It must be noted that the significant results for the **specific** themes (as opposed to the clustered themes) in management-related photographs are of particular importance from the perspective of genre identification. Since the individual and grouped objects portrayed in these photos refer directly to the sender(s) of the message, they are highly specific to the management statements in which they are incorporated. Hence, a mere generalization of these specific themes into the clustered theme 'members of management' would not do justice to the visual contents of the management statements.

Table 5.10: Frequency scores clustered photo themes in management statements.

Theme	***Du-CEO n=17***		***Br-CEO n=16***		***Br-Chair n=14***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 2)$	*p*
Members of management	16	94.1	15	93.8	14	100.0	95.7	[c]	1.00
Employees	0[a]	0.0	6[b]	37.5	1	7.1	14.9	[c]	<.05
Workplace	1	5.9	5 [b]	31.3	0	0.0	12.8	[c]	<.05

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

Fisher's Exact tests for the remaining **clustered** themes showed two additional cross-cultural differences in photographic content (see Table 5.10). First, there was a statistically significant distinction between the Dutch-English CEO's statements and the British CEO's statements for the category representing employee-related themes. Here, the set of British CEO's statements included significantly more texts portraying the company's employees. Second, the clustered themes revealed a statistically significant result for the British CEO's statements only: these contained a significant overrepresentation of texts referring to the 'workplace' theme.

In most management statements that contained visual illustrations, the photographs were supported by textual explanations of the visual content. Since these photographs predominantly portrayed the (non-)executive sender(s) of the message, the adjacent text fragments typically described the identity of the manager sending

the message, i.e. in terms of name and/or professional function. Table 5.11 displays all text themes discerned in the photo-related text comments.

Table 5.11: Frequency scores text themes in photo-related comments in management statements.

Theme	***Du-CEO n=12***		***Br-CEO n=13***		***Br-Chair n=9***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 2)$	*p*
Confidence	0	0.0	0	0.0	1	11.1	2.9	[c]	.27
Consumers	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Consumers unit	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Corp.strategy	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
Corp.strengths	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
Facility	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Future	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
HRM/People	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Identity market	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Identity unit	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Industry	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
Manager unit	11	91.7	11	84.6	9	100.0	91.2	[c]	.77
Marketing	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Marketing unit	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Oper.highlights	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Oper.results	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
Oper.result unit	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Product	1	8.3	2	15.4	0	0.0	8.8	[c]	.77
Production	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00

Note. [c.] Fisher's Exact Test.

Fisher's Exact tests indicated that there was no statistically significant differences in the distribution of text themes in photo-related excerpts within multimodal management statements produced in the Netherlands and in the UK.

5.4 Themes in corporate profiles

While section 5.4.1. discusses the typical themes observed in the running texts of the Dutch-English and British profiles, section 5.4.2 presents the conceptual themes in the documentary images and in the text fragments supporting these images.

5.4.1 Themes in the running texts of the corporate profiles

Appendix II contains the set of text themes that was discerned in the Dutch-English and British-English corporate profiles. It reveals that the corporate profiles were thematically specified. Profile descriptions primarily focused on text themes that refer to the company's identity and the commercial environment it operates in, e.g. core values, products/services, markets, strategic focus points and corporate strengths. Although some corporate profiles included information about general operational results of the group company, themes referring to corporate performance

were clearly of minor importance in these texts. As is displayed in Table 5.12, only five themes appeared in more than 50% of the Dutch-English and/or British profiles, i.e. they were most typical to the Dutch-English and/or British texts. The table shows the frequency of occurrence for these themes and displays any significant differences between main themes across the profiles.

Table 5.12: Typical text themes occurring in ≥ 50% of the corporate profiles.

Theme	***Du-Profile n=21***		***Br-Profile n=20***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df=1)$	*p*
Corp.strategy	18	85.7	13	65.0	75.6	[c]	.16
Corp.strengths	13	61.9	12	60.0	61.0	.02	.90
Identity	21	100.0	18	90.0	95.1	[c]	.23
Identity unit	11	52.4	11	55.0	53.7	.03	.87
Identity market	5	23.8	10	50.0	36.6	3.03	.08
Mission	15	71.4	12	60.0	65.9	.60	.44

Note. [c.] Fisher's Exact Test.

The analysis of text themes in the corporate profiles indicated that the Dutch-English and British-English texts predominantly communicate the same information: Chi-Square tests and Fisher's Exact tests did not exhibit any statistically significant differences between the main text themes across the profile descriptions.

5.4.2 Themes in photos and text fragments of the corporate profiles

The content analysis of photos in the corporate profiles showed that the Dutch-English and British-English texts were primarily illustrated by pictures concerning the workplace, the employees, the company's customers and its products. Since most of the photographs that were observed could be distributed among the four broader visual categories mentioned in section 5.3.2, they were again clustered to avoid fragmentation of interrelated visual themes. To account for different frequency calculations, moreover, Tables 5.13 and 5.14 separately present the scores for specific themes and the frequency scores by cluster. Significant cross-cultural distinctions are also incorporated in these tables. Ambiguous photographs that were conceptually related to multiple themes (e.g. female employee + female clients) or single themes were included in the 'other themes' category.

Table 5.13: Frequency scores photo themes in corporate profiles.

Theme	*Du-Profile n=8*		*Br-Profile n=10*				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Customers							
Child	1	12.5	0	0.0	5.6	[c]	.44
Group of clients	1	12.5	0	0.0	5.6	[c]	.44
Male client	2	25.0	0	0.0	11.1	[c]	.18
Pair of clients	1	12.5	0	0.0	5.6	[c]	.44
Employees							
Female employee	0	0.0	3	30.0	16.7	[c]	.22
Group employees	0	0.0	2	20.0	11.1	[c]	.48
Male employee	0[a]	0.0	6[b]	60.0	33.3	[c]	< .05
Workplace							
Building	1	12.5	0	0.0	5.6	[c]	.44
Equipment	0	0.0	2	20.0	11.1	[c]	.48
Service area	0	0.0	2	20.0	11.1	[c]	.48
Work area	2	25.0	2	20.0	22.2	[c]	1.00
Product							
Added value product	1	12.5	0	0.0	5.6	[c]	.44
End product	0	0.0	2	20.0	11.1	[c]	.48
Product	3	37.5	6	60.0	50.0	[c]	.64
Raw materials	0	0.0	1	10.0	5.6	[c]	1.00
Other themes							
Balance	1	12.5	0	0.0	5.6	[c]	.44
Ceremony	0	0.0	1	10.0	5.6	[c]	1.00
Communications	2	25.0	2	20.0	22.2	[c]	1.00
Female	1	12.5	0	0.0	5.6	[c]	.44
Globe	2	25.0	0	0.0	11.1	[c]	.18
Hand	1	12.5	0	0.0	5.6	[c]	.44
Male	1	12.5	0	0.0	5.6	[c]	.44
Mal.client+mal.empl.	0	0.0	1	10.0	5.6	[c]	1.00

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

For the **specific** photo themes in the profiles, Fisher's Exact test only exhibited a statistically significant distinction across cultures for pictures reflecting the 'male employee' theme: these occurred in a significantly larger number of the British profile descriptions than the Dutch-English profile descriptions. In line with this finding, Fisher's Exact test revealed a statistically significant result for the general thematic **cluster** labeled 'employees'. Visual themes related to the workforce (either female or male) occurred significantly more often in the British than in the Dutch-English profiles. This is illustrated in Table 5.14.

Table 5.14: Frequency scores clustered photo themes in corporate profiles.

Theme	***Du-Profile n=8***		***Br-Profile n=10***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df=1)$	*p*
Customers	2	25.0	0	0.0	11.1	[c]	.18
Employees	0 [a]	0.0	6 [b]	60.0	33.3	[c]	< .05
Workplace	2	25.0	4	40.0	33.3	[c]	.64
Product	3	37.5	6	60.0	50.0	[c]	.64

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

With regard to the text fragments adjoining the photographs in the Dutch-English and British profiles, no typical themes were discerned. The theme with the highest score in both business cultures was the 'Product/service' description theme, which occurred in 33.3% of the Dutch-English texts and in 37.5% of the British-English texts. This text theme usually accompanied images of products/services in practice or on display. As is indicated by Table 5.15, no significant cross-cultural differences were found for the themes in the text fragments explaining the images.

Table 5.15: Frequency scores text themes in photo-related comments in corporate profiles.

Theme	***Du-Profile n=3***		***Br-Profile n=8***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df=1)$	*p*
Communications	1	33.3	1	12.5	18.2	[c]	.49
Consumers unit	0	0.0	1	12.5	9.1	[c]	1.00
Corp.strengths	0	0.0	1	12.5	9.1	[c]	1.00
Financ.highlights	0	0.0	1	12.5	9.1	[c]	1.00
Identity	1	33.3	1	12.5	18.2	[c]	.49
Id.market unit	0	0.0	2	25.0	18.2	[c]	1.00
Identity unit	0	0.0	3	37.5	27.3	[c]	.49
Marketing	0	0.0	1	12.5	9.1	[c]	1.00
Oper.highlights	0	0.0	1	12.5	9.1	[c]	1.00
Oper.results	0	0.0	1	12.5	9.1	[c]	1.00
Oper.results unit	0	0.0	1	12.5	9.1	[c]	1.00
Product	1	33.3	3	37.5	36.4	[c]	1.00

Note.[c.] Fisher's Exact Test.

5.5 Themes in operational reviews

This section will first describe and compare the themes found in the running texts of the Dutch-English and British-English operational reviews (subsection 5.5.1). It will then continue with a discussion of the themes reflected in the images and incorporated in the text excerpts adjacent to these images (subsection 5.5.2).

5.5.1 Themes in the running texts of the operational reviews

As is indicated in Appendix III, the extensive operational reviews published by Dutch and British corporations included a number of topics similar to the management statements. However, the full list of text themes for the reviews also shows that their informational value was less variable and more specific, as they predominantly disclosed issues related to the past and future operations of corporate divisions on commercial markets. Although text themes covering general financial results by division were also encountered relatively often, these themes commonly functioned as mere starting-points for the discussion of themes about operational performance. Table 5.16 presents frequency scores for the 16 main text themes within the Dutch-English and British-English operational reviews and shows any statistically significant differences in thematic content across the two national business cultures.

Table 5.16: Typical text themes occurring in ≥ 50% of the operational reviews.

Theme	***Du-OperRev n=22***		***Br-OperRev n=20***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Award/Ranking	6	27.3	11	55.0	40.5	3.34	.07
Consumer unit	9	40.9	11	55.0	47.6	.83	.36
Context unit	16	72.7	15	75.0	73.8	.03	.87
Corp. strengths	10	45.5	12	60.0	52.4	.89	.35
Cost managem.	11 [b]	50.0	3 [a]	15.0	33.3	5.78	<.05
Fin. highlights	6	27.3	11	55.0	40.5	3.34	.07
Fin.result unit	14	63.6	17	85.0	73.8	2.47	.12
Future division	16	72.7	16	80.0	76.2	[c]	.72
Identity market	14 [b]	63.6	5 [a]	25.0	45.2	6.31	<.05
Identity division	16	72.7	10	50.0	61.9	2.30	.13
Invest.divest.	16	72.7	11	55.0	64.3	1.43	.23
Marketing unit	14	63.6	11	55.0	59.5	.32	.57
Op.result unit	20	90.9	20	100.0	95.2	[c]	.49
Position unit	17	77.3	10	50.0	64.3	3.39	.07
Sales	12	54.5	9	45.0	50.0	.38	.54
Strategy unit	16	72.7	15	75.0	73.8	.03	.87

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

First, the Chi-Square test results showed that Dutch companies tended to include the textual 'cost management' theme significantly more often than British companies. And second, it appeared that a significantly larger number of Dutch companies, as compared to British companies, had incorporated the 'identity of the market' theme in their texts.

5.5.2 Themes in the photos and text fragments of the operational reviews

Compared to the management statements and the profile descriptions, the Dutch-English and British operational reviews contained many more visual illustrations

and, accordingly, a larger total of photographic themes. On the one hand, these pictures reflected the internal corporate or divisional identity by means of photographs related to management members, employees and the workplace; on the other hand, they portrayed what the company offers people outside the organization by means of pictures of products/services and clients. Table 5.17 offers a cross-cultural overview of the specific, unambiguous themes that occurred most frequently in the photos of the Dutch-English and British reviews. Table 5.18 again gives a separate account of the frequency scores per cluster of themes that were semantically related.

Table 5.17: Frequency scores photo themes in operational reviews.

Theme	***Du-OperRev n=15***		***Br-OperRev n=17***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Customers							
Child	2	13.3	1	5.9	9.4	[c]	.59
Family-clients	0	0.0	2	11.8	6.3	[c]	.49
Female client	3	20.0	3	17.6	18.8	[c]	1.00
Fem.client + child	1	6.7	1	5.9	6.3	[c]	1.00
Male client	5	33.3	4	23.5	28.1	[c]	.70
Male client + child	1	6.7	0	0.0	3.1	[c]	.47
Pair of clients	1	6.7	2	11.8	9.4	[c]	1.00
Employees							
Female employee	1	6.7	2	11.8	9.4	[c]	1.00
Group employees	2	13.3	2	11.8	12.5	[c]	1.00
Male employee	2	13.3	7	41.2	28.1	[c]	.12
Mal.empl.+fem.empl.	0	0.0	1	5.9	3.1	[c]	1.00
Workplace							
Building	2	13.3	0	0.0	6.3	[c]	.21
Equipment	2	13.3	6	35.3	25.0	[c]	.23
Service area	2	13.3	6	35.3	25.0	[c]	.23
Store	0	0.0	2	11.8	6.3	[c]	.49
Work area	4	26.7	3	17.6	21.9	[c]	.68
Product							
Added value product	2	13.3	4	23.5	18.8	[c]	.66
Application product	3	20.0	1	5.9	12.5	[c]	.32
End product	2	13.3	4	23.5	18.8	[c]	.66
Product	8	53.3	11	64.7	59.4	.73	.51
Prod.manufacturing	1	6.7	0	0.0	3.1	[c]	.47
Raw materials	0	0.0	1	5.9	3.1	[c]	1.00
Service	0	0.0	4	23.5	12.5	[c]	.10
Members of management							
CEO	1	6.7	1	5.9	6.3	[c]	1.00
Indiv.dpt. directors	2	13.3	5	29.4	21.9	[c]	.40
Group dept. directors	1	6.7	1	5.9	6.3	[c]	1.00

Table 5.17 continued.

Theme	***Du-OperRev n=15***		***Br-OperRev n=17***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Other themes							
Awards/ranking	0	0.0	1	5.9	3.1	[c]	1.00
Activity community	2	13.3	0	0.0	6.3	[c]	.21
Ceremony	1	6.7	0	0.0	3.1	[c]	.47
Communications	4	26.7	4	23.5	25.0	[c]	1.00
Female	1	6.7	1	5.9	6.3	[c]	1.00
Hand	1	6.7	2	11.8	9.4	[c]	1.00
Light	0	0.0	1	5.9	3.1	[c]	1.00
Male	0	0.0	1	5.9	3.1	[c]	1.00
Male + female	1	6.7	1	5.9	6.3	[c]	1.00
Mal.client+fem.empl.	1	6.7	1	5.9	6.3	[c]	1.00
Mal.client+mal.empl.	0	0.0	1	5.9	3.1	[c]	1.00
Pair client+mal.empl.	1	6.7	0	0.0	3.1	[c]	.47
People in community	0	0.0	1	5.9	3.1	[c]	1.00

Note. [c.] Fisher's Exact Test.

Tables 5.17 and 5.18 indicate that Chi-Square tests and Fisher's Exact tests did not reveal any significant cross-cultural differences in the thematic construct of photographs within Dutch-English and British operational reviews.

Table 5.18: Frequency scores clustered photo themes in operational reviews.

Theme	***Du-OperRev n=15***		***Br-OperRev n=17***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Customers	5	33.3	6	35.3	34.4	.01	.91
Employees	2	13.3	7	41.2	28.1	[c]	.12
Workplace	8	53.3	11	64.7	59.4	.43	.51
Product	11	73.3	13	76.5	75.0	[c]	1.00
Members of management	4	26.7	6	35.3	31.1	[c]	.71

Note. [c.] Fisher's Exact Test.

The thematic analysis of text excerpts placed with the documentary photographs in the reviews showed a recurring use of the 'product/service' theme in both the Dutch-English and British texts. Considering that a majority of the English operational reviews were structured in accordance with the divisional organization of the company, many corporations appeared to use images and adjacent texts to specify the products/services manufactured or delivered by a particular division (see Table 5.19). Other text themes, e.g. related to descriptions of divisional performance, also re-occurred relatively often in the text fragments.

Table 5.19: Frequency scores text themes in photo-related comments in operational reviews.

Theme	***Du-OperRev n=13***		***Br-OperRev n=15***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Business context	1	7.7	2	13.3	10.7	[c]	1.00
Bus.context unit	0	0.0	4	26.7	14.3	[c]	.10
Communication	3	23.1	1	6.7	14.3	[c]	.31
Confidence	1	7.7	1	6.7	7.1	[c]	1.00
Consumers	1	7.7	2	13.3	10.7	[c]	1.00
Consumers unit	2	15.4	2	13.3	14.3	[c]	1.00
Corp.strategy	1	7.7	1	6.7	7.1	[c]	1.00
Corp.strengths	3	23.1	5	33.3	28.6	[c]	.69
CSR	1	7.7	1	6.7	7.1	[c]	1.00
Facility	3	23.1	1	6.7	14.3	[c]	.31
Financial results	0	0.0	2	13.3	7.1	[c]	.48
Finan.results unit	0	0.0	1	6.7	3.6	[c]	1.00
Future	1	7.7	1	6.7	7.1	[c]	1.00
Future unit	2	15.4	4	26.7	21.4	[c]	.66
HRM/People	0	0.0	1	6.7	3.6	[c]	1.00
Identity market	1	7.7	0	0.0	3.6	[c]	.46
Id.market unit	2	15.4	2	13.3	14.3	[c]	1.00
Identity unit	3	23.1	3	20.0	21.4	[c]	1.00
Marketing	0	0.0	3	20.0	10.7	[c]	.23
Member board	6	46.2	2	13.3	28.6	[c]	.10
Op.highlight unit	0	0.0	3	20.0	10.7	[c]	.23
Operat.results	1	7.7	2	13.3	10.7	[c]	1.00
Oper.result unit	5	38.5	7	46.7	42.9	.19	.66
Product	9	69.2	8	53.3	60.7	.74	.39
Shareholders	0	0.0	1	6.7	3.6	[c]	1.00
Strategy segm.	1	7.7	1	6.7	7.1	[c]	1.00

Note. [c.] Fisher's Exact Test.

A cross-cultural comparison based on Chi-Square tests and Fisher's Exact tests revealed that there was no statistically significant variation in the text themes Dutch and British corporations used for the texts illustrating the images in their English reviews.

5.6 Conclusion and discussion

The content analyses described in this chapter aimed to explore the cross-cultural use of conceptual themes in multimodal annual reports originating in the Netherlands and in the UK. As such, they were intended to provide a further response to the primary research objective of this study (see section 1.5). In particular, these analyses aimed to address the specific RQs 2a-2c by identifying and comparing the content features occurring within the written texts and documentary images of the Dutch-English and British-English research materials. It can be concluded that Dutch and British corporations largely relied on similar themes in the construct of their English annual report texts. For each type of text analyzed, moreover, they used a series of themes that differed from the sets of themes in other

annual report sections. Cross-cultural variations in genre content primarily occurred for the management statements and for the themes incorporated in the written running texts. The emergence of substantive differences across Dutch-English and British annual report texts underpins the results of studies such as Sims and Guice (1992), which suggests that text producers in different cultures may have different perceptions of the appropriate or effective content of a genre. Section 5.6.1 will briefly recount the main cross-cultural findings for the concept-based themes, and it will provide contextual explanations for these findings if possible (see RQ 2d, section 1.5). It will also elaborate on the degree to which the Dutch-English and British annual report texts correspond or differ in genre content. In line with the second general research aim of this study, section 5.6.2 will put forward several implications that may contribute to the refinement of genre theory and genre analysis in general.

5.6.1 Cross-cultural comparison of content elements

Assuming Devitt's claim that "each text refers explicitly to its typical subject, thereby creating a pattern of reference" (1991: 343), the thematic analyses of texts and photographs in annual reports proved to be relevant in distinguishing culture-specific preferences in the substantive construct of this genre. The thematic similarities and distinctions (RQs 2a-2c) observed across the Dutch and British business cultures are summarized and contextualized (RQ 2d) below. Also, the comparability of Dutch-English and British annual report texts will be discussed at the end of this subsection (i.e. a focus on RQ 2c).

Comparison of thematic content in management statements

The analysis of genre content revealed many **similarities** in the *text* themes across the Dutch-English CEO's statements, the British CEO's statements and the British Chairman's statements. The three types of statements primarily reported on group-level issues: the main text themes in all statements involved corporate performance as well as corporate policies and were focused on assuring readers of the future well-being of the company. With regard to the *photo* themes, the research results showed no significant cross-cultural differences for pictures referring to corporate facilities and corporate equipment. Also, the Dutch-English and British management statements showed similar use of the specific photo themes related to groups of employees and to individual members of the board. Finally, both the Dutch-English and British management statements typically relied on the theme related to the identification of 'board members' within the *text fragments* adjoining the photographs.

Despite these substantive similarities, several significant **distinctions** were also observed for the text themes and photo themes in the Dutch-English and British management statements. Cross-cultural variations in *text* content were observed for themes concerning the company's conduct in terms of its social responsibility, HRM policy, governance policy, management changes, strategic priorities and dividend. For instance, the number of Dutch-English CEO's statements focusing on the textual 'CSR' theme was significantly smaller than the number of British Chairman's statements considering this theme. Furthermore, the textual 'dividend' theme – comprising accounts of dividend, dividend policies or payments – was included in a significantly larger number of the British Chairman's statements than the Dutch-English and British CEO's statements. Several significant results were also

documented for the *photo* content of these statements, in particular with respect to photographs portraying corporate employees, full management teams and corporate workplaces. Pictures portraying all members of the executive board, for example, were significantly over-represented in the Dutch-English CEO's statements. Here, the sender of the message was portrayed as part of a collective responsible for the company's daily management. Also, a relatively large number of British CEO's statements contained visual themes related to diverse aspects of the corporate work area. There were no significant cross-cultural differences with regard to typical themes in the *text fragments* adjacent to the documentary images.

The general conclusion that can be drawn from these results is that the Dutch-English and British-English management statements are not identical as far as genre content is concerned. In spite of some overlap in verbal-pictorial content, the significant variations in both text themes and photo themes suggest that (1) the Dutch-English and the British managerial forewords differ generically and that (2) the Dutch-English CEO's statement is a hybrid document that is generically similar to both the British CEO's statement and the British Chairman's statement (which are themselves not generic equivalents). As for the distinctions in textual content, much of the difference observed seems to stem from the fact that the supposed writers of the texts, the CEOs and Chairmen, fulfill distinct functions within Dutch and British organizations and from the fact that their statements have distinct positions and purposes within the annual report. British Chairmen have a supervisory function and represent the needs of shareholders, while Dutch and British CEOs execute the company's daily management and thus represent corporate interests first of all. But whereas the British CEO's statement appears after the Chairman's statement in British reports and is more narrative in nature, both the British Chairman's statement and the Dutch-English CEO's statement are introductory, interactional documents in the annual report (see 4.4.4; Hooghiemstra & Van Manen, 2004). As an illustration, the professional mandate of the British Chairman may account for the fact that a considerably larger number of Chairman's statements than Dutch-English and British CEO's statements contained the textual 'dividend' theme. With respect to the significant distinctions in photographic substance, it appears that the Dutch-English CEO's statements and British Chairman's statements primarily contained images of the sender of the message; the British CEO's statements included both sender-related photographs and company-related photographs (i.e. showing employees or workplace). These distinctions may have been caused by the fact that the British CEO's statement is generally not an introductory text and tends to be more narrative and often more extensive; it provides a relatively large amount of textual information that can be illustrated by different types of documentary photographs (e.g. pictures of employees at work, during one of the operational activities described in the text).

Comparison of thematic content in corporate profiles

An analysis of **similarities** in the *text* content of the Dutch-English and British-English corporate profiles revealed that these two text types share a thematic focus on issues covering the general corporate identity: text themes primarily concerned the core viewpoints and competencies of the company responsible for the annual report. Since no significant variation was observed for the specific text themes that occurred in 50% or more of the Dutch-English or British profiles, it can be concluded that Dutch-English and British corporations relied on equivalent textual contents for the realization of these documents. Cross-cultural correspondence was also found in the themes constituting the *photo* content and the content of the photo-

related *text fragments* in the profiles. No substantial differences were observed, for instance, in the number of Dutch-English and British profile descriptions containing pictures of corporate clients, products or workplaces. Thus, corporations in both business cultures showed little variation in text themes and photo themes incorporated to introduce the company to its audience.

Significant **distinctions** between the Dutch-English and British corporate profile descriptions only occurred for two interrelated *photo* themes. First, the specific 'male employee' theme was observed in a significantly larger number of British profiles than Dutch-English profiles. Congruously, the 'general employee' theme also appeared in images included in significantly more British than Dutch-English profiles.

Only considering the text themes incorporated in the substance of Dutch-English and British-English profile descriptions might wrongly imply that these documents are generically identical. Although they are predominantly the same in terms of textual content, the analysis of themes incorporated in photographs revealed that they cannot be regarded as real equivalents; the analysis emphasized that Dutch and British corporations tended to create a slightly different informational landscape when photographically identifying themselves in the English profile descriptions. Dutch companies mostly included photographs of product-related, workplace-related and customer-related items to support the corporate identity explained in the text. None of these companies portrayed its employees for this purpose. Conversely, the British corporations did not incorporate any customer-related photos but a substantially large number of them did include pictures of the workforce. Obviously, the British companies, in contrast to the Dutch companies, preferred to portray the people who are responsible for the daily operations of the organization as a means of profiling themselves.

Comparison of thematic content in operational reviews

The investigation of substance in Dutch-English and British-English operational reviews suggested that these documents contained a large number of thematic **similarities** in the written text and photographs. The *text* content of operational reviews published by Dutch and British corporations predominantly addressed themes dealing with divisional achievements, i.e. descriptions of diverse divisions, financial and operational results per division and issues that had impacted divisional operations. Also, it appeared that Dutch and British corporations used the same broad range of typical *photo* themes to complement the information provided in the written texts of their operational reviews. In both national business cultures, a relatively similar number of reviews contained pictures of different types of customers and employees, of workplace-related objects, of product-related items and of executive directors. With regard to the themes in the photo-related *text fragments*, Dutch and British corporations predominantly relied on the same typical subject matter, i.e. the 'products' theme.

As for the significant **distinctions** in genre context across the Dutch-English and British-English operational reviews, there were only two *text* themes that highlighted a significant result. The Dutch-English reviews and the British reviews showed significant cross-cultural difference for the 'cost management' theme and the 'identity of the market' theme. In the Dutch-English reviews, information about operational costs or cost reductions and details about the market in which a division operates were significantly more important than in the British operational reviews.

The Dutch-English and British operational reviews had much in common. Significant cross-cultural variation was only found for two text themes and was not observed for photo themes at all. While the two significant results for the textual substance of the reviews might have been caused by contemporary socio-economic trends or normative communicative choices, these causes did not form the basis of any more fundamental differences between the Dutch-English and British operational reviews. From a generic viewpoint, it can therefore be argued that the operational reviews in the 2003 annual reports of Dutch and British companies were substantively similar to a very large extent, in terms of both textual and photographic content. They were marked by only a small number of cross-cultural distinctions that did not seem to affect the generic integrity of the operational review.

Genre content and the Dutch-English and British-English annual reports as a genre set

After reviewing the cross-cultural correspondence and variation in conceptual themes included in the multimodal annual report texts, the question remains as to the degree in which the Dutch-English and British-English texts are comparable. In generic terms, comparability refers to similarities in the content-related interpretation of annual reports used for the same purposes in different national business cultures (e.g. Miller, 1994).

In line with Devitt's observation in tax accounting genres, it was found that each Dutch-English and British annual report text partially derived "its meaning from other texts, those that constitute its subject matter" (1991: 343). Accordingly, the research results again indicated that the annual report in the two national business cultures comprised a *genre set* (Devitt, 1991; see also section 4.5.1). Within the Dutch-English and British-English report, each section or text type contained a particular collection of primary text themes and photo themes that did not match the collection of main themes included in any other text type in the annual report. For instance, the Dutch-English and British operational reviews were marked by a variety of recurrent text themes concerning divisional performance, while the English-language profile descriptions repeatedly focused on a set of main text themes referring to the corporate identity. However, the research findings simultaneously indicated that some themes reoccurred within several different Dutch-English and British text types. The textual 'corporate strategy' theme, for example, appeared in corporate profiles as well as in operational reviews. And the textual 'Operational results per division' theme was observed in both the management statements and the operational reviews. These findings thus confirmed the idea that the different types of annual report texts analyzed here – i.e. foreword, profile and review – were characterized by content-based intertextual coherence. From the perspective of genre content, they would seem to be independent text types, each with a unique thematic construct, that co-exist through intertextual ties. Together, these genres build the annual report-as-a-genre set.

Having determined that both Dutch-English and British annual reports consist of different text types featured by thematic intertextuality, the research results confirmed that the Dutch-English and British annual reports are *comparable examples of the same genre set*. The content study of the management statements, corporate profiles and operational reviews showed that the English-language annual reports produced in the Dutch and British business cultures contained text types that were largely similar in terms of textual and photographic themes. Consistent with the observations made in section 4.5.1, it was found that most thematic variations

existed in the three types of management statements. Here, the Dutch-English CEO's statements corresponded thematically with both the British Chairman's statements (e.g. for the textual 'HRM/people' theme or the photographic 'workplace' theme) and the British CEO's statements (e.g. for the textual 'corporate strategy' theme or the photographic 'chairman' theme). At the same time, however, these statement types also revealed an overall agreement in the use of particular text themes (e.g. 'General financial results', 'Investments and divestments' and 'Future prospects'). Despite some significant differences in text themes and photo themes across text types, the overall cross-cultural similarities in genre content thus suggested that the Dutch-English and British annual report sections analyzed in the present study can be typified as comparable text types or genres within comparable instances of the annual report genre.

5.6.2 Implications for genre theory and genre analysis

The second main research aim of the present study was to contribute to a further development of the generic approach to multimodal discourse in (professional) texts. In the light of this objective, the content analysis yielded several implications for genre theory in general and genre analysis in particular.

The theoretical importance of conceptual themes in genre content

The thematic approach taken towards the investigation of genre content allowed for a cognitive and situated perspective on multimodal information content. Within the cognitive map-analytical tradition, content is established by mental networks of contextualized linguistic concepts or visual concepts that are semantically related. Here, each network represents a conceptual theme (Carley & Palmquist, 1992; Ryan & Bernard, 2000). Whereas the running texts and text fragments in the annual report sections provided keywords as conceptual constituents of textual themes, the pictures included in the texts offered visualized objects and events that signaled particular photographic themes. As such, the thematic investigation of multimodal text content seems to be in accordance with fundamental notions of substantive genre identification. Drawing on Miller (1994) first of all, an investigation of textual and photographic themes enables researchers to look at the semantic value of discourse, in which common experience among discourse participants is symbolized through language (i.e. keywords) and images (i.e. visualized objects). In addition, cognitive mapping theory assumes that the classification of thematically related concepts is based on shared social knowledge which helps readers determine which concepts are likely to be attributable to which theme in a particular part of the text. Therefore, the present analyses are also consistent with Berkenkotter and Huckin (1995), who argue that community-specific experience is transferred to the informational value (i.e. content) of a particular type of text. Moreover, the present study of textual and visual themes supports Nickerson's suggestion (2000) that different communities may prefer to express various aspects of common experience (i.e. informational value) in their texts; apart from the cross-cultural overlap in textual and photographic genre content, the results of this theme-oriented study also revealed subtle cross-cultural distinctions (see also Sims & Guice, 1992).

The theoretical importance of cross-cultural variations in genre content

Although the Dutch-English and British text types analyzed here could be defined as similar genres in comparable examples of the same genre set (i.e. the annual report),

particular attention should still be paid to the significant cross-cultural differences that were discerned. These differences – subtle as they may be – indeed indicated that the two business communities have slightly different perceptions of the content required for the annual report genre, i.e. they have different ideas about "what content is appropriate to a particular purpose in a particular situation at a particular point in time" (Berkenkotter & Huckin, 1995: 13). Culture-specific content preferences were predominantly exhibited for the English-language management statements, where the Dutch-English CEO's statements were nevertheless hybrid and thus comparable genres in relation to both British versions of the management statement. Culture-specific preferences for text themes or photo themes were less prominent in the English profile descriptions and in the English operational reviews. Consistent with Miller's (1994) and Swales' (1990) assumption that genre content is shaped by the rhetorical or discourse situation in which the genre is used, it may be argued that the cross-cultural differences in themes were caused by distinct genre conditions. With regard to the management statements, for example, many of these differences could well be attributable to communication norms and socio-economic circumstances. In particular, the frequent use of the interpersonal 'HRM/people' theme and the 'corporate governance' theme in the Dutch-English CEO's statements might be the result of the typical interactional nature of the message, on the one hand, and the introduction of a new Dutch corporate governance code at the time of publication, on the other hand (e.g. Hooghiemstra et al., 2004). In addition, the over-representation of the visual 'all executive board members' theme in the Dutch-English management statements may be explained by different social phenomena, e.g. by the fact that the Netherlands is a more feminine and therefore more cooperation-minded culture than the British culture (e.g. Claes & Gerritsen, 2007) or by the fact that such collective pictures add to the credibility of annual reports originating in a small country where "multinationals are watched closely in the context of a vulnerable, open economy" (Kolk, 2003: 286).

The theoretical importance of photographs in genre content

A third theoretical implication involves the role of photographic themes in the identification of the genre content of professional texts. As was discussed above, the cognitive mapping approach to the study of themes allowed an insight into genre substance that was comprised of contextualized concepts as well as semantic relations which were not bound to written language alone (Ryan & Bernard, 2003). In the current research project, this approach proved fruitful in the *cross-cultural* comparison of informational landscapes in the *multimodal* texts of international annual reports. With regard to the images in the Dutch-English and British annual reports, the thematic contents were recognized by placing and connecting the meaning of visualized key-objects within the rhetorical context of the text (e.g. Kress & Van Leeuwen, 2001). Although pictures have received relatively little attention in analyses of genre content, in the present study they were revealed as crucial in the identification of some genres included in the Dutch-English and British annual reports: had it not been for the investigation of photo themes, the Dutch-English and British profile descriptions would incorrectly have been typified as identical instances of the same genre. Thus, the present content study confirms the contention that it is indeed preferable to include pictures in generic analyses, as they add value to the thick description of particular text types within and across cultures.

The analytical relevance of qualitative and quantitative methods in the identification of genre content

The investigation of genre content in Dutch-English and British annual reports started with the manual collection of multimodal data and then moved on to the SPSS application in order to calculate significant cross-cultural differences in text themes and photo themes. In other words, it comprised both interpretative or qualitative and numerical or quantitative analyses (Ryan & Bernard, 2000). This multi-method approach to the identification of themes was particularly useful in the present study, which sought to explore the prototypical content features in large Dutch-English and British-English corpora. Here, the manual or qualitative procedures allowed for the cognitive interpretation and labeling of conceptual networks or themes-in-context, while the quantitative procedures enabled cross-cultural comparisons of genre content with a large number of research texts.

The analytical relevance of intercoder reliability tests in the identification of genre content

Apart from measuring the reliability of identification and labeling procedures in the present content investigation, the intercoder reliability tests helped to establish more accurate lists of text themes and photo themes. Therefore, the findings of these tests not only confirmed that intercoder reliability analyses enhance the reproducibility or credibility of the analysis of conceptual themes, but they also suggested that such analyses may improve the validity of the actual research steps and research results. As Ryan and Bernard point out, "researchers will be better able to describe themes" on the basis of the systematical observation of intercoder agreements and disagreements for key concepts or discrete conceptual themes (2000: 792).

The analytical relevance of genre content for reader response analyses

A final analytical implication concerns the relevance of content-related results for reader response analyses in which both the Dutch-English and British-English annual report texts are involved. The thematic analysis presented in this chapter has indicated several significant differences between the texts extracted from the Dutch-English annual reports and the texts taken from the British-English annual reports. These significant differences in particular are interesting in a research setting aimed at measuring the effectiveness and appreciation of English-language texts, from the perspective of their (inter)national reader groups. For example, it would be relevant to test whether international investors do or do not prefer to read details about dividend in the introductory statement of the annual. In addition, it would be useful to investigate if UK-based stakeholders think less positively of a Dutch company when pictures of employees are fully omitted from the corporate profile (since in the UK this text often contains such pictures). Accordingly, the thematic differences that were observed in the previous sections could be used as independent variables in intercultural effect studies that include English annual reports produced in both national business cultures.

The content analysis discussed in this chapter provided a first answer to the specific research questions in the second analytical phase, i.e. concerning the description and comparison of multimodal discourse features in Dutch-English and British annual report texts (see section 1.5). Chapter 6 will expand the answer to these specific research questions by focusing on the structural elements typically used in the Dutch-English and British management statements, corporate profiles and operational reviews.

Chapter 6
Characterization of the rhetorical genre structure of Dutch-English and British-English annual reports

The previous chapter showed that there were several significant cross-cultural differences with respect to the textual and visual themes incorporated in the Dutch-English and British annual report texts. Accordingly, it indicated that the Dutch and British companies maintained slightly different perceptions about the necessary genre content of their multimodal annual reports. The analysis described in the current chapter is a further extension of the second research phase, which focuses on the identification of textual and photographic discourse in Dutch-English and British-English annual report texts (see section 1.5). More specifically, this chapter seeks to reveal the rhetorical structures of the Dutch-English and British annual report texts (RQs 2.a-b), and to compare these structures in order to determine to what extent they correspond or differ across business cultures (RQ 2.c). If relevant, the comparative structure-related results will be explained by the communicative context in which the Dutch-English and British reports were realized (RQ 2.d).

The concept of a rhetorical genre structure ensues from the observation that "specialist writers seem to be fairly consistent in the way they organize their overall message in a particular genre" (Bhatia, 1993: 29). This has also been pointed out in prior research on annual reports, i.e. both with respect to the overall organization of annual report sections (i.e. Jameson, 2000) and with respect to the text structure of individual sections (e.g. Garzone, 2004; Solbjørg Skulstad, 1996). In general, the rhetorical structure of a genre comprises its prototypical and thus recognizable internal organization, which is constituted by standard and optional structural elements that in turn contribute to the realization of the genre purpose. As such, the rhetorical structure allows for a purposeful organization of the content of a genre (Swales, 1990). Within genre theory, moreover, it is regarded as a socio-cognitive concept: it encompasses regularities in the structural interpretation of texts and as such "reflects accumulated and conventionalized social knowledge available to a particular discourse or professional community" (Bhatia, 1993: 21). The rhetorical structure of a genre is thus closely related to the social context in which it is used; it encompasses social rules that reveal how members of a language use community typically organize their discourse. Based on the generic interpretation of rhetorical text structure, several studies have indicated that different cultures may have different notions about the structural elements that are required to build a particular genre (e.g. Vergaro, 2005; Zhu, 2005). Consistent with the analyses of genre context and genre content, the analysis of prototypical genre structures in Dutch-English and British annual report texts revolves around culture-specific preferences expressed by expert members in the multicultural discourse community of annual report producers.

This chapter will first a more detailed working definition of the concept of rhetorical structure, as it is used in the present genre study (section 6.1). In section 6.2, the chapter continues with an overview of the procedures for the investigation of structural elements in the texts and photos of the Dutch-English and British annual reports. This section also includes the lists of compulsory and allowable structural elements that were generally identified within the English annual reports and it describes the results of an intercoder reliability test. The findings of the cross-cultural analyses of structural elements in management statements, profiles and

operational reviews are discussed in sections, 6.3, 6.4 and 6.5 respectively. The presentations of results will be succeeded by a conclusion in section 6.6.

6.1 A working definition of genre structure: moves and strategies

Before discussing the relevance of the rhetorical text structure to the present research materials, this paragraph will first provide a further theoretical explanation of its components. A summary of this explanation is displayed in Figure 6.1. As was indicated in section 2.3.4, genre theory assumes that the rhetorical structure of a genre is based on conventional and allowable components, each of which "serves a typical communicative intention which is always subservient to the overall communicative purpose of the genre" (Bhatia, 1993: 30).

The conventional components or ***moves*** determine the prototypical macro-structure of a genre: they are rhetorically functional text fragments that are recurrently applied within a given community to achieve a particular text purpose. Their presence or absence in a text tends "to vary the nature of the genre significantly, often introducing new or additional considerations in the communicative purpose of the text" (Bhatia, 1993: p.21). Therefore, moves are discriminative elements or necessary constituents of the structure of a genre and, as such, they distinguish between genres within and across national or disciplinary cultures. Connor (2000), for instance, examines variation in moves to determine whether any generic differences exist between US grant proposals in the humanities and sciences. While she finds that these proposals are generically similar in terms of some of the moves, i.e. the 'territory', 'gap', 'goal' and 'means' moves, she also observes that the science proposals consistently contain the 'research question' move but the humanities proposals do not.

Bhatia (1993) argues that genre structure does not necessarily include a tight sequence of a fixed set of moves, such as the three-move structure Swales (1990) assigned to research article introductions (i.e. 1. 'establishing a research territory' – 2. 'establishing a research niche' – 3. 'occupying the niche'). He suggests that it is the consistent presence or absence of particular moves that typifies a genre most of all, rather than, for instance, the content or length of moves and their position within the genre structure. Additionally, several studies of professional genres have shown that a rhetorical genre structure can comprise (a) compulsory and optional moves, (b) separate moves and intertwined moves, and (c) a linear and a flexible organization of moves (e.g. Bhatia, 1993; Connor, 2000; Garzone, 2005). Both the compulsory-optional distinction and the mixing of moves are illustrated by Garzone's analysis of CEO's letters (2005). For instance, she explains that moves providing a performance narrative are obligatory, while moves on corporate governance are absent in some texts. Furthermore, she finds that moves on operational performance and future priorities may be realized separately in some letters but can also be intertwined in others, meaning that the 'performance' move may contain information about the company's plans for the future and the 'future' move may comprise details about operations in the past year. With regard to the flexibility of move structures, Bhatia (1993) notes that moves in sales promotion letters can occur in various positions. He shows, for example, that the 'offering incentives' move can be positioned directly after the 'product detailing' move but can also be part of the opening move in promotion letters.

Moves may consist of optional or allowable rhetorical tactics. These tactics reveal how individual text producers have chosen to realize particular moves (Henry & Roseberry, 2001). In other words, the allowable tactics exploit the conventional rules within the rhetorical boundaries of the move, often "for the purpose of greater effectiveness in a very specific socio-cultural context, originality or very special reader considerations" (Bhatia, 1993: 20). Since the rhetorical value of allowable tactics is framed by the rhetorical function of the move, they have no direct influence on the communicative purpose of a genre (this is different from the compulsory moves, which do affect the generic purpose). As these tactics are of minor importance to the structural typification of a genre, they are defined as non-discriminative genre elements (Bhatia, 1993).

In his analysis of introductions to research articles, Swales (1990) refers to the allowable tactics as ***'steps'***, while Bhatia (1993) uses the term ***'strategies'*** in his study of business and legal texts. Both approaches have gained support in genre investigations. Drawing on Swales (1990), Flowerdew and Dudley-Evans (2002: 472, 473) explain that the move 'preparing the reader for the decision' in editorial letters includes one or more of the following steps in a "fairly predictable sequence": referring to the submission – apologizing for a delay in responding – interpreting reviewers' reports. Following Bhatia (1993), Henry and Roseberry (2001) note that the move 'promoting the candidate' within letters of application can be realized by a number of strategies in random order, e.g. 'listing relevant skills', 'stating how skills were obtained' or 'naming present job'. Although steps and strategies are rhetorically similar (i.e. both are the writer's individual contributions to the establishment of a move), their possible positions within the move would seem to differ. According to Henry and Roseberry, "if the move can only be realized by a series of strategies in a particular order then, following Swales (1990), strategies can be thought of as 'steps'" (2001: 154). Hence, if a move is typically realized by tactics that do not generally occur in a particular sequence, then, following Bhatia (1993), they can be typified as 'strategies'. These notions imply that Bhatia's strategies can be applied to both well-structured moves and to moves that have a less-defined organization. Several genre analyses have endorsed the idea that generic texts may contain strategies that do not always appear in a standard number and/or order. In his explanation of the rhetorical structure of book blurbs, for instance, Bhatia (2004) indicates that the 'appraising the book' move may be constituted by different series of the same strategies, i.e. (a) 'previewing the book – indicating the value of the book – describing the book' or (b) 'previewing the book – describing the book – indicating the value of the book'. The scheme in Figure 6.1 provides a working definition of genre structure; it illustrates the theoretical concepts of rhetorical moves, steps and strategies that are central to the identification of rhetorical genre structure.

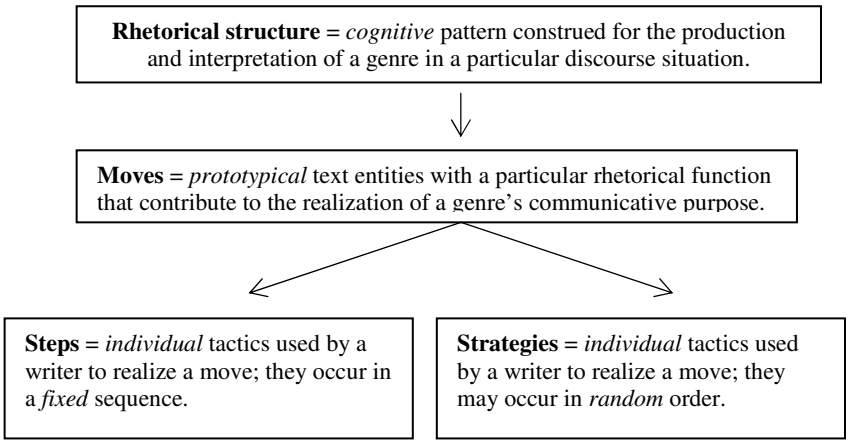


Figure 6.1: Working definition of rhetorical genre structure – constitutive elements (Bhatia, 1993; Swales, 1990).

As was indicated by the theoretical survey in this subsection, the elements of genre structure have been the focus of attention in many genre studies. However, few of these studies have accounted for the choice between steps and strategies or for the way structural elements were identified. Furthermore, only a small number of studies have applied the concept of the rhetorical move structure to texts containing multiple modes of discourse, e.g. texts and graphs or pictures. In order to demonstrate the applicability of the rhetorical genre structure to the present study of annual report texts, the following subsections will elaborate on the demarcation of structural components and on the role of multimodality in structural analyses. More specifically, they will account for the current focus on rhetorical moves and *strategies* (section 6.1.1), for the difference between moves and *themes* in structural genre analyses (section 6.1.2), for the *linguistic demarcation* of moves and strategies (section 6.1.3) and for the role of *photographs* in the identification of moves and strategies (section 6.1.4).

6.1.1 Steps versus strategies

Swales' steps and Bhatia's strategies basically differ in two aspects, the first and most obvious of which was already mentioned in section 6.1. Clearly, these conceptualizations vary in the positioning of tactics within moves: steps usually occur in a linear sequence, while strategies may occur in various positions inside a move. In Henry and Roseberry's structural analysis of job application letters, this distinction led to the conclusion that "where more than one strategy was used to realize a move none appeared to be part of a series in a specific order and so none was considered to be 'steps'" (2001: 159). A second, more subtle distinction between steps and strategies is introduced by Bhatia (1993), who indicates that there is a difference with regard to the rhetorical explanation of the terms. On the one hand, it seems that Swales' steps are primarily referred to as a text producer's options for the realization of a move; on the other hand, strategies are generally defined as the options a text producer has to construct a move in a way that he or she believes to be useful for "an effective and successful accomplishment of the

communicative purpose of the genre" (Bhatia, 1993: 32). Accordingly, Bhatia implies that the concept of genre strategies focuses more on the rhetorical value individual text producers add to the organization of the genre.

Both the flexibility in allowable tactics and the rhetorical value of the tactics are addressed in Nickerson and De Groot's (2005) study of Dutch-English and British managerial forewords in 2001 annual reports. Based on their finding that the managerial forewords contained moves which were constituted by compulsory and optional tactics in varying positions, Nickerson and De Groot use Bhatia's (1993) rhetorical strategies to conceptualize these tactics. Furthermore, they argue that the strategy-concept is most relevant for the type of discourse analyzed, "where the writer is called upon to use the genre creatively to persuade the reader that the corporation concerned is worth (re)investing in" (Nickerson & De Groot, 2005: 335). Following Bhatia (1993), Henry and Roseberry (2001) and Nickerson and De Groot (2005), and considering the limited data available on the rhetorical structure of annual report texts (in particular for corporate profiles and operational reviews), the present study assumes the existence of ***strategies-in-moves*** throughout the discussion of genre structure.

6.1.2 The difference between moves and themes in rhetorical genre structure

In defining move structure as the cognitive organization of the message in the text, the distinction between ***moves and strategies*** and ***themes*** deserves further attention. Although these structural elements and content elements may be related, they do not necessarily coincide. Whereas moves and strategies-in-moves are marked by boundaries in rhetorical function (Bhatia, 1993), themes transcend these boundaries and may occur either within or across them. Two fragments extracted from the current research materials and labeled according to the lists of moves and strategies in section 6.2.3 illustrate this point. For instance, in Figure 6.2 the corporate profile includes the 'identifying the company'-*move*, which covers multiple themes (identified in the content analysis of corporate profiles discussed in section 5.4.1).

> [1. Every WPP company is a distinctive brand in its own right; all with their own identities and own areas of expertise.] [2. That is their strength. What they have in common is in harnessing intelligence, talent and experience to bring competitive advantage to their clients.]

Figure 6.2: Text example two strategies-multiple themes (WPP annual report, 2003: 8).

The move in Figure 6.2 is realized by two *strategies*: (1) 'offering a general profile of the company' and (2) 'focus on corporate strengths and credibility'. Looking at thematic content, it was found that the first strategy comprises the textual 'corporate identity'-*theme*, while the second strategy reflects the 'corporate strengths'-*theme*. A contrasting example is displayed in Figure 6.3, which contains a text fragment drawn from an English operational review. Here, one theme (identified for operational reviews in section 5.5.1) is accounted for across the boundaries of multiple strategies in the *move* 'reporting on operational performance'.

[1. The doubling of our total R&D effort paid off with a number of innovations reaching the market in Europe.] [2. Examples are Sikkens® Autoclear® WB, the first workable waterborne clearcoat in the collision repair industry, and Sikkens® Autoclear® III, our fastest growing two pack urethane clearcoat.]

Figure 6.3: Text example two strategies-one theme (Akzo Nobel annual report, 2003: 67).

Again, two *strategies* constitute the move in Figure 6.3: (1) 'providing specific operational performance details' and (2) 'description of the product'. Contrary to the strategies in Figure 6.2, however, both strategies in this text fragment are dedicated to the text *theme* 'research and development per division'.

The way in which the structural elements and the theme co-occurred in the written text presented in Figure 6.3 is similar to the manner in which structural form and thematic content were combined within the documentary photographs in the annual reports. Both the structure and content analyses of photographs focused on objects, activities and scenes displayed in the images (see also sections 3.2 and 5.2.2); therefore, the investigations of visual themes, moves and strategies were bound to and covered the same visualized items within the frame of particular photographs. This interrelation can be clarified by the photograph in Figure 6.4. Within an English operational review, a portrait of 'online' relatives in front of a laptop computer gave rise to the identification of one *move* 'targeting the market' and one constitutive *strategy* 'description of the customer' (see section 6.2.3) on the basis of one *theme* that was discerned for this photograph in the analysis of genre content, i.e. 'family clients' (see section 5.5.2).

Figure 6.4: Photo example one strategy-one theme (British Telecom annual review, 2003: 6).

6.1.3 The demarcation of moves and strategies in written texts

The discussion of themes and the identification of structural elements is a crucial element in the explanation of ***the demarcation of moves and strategies*** in the written text. In line with the generic notion that textual boundaries between structural elements are based primarily on recognizable shifts in the rhetorical function of the text content (e.g. Bhatia, 1993, 2004; Swales, 1990), the examples in section 6.1.2 demonstrate that themes may help define the *boundaries* of these elements. Paltridge points out that "it is a cognitive rather than linguistic sense that guides our perception of textual division" and further explains that the typification of structural elements in a genre depends more on convention, appropriateness and content than on formal signals such as lexical cohesion or lay-out of the text (1994:

295). Genre analyses in both the ESP and Australian traditions (see section 2.3) have indicated that formal patterns cannot always be reliable indicators of textual boundaries. In his comparison of sales promotion letters, for example, Bhatia (1993) finds that distinctive pronominal references may represent identical rhetorical values in a particular move. According to Bhatia, both text fragments in Figure 6.5 comprise the move 'establishing credentials', but distinct language items are used to realize this move. While example (1) focuses on company-related strengths by means of using pronominal self-references, example (2) refers much more to the needs of the customer by means of using second-person references.

(1) *We* are an established courier incorporated locally since 1971 when courier service was virtually unknown. *We* have come a long way and today *we* can boast that *we* have established *ourselves* as a specialist in the field of courier service, especially to destinations within Indonesia, i.e. Jakarta, Medan, Surabaya etc.	(2) Have *you* ever wished there were one computer course providing *you* with on-site consultancy to assist *your* staff in solving problems or implementing application?

Figure 6.5: Example pronouns in move, from Bhatia (1993: 86, 87).

Furthermore, Paltridge (1994) shows that lexical cohesion, although initially considered to be a boundary-marker by Hasan (1989), actually extends across the boundaries of moves and cannot fully account for distinctions between structural elements. Paltridge exemplifies his point with part of a service encounter taken from Hasan (1989). The example in Table 6.1 shows that the lexical chain continues across structural elements with different rhetorical functions and, as such, lexical cohesion cannot be relied upon for the demarcation of these elements.

Table 6.1: Example lexical cohesion and moves, from Paltridge (1994: 290).

Structural element	***Role participant***	***Text***	***Lexical chain***
Sales request	Customer:	Can I have ten oranges and a kilo of bananas, please?	
Sales compliance	Vendor: Customer:	Yes, anything else? No thanks.	
Sale	Vendor:	That'll be dollar forty.	dollar
			|
Purchase	Customer:	Two dollars.	dollars
			|
Purchase closure	Vendor:	Sixty, eighty, two dollars. Thank you.	dollars

In addition, the theme-related examples drawn from the present research (discussed in section 6.1.2) revealed that genre content cannot strictly define boundaries of moves or strategies either: themes may indicate boundaries of moves *or* strategies but may also cover both moves *and* strategies. Paltridge's claim (1994) that the identification of boundaries between elements of genre structure is primarily content-based can therefore be modified: although content may be an indicator of such boundaries, it is no more regulative than formal text features, e.g. pronominal references or lexical chains. The findings presented here support the idea that the

main criterion for the demarcation of moves and strategies is not formal or content-related but indeed pragmatic or rhetorical in nature. Consequently, the typification of boundaries between moves and strategies cannot be based on a fixed list of formal or content-related criteria; rather, it is grounded in the recognition of shifts in rhetorical value across different text fragments.

Despite the limitations of formal and content-related criteria for the demarcation of structural elements and the importance of rhetorical function, content and formal features still remain helpful devices in determining where the rhetorical function of one text fragment commences and another one ends. The above text examples taken from the Dutch-English and British-English annual reports illustrate this point with regard to content features. Depending on whether moves or strategies are the units of analysis, shifts in themes may contribute to the definition of beginnings and ends for these structural elements, i.e. the theme 'research and development per division' for the *move* 'reporting on operational performance' and the two themes 'corporate identity' and 'corporate strengths' for the *strategy* 'offering a general profile of the company' and the *strategy* 'focus on corporate strengths and credibility', respectively. As for the demarcating role of lexico-grammatical features, an example can be found in Hyland's study of research article abstracts (2000). He explains that for the 'purpose' move and the succeeding 'product/main findings' move "the choice of presentation verb often distinguished the two moves, items such as *discuss*, *describe*, *explore* and *address* marking intentions, and *show*, *demonstrate*, *find* and *establish* signaling results" (Hyland, 2000: 69). Although such content-based and form-based criteria for the demarcation of elements in the written text may not hold for each move or strategy in a particular genre at all times (e.g. Bhatia's example in Figure 6.5, in which distinct pronominal expressions still reflect the move labeled 'establishing credentials'), it will here be argued that they are nevertheless relevant tools for a reliable analysis of genre structures: these criteria enable genre analysts to reproduce how they recognized boundaries between text fragments with different rhetorical functions.

6.1.4 Photographs in rhetorical genre structure

In spite of the growing importance of multimodality in the construct of professional or academic texts (e.g. Kress & Van Leeuwen, 2001, 2006; Rowley-Jolivet, 2004), ***the role of photographs within the rhetorical structure*** of a given text type has been investigated only sporadically. Within the frame of multimodality analysis, for instance, Machin and Van Leeuwen (2004) refer to photographs in a skin care advertisement that may highlight the result or added value of the product promoted (by portraying a person with beautiful skin) or images that may describe the instrumental solution to a skin problem (by portraying the product promoted).

As for ESP/LSP genre analysts in particular, Bhatia (2004) describes the structural function of pictures in a restaurant advertisement by taking into consideration the visualized items in the photo, the thematic content reflected in these portrayals, the position of the photo within the ad and the communicative purpose of the entire ad. He notes that a picture of people dining, positioned at the top of the ad and directly beneath the headline, comprises the move 'reader attraction'. He ascribes the move 'product details' to a picture of food at the bottom of the ad. Similar examples can be found in Askehave and Nielsen's genre analysis of a European industrial company's digital homepage (2005). They identify visual moves and strategies on the basis of the items portrayed, the themes expressed

through these visualized items, the position of the photo, the content of adjoining text excerpts and the aim of the full web-page. Askehave and Nielsen (2005) show that the move 'attracting attention' is established by both visual and textual strategies, i.e. through sequentially flashing images of products, production processes and consumers which are accompanied by verbal one-liners highlighting unique selling points. For instance, their definition of strategies in the 'attracting attention' move depended on the rhetorical association between a picture of "a man lying on a patio working on a laptop with a cup of coffee beside him" and an adjoining text fragment saying "We are proud of adding flavour to your day" (Askehave & Nielsen, 2005: 136). Although Askehave and Nielsen do not refer to the pictorial and verbal strategies with specific labels, they could actually be given names, e.g. (a) 'describing the product', 'describing the manufacture process' or 'identifying the customers' for the images of end products, laboratory researchers at work or customers enjoying the end product and (b) 'describing value of the product' for the photo-related text comments. Also, Askehave and Nielsen (2005) find that the move 'identifying web-owner' is realized strategically by images of the company, its buildings or its staff, thus by visual strategies that could be labeled 'presenting corporate facilities' and 'giving face to the company'.

Since the context analysis (Chapter 4) and the content analysis (Chapter 5) already indicated that documentary photographs hold relevant communicative purposes and themes in relation to the written texts of the Dutch-English and British-English annual reports, it was decided that these photographs should also be included in the present analysis of rhetorical genre structure. The visual analyses by Bhatia (2004) and Askehave and Nielsen (2005) were referred to for an indication of how to conduct a photo-based investigation of genre structure. In section 6.2 both the textual and visual moves and strategies identified in the English managerial statements, profiles and operational reviews are further described.

6.2 Analyzing moves and strategies in Dutch-English and British annual report texts

Section 6.1 emphasized that the current identification of moves and strategies was driven mainly by the theoretical notions of Swales (1990) and Bhatia (1993), who propose that each structural element should contribute to the realization of the communicative purpose of the genre. In line with genre theory, it was noted that the most important criterion for assigning rhetorical value to elements of discourse structure was thus 'functional rather than formal'. However, it was also argued that content-based features or lexico-grammatical features in written texts and photographs can be useful indicators for the definition of the boundaries between functional units in the text. Previous studies on the rhetorical structure of annual reports have adopted varied perspectives: some have focused on the identification of moves and strategies in management letters to stakeholders (e.g. Garzone, 2005; Gillaerts, 1996; Nickerson & De Groot, 2005; Solbjørg Skulstad, 1996), some have looked at information structures within and across annual report sections (e.g. Jameson, 2000), and some have investigated the (antithetical) structuring of the central theme in texts and photographs of annual reports (e.g. Davison, 2002). It would seem, however, that there is still a need for the general analysis of rhetorical structures in *different sections* of annual reports originating in *different national business cultures*. Consequently, the present study centers on the identification of all

moves and strategies embedded in the texts and documentary photographs of management statements, corporate profiles and operational reviews of Dutch-English and British-English annual reports. Similar to the procedures of the content analysis described in section 5.2, the structural data for texts and images were first collected by hand and were then registered in SPSS files.

The following subsections will further specify the techniques applied to establish the moves and strategies in the present research materials. Sections 6.2.1 and 6.2.2 provide an overview of analytical frames used for the recognition of moves and strategies in written texts and photos. The application of these frames resulted in lists of recurrently recognized moves and strategies that were used in the full analysis of structural elements in texts and images. The final versions of these lists are discussed in section 6.2.3. Section 6.2.4 reports on the intercoder test that was conducted to measure the reliability of the moves and strategies identified.

6.2.1 Design for the identification of textual moves and strategies

While continually considering the communicative purpose of the full text in the identification of structural elements, design-related, content-related and language-related indicators were studied as a means to demarcate moves and strategies in the *written texts* of the Dutch-English and British annual reports. Although shifts in lay-out, themes and linguistic realizations were not always equally relevant for the demarcation of all text-based moves and strategies (see section 6.1.3), in various ways they proved to be helpful devices in signaling where one functional entity ended and another began. Drawing on Hasan (1989), Martin (1992), Connor and Mauranen (1999) and Vergaro (2005), for instance, the design-related, content-related and language-related clues that were used for structural demarcations in the present study comprised: extra space or headings (e.g. *Strategy* versus *Market expansion*), semantic cohesion/lexical reference (e.g. *profit-loss-interest-tax-currency*), lexical cohesion (e.g. *profit-earnings-income*), marked themes (e.g. *the returns* are likely to improve*; So far,* all contracts have been extended), coherence markers (e.g. *consequently, in addition*), illocution markers (e.g. *I am pleased to report* a landmark year…) or tense and modality (e.g. In early 2004, we *sold* our Brazilian retail chain…; We *will* also continue to cooperate fully…). The example in Figure 6.6 is extracted from a British operational review and illustrates how various substantive and formal features contributed to the demarcation of moves and strategies in the written texts.

[A. (a)The *expected cost* of our redundancy programme is *£45.5m*. (b) *Cost savings* related to those departures amount to *£31.4m* in total, of which we *invested £5.8m* in creating 290 new jobs in our stores.]

[B. (c) *By the time* you read this, most of these *jobs will already have gone*, and we *will be looking ahead* to *a further round of job cuts* in *the current year*, (d) with *the aim* of bringing our total head office team down to around 1,500 people.]

Note: [A., B.] represent moves, (a)-(d) represent strategies

Figure 6.6: Example role purpose, design, content, language in demarcation text (Boots annual review, 2003: 7).

In Figure 6.6, the extra white space suggests that there may be a distinction in informational value between the two text fragments. It appears that the first

fragment is primarily concerned with reporting on financial performance, as can be inferred from semantic and lexical relations (e.g. *cost, cost savings, £, invested*). This report on financial results, moreover, is realized through two sentences with different rhetorical functions: one anticipating the future costs of the redundancy program that was executed (lexical choice – *expected, cost, £45.5m*) and one discussing the investments carried out in the past year as a result of cost savings (lexical choice – *cost savings, £31.4m, invested, £5.8m* and past tense – *invest**ed***). The second fragment, on the other hand, seems to focus on speculating about the company's future performance in relation to the results of the redundancy program, as can again be inferred from semantic and lexical relations (e.g. *by the time*, *jobs, already, ahead, further, job cuts, current year, aim, bring down, people*). Again, these future speculations are expressed through two phrases that have rhetorically different values: one introducing the reader to future **prospects** (e.g. expectations) on job-cutting (lexical choice – *by the time*, *jobs, gone, further round of job cuts, current year* = 2004 and future tense – ***will** have gone, **will** be looking*) and one reporting on **objectives** set for the up-coming year (lexical choice – *aim, bring down*). Within the British operational review, which generally aims to provide an optimistic and strategic overview of divisional results (see section 4.4.4), these two fragments contain two moves – (A) 'reporting on financial performance' and (B) 'speculating on future performance'. Each move consists of two strategies – (a) 'future prospects' and (b) 'financial performance details' for move (A) and (c) 'future prospects' and (d) 'future objectives for the short-term' for move (B).

6.2.2 Design for the identification of visual moves and strategies

A similar interpretational approach was taken towards the analysis of structural elements in the *photographs* and in their *adjoining text fragments*. The main criterion for the identification of photo-related moves and strategies in Dutch-English and British annual reports was the relationship between the rhetorical function of depicted items and the communicative purpose of the full text. Accordingly, the genre-based analysis of the structural role of photographs in annual report texts resembled Bhatia's (2004) examination of photographs in product ads and Askehave and Nielsen's (2005) study of images in the corporate homepage. As was indicated in section 3.2, the structural investigation of annual report photos specifically focused on visual items in the objects-as-mode, activity-as-mode and scene-as-mode (Kress & Van Leeuwen, 2006). This meant that visualized objects, activities and scenes were taken into consideration in the demarcation and identification of rhetorical entities within photographs. The semantic coherence between the visualized items within the boundaries of the picture frame was also regarded as an important visual clue for the structural interpretation of images. The moves and strategies reflected in the adjacent text fragments were simultaneously analyzed with the structural elements in the photographs. The analysis of these text fragments was based on the formal linguistic clues discussed in section 6.2.1. An explanation of the two examples in Figure 6.7 illustrates how rhetorical function, content and formal visual indicators add to the demarcation and labeling of moves and strategies in photographs included in the current research texts.

(1)

(2)

Selfridges, Birmingham
Haden Young completed electrical and mechanical and fit-out services at the new Selfridges store in Birmingham.

Figure 6.7: Two examples role purpose, content, form in demarcation images (CEO – Wolters Kluwer annual report, 2003: 7; Building – Balfour Beatty annual report, 2003: 22).

The identification of structural elements in example (1) of Figure 6.7 is relatively uncomplicated. Example (1) shows a picture of Nancy McKinstry, CEO of Wolters Kluwer in the company's 2003 annual report. The picture was included in the CEO's statement, which is the introductory text in Dutch-English reports and serves to introduce the readers to the group company's performance throughout the past year. It also aims to establish a personal relationship with the reader (see section 4.4.4). Referring to the communicative objectives of the CEO's statement and to the fact that the picture is positioned next to the running written text, it can be assumed that the actual sender of the message is portrayed here. This assumption is endorsed by the relationship between Nancy McKinstry's signature at the end of the statement and the object (i.e. *an individual woman in formal dress*) visualized in the photograph. The assumption is further explicated by the lexical realization '*Nancy McKinstry*', which is integrated with the image and which corresponds with both the information at the end of the running text and the visualized object. Through the photograph of the CEO in her own introductory statement, the identity of the Wolters Kluwers company becomes personalized: the company obtains a human face by which the company can be recognized. As such, the photograph reflects a move with the rhetorical function 'identifying the company', which is realized by reference to a particular item of identification, i.e. the CEO's face. Therefore, the move is constituted by the rhetorical strategy 'giving face to the company.' The same move and strategy can also be assigned to the adjoining text, which comprises a direct reference to the rhetorical value of the photograph.

Although the rhetoric of the image in example (2) of Figure 6.7 involves a similar interpretation process, its position in the Balfour Beatty operational review of 2003 and the written texts referring to the image cause this process to be more complex than in the CEO example. Together with several other pictures of buildings and adjoining text fragments, this photograph was placed at the bottom of the operational review pages, which in British annual reports discloses biased and strategic information on operations by corporate division (see section 4.4.4). Drawing on such contextual features, the picture of the Selfridges store in example (2) would seem to be related to the 2003 operational results of one of Balfour Beatty's divisions (i.e. Building, Building Management and Services). This observation is first of all supported by the rhetorical coherence between the portrayed object (a modern-style building) in the divisional review and an excerpt in the running text saying that Balfour Beatty's subsidiary Haden Young "completed major works for the Meteorological Office in Exeter, King's College Hospital in London and the new Selfridges store in Birmingham..." (Balfour Beatty, 2003: 23). Furthermore, the written text adjoining the picture at the bottom of the page further *refines* the rhetorical interpretation of the image. It states that "Haden Young

completed core electrical and mechanical and fit-out services at the new Selfridges store in Birmingham". Thus, the adjoining text fragment suggests that the building in the picture is not manufactured by the Balfour Beatty company alone, but that it is the end product realized with help from the technical services the company provided throughout the past year(s). The portrayed object, its textual explanations *and* the implied instrumental value added by the Balfour Beatty product (processed as a photo theme in section 5.5.2), make it plausible to ascribe the following move and strategy to the image: the *move* labeled 'detailing the product', as it refers to the construction activities of the company, and the *strategy* 'communicating value of the product', as the company's activities have contributed to the functioning of an impressive new building. The move and strategy for the adjacent text fragment can be based on its lexicon (e.g. *Haden Young, electrical and mechanical and fit-out services, store*), action verb (to complete) and past tense (complet*ed*). These clues reveal that the text fragment reflects the move 'reporting on operational performance' realized by the strategy 'operational performance details'.

The examples in Figure 6.7 project photographs that can be marked by a single rhetorical move established by a single strategy. However, some pictures in the present research materials incorporated a two-fold contribution to the rhetorical structure of the full annual report text. In the Dutch-English operational review of Philips' 2003 annual report, for instance, a close-up picture of a young Afro-Caribbean woman holding a recently developed mp3-player (see Figure 6.8), was assigned two overlapping moves: (A) the *move* labeled 'detailing the product' with the *strategy* 'description of the product' and (B) the *move* 'targeting the market' with the *strategy* 'description of the customer'. While the running written text and the adjoining text fragment only highlight the action of product development and the features of the product, the picture focuses on the new product as well as on the target group for which it has been created.

Key Ring
In 2003 Philips introduced the innovative Key Ring range that allows consumers to 'wear' their MP3 audio, digital images and information. These players provide a highly portable platform for listening while on the move, with quick and easy PC uploading and simultaneous recharging thanks to USB connectivity. The Camera Key Ring even allows consumers to create their own instant memories, yet is small enough to be added to a key ring for easy carrying and wearing.

Figure 6.8: Example multiple moves in one photograph (Philips annual report, 2003: 24).

6.2.3 List of textual and visual moves and strategies in annual reports

Preliminary interpretations of structural elements in the written texts and in the photographs of the current research materials, resulted in lists of moves and strategies that were relevant for the full investigation of all 137 English management statements, profiles and operational reviews. The final versions of these lists were composed during an intercoder reliability test, which is further discussed in section

6.2.4. The use of 'predetermined' lists in the analysis of moves and strategies is relatively common in genre-based research, e.g. Swales's move-step approach for academic articles formed the basis for structural analyses of chairman's statements (Solbjørg Skulstad, 1996) and conference proposals (Halleck & Connor, 2006) and Bhatia's move-strategy approach for promotional letters was used for structural analyses of job application letters (Henry & Roseberry, 2001) and unsolicited promotional emails (Barron, 2006). The discussion below outlines the rhetorical functions of the 17 moves and 34 strategies that were identified and used in the structural analyses of Dutch-English and British-English annual report texts.

The functional descriptions of rhetorical moves and strategies for the current research materials were either new, i.e. introduced as a result of structural elements that were unique for the Dutch-English and British-English texts, or were derived from previous studies on rhetorical structures in professional genres. The current moves and strategies referring to the corporate situation, the corporate strategy, the financial and operational results, the future course of the company, the management situation, the expressions of sympathy and the addressing of the reader were (in)indirectly drawn from genre studies of management letters conducted by Garzone (2005), Gillaerts (1996) and Nickerson and De Groot (2005). Moreover, the descriptions for moves and strategies associated with detailing the product, targeting the market, establishing credentials and communicating the mission statement were derived from Bhatia's work (1993, 2004) on advertising letters, philanthropic fundraising letters and academic introductions. Finally, there were two kinds of structural elements that proved to be relevant for the present annual report texts but that had not been identified in prior research. First, moves and strategies reflecting the overall profile of the organization provided a context which briefly introduced stakeholders to the type of company they would be reading about in succeeding sections of the annual report and which would perhaps help readers understand why particular decisions had been made during the past year(s). Second, this study revealed that moves and strategies in the form of orientating headlines, headings and intertextual references were acting as rhetorical devices to anticipate reader orientation to the text, i.e. to indicate what readers could expect from given information and to facilitate the reading process. Before presenting the two final lists of moves and strategies (Tables 6.2 and 6.3), several comments need to be added to account for their usefulness in the present study of rhetorical structures in annual report texts:

- the lists do not associate particular moves and strategies with certain sections in the Dutch-English and British annual reports; the observation that several moves and strategies occurred across different annual report sections conflicted with an initial attempt to establish a strict categorization of typical structural elements per text type. For instance, the textual move 'communicating corporate strategy' was prominent in the Dutch-English CEO's statements and the operational reviews as well as in the British Chairman's statements, the CEO's statements and the operational reviews;
- the lists do not associate particular strategies with certain moves: the analysis revealed that some strategies were not bound to one move only and had thus been used to establish different moves in various sections of the annual report. This is illustrated by the observation that the strategy 'strategic causes/consequences' occurred within three moves: 'reporting on financial performance', 'reporting on operational performance' and 'communicating corporate strategy';

- the lists do not present the identified moves and strategies in a particular order of appearance. A linear, full-text structure in the application of moves and strategies could rarely be discerned in any of the texts examined within the Dutch-English and British reports. Most structural elements could occur in varying positions within different instances of an annual report section. The move 'identifying the corporate situation', for instance, was found in various positions in the Dutch-English and British operational reviews, such as in the beginning – as a way of providing a general context for the operational results – or in the body of the text – as a means of providing a specific context for particular operational achievements;
- the lists do not distinguish between written and visual modes since many moves and strategies were relevant for text as well as for images. For example, the move 'detailing the product/service' with either of the strategies 'description of the product/service' or 'value of the product/service' could be found in both written texts and photographs within the Dutch-English and British operational reviews.

It must be emphasized that these general observations did not hold for *all* moves and strategies in *all* instances. Some combinations of textual moves and strategies or visual moves and strategies included in the list were more common in particular annual report sections than others. With regard to the *written texts*, for example, the move 'expressing sympathy' with the strategy 'words of appreciation' occurred most frequently in the British chairman's statements and in the Dutch-English CEO's statements. Also, the move 'presenting the mission statement/core values' with strategy 'mission statement/core values' almost exclusively appeared in the Dutch-English and British-English corporate profile descriptions. With regard to the *documentary photographs*, for instance, it was found that the move 'identifying the company' with strategy 'giving face to the company' occurred in all multimodal Dutch-English and British management statements but in a smaller number of profiles and operational reviews.

Tables 6.2 and 6.3 display the full lists of multimodal moves and strategies respectively. Since rhetorical strategies constitute rhetorical moves – i.e. they are the author's individual tools for the realization or execution of moves (Bhatia, 1993) – only Table 6.3 includes strategic examples taken from the current research materials. Within the annual report texts, these strategies were used to establish the rhetorical moves displayed in Table 6.2.

Table 6.2: Rhetorical moves identified for texts and photographs in Dutch-English and British annual reports.

Move	***Description***
1. Identifying the company	Offers a general factual summary of the corporate profile, concisely states what kind of company is represented in the annual report.
2. Presenting the mission statement/core values	Motivates why the company is here and refers to the core values that are at the basis of the company's performance. Identifies at a fundamental level.
3. Communicating corporate strategy	Clarifies which strategic course the company has been and will be taking on the long term, from an operational and financial perspective.
4. Detailing the product/service	Elaborates upon the practical and added value of the product/service that is offered by the company.
5. Targeting the market	Describes the company's markets in terms of geography, industry or type of customer and the way in which it is actually targeting these markets.
6. Considering customer needs	Highlights specific intrinsic customer needs/wishes to which the offered product is considered to be the right solution.
7. Showing commitment to proper business conduct	Emphasizes the company's involvement in the realization of proper business conduct, e.g. principles and activities in HRM, governance, CSR.
8. Identifying the corporate situation	Depicts the past or current situation of the company, by referring to external factors (e.g. economy, competitors) or general performance outcome (positive/negative).
9. Reporting on the leadership situation	Accounts for changes in the executive/supervisory board and for the professional or biographical background of management members.
10. Reporting on financial performance	Reflects the company's financial performance and gives insight in its financial position, e.g. in terms of profits, sales, dividend, cash flow.
11. Reporting on operational performance	Presents the operational, non-financial achievements of the company in the past year (s), e.g. in terms of acquisitions, research & development.
12. Speculating on future performance	Previews the future course of the company, its performance and its markets.
13. Establishing credentials	Focuses on corporate strengths, expertise, awards and the ability to recognize and fulfill reader (=stakeholder) needs.
14. Expressing sympathy	Conveys the writer's feelings towards events/achievements that have been realized by or that have affected internal or external stakeholders.
15. Addressing the reader	Aims to involve readers in the text, e.g. by salutations, self-introductions and soliciting response.
16. Anticipating reader orientation	Informs readers about the details that are to be communicated in a next text fragment or that have been discussed in previous sections.
17. Indicating special share ownership	Accounts for special shareholder groups/interests that have or have had a relatively large influence on corporate activities.

Table 6.3: Rhetorical strategies identified for texts and photographs in Dutch-English and British annual reports.

Strategy	***Description + examples***
1. General profile of the company	Briefly introduces the company to the readers. "Hunter Douglas is the world leader in window coverings and a major manufacturer of architectural products. Hunter Douglas has its Head Office in Rotterdam, the Netherlands, and a Management Office in Lucerne, Switzerland. Hunter Douglas employs about 15,900 people."
2. Giving face to the company	Projects the people who work within the company. [Picture:] ¾ shot of a smiling woman in her work outfit with logo, who holds a cleaning machine.
3. Mission statement/core values	Describes the company's fundamental views and the raison d'être. "ING's mission is to be a leading, global, client-focused, innovative and low-cost provider of financial services through the distribution channels of the client's preference in markets where ING can create value."
4. Strategic focus points – long term	Presents the company's strategic priorities for the past/coming years. "Our priority is to focus on investments in attractive growth markets where we can achieve or maintain leadership positions. (...) Where we cannot meet our own strict economic criteria, we will curtail our investments or look at reverting to an export model."
5. Strategic causes/consequences	Explains the strategic causes/consequences related to performance/policy. "The added capacity will enable us to meet increased demand from our customers."
6. Description of the product/service	Depicts instrumental/practical characteristics of the product/service. [Picture:] Close-up of wine bottles in a supermarket rack.
7. Value of the product/service	Depicts the added value of the implementation/use of the product/service. "When crisis comes, our solutions support the medical care you receive and ensure the prescriptions you need are waiting for you and your family."
8. Description of target market(s)	Specifies the markets/industries the company operates or focuses on. "It has interests in plumbing and heating distribution in Ireland, Italy, Denmark, The Netherlands, Hungary and the Czech Republic."
9. Description of the customer(s)	Specifies the type(s) of customers the company aims at. "Our customers are drawn from across the industry: self-employed contractors, large construction businesses and governments."
10. Customer needs	Establishes explicit customer wishes and demands. "People on the move need convenient and secure access to up-to-date information, applications and decision-making tools."

Table 6.3 continued.

Strategy	***Description + examples***
11. Involvement in HRM/CSR, etc.	Refers to policy-making and activities related to sustainability/integrity. "We actively promote a culture of caring for the environment. We respect the rights and dignity of our employees and customers, and we treat both with high regard. Our partnership with World Food Programme demonstrates a company-wide commitment to working for a better world."
12. Market conditions	Sets the external scene that is at the basis of the corporate performance. "Exiting 2002 the Company was confronted with a further decline in the Information and Communication Technology (ICT) market in all major geographies."
13. Corporate performance context	Indicates the nature/direction of the annual results in general. "The past 12 months have been dominated by change. Even as recently as January this year, Invensys faced an uncertain future; but what a difference a few months and a lot of hard work have made in □tabilizing the Group."
14. Management details	Presents changes in or professional/biographical data of management. "I am delighted that Michael Welms joined the board on 29 January 2004. Michael brings with him a wealth of retail experience."
15. Financial performance details	Describes financial results on group-level or division-level. "For the year ended 31 July 2003, Smiths generated operating profit from continuing activities of £372m, exceeding last year's result by 2%, in spite of the translation effect of an unfavourable US Dollar exchange rate."
16. Operational performance details	Describes operational results/activities on group-level or division-level. "we achieved a number of other groundbreaking wins this year, including a six-year contract with ITV to create a new multimedia network, and a five-year deal with Alliance & Leicester."
17. Future prospects	Presents expectations and speculations for the future performance/context. "We expect our industry to grow as those savings and investments accumulate."
18. Future objectives – short term	Presents explicit corporate aims for the short term (1-2 years). "During 2004 Castorama plans to invest £48 million in refurbishing or relocating 10 stores."
19. Confidence in the future	Expresses management's confidence in the future course of the company. "We face the future with the confidence that comes from knowing that we have an excellent set of products, a loyal and satisfied customer base."
20. Awareness of reader needs	Recognizes practical needs of stakeholders and their reading interests. "Your company believes this is not in the interests of shareholders, customers or employees."

Table 6.3 continued.

Strategy	***Description + examples***
21. Focus on strengths and credibility	Emphasizes excellence and trustworthiness (awards, rankings, etc.) "In 2003 Medical Systems' strong performance received recognition in the form of four Frost and Sullivan Awards, including that of Medical Imaging Company of the Year."
22. Words of appreciation	Expresses appreciation for achievements/confidence by stakeholders. "We want to specifically mention the outstanding contribution made by our management and staff throughout the Group (...) we would like to thank them for their efforts."
23. Words of compassion	Expresses compassion for stakeholder involvement in harmful incidents. "I know I speak on behalf of everyone at HSBC in offering my deepest sympathies to the families of those who lost their lives and those who were injured."
24. Self-introduction of the sender	Specifies the identity (e.g. name, professional role) of the sender. "On behalf of the Managing Board, I am writing to you about the performance of your bank in 2003."
25. Salutation to the reader	Comprises salutation of sender seeking contact with reader. "Dear fellow shareholder,..."
26. Polite ending	Comprises sender's polite ending of the text. "Best regards,..."
27. Indirectly soliciting response	Encourages readers to react (indirectly) to the message of the sender. "The directors recommend that you vote for all of the items of business at the AGM."
28. Description of old/new information	Presents given or up-coming information (headings, intertextuality). "Rick Haythornthwaite will provide more detail on our structure and individual businesses in his Chief Executive's review."
29. Evaluation of information in text	Adds sender's value to the up-coming information (headings). [Heading] "Strong execution against product roadmaps"
30. Emphasis on strategic focus points	Highlights strategic focus central to the up-coming information (headings). [Heading] "Organic Growth: A Top Priority"
31. Introduction of shareholders	Presents (major) shareholders or their special interests in the company. "At the end of 2003, the State held 19.3% of our outstanding shares."
32. Marketing communication means	Describes marketing communication instruments or channels. "Examples of the corporate advertising campaign to launch the new brand in broadsheet and specialist publications." [+ pictures of ads]

Table 6.3 continued.

Strategy	*Description + examples*
33. Company history	Refers to the historical development of the company. "Versatel was incorporated under the laws of The Netherlands on October 10, 1995, as a private company with limited liability. Versatel converted its legal structure from a B.V. to a public company with limited liability on October 15, 1998."
34. Corporate equipment/facility	Describes the tools and facilities used for the company's daily operations. [Picture:] Full shot of HSBC's new Victorian-style head office in St James' Street, London.

6.2.4 Intercoder reliability test for textual and visual moves and strategies

In the present study an intercoder reliability test was conducted for moves and strategies in the texts and photographs included in Dutch-English and British annual reports. The author was the first coder in the test; again, the second coder was a graduate in Business Communication studies with near-native proficiency in English. Based on the findings of a pilot test in the intercoder analysis, the preliminary lists of moves and strategies were adapted for use in the formal intercoder reliability test and in the full-sample analysis of annual report texts (see section 3.5 for a further discussion of the procedures for the intercoder analysis). Table 6.4 shows the results of the formal intercoder reliability test, i.e. it presents the mean Kappa values and the mean agreement percentages for the observation of combinations of moves and strategies in written texts and photographs.

Table 6.4: Evaluation of intercoder agreement for combinations of moves+strategies in the written texts and combinations of moves+strategies in the photographs.

Section/ text type	*Qualification*	*Mean Kappa*	*SD*	*Min. – max.*	*Agreement %*
Management statements/TEXT	Moderate	.58	0.04	.50 – .66	60.63
Management statements/PHOTO	Almost perfect	.92	0.17	.33 – 1.00	93.75
Profiles/ TEXT	Substantial	.73	0.14	.55 – .84	77.21
Profiles/PHOTO	Slight	.13	–	.13 – .13	14.29
Operational reviews/TEXT	Substantial	.67	0.09	.55 – .77	68.27
Operational reviews/PHOTO	Fair	.25	0.45	-.25 – .61	61.48

Based on the rule of thumb set for Cohen's Kappa, the results of the intercoder reliability test show that agreement in qualifications between coders ranged from negative (-.25) to almost perfect (1.00). The overall mean Kappa value was substantial (.62) (Rietveld & Van Hout, 1993). Table 6.4 indicates that the applied coding system for the exploratory identification of *textual* moves and strategies in English annual report texts was a more reliable research tool than the coding system

for the analysis of *photographic* moves and strategies, in particular with regard to the profiles and operational reviews.

6.3 Moves and strategies in management statements

The following subsections reveal the moves and strategies in the written texts and in the photos of the Dutch-English and British-English management statements. Section 6.3.1 describes and compares the typical structural elements in the written texts of these English statements, while section 6.3.2 describes and compares the structural elements in the photographs.

6.3.1 Moves and strategies in the running texts of the management statements

Appendix IV indicates that Dutch and British corporations tended to use a variety of textual moves and strategies to realize the communicative purpose of their English-language management statements. Several of the rhetorical moves and strategies were typical of both the Dutch-English and the British management statements; therefore, these elements defined the genre structure of the annual report in both national business cultures. Cross-cultural similarity particularly emerged for moves and strategies reporting on the corporate strategy, the corporate performance situation, the financial and future results and the corporate strengths. It was also observed for overt presentations of the presumed writers of the texts and for headings highlighting the informative value of the succeeding text fragments. Table 6.5 shows which textual moves and strategies occurred in 50% or more of the Dutch-English and/or British management statements.

Table 6.5: Typical moves and strategies in running text of ≥ 50% of management statements.

Moves/Strategies	***Du-CEO n=20***		***Br-CEO n=18***		***Br-Chair n=16***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Tot.%*	$\chi^2(df = 2)$	*p*
Moves									
3. Corp. strategy	16	80.0	15	83.3	11	68.8	77.8	[c]	.61
7. Corp. conduct	13	65.0	7	38.9	14	87.5	50.0	2.94	.23
8. Corp. situation	16	80.0	15	83.3	14	87.5	83.3	[c]	.90
9. Leadership	7	35.0	3[a]	16.7	14[b]	87.5	44.4	18.36	<.001
10.Finan.perform	20	100.0	15	83.3	15	93.8	92.6	[c]	.14
11.Operat.perform.	18	90.0	17	94.4	10[a]	62.5	83.3	[c]	<.05
12.Future perform.	18	90.0	17	94.4	16	100.0	94.4	[c]	.77
14. Sympathy	16	80.0	6[a]	33.3	13	81.3	64.8	11.74	<.05
15.Address.reader	19	95.0	18	100.0	16	100.0	98.1	[c]	1.00
16.Read.orientation	11[a]	55.0	17[b]	94.4	14	87.5	77.8	[c]	<.05

Table 6.5 continued.

Moves/Strategies	***Du-CEO n=20***		***Br-CEO n=18***		***Br-Chair n=16***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Tot.%*	$\chi^2(df = 2)$	*p*
Strategies									
1. General profile	11	55.0	10	55.6	6	37.5	50.0	1.42	.49
4. Strategic focus	20	100.0	18	100.0	14	87.5	96.3	[c]	.08
5. Str.consequence	15	75.0	16	88.9	9	56.3	74.1	[c]	.11
6. Descr.product	11	55.0	10	55.6	2[a]	12.5	42.6	8.42	<.05
11. Involvement	14	70.0	10	55.6	14	87.5	70.4	4.15	.13
12.Ext. conditions	19	95.0	18	100.0	14	87.5	94.4	[c]	.29
13.Perform.context	20	100.0	15	83.3	16	100.0	94.4	[c]	.06
14.Board details	9	45.0	5[a]	27.8	14[b]	87.5	51.9	12.70	<.05
15.Detail fin.perf.	20	100.0	17	94.4	15	93.8	96.3	[c]	.53
16.Detail opr.perf.	20	100.0	18	100.0	16	100.0	100.0	-	
17. Prospects	16	80.0	18	100.0	15	93.8	90.7	[c]	.09
18. Objectives	15	75.0	11	61.1	7	43.8	61.1	3.65	.16
19. Confidence fut.	20	100.0	16	88.9	15	93.8	94.4	[c]	.38
20. Reader needs	5	25.0	3	16.7	8	50.0	29.6	4.84	.09
21. Strengths	16	80.0	18	100.0	14	87.5	88.9	[c]	.14
22. Appreciation	20[b]	100.0	7[a]	38.9	16[b]	100.0	79.6	[c]	<.001
24. Self-intro	20	100.0	18	100.0	16	100.0	100.0	-	
25. Salutation	12[b]	60.0	0[a]	0.0	3	18.8	27.8	17.92	<.001
28. Descr. Info	15	75.0	16	88.9	15	93.8	85.2	[c]	.35
30.Emph.str.focus	6	30.0	9	50.0	3	18.8	33.3	3.88	.14
Combinations[d]									
Move 3	n=16		n=15		n=11				
+ Strategy 4	16	100.0	15	100.0	11	100.0	100.0	-	
+ Strategy 5	7	43.8	9	60.0	3	27.3	45.2	2.77	.25
+ Strategy 16	11	68.8	12	80.0	7	63.3	71.4	[c]	.69
+ Strategy 17	6	37.5	8	53.3	3	27.3	40.5	1.88	.39
Move 7	n=13		n=7		n=14				
+ Strategy 11	13	100.0	7	100.0	14	100.0	100.0	-	
Move 8	n=16		n=15		n=14				
+ Strategy 12	12	75.0	10	66.7	7	50.0	64.4	2.09	.35
+ Strategy 13	15	93.8	12	80.0	13	92.9	88.9	[c]	.50
Move 9	n=7		n=3		n=14				
+ Strategy 14	7	100.0	3	100.0	14	100.0	100.0	-	
+ Strategy 21	0	0.0	1	33.3	7	50.0	33.3	[c]	.09
+ Strategy 22	5	71.4	1	33.3	11	78.6	70.8	[c]	.36
Move 10	n=20		n=15		n=15				
+ Strategy 12	11	55.0	8	53.3	4	26.7	46.0	3.23	.20
+ Strategy 15	20	100.0	15	100.0	15	100.0	100.0	-	
+ Strategy 16	13	65.0	9	60.0	4	26.7	52.0	5.60	.06
Move 11	n=18		n=17		n=10				
+ Strategy 4	12	66.7	11	64.7	4	40.0	60.0	2.16	.34
+ Strategy 5	9	50.0	14	82.4	4	40.0	60.0	5.96	.05
+ Strategy 12	9	50.0	9	52.9	6	60.0	53.3	.26	.88
+ Strategy 15	12	66.7	11	64.7	2[a]	20.0	55.6	6.60	<.05
+ Strategy 16	18	100.0	17	100.0	10	100.0	100.0	-	
+ Strategy 17	8	44.4	10	58.8	5	50.0	51.1	.73	.69
+ Strategy 21	8	44.4	9	52.9	3	30.0	44.4	1.34	.51

Table 6.5 continued.

Moves/Strategies	***Du-CEO n=20***		***Br-CEO n=18***		***Br-Chair n=16***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Tot.%*	$\chi^2(df = 2)$	*p*
Combinations[d]									
Move 12	n=18		n=17		n=16				
+ Strategy 12	8	44.4	11	64.7	7	43.8	51.0	1.92	.38
+ Strategy 16	6	33.3	9	52.9	6	37.5	41.2	1.52	.47
+ Strategy 17	13	72.2	16	94.1	12	75.0	80.4	[c]	.22
+ Strategy 18	12[b]	66.7	6	35.3	4	25.0	43.1	6.64	<.05
+ Strategy 19	7	38.9	12	70.6	11	68.8	58.8	4.58	.10
Move 14	n=16		n=6		n=13				
+ Strategy 22	16	100.0	6	100.0	12	92.3	97.1	[c]	.54
Move 15	n=19		n=18		n=16				
+ Strategy 24	19	100.0	18	100.0	16	100.0	100.0	-	
+ Strategy 25	12[b]	63.2	0[a]	0.0	3	18.8	28.3	19.20	<.001
Move 16	n=11		n=17		n=14				
+ Strategy 28	10	90.9	15	88.2	13	92.9	90.5	[c]	1.00
+ Strategy 29	6	54.5	5	29.4	4	28.6	37.5	2.30	.32
+ Strategy 30	6	54.5	8	47.1	3	21.4	40.5	3.32	.19

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test. [d] Combination of move occurring in ≥ 50% of the Dutch-English and/or British management statements + strategies occurring in ≥ 50% of this move.

As can be seen in Table 6.5, there was statistically significant variation between *the Dutch-English CEO's statements and the British CEO's statements* for three elements. Explicit references to the informational development of the text through the move 'anticipating reader orientation' were significantly more prominent in the British CEO's statements than in the Dutch-English CEO's statements. Conversely, the 'salutation to the reader' strategy as a rhetorical device to greet the reader appeared relatively more often in the Dutch-English CEO's statements than in the British CEO's statements. This significant result also applied to the combination of move 15 'addressing the reader' and strategy 25 'salutation to the reader', which was observed in significantly more Dutch-English CEO's statements than British CEO's statements. Furthermore, Fisher Exact test revealed a significant difference across *all three types of statements*. It showed that the strategy with rhetorical function 'words of appreciation' occurred in a significantly larger number of Dutch-English CEO's statements and British Chairman's statements than British CEO's statements. As for *the British Chairman's statements* alone, statistically significant differences could be ascribed to the 'reporting on operational performance' move, the 'description of the product/service' strategy and the combination of move 11 'reporting on operational performance' and strategy 15 'financial performance details'. For all these structural elements, the British Chairman's statements showed relatively low frequency scores. A statistically significant under-representation was also found for *the British CEO's statements*, in which the move with rhetorical function 'expressing sympathy' was significantly under-represented. Next, a significant result could be discerned for *the Dutch-English CEO's statements*. It appeared that in these statements the combination of move 12 'speculating on future performance' and strategy 18 'future objectives for the short term' was significantly

over-represented, i.e. it was a relatively prominent rhetorical device for informing readers about the future course of the company. Finally, two statistically significant differences were observed between *the British CEO's statements and the British Chairman's statements*. The move 'reporting on leadership situation' occurred significantly more often in the British Chairman's statements than in de British CEO's statements. And a relatively larger number of British Chairman's statements contained the 'management details' strategy, as compared to the British CEO's statements.

6.3.2 Moves and strategies in photos and text fragments of the management statements

This subsection presents the cross-cultural research results for all moves and strategies in the photographs and in the adjacent text fragments within the Dutch-English and British management statements. For both the Dutch-based and UK-based management statements, the rhetorical function of moves and strategies in the photographs focused on the personalized identification of the company, i.e. by portraying board directors (the CEO or the Chairman) who claimed to be responsible for a given text. As for the Dutch-English and British CEO's statements in particular, they also corresponded in the distribution of visual moves and strategies related to the descriptive illustration of corporate products or services. Table 6.6 provides a comparative overview of the structural elements that were observed in the documentary images of Dutch-English and British managerial forewords. It shows that only the visual moves and strategies related to the personalized identification of the company occurred in 50% or more of the English management statements.

Table 6.6: Frequency scores moves and strategies in photographs of management statements.

Moves/Strategies	***Du-CEO n=17***		***Br-CEO n=16***		***Br-Chair n=14***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Tot.%*	$\chi^2(df = 2)$	*p*
Moves									
1. Id.company	16	94.1	16	100.0	14	100.0	97.9	[c]	1.00
4. Detail.product	2	11.8	4	25.0	0	0.0	12.8	[c]	.16
5. Target.market	1	5.9	4	25.0	0	0.0	10.6	[c]	.07
Strategies									
2. Giving face	16	94.1	16	100.0	14	100.0	97.9	[c]	1.00
6. Descr. product	2	11.8	4	25.0	0	0.0	12.8	[c]	.16
9. Customers	1	5.9	3	18.8	0	0.0	8.5	[c]	.25
32. Communicat.	0	0.0	2	12.5	0	0.0	4.3	[c]	.20
34. Facility	1	5.9	4	25.0	0	0.0	10.6	[c]	.07
Combinations [d]									
Move 1	n=16		n=16		n=14				
+ Strategy 2	16	100.0	16	100.0	14	100.0	100.0	-	

Note. [c.] Fisher's Exact Test. [d] Combination of move occurring in ≥ 50% of the Dutch-English and/or British management statements + strategies occurring in ≥ 50% of this move.

With regard to the moves and strategies that were reflected in the photographs of the management statements (displayed in Table 6.6), Fisher's Exact tests did not reveal any statistically significant variations across the Dutch and British business cultures.

In line with the rhetorical value of moves and strategies in the photographs of the Dutch-English and British management statements, the adjoining text fragments often contained structural elements that aimed to clarify the identity of the director portrayed and thus to provide the corporation with a personal face. Also, both the Dutch-English and the British-English CEO's statements included adjacent fragments with headings that highlighted the relevance of the information in the succeeding sentences and, simultaneously, of the content of the photos. Table 6.7 shows the cross-cultural results of the analysis of photo-related comments.

Table 6.7: Frequency scores moves and strategies in photo-related comments of management statements.

Moves/Strategies	***Du-CEO N=12***		***Br-CEO n=13***		***Br-Chair n=9***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Tot.%*	$\chi^2(df = 2)$	*p*
Moves									
1. Id.company	11	91.7	10	76.9	9	100.0	88.2	[c]	.42
3. Corp.strategy	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
4. Detail.product	1	8.3	3	23.1	0	0.0	11.8	[c]	.42
5. Target.market	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
7. Busin.conduct	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
8. Corp.situation	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
11.Oper.perform.	0	0.0	3	23.1	0	0.0	8.8	[c]	.10
13.Establ.credent.	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
15.Adress.reader	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
16.Read.expectat.	2	16.7	3	23.1	0	0.0	14.7	[c]	.40
Strategies									
1. Corp.profile	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
2. Giving face	11	91.7	10	76.9	9	100.0	88.2	[c]	.42
4. Strategic focus	0	0.0	3	23.1	0	0.0	8.8	[c]	.10
5. Strat.conseq.	0	0.0	3	23.1	0	0.0	8.8	[c]	.10
6. Descr.product	1	8.3	3	23.1	0	0.0	11.8	[c]	.42
7. Value product	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
8. Descr.market	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
9.Descr.customer	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
11. Involvement	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
12. Econ.scene	0	0.0	3	23.1	0	0.0	8.8	[c]	.10
13. Perf.context	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
16. Op.perf.detail	0	0.0	3	23.1	0	0.0	8.8	[c]	.10
17. Fut.prospects	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
21.Corp.strengths	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
24. Self-intro	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
28. Descr.info	2	16.7	3	23.1	0	0.0	14.7	[c]	.40
29. Evaluat.info	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
30.Emph.strat.inf	0	0.0	3	23.1	0	0.0	8.8	[c]	.10
34. Facility	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00

Table 6.7 continued.

Moves/Strategies	***Du-CEO N=12***		***Br-CEO n=13***		***Br-Chair n=9***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Tot.%*	$\chi^2(df = 2)$	*p*
Combinations [d]									
Move 1	n=11		n=10		n=9				
+ Strategy 2	11	100.0	9	90.0	9	100.0	96.7	[c]	.63

Note. [c.] Fisher's Exact Test. [d] Combination of move occurring in ≥ 50% of the Dutch-English and/or British management statements + strategies occurring in ≥50% of this move.

As is displayed in Table 6.7, there were no statistically significant differences in the use of rhetorical moves and strategies within photo-related comments included in the Dutch-English and British management statements.

6.4 Moves and strategies in corporate profiles

Subsections 6.4.1 and 6.4.2 discuss and compare the rhetorical moves and strategies that were found in the written texts and photographs of the Dutch-English and British corporate profiles.

6.4.1 Moves and strategies in the running texts of the corporate profiles

The list of all structural elements that were observed in the running (written) texts of the Dutch-English and British-English corporate profiles are included in Appendix V. The frequency distributions for the textual moves and strategies in these profiles revealed a focus on structural elements with a specific rhetorical function. Table 6.8 indicates that both the Dutch-English and the British profiles typically consisted of textual moves and strategies that concerned the basic presentation or profiling of the group company, i.e. the description of core characteristics, products or services and corporate strengths. The English profiles also contained rhetorical elements that enhanced reader orientation in the texts (i.e. headings pointing out the informational value of the succeeding paragraph).

Table 6.8: Typical moves and strategies in running text of ≥ 50% of corporate profiles.

Moves/Strategies	***Du-Profile n=21***		***Br-Profile n=20***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df=1)$	*p*
Moves							
1. Identify company	19	90.5	20	100.0	95.0	[c]	.49
2. Presenting mission	14	66.7	11	55.0	62.5	.33	.57
3. Corporate strategy	18[b]	85.7	12[a]	60.0	72.5	3.87	< .05
4. Detailing product	14	66.7	11	55.0	62.5	.33	.57
16 Orientating reader	19	90.5	15	75.0	85.0	[c]	.40
Strategies							
1. General profile	20	95.2	20	100.0	97.5	[c]	1.00
3. Mission/core values	17	81.0	11	55.0	70.0	2.53	.11
4. Strategic focus	19	90.5	16	80.0	85.0	[c]	.40
5. Strat.consequence	11	52.4	9	45.0	55.0	.12	.73
6. Description product	17	81.0	13	65.0	75.0	[c]	.47
7. Value product	11	52.4	10	50.0	52.5	.00	.99
8. Description market	12	57.1	11	55.0	57.5	.00	.96
9. Descript.customer	11	52.4	8	40.0	45.0	.97	.32
16. Operat.perf.details	8	38.1	12	60.0	50.0	2.51	.11
21. Corp. strengths	17	81.0	15	75.0	80.0	.03	.87
28. Description info	16	76.2	15	75.0	75.0	[c]	.86
Combinations[d]							
Move 1	n=19		n=20				
+ Strategy 1	19	100.0	20	100.0	100.0	-	
Move 2	n=14		n=11				
+ Strategy 3	14	100.0	11	100.0	100.0	-	
Move 3	n=18		n=12				
+ Strategy 4	18	100.0	12	100.0	100.0	-	
+ Strategy 5	9	50.0	7	58.3	55.2	[c]	.70
Move 4	n=14		n=11				
+ Strategy 6	14	100.0	10	90.9	96.0	[c]	.44
+ Strategy 7	9	64.3	6	54.5	64.0	[c]	.43
+ Strategy 21	7	50.0	4	36.4	44.0	[c]	.69
Move 16	n=19		n=15				
+ Strategy 28	16	84.2	14	93.3	88.2	[c]	.61

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test. [d] Combination of move occurring in ≥ 50% of the Dutch-English and/or British management statements + strategies occurring in ≥50% of this move.

A Chi-Square test revealed that the move with rhetorical function 'communicating corporate strategy' caused significant variation across the corporate profiles (see Table 6.8). Compared to the British-English profiles, this textual move occurred in a significantly larger number of Dutch-English corporate profile descriptions.

6.4.2 Moves and strategies in photos and text fragements of the corporate profiles

As the Dutch-English and British corporate profiles contained a smaller number of photographs and photo-related text fragments than the management statements and the operational reviews, the rhetorical-structural role of images and comments in the profiles was relatively limited. Table 6.9 displays all visual moves and strategies that were observed in the photographs in the Dutch-English and British corporate profiles. In line with the textual moves and strategies, the structural elements in the documentary images mainly involved the identification of the company, in particular through metaphorical profiling (e.g. picture of a globe), illustrations of products and product values and presentations of corporate communications and corporate facilities. Table 6.9 shows that the English profiles contained few typical structural elements, i.e. moves or strategies occurring in 50% or more of the Dutch-English and/or British profiles.

Table 6.9: Frequency scores moves and strategies in photographs of corporate profiles.

Moves/strategies	***Du-Profile n=8***		***Br-Profile n=10***				
	Count	*%*	*Count*	*%*	*Tot.%*	χ^2 *(df=1)*	*p*
Moves							
1. Identify company	4	50.0	7	70.0	61.1	[c]	.63
2. Mission	1	12.5	0	0.0	5.6	[c]	.44
4. Detailing product	3	37.5	6	60.0	50.0	[c]	.64
5. Targeting market	3	37.5	1	10.0	22.2	[c]	.28
7. Business conduct	0	0.0	1	10.0	5.6	[c]	1.00
11. Oper.performance	0	0.0	1	10.0	5.6	[c]	1.00
Strategies							
1. General profile	2	25.0	0	0.0	11.1	[c]	.18
2. Giving face	1	12.5	6	60.0	38.9	[c]	.07
3. Mission	1	12.5	0	0.0	5.6	[c]	.44
6. Descript. product	3	37.5	6	60.0	50.0	[c]	.64
7. Value product	2	25.0	3	30.0	27.8	[c]	1.00
8. Description market	1	12.5	1	10.0	11.1	[c]	1.00
9. Descript. customer	3	37.5	1	10.0	22.2	[c]	.28
11. Involvement	2	25.0	1	10.0	16.7	[c]	.56
16. Oper.perf.details	0	0.0	1	10.0	5.6	[c]	1.00
32. Communications	2	25.0	2	20.0	22.2	[c]	1.00
34. Facility	2	25.0	2	20.0	22.2	[c]	1.00

Table 6.9 continued.

Moves/strategies	***Du-Profile n=8***		***Br-Profile n=10***				
	Count	*%*	*Count*	*%*	*Tot.%*	χ^2 *(df=1)*	*p*
Combinations [d]							
Move 1	n=4		n=7				
+ Strategy 1	2	50.0	0	0.0	18.2	[c]	.11
+ Strategy 2	1	25.0	6	85.7	63.6	[c]	.09
+ Strategy 34	2	50.0	2	28.6	36.4	[c]	.58
Move 4	n=3		n=6				
+ Strategy 6	3	100.0	6	100.0	-		
+ Strategy 7	2	66.7	3	50.0	55.6	[c]	1.00

Note. [c.] Fisher's Exact Test. [d] Combination of move occurring in ≥ 50% of the Dutch-English and/or British management statements + strategies occurring in ≥50% of this move.

Fisher's Exact tests could not detect significant variation across the visual moves and strategies in the Dutch-English and British corporate profiles. This implies that there were no substantial cross-cultural differences in the structural functions attributed to photos in these texts.

The moves and strategies that were found in the text fragments adjacent to the documentary photographs in the English profiles are presented in Table 6.10. Compared to the moves and strategies discerned in the images, the moves and strategies in the photo-related comments show less rhetorical variety: they primarily focus on the general identification of the company.

Table 6.10: Frequency scores moves and strategies in photo-related comments of corporate profiles.

Moves/strategies	***Du-Profile n=3***		***Br-Profile n=8***				
	Count	*%*	*Count*	*%*	*Tot.%*	χ^2 *(df=1)*	*p*
Moves							
1. Identifying company	2	66.7	4	50.0	54.5	[c]	1.00
3. Corporate strategy	0	0.0	1	12.5	9.1	[c]	1.00
4. Detailing product	1	33.3	2	25.0	27.3	[c]	1.00
10. Financ.perform	0	0.0	1	12.5	9.1	[c]	1.00
11. Operat.perform	0	0.0	1	12.5	9.1	[c]	1.00
13. Establ. credentials	0	0.0	1	12.5	9.1	[c]	1.00
16. Reader orientation	0	0.0	2	25.0	18.2	[c]	1.00
Strategies							
1. General profile	1	33.3	4	50.0	45.5	[c]	1.00
6. Descript. product	1	33.3	3	37.5	36.4	[c]	1.00
8. Description market	0	0.0	1	12.5	9.1	[c]	1.00
9. Descript. customer	0	0.0	1	12.5	9.1	[c]	1.00
15. Fin.perf.details	0	0.0	1	12.5	9.1	[c]	1.00
16. Oper.perf.details	0	0.0	2	25.0	18.2	[c]	1.00
18. Future objectives	0	0.0	1	12.5	9.1	[c]	1.00
21. Corp. strengths	0	0.0	1	12.5	9.1	[c]	1.00
28. Description info	0	0.0	2	25.0	18.2	[c]	1.00
29. Evaluation info	0	0.0	1	12.5	9.1	[c]	1.00
32. Communications	1	33.3	1	12.5	18.2	[c]	.49
Combinations [d]							
Move 1	n=2		n=4				
+ Strategy 1	1	50.0	3	75.0	66.7	[c]	1.00
+ Strategy 32	1	50.0	1	25.0	33.3	[c]	.20

Note. [c.] Fisher's Exact Test. [d] Combination of move occurring in ≥ 50% of the Dutch-English and/or British management statements + strategies occurring in ≥50% of this move.

Similar to the analysis of visual moves and strategies in the English profiles, the investigation of moves and strategies in the photo-related text fragments did not reflect any statistically significant differences across the Dutch and British national business cultures.

6.5 Moves and strategies in operational reviews

The following subsections will describe and contrast the frequencies of occurrence for the typical moves and strategies in the running texts (section 6.5.1) and in the photos and adjacent comments (section 6.5.2) of the Dutch-English and British-English operational reviews.

6.5.1 Moves and strategies in the running texts of the operational reviews

The variety of textual moves and strategies listed in Appendix VI suggests that the rhetorical genre structures of the Dutch-English and British operational reviews required text constituents with diverse discursive functions. Table 6.11 shows the moves and strategies that occurred in the running written texts of 50% or more of the Dutch-English and/or British operational reviews. It indicates that these texts were typically constituted by structural elements that clarify the influences on and results of past and future activities: more specifically, textual moves and strategies mainly focused on corporate strategy, the practical effect of this strategy, financial and operational performance details, market conditions and considerations for the future. In addition, both the Dutch-English and British reviews contained many headings orientating readers in the text. In general, the function of structural elements in Dutch-English and British operational reviews differed from the rhetorical function of elements in the management statements and corporate profiles, which concentrated on summarizing overall company performance and on identifying the group company, respectively.

Table 6.11: Typical moves and strategies in the running text of ≥ 50% of the operational reviews.

Moves/Strategies	***Du-OperRev n=22***		***Br- OperRev n=20***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Moves							
1. Identify company	16	72.7	10	50.0	61.9	2.30	.13
3. Corpor. strategy	18	81.8	12	60.0	71.4	2.44	.12
4. Detailing product	12	54.5	9	45.0	50.0	.38	.54
5. Targeting market	11	50.0	6	30.0	40.5	1.74	.19
8. Identify situation	18	81.8	17	85.0	83.3	[c]	1.00
10. Financ.perform	18	81.8	20	100.0	90.5	[c]	.11
11. Operat.perform	22	100.0	20	100.0	100.0	-	
12. Future perform	16	72.7	15	75.0	73.8	.03	.87
16. Reader orientat.	22	100.0	20	100.0	100.0	-	
Strategies							
1. General profile	22[b]	100.0	16[a]	80.0	90.5	[c]	< .05
4. Strategic focus	21	95.5	17	85.0	90.5	[c]	.33
5. Strategic conseq.	22	100.0	19	95.0	97.6	[c]	.48
6. Descript. product	19	86.4	15	75.0	81.0	[c]	.45
7. Value product	13	59.1	10	50.0	54.8	.35	.55
8. Descript. market	15	68.2	9	45.0	57.1	2.30	.13
9. Descript.customer	15	68.2	12	60.0	64.3	.31	.58
10. Customer needs	14	63.6	10	50.0	57.1	.80	.53
11. Involvement	11	50.0	7	35.0	42.9	.96	.37
12 Extern.conditions	22	100.0	20	100.0	100.0	-	
13. Perform.context	16	72.7	16	80.0	76.2	[c]	.72
15. Fin.perf.details	21	95.5	20	100.0	97.6	[c]	1.00
16. Oper.perf.details	22	100.0	20	100.0	100.0	-	

Table 6.11 continued.

Moves/Strategies	***Du-OperRev n=22***		***Br- OperRev n=20***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Strategies							
17. Future prospects	20	90.9	20	100.0	95.2	[c]	.49
18. Future objective	18	81.8	16	80.0	81.0	[c]	1.00
19. Future confiden.	11	50.0	9	45.0	47.6	.11	.75
21. Corp. strengths	19	86.4	18	90.0	88.1	[c]	1.00
28. Description info	22	100.0	19	95.0	97.6	[c]	.48
29. Evaluation info	11	50.0	10	50.0	50.0	.00	1.00
Combinations [d]							
Move 1	n=16		n=10				
+ Strategy 1	16	100.0	10	100.0	100.0	-	
+ Strategy 6	10	62.5	3	30.0	50.0	2.60	.11
Move 3	n=18		n=12				
+ Strategy 4	18	100.0	12	100.0	100.0	-	
+ Strategy 5	10	55.6	7	58.3	56.7	.02	.88
+ Strategy 12	11	61.1	5	41.7	53.3	1.09	.30
+ Strategy 16	13	72.2	10	83.3	76.7	[c]	.67
+ Strategy 17	7	38.9	6	50.0	43.3	.36	.55
Move 4	n=12		n=9				
+ Strategy 1	6	50.0	2	22.2	38.1	[c]	.37
+ Strategy 4	8[b]	66.7	0[a]	0.0	38.1	[c]	< .05
+ Strategy 6	12	100.0	9	100.0	100.0	-	
+ Strategy 16	8	66.7	4	44.4	57.1	[c]	.40
Move 5	n=11		n=6				
+ Strategy 1	8	72.7	3	50.0	64.7	[c]	.60
+ Strategy 6	7[b]	63.3	0[a]	0.0	41.2	[c]	< .05
+ Strategy 8	7	63.3	3	50.0	58.8	[c]	.64
+ Strategy 9	8	72.7	5	83.3	76.5	[c]	1.00
Move 8	n=18		n=17				
+ Strategy 4	10	55.6	6	35.3	45.7	1.45	.23
+ Strategy 12	18	100.0	15	88.2	94.3	[c]	.23
+ Strategy 13	11	61.1	12	70.6	65.7	.35	.56
+ Strategy 15	10	55.6	8	47.1	51.4	.25	.62
+ Strategy 16	10	55.6	12	70.6	62.9	.85	.36
+ Strategy 17	12	66.7	9	52.9	60.0	.69	.41
Move 10	n=18		n=20				
+ Strategy 1	11	61.1	9	45.0	52.6	.99	.32
+ Strategy 4	9	50.0	5	25.0	36.8	2.55	.11
+ Strategy 12	15	83.3	19	95.0	89.5	[c]	.33
+ Strategy 13	11	61.1	10	50.0	55.3	.47	.49
+ Strategy 15	18	100.0	20	100.0	100.0	-	
+ Strategy 16	14	77.8	19	95.0	86.6	[c]	.17
+ Strategy 17	8	44.4	11	55.0	50.0	.42	.52

Table 6.11 continued.

Moves/Strategies	***Du-OperRev n=22***		***Br- OperRev n=20***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Combinations [d]							
Move 11	n=22		n=20				
+ Strategy 1	17	77.3	12	60.0	69.0	1.46	.23
+ Strategy 4	20	90.9	14	70.0	81.0	[c]	.12
+ Strategy 5	20	90.9	16	80.0	85.7	[c]	.40
+ Strategy 6	18	81.8	13	65.0	73.8	1.53	.22
+ Strategy 7	11	50.0	10	50.0	50.0	.00	1.00
+ Strategy 9	11	50.0	7	35.0	42.9	.96	.33
+ Strategy 10	13[b]	59.1	5[a]	25.0	42.9	4.97	< .05
+ Strategy 12	21	95.5	19	95.0	95.2	[c]	1.00
+ Strategy 13	13	59.1	10	50.0	54.8	.35	.55
+ Strategy 15	21	95.5	18	90.0	92.9	[c]	.60
+ Strategy 16	22	100.0	20	100.0	100.0	-	
+ Strategy 17	18	81.1	19	95.0	88.1	[c]	.35
+ Strategy 18	17	77.3	13	65.0	71.4	.77	.38
+ Strategy 21	16	72.7	18	90.0	81.0	[c]	.24
Move 12	n=16		n=15				
+ Strategy 4	11	68.8	10	66.7	67.7	[c]	1.00
+ Strategy 12	10	62.5	10	66.7	64.5	.06	.81
+ Strategy 16	11	68.8	11	73.3	71.0	[c]	1.00
+ Strategy 17	16	100.0	13	86.7	93.5	[c]	.23
+ Strategy 18	9[a]	56.3	14[b]	93.3	74.2	[c]	< .05
+ Strategy 19	6	37.5	8	53.3	45.2	.78	.38
Move 16	n=22		n=20				
+ Strategy 28	22	100.0	19	95.0	97.6	[c]	.48
+ Strategy 29	11	50.0	10	50.0	50.0	.00	1.00

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test. [d] Combination of move occurring in ≥ 50% of the Dutch-English and/or British management statements + strategies occurring in ≥ 50% of this move.

Whereas no substantial variation could be discerned for the most prominent moves in the written texts of the Dutch-English and British operational reviews, the rhetorical strategies and the combined moves and strategies in particular did reflect statistically significant differences across the two national business cultures. First, the Dutch-English and British operational reviews differed in terms of the strategy 'general profile of the company', which was used to identify either the group company or its divisions; this strategy occurred in a significantly larger number of Dutch-English texts than British-English texts. Similar significant results applied to the combination of move 4 'detailing the product' with strategy 4 'strategic focus points', the combination of move 5 'targeting the market' with strategy 6 'description of the product', and the combination of move 11 'reporting on operational performance' with strategy 10 'customer needs'; these three combinations were found more often in the Dutch-English reviews than in the British-English reviews. Finally, there was a statistically significant distinction for the combination of move 12 'speculating on future performance' with strategy 18

'future objectives for the short term'. This combination was found in significantly more British than Dutch-English operational reviews.

6.5.2 Moves and strategies in photos and text fragments of the operational reviews

The Dutch-English and British operational reviews were observed to contain the largest variety of moves and strategies in the photographs and in the photo-related comments. This may be owing to the fact that the operational review is generally one of the most extensive and narrative non-financial sections in the Dutch-English and British annual reports. Table 6.12 presents the moves and strategies that appeared in the photographs of the sampled reviews per national business culture. The table indicates that the typical visual elements predominantly communicated about the general identity of a corporate division, the people operating the division (i.e. staff or employees), the equipment used to realize divisional activities, and the instrumental features of division-specific products.

Table 6.12: Frequency scores moves and strategies in photographs of operational reviews.

Moves/Strategies	***Du-OperRev n=15***		***Br-OperRev n=17***				
	Count	*%*	*Count*	*%*	*Tot.%*	χ^2 *(df=1)*	*p*
Moves							
1. Identifying company	12	80.0	12	70.6	75.0	[c]	.69
3. Corporate strategy	0	0.0	1	5.9	3.1	[c]	1.00
4. Detailing product	12	80.0	13	76.5	78.1	[c]	1.00
5. Targeting market	10	66.7	8	47.5	56.3	1.25	.27
7. Business conduct	1	6.7	1	5.9	6.3	[c]	1.00
11. Operat.performance	1	6.7	1	5.9	6.3	[c]	1.00
13. Establish credentials	2	13.3	2	11.8	12.5	[c]	1.00
Strategies							
1. General profile	2	13.3	2	11.8	12.5	[c]	1.00
2. Giving face	8	53.3	10	58.8	56.3	.10	.76
4. Strategic focus	0	0.0	1	5.9	3.1	[c]	1.00
6. Description product	10	66.7	12	70.6	68.8	[c]	1.00
7. Value product	5	33.3	6	35.3	34.4	.01	.10
8. Description market	5	33.3	4	23.5	28.1	[c]	.70
9. Description customer	7	46.7	5	29.4	37.5	1.01	.31
11. Involvement	1	6.7	1	5.9	6.3	[c]	1.00
16. Operat.perf.details	1	6.7	1	5.9	6.3	[c]	1.00
21. Corporate strengths	2	13.3	2	11.8	12.5	[c]	1.00
32. Communications	4	26.7	4	23.5	25.0	[c]	1.00
34. Facility	7	46.7	7	41.2	43.8	.10	.76

Table 6.12 continued.

Moves/Strategies	***Du-OperRev n=15***		***Br-OperRev n=17***				
	Count	*%*	*Count*	*%*	*Tot.%*	χ^2 *(df=1)*	*p*
Combinations [d]							
Move 1	n=12		n=12				
+ Strategy 2	8	66.7	10	83.3	75.0	[c]	.64
+ Strategy 34	7	58.3	7	58.3	58.3	.00	1.00
Move 4	n=12		n=13				
+ Strategy 6	10	83.3	12	92.3	88.0	[c]	.59
Move 5	n=10		n=8				
+ Strategy 8	5	50.0	4	50.0	50.0	[c]	1.00
+ Strategy 9	7	70.0	5	62.5	66.7	[c]	1.00

Note. [c.] Fisher's Exact Test. [d] Combination of move occurring in ≥ 50% of the Dutch-English and/or British management statements + strategies occurring in ≥50% of this move.

As Table 6.12 shows, there were no statistically significant differences in the structural importance of photographs within the Dutch-English and British-English operational reviews. In other words, the rhetorical genre structure of the multimodal reviews produced in the Netherlands and in the UK contained a similar distribution of visual moves and strategies.

The structural analysis of text fragments adjoining the documentary images in the operational reviews revealed that these fragments had diverse rhetorical functions in relation to the rhetorical value of the photographs. This is illustrated by the extensive list of structural elements in Table 6.13. Both in the Dutch-English and in the British-English operational reviews, high frequencies of occurrence were registered for moves and strategies identifying the company, describing the corporate products or services and reporting on operational results.

Table 6.13: Frequency scores moves and strategies in photo-related comments of operational reviews

Moves/Strategies	***Du-OperRe n=13***		***Br-OperRev n=15***				
	Count	*%*	*Count*	*%*	*Tot.%*	χ^2 *(df=1)*	*p*
Moves							
1. Identifying company	7	53.8	7	46.7	50.0	.14	.71
2. Mission/core values	1	7.7	0	0.0	3.6	[c]	.46
3. Corporate strategy	1	7.7	3	20.0	14.3	[c]	.60
4. Detailing product	9	69.2	10	66.7	67.9	[c]	1.00
5. Targeting the market	3	23.1	1	6.7	14.3	[c]	.31
6. Customer needs	2	15.4	1	6.7	10.7	[c]	.58
7. Business conduct	1	7.7	2	13.3	10.7	[c]	1.00
8. Corporate situation	1	7.7	4	26.7	17.9	[c]	.33
9. Leadership	0	0.0	1	6.7	3.6	[c]	1.00
10. Finan. performance	0	0.0	1	6.7	3.6	[c]	1.00
11. Oper. performance	5	38.5	10	66.7	53.6	2.23	.14
12. Future performance	2	15.4	4	26.7	21.4	[c]	.66
13. Establish credentials	3	23.1	7	46.7	35.7	[c]	.25
15. Addressing reader	0	0.0	2	13.3	7.1	[c]	.48
16.Reader orientation	6	46.2	9	60.0	53.6	.54	.46
Strategies							
1. General profile	6	46.2	3	20.0	32.1	[c]	.23
2. Giving face	5	38.5	6	40.0	39.3	.01	.93
3. Mission	1	7.7	2	13.3	10.7	[c]	1.00
4. Strategic focus	5	38.5	6	40.0	39.3	.01	.93
5. Strategic consequence	1	7.7	3	20.0	14.3	[c]	.60
6. Description product	11	84.6	11	73.3	78.6	[c]	.66
7. Value product	4	30.1	7	46.7	39.3	.74	.39
8. Description market	1	7.7	1	6.7	7.1	[c]	1.00
9. Description customer	2	15.4	3	20.0	17.9	[c]	1.00
10. Customer needs	2	15.4	2	13.3	14.3	[c]	1.00
11. Involvement	2	15.4	2	13.3	14.3	[c]	1.00
12. External conditions	2	15.4	6	40.0	28.6	[c]	.22
13. Performance context	0	0.0	4	26.7	14.3	[c]	.10
15. Financ.perf.details	0	0.0	2	13.3	7.1	[c]	.48
16. Operat.perf.details	7	53.8	11	73.3	64.3	[c]	.43
17. Future prospects	2	15.4	7	46.7	32.1	[c]	.11
18. Future objectives	2	15.4	2	13.3	14.3	[c]	1.00
19. Confidence in future	0	0.0	1	6.7	3.6	[c]	1.00
20. Reader needs	2	15.4	0	0.0	7.1	[c]	.21
21. Corporate strengths	3	23.1	10	66.7	46.4	5.32	<.05
24. Self-intro	0	0.0	2	13.3	7.1	[c]	.48
28. Description info	6	46.2	6	40.0	42.9	.11	.74
29. Evaluation info	3	23.1	6	40.0	32.1	[c]	.44
30. Emphasis str. focus	3	23.1	4	26.7	25.0	[c]	1.00
32. Communications	2	15.4	0	0.0	7.1	[c]	.21
34. Facility	2	15.4	2	13.3	14.3	[c]	1.00

Table 6.13 continued.

Moves/Strategies	***Du-OperRe n=13***		***Br-OperRev n=15***				
	Count	*%*	*Count*	*%*	*Tot.%*	χ^2 *(df=1)*	*p*
Combinations [d]							
Move 1	n=7		n=7				
+ Strategy 1	5	71.4	3	42.9	57.1	[c]	.59
+ Strategy 2	5	71.4	3	42.9	57.1	[c]	.59
Move 4	n=9		n=10				
+ Strategy 6	8	88.9	10	100.0	100.0	-	
+ Strategy 7	3	33.3	5	50.0	44.4	[c]	.66
Move 11	n=5		n=10				
+ Strategy 16	3	60.0	10	100.0	86.7	[c]	.10
Move 16	n=6		n=9				
+ Strategy 28	6	100.0	6	66.7	80.0	[c]	.23
+ Strategy 29	3	50.0	6	66.7	60.0	[c]	.62

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test. [d] Combination of move occurring in ≥ 50% of the Dutch-English and/or British management statements + strategies occurring in ≥ 50% of this move.

Whereas the Dutch and British corporations did not differ significantly in their use of documentary photographs as rhetorical devices for the realization of genre purpose, they did differ slightly with regard to the rhetoric applied to *describe* these photos. Table 6.13 shows that the strategy 'focus on strengths and credibility' was used for photo descriptions in a significantly larger number of the British-English operational reviews than the Dutch-English operational reviews.

6.6 Conclusion and discussion

The overall focus of this chapter was on the textual and visual entities that contributed to the rhetorical genre structure and thus to the realization of the communicative purposes of Dutch-English and British annual report texts. More specifically, the analysis of rhetorical genre structure aimed to provide insight in the typical moves and strategies adopted in the English annual report texts and the degree to which these texts differ structurally across the two business cultures. As such, this analysis was related to RQs 2a-2b, which concerned the description of multimodal discourse features per culture, and to RQ 2c, which involved the cross-cultural comparison of discourse features (see section 1.5). The research results showed that companies in the Dutch and UK business cultures used a specific series of textual and visual moves and strategies in each annual report section. For instance, the structural elements in the English management statements mainly reported on the corporate strategy or results and added to the personification of the corporate identity, whereas the structural elements in the English profiles presented the company's character or products and contributed to its metaphorical identification. With regard to the cross-cultural comparison of rhetorical genre structure (RQ 2c), moreover, it was observed that variations in structural elements

especially occurred across the Dutch-English and British *management statements* and that cross-cultural variations in general emerged for the *textual* moves and strategies in particular. Accordingly, it can be concluded that the present research results are consistent with Bhatia (1993), Vergaro (2005) and Zhu (2005), who found subtle cross-differences in the rhetorical genre structure of various business letters. In addition to a further discussion of cross-cultural similarities and differences in rhetorical genre structure, subsection 6.6.1 will also consider context-based explanations for these cross-cultural research results, specifically related to specific RQ 2d. In line with the second main research aim of this genre study, i.e. refining the generic perspective on professional discourse (section 1.5), this chapter will end with a subsection about the implications of this structural analysis for genre theory and genre analysis.

6.6.1 Cross-cultural comparison of structural elements

Assuming that the structural organization of a professional genre reflects "preferred ways of communicating intention in specific areas of inquiry" (Bhatia, 1993: 29), this subsection summarizes and explains the structural preferences expressed in the Dutch-English and British management statements, profiles and operational reviews. Thus, it offers a more elaborate answer to RQs 2a-2d. Since the culture-specific registration of textual and visual moves and strategies was inherent in the cross-cultural comparison of these structural elements, the summaries below center on contrastive results. To highlight the research results for the different types of structural elements, these elements have been typographically marked.

Comparison of rhetorical genre structure in management statements
Several **similarities** were discerned for the textual and photo-related moves, strategies and combinations of moves and strategies in the Dutch-English and British management statements. As for the ***moves*** in the running *written text*, many English CEO's statements and British Chairman's statements used text fragments reporting on the group company's strategy, financial and future performance and on the identity of the sender of the message (i.e. the CEO or Chairman). Popular ***strategies*** were those communicating about the company's identity and strategy, social responsibility, performance context, overall performance, future prospects and objectives, and corporate strengths. Another prominent strategy involved the rhetorical orientation of the reader through the text. With regard to the ***combinations*** of textual moves and strategies, there was high cross-cultural agreement for elements explaining the corporate strategy, business conduct, performance conditions and financial performance, and for elements announcing the informational value of preceding or succeeding text sections. The moves and strategies observed for the *photographs* and adjacent *text fragments* were identical throughout the Dutch-English and British management statements: photo-related ***moves, strategies,*** and ***combinations*** of moves and strategies primarily concerned the personalized identification of the company (i.e. by management portraits).

The structural investigation of Dutch-English and British management statements also exhibited a number of cross-cultural **differences**. These differences exclusively involved the moves, strategies and combinations in the running *written texts* of the English statements. The Dutch-English and British management statements showed variation in textual ***moves*** related to the company's leadership situation, operational achievements, sympathy towards stakeholders and reader-

orientation in the text. Here, the leadership-related and sympathy-related moves occurred least often in the British CEO's statements, the move on operational results occurred least often in the British Chairman's statements and the reader-orientation move occurred least often in the Dutch-English CEO's statements. Strategic variation across the two national business cultures was observed for the textual ***strategies*** involving product descriptions, details on management (changes), words of appreciation and text-initial salutations. Whereas the strategy 'description of the product' appeared least often in the British Chairman's statements, the strategies related to management details, expressions of appreciation and salutations were least common in the British CEO's statements. As for the strategies related to management details, this finding seems to be consistent with the fact that relatively few British CEO's statements (and relatively many British statements by the supervisory Chairman) contained the move labeled 'reporting on leadership situation'. Finally, some cross-cultural distinctions emerged with respect to particular ***combinations*** of textual moves and strategies. These distinctions concerned the combination of the move 'reporting on operational performance' with strategy 'financial performance details', the combination of the move 'speculating on future performance' with strategy 'future objectives', and the combination of the move 'addressing the reader' with strategy 'salutation to the reader'. The first combination was least prominent in the British Chairman's statements, the second combination occurred most often in the Dutch-English CEO's statements and the third combination was least common in the British CEO's statements. This last observation was in line with the significant cross-cultural results for the individual 'salutation' strategy in the written texts of the English management statements.

The structural analysis of management statements indicated that the Dutch-English and British-English texts comprised rhetorical structures that differed significantly in terms of textual moves, strategies and combinations of moves and strategies. It should be noted that cross-cultural variations involved a number of differences between the Dutch-English CEO's statements and British Chairman's statements on the one hand and several differences between the Dutch-English CEO's statements and the British CEO's statements on the other hand. Here, the Dutch-English CEO's statement thus formed a hybrid genre, which both corresponded with and varied from the two British statement types. Many of the cross-cultural differences seemed to have originated in the diverse professional roles of the presumed writers of the text, in the diverse positions of the texts within the annual report and, hence, in their communicative purpose. Similar observations also emerged in the investigations of genre context and genre content (see sections 4.4.4 and 5.3, respectively). Both the English statements by the Dutch CEO and the English statements by the British supervisory Chairmen were introductory or interactional texts in the annual report and, as such, shared structural elements that added to the realization of commonalities in text purpose. The expression of sympathetic feelings towards employees and shareholders, for instance, was present in a significantly small number of British CEO's statements but in a relatively large number of Dutch-English CEOs statements and British Chairman's statements. It could be argued that the 'sympathy' move was more popular in the Dutch-English CEOs statements and British Chairman's statements because these were considered to be personal annual report texts that needed to establish reader-writer relationships. Conversely, Dutch and British corporations implied that the Dutch-English and British CEO's statements were similar in their more elaborate and biased narrative on group operations (see section 4.4.4); it was perhaps for that reason that the discussion of the leadership situation, for example, was typically included in the

genre structure of the supervisory Chairman's statement, but rarely in the CEO's statement. Thus, the Dutch-English and British CEO's statements also shared structural units that helped establish the overlapping aspects of their rhetorical aims.

Comparison of rhetorical genre structure in corporate profiles

The analysis of moves and strategies in the written text and pictures of the Dutch-English and British profiles mainly revealed cross-cultural **similarities**. In the realization of text structure that would support the communicative aim of the full annual report text, companies in the Netherlands and in the United Kingdom typically relied on *textual* ***moves, strategies,*** and ***combinations*** of moves and strategies that focused on the general corporate profile, core values, product descriptions and evaluations, market descriptions and corporate strengths. Additionally, both Dutch-English and British profiles contained brief information (p)reviews by means of which readers were guided through the text. A few cross-cultural similarities were also found for the structural elements in the *photographs* and adjoining *text fragments* of the English corporate profiles. Within the actual photographs, the ***move*** with rhetorical function 'identifying the company' and the ***strategy*** with rhetorical function 'giving face to the company' were particularly prominent among both the Dutch-English and British profiles. The analysis of text fragments adjacent to the photos again showed a shared preference for structural elements that focused on the general identification of the company. It seemed that these elements highlighted the importance of the photographs for the profiling of the Dutch or British company.

Apart from the many similarities in the rhetorical structure of the Dutch-English and British profile descriptions, the structural analysis only revealed one cross-cultural **difference** with regard to the ***moves*** in the running *written texts*. Although the textual move 'communicating the corporate strategy' occurred in a majority of the English-language profiles in both business cultures, it appeared in a significantly larger number of Dutch-English texts than British texts. This suggests that the Dutch companies in the present sample, as compared to the British companies, typically ascribed more rhetorical value to strategic information in the (international) identification of their company.

Overall, the results of this structural analysis of English corporate profiles show that these documents are marked by similar rhetorical elements across the Dutch and British business cultures. Except for the significant cross-cultural difference in the application of moves reporting on corporate strategy, Dutch and British companies typically built their corporate profiles on similar numbers of corresponding moves and strategies. This leads to the conclusion that the Dutch-English and British corporate profiles could not be distinguished as two different genres. The assumption of comparability between profiles was further endorsed by the findings of the contextual analysis (section 4.4.4) and the content analysis (section 5.4), which revealed that the Dutch-English and British profiles reflected similar purposes and themes in similar discourse situations. It would seem that these annual report texts can therefore be classified in the same genre category, with only slight distinctions in the extent to which particular themes and moves were manifested as prototypical features of the genre.

Comparison of rhetorical genre structure in operational reviews

The rhetorical structure of the extensive Dutch-English and British operational reviews also showed a high degree of **similarity**. Typical textual ***moves*** accounting for the strategic identity of the company, its products/ services, markets,

performance context, performance details and future prospects were distributed more or less equally in the running *written texts* of the Dutch-English and British reviews. In addition, the move 'anticipating reader orientation', as a means of previewing or recalling information for the reader, occurred in all operational reviews. With respect to the rhetorical ***strategies*** in the texts of these reviews, cross-cultural similarity occurred for elements communicating the company's (divisional) profile, its strategic focus points, the presentation of its product features, its marketing priorities, performance conditions, financial and operational performance, future speculations and unique selling points. Furthermore, both the Dutch-English and British operational reviews included strategies that directed readers through the text on the basis of descriptive references to past or up-coming information. Finally, the Dutch-English and British reviews showed similar frequency distributions for ***combinations*** of moves and strategies related to the identification of the company, the presentation of strategic information, the description of the market situation, the presentation of financial results and the orientation of the reader in the text. There was also high cross-cultural agreement on the use of moves and strategies in the *photographs* and adjacent *text fragments* of the operational reviews. Both the Dutch-English and British reviews contained photos with ***moves*** that explained the corporate identity and the qualities of the corporate product. Popular ***strategies*** for the pictures in these reviews focused on 'giving face to the company' and 'description of the product'. Common ***combinations*** in the photographs of the English reviews were the move 'identifying the company' together with the rhetorical strategies 'giving face to the company' and 'corporate equipment' and the move 'detailing the product' with the strategy 'description of the product'. The text fragments adjoining the photos in the operational reviews typically comprised ***moves*** reporting on product features and ***strategies*** providing product descriptions and operational performance details. A ***combination*** that was prominent in the photo-specific comments involved the move 'detailing the product' with the strategy 'description of the product/service'.

Next, the analysis revealed several significant **differences** between the rhetorical structures of the Dutch-English and British operational reviews. In the *written text*, these differences only emerged for the optional strategies and for the combination of particular moves and strategies. As for the textual ***strategies***, a significantly larger number of Dutch-English operational reviews than British reviews included the allowable tactic of profiling a business (unit), e.g. to contextualize divisional results or to support market descriptions. With regard to the ***combination*** of textual moves and strategies, the structural analysis showed significant cross-cultural variations for the move 'detailing the product' combined with the strategy 'strategic focus points', the move 'targeting the market' with the strategy 'description of the product', the move 'reporting on operational performance' with the strategy 'customer needs' and the move 'speculating on future performance' with the strategy 'future objectives for the short term'. While the first three combinations appeared most often in the Dutch-English reviews, the fourth combination was most common in the British operational reviews. Finally, it was observed that the ***strategy*** labelled 'focus on strengths and credibility' was significantly more prominent in the photo-specific *text fragments* of the British reviews than of the Dutch-English reviews. The British corporations in the present sample typically used these fragments to exploit the corporate successes related to the objects or events portrayed in the photograph.

Considering that the moves in particular reflect the communicative purpose of a text and therefore determine the integrity of a genre, it may be concluded that

the Dutch-English and British operational reviews belong to the same genre category. These texts showed no significant distinctions in the typicality of individual moves, they differed only with regard to the extent to which the writers' individual tactics were commonly used to exploit the conventional norms for these moves. Again, this conclusion seems to be supported by the contextual and thematic analyses of the Dutch-English and British operational reviews (see sections 4.4.4 and 5.4, respectively). Moreover, the observation that these operational reviews serve similar communicative purposes – i.e. to provide information on divisional performance and to establish a positive impression of the company (see section 4.4.4) – would seem to explain the high degree of structural equivalence between the Dutch-English and British reviews: in order to establish these aims, the Dutch and British companies in the present sample employed moves (and many strategies) with similar rhetorical functions. Contextual explanations for the subtle cross-cultural differences in the rhetorical genre structure of the Dutch-English and British operational reviews remain more speculative and thus lead to tentative conclusions. It might be argued, for instance, that Dutch corporations' preference for additional product descriptions in the 'targeting the market' move or considerations of customer needs in the 'reporting on operational performance' move is attributable to the fact that Dutch-English operational reviews aim to reach an audience of *clients*, shareholders or employees while the British reviews mainly address an audience of shareholders (see section 4.4.4).

Genre structure and the Dutch-English and British-English annual reports as a genre set

The summary and contextualization of results provided in the paragraphs above suggest that the identification of the present Dutch-English and British research materials as examples of international annual reports is supported by the many cross-cultural similarities in rhetorical genre structure. From a structural perspective, the Dutch-English and British-English annual reports can be regarded as comparable instances of the same genre set. As in the previous genre analyses presented in Chapters 4 and 5, 'comparability' refers to the degree to which similar genre features (here: moves and strategies) are relied upon to solve the same rhetorical questions in a particular communicative situation (e.g. Miller, 1994).

The analysis of rhetorical structures revealed that each text type within the Dutch-English and British annual reports was marked by a unique collection of conventional and allowable elements. None of the text types or annual report sections analyzed was based on structural elements that were equally typical to another text type in the English annual report. In addition, it was found that many individual rhetorical elements did not only occur in one text type, but were used across different text types inside the Dutch-English and British-English annual report. For example, the 'reporting on operational performance' move and the 'strategic causes/consequences' strategy, although most typical to the written text in the operational reviews, were present in all three text types within the current Dutch-English and British research materials. Each text type was characterized by a unique set of moves and strategies, some of which were used across different text types (i.e. intertextually, see Devitt, 1991) within the same annual report. From a structural perspective, it could hence be concluded that the Dutch-English and British annual reports were not merely individual professional genres; instead, they appeared to contain a compilation of different genres that had been integrated into and thus allowed for the existence of larger texts (i.e. annual reports). The assumption that rhetorical structure contributed to the emergence of Dutch-English and British

annual reports as *genre sets* is similar to Jameson's (2000) suggestion that each section in the (US) annual report has a structure of its own which simultaneously contributes to the non-linear hyper-structure of the full report.

In addition, the structural analysis of Dutch-English and British management statements, profiles and operational reviews showed that each of the genres within the annual reports contained conventional and allowable elements that were identical across the two business cultures. For instance, the move 'identifying the corporate situation' was almost equally typical to the macrostructure of the running (written) text of the Dutch-English and British management statements. This was also the case for the combination of the 'identifying the company' move with the strategy 'corporate equipment/ facility' reflected in photographs within the Dutch-English and British operational reviews. It must be noted that cross-cultural similarities were most frequent and most explicit in the rhetorical structure of the Dutch-English and British corporate profiles and operational reviews. Since the Dutch-English CEO's statements, the British Chairman's statements and the British CEO' statements each represented different kinds of managers with distinctive professional roles in the organization and since they appeared at different places within the annual report, they showed the largest number of significant variations in moves and strategies across cultures. Despite the structural differences among the Dutch-English and British management statements, however, the results of the context, content and structure analyses did not reveal different management-related genres *across cultures*. Because of the hybrid format of the Dutch-English CEO's statement, it seemed to be generically compatible with both the British Chairman's statement and the British CEO's statement – which may indeed be recognized as different genres within the British annual report (see e.g. Nickerson & De Groot, 2005). In general, the analysis of moves and strategies thus implied that the sampled Dutch-English and British management statements, profiles and operational reviews can be recognized as *comparable instances of the same text types.* Or, in Swales' terms (1990), the structural comparison of annual report texts across cultures showed sufficient family resemblance among these texts to be able to identify them as examples of the same sections in the genre set of the annual report.

6.6.2 Implications for genre theory and genre analysis

Referring to the second main research aim of this study, the analysis of moves and strategies discussed in this chapter suggested several fundamental ideas about the generic approach to professional discourse and about the identification of professional discourse in particular. Several relevant research implications are provided in the following paragraphs.

The theoretical importance of moves and strategies in genre structure

The structural analysis of English annual report texts originating in the Dutch and British business cultures confirmed the relevance of Bhatia's (1993) concept of rhetorical moves and *strategies*, as opposed to Swales' (1990) concept of moves and *steps*. It showed that the moves included in the present management statements, profiles and operational reviews were based on flexible series of allowable tactics. Consistent with the research results of, for example, Bhatia (1993) and Henry and Roseberry (2001) the allowable tactics did not occur in a fixed sequence within particular moves, but were either applied in different moves at different positions or not applied at all. Moreover, the structural analysis highlighted the discursive

importance of these tactics within the professional annual report texts. Following Nickerson and De Groot (2005), it would seem as if they reflect subtle (and often also culture-specific) rhetorical choices aimed at a more effective realization of the text purpose. This can be illustrated by the strategy 'salutation to the reader', which was a typical constituent of the opening move in the introductory Dutch-English CEO's statements. Referring to the genre context of Dutch-based annual reports (section 4.4.4), it could be argued that Dutch text producers in particular prefer this rhetorical strategy as a means to enhance the persuasiveness of the professional text.

The theoretical importance of cross-cultural variations in genre structure

Although the Dutch-English and British annual reports generally represented comparable genre sets, at the level of the individual text types or annual report sections the current analysis also revealed significant cross-cultural distinctions in the application of moves and strategies. Thus, companies in the two national business cultures showed culture-specific preferences for the establishment of the rhetorical structure of a particular text type. The combination of the move 'speculating on future performance' with strategy 'short-term future objectives', for instance, was particularly prominent in the Dutch-English CEO's statements and less so in the two British statement types. Consistent with Vergaro (2005) and Zhu (2000), there was some cross-cultural variation in the application of individual moves, especially for the management statements. However, culture-specific preferences for particular structural elements in the annual reports mainly related to the use of rhetorical strategies. Accordingly, this finding is in line with Bhatia's suggestion (1993) that cultural differences between genres are most likely to arise in the allowable strategic devices used to construe and exploit the moves, and are less likely to appear in these conventionalized moves. Some of the cross-cultural differences in moves and strategies could be accounted for by contextual aspects analyzed in the investigation of genre context (discussed in Chapter 4). As an illustration, the high frequency of the 'reporting on leadership' move within the British Chairman's statements could be explained by the professional mandate of the Chairman, who is a representative of the shareholders and supervises the activities of the executive board (including the CEOs). Furthermore, the frequent occurrence of the 'expressing sympathy' move in the Dutch-English CEO's statements and the British Chairman's statements could be explained by the communicative purpose of these statements, which involves the creation of a reader-writer relationship. For other cross-cultural variations, only tentative explanations could be offered on the basis of the culture-specific data collected among Dutch and British informants (see section 4.4).

The theoretical importance of photographs in genre structure

The addition of photographs to the traditionally text-based analysis of genre organization resulted in a more complete view on the rhetorical structure of professional texts. In current business practice, corporations heavily rely on multimodal genres when communicating with their internal and external stakeholders. Considering the complementary roles of images in the construction of such texts or of any multimodal text (Kress & Van Leeuwen, 2001), it would seem to be insufficient to regard the rhetorical construct of a genre like the annual report exclusively from a written text perspective. This study has shown that it is possible to include both text and photography in the analysis of rhetorical moves and strategies. Therefore, the traditional method for analyzing genre structure also appears to be relevant for the structural identification of multimodal discourse.

Moreover, Bhatia's remark that pictures in a promotional genre are often used "to highlight moves which have traditionally been realized in terms of lexico-grammatical resources" (2004: 65) applied to the current research materials. Rhetorical functions of (written) text units were often intensified by documentary images of company-specific objects and scenes with congruent rhetorical values.

Notwithstanding the general importance of photographs in the structural interpretation of multimodal business genres, the results of the present analysis indicated that variation in moves and strategies across national business cultures occurred primarily in the written text. With respect to the rhetorical elements incorporated in the photographs or in their adjoining text fragments, only one significant distinction could be documented. This finding implies that, as far as the rhetorical structure is concerned, documentary photographs do not express culture-specific preferences in the construction of the annual report as a genre set. In their 2003 annual reports, the Dutch and British corporations tended to rely on photographs with similar structural roles in relation to the communicative purposes of the diverse annual report sections. This is different from the results of the thematic analysis (presented in Chapter 5), where photographic themes did mark culture-specific preferences, e.g. the employee-related images that were typical to the British corporate profiles.

The analytical relevance of formal criteria for the demarcation of moves or strategies

The interpretation of moves and strategies on the basis of both functional and formal criteria of demarcation helped to solidify the present study of genre structure (see section 6.2.1). It allowed for a more explicit and therefore replicable research process which proved to be useful in the specific study of rhetorical structures in Dutch-English and British annual report texts. Shifts in themes, lay-out and linguistic realizations turned out to be relevant signals for the identification of textual and visual units with different rhetorical functions. Accordingly, the current analysis of genre structure supported the findings of both Paltridge (1994) and Connor and Mauranen (1999). On the one hand, it suggests that the determination of textual boundaries depends on cognitively perceived divisions in content and that, as a result, "the genre analyst needs to move away from the physical aspects of language [...] to how the text, as a whole, is conditioned by [text-] external considerations" (Paltridge, 1994: 296). On the other hand, the analysis supported the notion that "there are a number of linguistic clues that texts generally use to indicate internal boundaries, which together with more obvious boundary markers such as typographic ones, can be utilized in analysis" (Connor & Mauranen, 1999: 51).

The analytical relevance of intercoder reliability tests in the identification of genre structure

Drawing on prior studies by Crookes (1986) or Kanoksilapatham (2005), the current analysis of rhetorical genre structure was supported by an intercoder reliability test. This test covered the identification of both textual and visual moves and strategies. Interestingly, the test results showed that the intercoder agreement scores were higher for the text-based moves and strategies than for the photo-based elements. It appeared that the identification of the rhetorical function of photographs allowed for more ambiguity than the identification of rhetorical elements in the written text. This seemed to be true for the documentary images in the corporate profiles and in the operational reviews in particular. The smaller degree of intercoder correspondence for the labeling of visual moves and strategies in these annual report sections is

likely to have been caused by the complexity of the images and the subjective interpretation of visual meaning. Whereas the single rhetorical value of management portraits in the managerial forewords was unambiguous from the perspective of the two coders (i.e. the 'identifying the company' move combined with the strategy 'giving face to the company'), the larger number of pictures with often multiple rhetorical functions in the genre structures of corporate profiles and operational reviews allowed for more interpretational freedom. For example, one coder consistently ascribed the move 'identifying the company' to photographs of products in a manufacturer's corporate profile, while the second coder consistently referred to the move 'detailing the product'. Despite the fact that both coders used the same labels for the visual strategies, the intercoder agreement score for the images in this particular profile was very low due to a different interpretation of visual moves.

The analytical relevance of distinguishing complex and simple texts

The structural analysis showed that none of the Dutch-English and British text types examined contained a strict sequence of moves or a fixed order of strategies-in-moves. Except for a single element, such as the move 'identifying the company' at the beginning of the corporate profile or the move 'addressing the reader' with strategy 'salutation to the reader' at the beginning of Dutch-English CEO's statements, no moves or strategies in any of the Dutch-English and British texts could be bound to fixed positions in which they consistently reoccurred. Moreover, the Dutch-English and British management statements, profiles and operational reviews were extensive documents which usually comprised a large number of text fragments with different but interrelated rhetorical functions and which often contained rhetorical elements that related to elements in other text types within the annual report. Accordingly, the Dutch-English and British texts were characterized by an intricate web of moves and strategies. The course of action followed in both the intercoder test and the full-sample analysis indicated that the investigation of rhetorical genre structure is a very intensive research method for texts that are marked by flexible and complex sets of moves and strategies. As such, the present Dutch-English and British genre sets were different from, for instance, the compact job application letters analyzed by Henry and Roseberry (2001) or the brief For-Your-Information letters studied by Vergaro (2005). These letters included a limited number of sequential moves and optional strategies with distinct rhetorical functions that could be more easily recognized and defined. Consequently, studies of move structures in such concise texts provide a relatively manageable and concise picture of the socio-cognitive patterns that underlie the typical organization of professional discourse. Assuming the relevance of moves and strategies as possible indicators of these socio-cognitive regularities in discourse structures (Bhatia, 1993), careful readings of the present Dutch-English and British annual report texts resulted in lists of re-traceable moves and strategies that covered all structural elements in the management statements, profiles and operational reviews. It should be noted, however, that the genre-based method for analyzing text structure is perhaps more convenient and less intensive for the identification of moves and strategies in more concise and well-structured texts.

The analytical relevance of genre structure for reader response analyses

Finally, it can be argued that the present analysis of genre features again revealed several cross-cultural differences that could be highly relevant in a reader response analysis of annual reports originating in different national business cultures. The significant cross-cultural distinctions in typical moves and strategies that were

observed in the management statements, profiles and operational reviews could be used as independent variables in the intercultural evaluation of annual report effectiveness. For example, it would be interesting to determine if openness about the corporate strategy (i.e. found to be more prominent in the Dutch-English than in the British profiles) influences the international credibility of the corporate profiles. From a rhetorical view, moreover, it could be fruitful to evaluate whether international stakeholders prefer or reject a personal salutation as the opening sentence of the introductory text in the English annual report.

Having discussed the rhetorical genre structure of the Dutch-English and British annual report texts in this chapter, the next chapter will report the final analysis conducted to provide an answer to RQs 2a-d (concerning the identification and comparison of multimodal discourse features in these texts). Chapter 7 contains an investigation of the typical lexico-grammatical characteristics reflected in the written texts and photographs included in the Dutch-English and British management statements, profiles and operational reviews.

Chapter 7
Characterization of the generic lexico-grammar of Dutch-English and British-English annual reports

So far, the analyses of the communicative situation, content and structure of Dutch-English and British annual report texts have revealed a relatively large degree of cross-cultural overlap as well as subtle cross-cultural variations for the preferred construct of these texts. The previous investigations also indicated that some cross-cultural differences could be explained by contextual data (see section 4.4, or Claes & Gerritsen, 2007). This chapter reports on a multimodal text analysis that finalizes the study of genre features in Dutch-English and British annual report texts (i.e. the second research phase in section 1.5). The study presented below revolves around the prototypical lexico-grammatical features or style (Swales, 1990) in the written and visual discourse of these texts. To answer the specific research questions, it offers culture-based descriptions of the textual and visual lexico-grammar in the annual report texts (RQs 2a-2b), and compares the lexico-grammar across cultures to determine to what extent the Dutch-English and British texts rely on different lexico-grammatical text features (RQ 2c). The results of the lexico-grammatical analysis will again be related to relevant aspects of genre context (RQ 2.d.).

A relatively small number of prior studies have focused on the lexico-grammatical characterization of annual reports in particular, e.g. some have analyzed linguistic features in letters to shareholders (Thomas, 1997) and some have investigated linguistic features in multiple non-financial sections of the annual report (Hyland, 1998; Malavasi, 2005). In general, early research on lexico-grammatical text features were primarily notational: they provided empirical evidence for the high or low frequency of particular linguistic elements in a text (e.g. Halliday, 1978). Within ESP genre theory, such studies were criticized for the absence of reasons as to why linguistic features were selected and distributed in a certain way within a given text type (Bhatia, 1993; Nickerson, 2000). Accordingly, genre-based investigations of lexico-grammatical style aim to specify the way community members typically assign "restricted values to various aspects of language use (they may be features of lexis, syntax or even discourse) when operating in a particular genre" (1993: 26). The present identification of lexico-grammatical elements in Dutch-English and British annual reports will also focus on the actual discursive functions of these elements within the rhetorical genre structure of the reports. As such, it differs from the discussion in section 6.2.1, where lexico-grammatical elements were referred to as means of demarcating moves and strategies. In line with the analyses of genre context, genre content and genre structure (Chapters 4-6), the lexico-grammatical analysis of annual report texts examines and compares culture-specific preferences in lexico-grammatical style, employed by Dutch-based and UK-based members of the expert discourse community of report producers.

Section 7.1 will provide a working definition of generic lexico-grammar that is particularly relevant for the current research materials. Section 7.2 discusses the methodology applied in the analysis of text-based and photo-based lexico-grammar; it offers details about the analytical steps taken, about the model that was used to execute the analysis and about the intercoder test that was conducted to measure the reliability of this model. The results of the lexico-grammatical analysis for the management statements, profiles and operational reviews will be presented in sections 7.3-7.5. Finally, section 7.6 contains a conclusion and discussion.

7.1 A working definition of generic lexico-grammar: metadiscourse

Genre analysts have looked at various types of elements in the analysis of the lexico-grammatical style of particular text types. Bhatia (1992), for instance, analyzes the pragmatic use of nominals in the description and positive evaluation of promoted goods in the product advertising genre. And in a later study, Bhatia (1993) refers to nominals, propositional phrases and syntactic discontinuities as lexico-grammatical markers of legislative provisions. In her analysis of the electronic workplace memo, moreover, Forey (2004) focuses on the theme-rheme constructions in this genre to account for differences in meaning-making by different reader groups. A fourth example is Upton and Connor's (2001) study of the genre of the application letter; they examine modals and formulaic expressions in order to document the execution of politeness strategies in this genre. Such linguistic genre analyses have often referred to the rhetorical value of individual lexico-grammatical items in professional genres, i.e. they have often omitted a basic model systematizing and underpinning the analysis of lexico-grammatical elements with particular rhetorical functions. In general, this need not pose any analytical problems within relatively small-scale and/or qualitative studies of selected linguistic forms. However, in large-scale, quantitative investigations of genres, there is a need for a clear set of (rhetorical) categories in which the lexico-grammatical data can be organized. For the current analysis of lexico-grammatical style in Dutch-English and British annual report texts, a relevant categorical model was found in concept of ***metadiscourse***.

Hyland and Tse (2004) explain that metadiscourse "is typically used as an umbrella term to include a heterogeneous array of cohesive and interpersonal features which help relate a text to its context by assisting readers to connect, organize, and interpret material in a way preferred by the writer and with regard to the understandings and values of a particular discourse community" (2004: 157). The concept originates in Halliday's systemic-functional definition of text types, which distinguishes three semantic metafunctions of a text, i.e. the ideational function or text content, the interpersonal function or the participatory text potential and the textual function or the text-forming potential (1978: 112). Conceptualizations of metadiscourse are inspired in particular by Halliday's interpersonal and textual functions which refer to non-propositional, rhetorical aspects of a given text. Accordingly, metadiscourse is a pragmatic concept which centers on the way in which writers use lexico-grammatical features to convey their personality, credibility or sensibility towards the reader, and stance towards the topic and the message in the text. It reflects how writers seek to influence the reader's understanding of the text content and it exposes the writer's attitude or intentions towards the text and its audience (e.g. Crismore, Markkanen & Steffensen, 1993; Hyland, 1998a, 2000). In practical terms, metadiscourse comprises language analysis in which words, phrases, main clauses and also punctuation and typographical marks are examined as lexico-grammatical devices potentially used to help the reader organize the discourse and evaluate the message provided by the writer (Crismore et al., 1993).

The definition of metadiscourse implies that its intent is two-fold: to clarify *text organization* and establish *reader-writer interaction*. Initially, these purposes were accounted for in metadiscourse models with two major categories labeled 'textual metadiscourse' and 'interpersonal metadiscourse'. In all models, these categories were further divided into specific functions, such as 'connectives' for textual metadiscourse and 'attitude markers' for interpersonal metadiscourse (e.g.

Crismore et al., 1993; Hyland, 1998a, 2000; Vande Kopple, 1985). Although the metadiscourse model has remained principally the same since its introduction, its more recent version by Hyland and Tse (2004) contains two important modifications. First, Hyland and Tse include a more accurate distinction between the main rhetorical categories. Since the interpersonal dimension of language use is inherent to the metadiscourse concept and "can draw on both organizational and evaluative features" (2004: 168), Hyland and Tse avoid the textual-interpersonal contrast. Instead, they put forward a set of interactive or organizational categories and a set of interactional categories. Here, the term 'interactive' is applied "to refer to the writer's management of the information flow to guide readers through the text […] and 'interactional' to refer to his or her explicit interventions to comment on and evaluate material" (Hyland & Tse, 2004: 168). Second, Hyland and Tse's model presents an adapted taxonomy of distinctive and unambiguous sub functions, based on prior research of business texts and academic texts in particular (e.g. Hyland, 1998b, 2000). Table 7.1 presents the metadiscourse model proposed by Hyland and Tse (2004). It shows that metadiscursive categories with particular rhetorical functions can be realized through different types of lexico-grammatical items. For instance, transitions may be realized by conjunctions or sentence-initial phrases and hedges may take the form of modal verbs or mitigations.

Table 7.1:Hyland and Tse's model of metadiscourse (2004: 169).

Category	***Function***	***Examples***
Interactive resources = Help to guide reader through the text		
Transitions	Express semantic relation between main clauses (e.g. additive, contrastive).	in addition, but, thus, and
Frame markers	Refer to discourse acts, text stages/sequences, topic shifts.	finally, in sum, I argue
Endophoric markers	Refer to information in other parts of the text, make additional material available.	noted above, see page, in section
Evidentials	Refer to the source of (quoted) information in other texts.	according to X, (X, 1998)
Code glosses	Help readers grasp meaning/functions of text content through explanation/specification.	namely, such as, in other words
Interactional resources = Involve the reader in the argument		
Hedges	Withhold writer's full commitment to information in the text.	might, would, perhaps
Boosters	Emphasize force or writer's certainty towards text content.	in fact, definitely, it is clear
Attitude markers	Express writer's attitude towards information in the text.	unfortunately, important
Engagement markers	Explicitly refer to or build a relationship with the reader.	note that, you can see
Self-mentions	Explicitly refer to the author of the text.	I, we, my, our

Several versions of the metadiscourse model have been applied in the *cross-cultural analyses* of professional genres. These investigations have shown that metadiscourse is a useful tool for comparing lexico-grammar in genres across cultures, yielding interesting details about culture-specific preferences in linguistic style. Mauranen (1993), for instance, focuses on interactive resources such as transitions, frame

markers and evidentials in her analysis of Finnish-English and native English economic journal articles. She finds that Anglo-American writers rely much more on these metadiscursive resources than their Finnish colleagues. Nickerson's analysis (2000) of Dutch-English and British e-mail messages within an Anglo-Dutch multinational furthermore reveals a difference across cultures with respect to particular interactional resources. Her results indicate, for example, that the Dutch-English texts contain more boosters and collective self-mentions than the British-English texts. A third example in which the metadiscourse model was used for the cross-cultural identification of a genre concerns Vergaro's investigation (2005) of interactive and interactional resources in Italian and English 'For-Your-Information' letters. Vergaro reveals that individual self-mentions and hedges in the form of modals occur more often in the English texts, whereas frame markers in the form of sentence-initial illocutionary acts appear more frequently in the Italian texts.

Although the categories in Hyland and Tse's (2004) metadiscourse model were considered useful for large-scale, cross-cultural text analyses, it was observed that his model required further clarification with respect to the metadiscursive study of multimodal professional genres in general, and of multimodal annual reports in particular. To be specific, details needed to be added about the (con)text-dependent nature of the identification of metadiscourse items in a certain text type and about the role of metadiscourse in photographic illustrations included in a given text type. These issues are crucial for the investigation of metadiscursive elements embedded within written texts *and* images of genres in particular disciplines or cultures. Therefore, subsections 7.1.1 and 7.1.2 elaborate on (con)text-specific realizations of metadiscourse and on metadiscourse in photographs, respectively.

7.1.1 The (con)text-specific realization of metadiscourse

The first issue that needs further elaboration concerns the realization of metadiscursive items in genres commonly used in or bound to particular disciplines or cultures. The context-based classification of lexico-grammatical items is not a new issue in the analysis of metadiscourse; it is often left implicit in the analytical framework of metadiscourse studies. Since similar lexico-grammatical realizations may not have equal metadiscursive value across genres or cultures, however, the influence of communicative situation deserves to be highlighted. Assuming that an understanding of the pragmatics of metadiscourse "must be located in the settings which determine its use and give it meaning" (Hyland, 1998a: 438), metadiscourse comprises context-specific or text-specific preferences, not only in terms of the frequency of occurrence of certain metadiscursive items but also in the actual expression of such items. What may be a rhetorically functional lexico-grammatical element in one type of text may not have any such metadiscursive relevance in another text type. This point can be illustrated by examples derived from Swales' study of academic texts (1990) and from the current research materials (i.e. Dutch-English and British annual report texts). Swales notes that the establishment of the main research topic at the beginning of a research article introduction can be realized by the phrases in Table 7.2.

Table 7.2: Example realization metadiscourse (based on Hyland, 2000; Swales, 1990).

Function	*Claiming centrality of the research topic*
Realizations = Evidentials in the form of unassigned activity in the field	- The effect of … has been studied extensively in recent years - Many investigators have recently turned to… - Recently, there has been wide interest in…

In Table 7.2, the recurrent lexico-grammatical item 'recent(ly)' is a crucial constituent of the general evidential that is represented in each phrase. As a discursive marker, it needs to draw reader attention to the "lively, significant or well-established research area" that is reported on in the article (Swales, 1990: 144).

Within the Dutch-English and British annual report texts analyzed here, the same lexico-grammatical item occurred relatively frequently, primarily in the rhetorical text context presented in Table 7.3.

Table 7.3: Example realization metadiscourse Dutch-English and British annual reports.

Function	*Communicating operational performance details*
Realizations ≠ metadiscourse	- Old Mutual and Nedcor have also recently entered into a formal relationship greement…(Operational review Old Mutual, 2003) - Having completed the imaging portfolio with the recent acquisitions, the focus… (CEO's statement Philips, 2003)

The instances of 'recent(ly)' in the annual report texts show that they, unlike the item 'recent(ly)' in Swales' example, do not actually contribute to the rhetorical function of the text fragment. Contrary to the occurrence of the item in the article introductions, in the annual report texts these instances are not discursive markings that need to emphasize the newness of the activities described; they merely signal text-external temporal relations. Thus, 'recent(ly)' is not a potential (part of a) metadiscourse feature in these business texts, while it is essential to the realization of the metadiscursive evidential in the academic texts analyzed by Swales (1990). The lexico-grammatical item 'recent(ly)' would be a keyword in the metadiscourse study of research article introductions but not in the analysis of annual report texts.

The above examples show that, in addition to commonly shared realizations of metadiscourse elements (e.g. 'and' or 'but' for transitions and 'would' or 'about' for hedges), different genres may be marked by numerous highly (con)text-specific realizations of metadiscourse. This would result in metadiscourse studies of an extensive size. As a result, many genre analysts have restricted their investigations of the (relative) frequencies and distributions of metadiscourse items, perhaps to avoid having to examine all the typical realizations of items in the metadiscursive categories. They have restricted the scope of their research, either by selecting a limited number of research texts (e.g. Mauranen, 1993; Valero-Garcés, 1996), by referring to existing inventories of metadiscourse items (e.g. Coniam, 2004; Hyland, 1998b) and/or by choosing particular metadiscourse categories or functions as the research focus (e.g. Bondi, 2002; Dahl, 2004; Mauranen, 1993; Solbjørg Skulstad, 2005; Vergaro, 2005). With regard to the present study of metadiscourse in annual report texts, it was decided that such limitations should in principle be excluded. Since one of the main objectives of this study was to establish and compare full exploratory overviews of the typical lexico-grammatical features in Dutch-English

and British business texts, all categories in the metadiscourse model (i.e. Hyland & Tse, 2004) were used as starting points for the cross-cultural inventories. As will be discussed in section 7.2.1, indeed the wide metadiscursive scope of this study resulted in a voluminous research design for the identification and labeling of instances of metadiscursive items.

7.1.2 Photographs in the analysis of metadiscourse

As the present genre analysis strives to account for both text and photographs, the second issue that is considered here is the role of photographs in the analysis of metadiscourse. So far, this chapter has focused on a text-based description of metadiscourse, because the metadiscourse model was designed in principle for written texts (e.g. Crismore et al., 1993; Hyland and Tse, 2004). Accordingly, the vast majority of generic analyses have only looked at the verbal realizations of metadiscourse items. In his attempt to define visual metadiscourse, however, Kumpf (2000) emphasizes that authorial influence extends beyond the written text and also determines the visual elements that constitute the text. He argues that "we must inquire how metadiscourse affects the visual decisions and subsequent visual control (…) writers exert on their documents" (Kumpf, 2000: 402). Although Kumpf's initiative to adjust the categorization of metadiscourse to multimodal discourse is important for the present purposes, his categories of visual metadiscourse – e.g. 'attraction', 'chunking', 'consistency' – are only based on textual metadiscourse (i.e. Hyland and Tse's interactive metadiscourse) and they remain rather general; they do not yet allow for a specific labeling of individual visual elements with particular organizational *and* interactional functions.

In his work on academic writing, Hyland (2000: 119) touches briefly upon the subject of visual metadiscourse. Acknowledging that "the sciences […] reconfigure available linguistic resources for making meaning through the rhetorical combination of images and texts", he believes it is through endophoric metadiscourse that readers of scientific texts can switch between written and visualized (i.e. diagram) messages. A similar relationship between the metadiscourse concept and images in a professional text can be found in Fuertes-Olivera et al. (2001). Their analysis of English in multimodal product advertisements is based on the idea that photographs "involve the audience in constructing a range of messages for themselves" (Fuertes-Olivera et al., 2001: 1303). To account for the rhetorical significance of visual elements, the analysis shows that the rhetorical relation between slogans or headlines and pictures is primarily established through endophoric markers. In an ad portraying a fashion model in combination with a L'Oréal make-up item, for instance, the text "Milla Jovovich is wearing Quick Stick in Sand Beige" refers to the woman as well as to the product in the picture (Fuertes-Olivera et al, 2001: 1303). As such, it puts the accent on the coherence between the qualities of the beautiful model and the added value of the product.

Even though the approach adopted by Hyland (2000) and Fuertes-Olivera et al. (2001) would appear to be highly relevant from the current genre perspective, at least one inadequacy can still be observed in relation to the present research objectives. While Hyland and Fuertes-Olivera et al. focus on the rhetorical *link* between propositions represented in the text and in the photographic images, the present investigation also seeks to identify whether each of these propositions in themselves contain metadiscursive elements, regardless of the rhetorical verbal-pictorial link in the multimodal text. With respect to metadiscourse reflected in the

visual propositions in particular, a relevant analytical framework was found on the basis of Kress and Van Leeuwen (2006). Their work on meaning-making in visual images does not explicitly refer to the concept of metadiscourse, but it builds a tool for visual analysis around Halliday's (1978) three metafunctional interpretations of a text (see section 7.1 for an introduction to these metafunctions with regard to metadiscourse in written texts). Kress and Van Leeuwen distinguish (1) the ideational or representational metafunction, which comprises the people, places and objects depicted in the image (i.e. the 'participants'), (2) the interpersonal or interactional function, which includes the reader-writer engagements, and the distance and point-of-view suggested towards the portrayed participants and (3) the textual or compositional function, which encompasses the informational value of the technical organization of participants (e.g. placement, framing, reality value) (Higgins, 2003; Kress & Van Leeuwen, 2006). Comparing this taxonomy for visual images to the metadiscourse concept for texts, it can be concluded that the interpersonal and compositional metafunctions resemble the interactional and interactive resources in Hyland and Tse's (2004) model. Therefore, the present investigation of visual metadiscourse incorporates Kress and Van Leeuwen's interactional and compositional categories.

Consistent with the lexico-grammatical approach taken in this chapter, visual metadiscourse will be studied in terms of the visual lexis and grammar of the photographs. Drawing on Kress and Van Leeuwen, this means that the focus will not only be on the individually visualized objects or subjects – i.e. the 'lexis' – but also on "the way in which these elements are combined into meaningful wholes" (Kress & Van Leeuwen, 2006: 1) – i.e. the 'grammar'. Kress and Van Leeuwen argue that such a lexico-grammatical approach to visual metadiscourse gives insight in "the meanings of regularities in the way image elements are used (…) in explicit or systematic ways" (2006: 1). To be able to describe the meaningful lexico-grammatical construct of images, they rely on theorizations of social semiotic sign systems. For their conceptualization of the semiotic sign as a device through which metafunctions are realized, they refer to De Saussure's linguistic definition of a sign consisting of a 'signifier' (i.e. the potentially meaningful sensory form) and an arbitrarily related 'signified' (i.e. the actual meaning generated by this form). However, they also modify De Saussure's definition with reference to the philosophical notions of Peirce, who claims that not all semiotic signs are merely arbitrary and that some are motivated and context-based constituents of meaning which are interconnected inside the interpreter's mind (Kress & Van Leeuwen, 2006: 8). They continue to combine the two semiotic models by integrating Peirce's triadic scheme of icons, indices and symbols together with De Saussure's system of signifier and signified. The combination of these two semiotic perspectives is schematically illustrated in Figure 7.1 (a further explanation of the Peircean signs is provided later in this subsection).

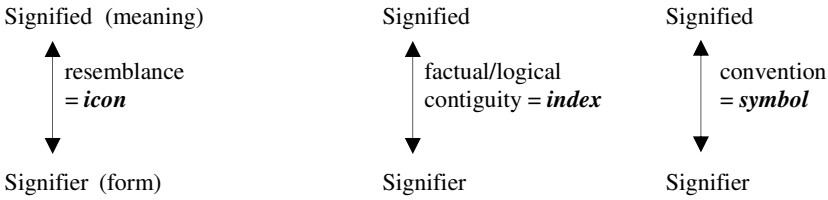


Figure 7.1: Semiotic models combined (based on Kress & Van Leeuwen, 2006: 8; Lister & Wells, 2006: 72, 79).

Descriptions of visual images in Kress and Van Leeuwen largely remain on the level of signifiers and signifieds, without a further labeling of the interpretative relationships between these two semiotic components. For instance, in their analysis of the metafunction of a realistic picture on the Ford Mondeo (automobile) website, they describe the observed forms, e.g. a car parked in front of a couple, and camera work, e.g. a low-angle long shot with the car in the foreground, before explaining the interactional meaning of the image: viewers "are made to 'look up to' [the participants], and they are made to see them as if they notice the car and the stylish couple from across the street, with envy" (Kress & Van Leeuwen, 2006: 132).

The theorizations on the lexico-grammar of visual images by Kress and Van Leeuwen support the current analysis of photographs in annual reports in two fundamental ways: (1) they offer main categories for metafunctions in visual discourse and (2) they provide insight in meaningful visual elements on the basis of which these metafunctions can be identified in images. Despite these basic keys to the analysis of visual metadiscourse, two crucial difficulties remain with respect to the model of visual analysis that is required for the present study of lexico-grammar in business genres. First, the major categories of interpersonal and compositional resources are not further divided into rhetorical sub-functions, which allows only for a general and comprehensive inventory of metadiscursive items in photos. And second, it seems that the semiotic model that was predominant in Kress and Van Leeuwen (2006), i.e. De Saussure's sign system of signifier-signified, will not yield a sufficiently rich and organized set of data by means of which such rhetorical sub-functions of visual elements can be fully explained. De Saussure's arbitrary code of signs does not allow for a systematic and cognitive motivation of the relationship between tangible form and (rhetorical) significance; in metadiscursive terms, it can describe if a particular visual element is an instance of interpersonal or compositional/interactive metadiscourse of some kind, but it cannot further specify or label the lexico-grammatical realization of a metadiscursive element at any level of delicacy. Based on De Saussure's system, for instance, the couple in the image on the Ford website could be identified as a visual explanation of the Mondeo clients, which would make this couple a compositional/interactive resource and a visual code gloss in particular. In this example, however, De Saussure's system does not allow for a further specification of the formal realization of the visual code gloss (such as the label 'adverb' for the textual code gloss 'namely'). In an attempt to establish a model of visual discourse that would be as accurate as Hyland and Tse's (2004) model of text-based metadiscourse, it was decided that the image-based model would be composed of Peircean sign theory (Wollon, 1998), the model for textual metadiscourse (Hyland & Tse, 2004) and the photo-related findings in the context analysis of Dutch-English and British annual reports (section 4.4.6).

Model of visual metadiscourse for annual report texts

In order to propose a model of visual metadiscourse that covers photographs in annual reports, it is first of all necessary to return to the photo-related results of the context analysis in section 4.4.6. These results showed that Dutch and British informants generally ascribed eight general communicative purposes to the use of photographs in their English-language annual reports. Table 7.4 summarizes the perceived purposes of photographs. In general, it appears that photos were intended to take up both the readers' competence in text interpretation and the company's attitude towards its own profile, products and achievements. In other words, they were primarily included to enhance the readability of the full text and to convey a positive corporate image. Drawing on Kress and Van Leeuwen (2006) and Hyland and Tse (2004), it can thus be concluded that the communicative objectives of photographs in Dutch-English and British annual reports concerned (a) the compositional or interactive metafunction as well as (b) the interpersonal or interactional metafunction. Regarding the photographic purposes proposed in the interviews as the functional explanations of metadiscursive categories, they can be used to form a link between Kress and Van Leeuwen's image-based metafunctions and Hyland and Tse's rhetorical resources. This is illustrated in Table 7.4.

Table 7.4: Overview of communicative functions of photos in annual reports (based on section 4.4.6), in relation to general categories of metadiscourse (derived from Hyland & Tse, 2004; Kress & Van Leeuwen, 2006).

Metadiscursive function	***Communicative function***
Compositional/interactive	
Readability	To support the marketing communication policy
Readability	To establish a central theme
Readability	To improve readability of the text by visualizing (abstract) information
Interpersonal/interactional	
Image	To appeal to reader emotions
Image	To provide the company with a personal face
Interactive+interactional	
Readability/Image	To illustrate the corporate identity
Readability/Image	To illustrate the added value of products
Readability/Image	To emphasize high capacity and professionalism

The variety of photo-related objectives informants referred to in the analysis of genre context (discussed in section 4.4.6) implies that the photographs contained diverse rhetorical sub-functions, e.g. interactive transition markers realized in the form of image components that supported the central annual report theme. Table 7.5 shows a more detailed overview of the specific metadiscursive categories or sub-functions that can be established on the basis of the perceived purposes of images in Dutch-English and British annual reports. In other words, it presents a model of visual metadiscourse that is grounded in theory (i.e. Hyland & Tse, 2004; Kress & Van Leeuwen, 2006) but that is particularly relevant for the research materials in the present genre study. Compared to the model of textual metadiscourse (Hyland & Tse, 2004), the model of visual metadiscourse in Table 7.5 excludes the categories

of interactive frame markers and endophoric markers, and interactional hedges. This is owing to the fact that frame markers and hedges were not represented in the photographs of the Dutch-English and British annual reports. The endophoric markers were left out because (a) the content of one image did not explicitly refer to the content of another image and (b) the endophoric coherence between written texts and photographs was believed to be intrinsic to the (intentional) use of images in Dutch-English and British annual reports. Therefore, the explanation of the other categories of visual metadiscourse depended on the assumption that the meaning of photographs was always related to the contents of the written texts.

Table 7.5: Model of visual metadiscourse, based on communicative functions (section 4.4.6) and metadiscourse model of Hyland and Tse (2004).

Category	***Function***	***Examples***
Compositional (Interactive) resources = Help reader to interpret photographic content		
Transitions	Express semantic relationship: realize a central theme throughout the report.	Consistent portrayal of employees, value product.
Evidentials	Refer to extra information source: prove the company's high capacity/ professionalism (referred to in text).	Portrait of award(s).
Code glosses	Exemplify/specify ideational material: - Illustrate factual internal/external identity of the company represented in text. - Improve readability of the text by visualizing (abstract) written information. - Illustrate instrumental value of products/ services of the company (referred to in text). - Support marketing communication policy (referred to in text).	Portrait of employee(s), portrait of headquarter, factual portrait of product, portrait of advertisement, portrait of clients.
Interpersonal (Interactional) resources = Involve the reader in the photographic content		
Boosters	Emphasize force in proposition: focus on the company's high capacity/ professionalism (referred to in text).	Frog-view portrait of product produced by company.
Attitude markers	Express sender's attitude to proposition: - Illustrate the associative internal/external identity of the company represented in text. - Illustrate the associative added value products/services of company (referred to in text).	Portrait of employee in formal dress, portrait of smiling client using corporate product, frog-view of CEO/ headquarters.
Engagement markers	Build relationship with readers: appeal to the readers' emotions or attitudes.	Close-up of manager, portrait of baby client.
Self-mentions	Refer to the author(s) of the text: to provide company with a personal face.	Portrait of manager, portrait of employee(s).

Tables 7.4 and 7.5 imply that the analysis of metadiscourse in photographs is more complex than the analysis of text-based metadiscourse. Contrary to metadiscursive functions or items in written texts, some metadiscursive functions or items in images may belong to multiple metadiscursive categories. This is due to the fact that different layers of meaning can be represented by the elements in an image. As is illustrated in Figure 7.2, a picture of a smiling employee in uniform which is included in a corporate profile, not only visualizes the corporate identity in a factual way (i.e. interactive code gloss), but also embodies the associative corporate qualities of optimism and friendliness (i.e. interactional attitude marker) and the 'we' mentioned in the written text (i.e. interactional self-mention). The current study focused on the full metadiscursive potential of photographs in annual report texts, since it aimed to *explore* the visual metadiscourse *generally* embedded in these multimodal business genres. Consequently, it essentially covered all metadiscursive categories, functions and items represented in a particular photograph (see Figure 7.3 for a further exemplary analysis of the picture of the Rentokil-employee).

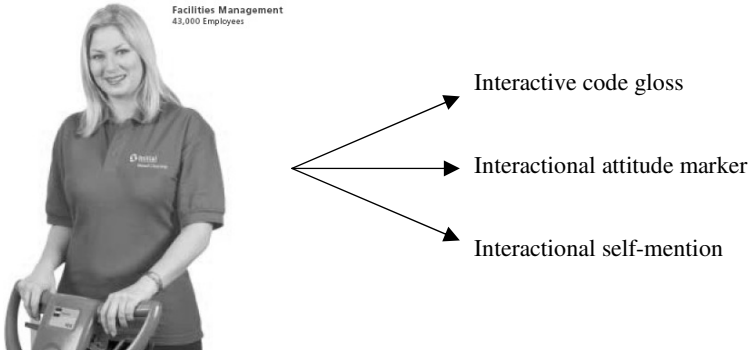


Figure 7.2: Visual metadiscourse categories in photo of employee, based on Table 5 (Rentokil profile, 2003).

As was suggested above, a further explanation of the model of visual metadiscourse can be realized through the Peircean sign system. Peirce's signs are phenomenological in nature, i.e. they are anchored in the real world and cover signification beyond the language boundaries (Mick, 1986). Accordingly, Peirce's triadic distinction between icons, indices and symbols (see Figure 1) not only allows for a substantial or organized view on meaning-making, but it also enables a context-based and multimodal interpretation of discourse within and across cultures. This supports the idea that the Peircean sign system is a helpful device in the identification of visual metadiscourse in annual reports originating in the Dutch and British business cultures.

Within the context of visual analysis, Peirce's ***icon*** can be defined as a sign in which the physical form observed (e.g. objects, subjects, activities, scenes) shows resemblance to what it represents or means (Lister & Wells, 2001; Wollen, 1998). In concrete terms, the icon "is contained within the image (…) The represented has no other referent than its own representation: the image of the chair does not refer to any other chair but the chair of which it is the image" (Mitry, 2000: 91).

The ***index*** is a more complex sign, as it involves an existential connection between the portrayed form and its meaning, i.e. a logical causal relationship or factual reasoning. As such, the interpretation of an indexical sign depends more on

the context in which it is perceived than the signification of an iconic sign, which can be meaningful in itself (Lister & Wells, 2001; Mitry, 2000; Wollen, 1998). In pictures of drought migrants, for instance, the feeling of 'distress' can be reflected by indices in the form of facial expressions – eyes cast down, blank stare – and bodily position – sitting with knees raised (Lister & Wells, 2001: 79). Likewise, if a camera shot shows a doll lying on stone steps in a corner of a garden, this doll is an index of the presence of an unknown little girl (Mitry, 2000: 103).

Peirce's third sign, the ***symbol***, is not related to its tangible form by similarity or factual logic, but by (cultural) convention or law. The meaning of a symbol is assumed and highly contextual (Mitry, 2000; Wollen, 1998). Visual symbols may be recurrent and common, such as the shell-logo representing the Shell oil company in any kind of corporate communication (Nöth, 1975). But visual symbols may also have arbitrary temporary significance in a recognizable instance of metaphorical meaning-making. This is the case, for instance, when a close-up of a ladle slowly filling and falling to the bottom of a bucket is used to symbolize the refusal, misery and lethargy felt by the main character (Mitry, 2000: 188). Or when a close-up of a doll, preceded by a shot of a little girl taken away and a shot of searching parents, becomes a symbol for the missing girl (Mitry, 2000).

It should be noted that icons, indices and symbols are not mutually exclusive; "all three aspects frequently (…) overlap and are copresent" (Wollen, 1998: 84). Obviously, neither indices nor symbols take shape without underlying observations on the iconic level. And sometimes symbols cannot seem to exist without the prior execution of indexical relationships either, for instance with regard to the symbolic picture of the doll which only makes sense if the previous shots have raised awareness of the fact that a girl has gone missing and that consequently her parents have started looking for her or for something that might lead them to her. This line of argumentation would also seem to hold true for photographs enclosed in multimodal texts such as the current annual reports. These photographs can be analyzed as compilations of interrelated visual signs – icons, indices and symbols. Again referring to the portrait of an employee in Figure 7.2, for example, it can be argued that the employee symbolizes the Rentokil-company, based on the notions that (a) she is related to the company profiled in the text and (b) that she actually works for this company, judging from her uniform, the tool in her hands and the accompanying text fragment. Here, iconic observations have been put together to form indexical meanings which in turn have added to a symbolic interpretation of the photo within the context of the text.

Drawing on the semiotic theory of Peirce, the basic version of the model of visual metadiscourse (shown in Table 7.5) can now be finalized. Peirce's sign system suggests that, similar to the language-based realizations of metadiscursive resources, the realizations of visual metadiscursive categories may emerge in different forms. While the language-based self-mention, for instance, can occur in the form of the personal pronoun 'we', the photographic self-mention may take the shape of a Peircean pictorial index. This is illustrated by Figure 7.3, which demonstrates what the visual metadiscourse model may look like with the inclusion of relevant semiotic signs. The figure specifically focuses on the metadiscursive explanation of the employee portrait in the Rentokil profile. It sets out the semiotic interpretation of this portrait as well as the metadiscursive resources and categories the semiotic signs help to establish. Figure 7.3 indicates that this semiotic interpretation involves the identification of visual components that are closely related to the writing-as-mode (text fragment adjoining the image) and to the photographic object-as-mode (person, clothes), activity-as-mode (working) and

emotion-as-mode (facial expression) (Kress & Van Leeuwen, 2001; Smelik, 1999, see section 3.2). It should be noted that the metadiscursive scheme in Figure 7.3 does not comprise the complete model, simply because the Rentokil image does not represent all possible categories. Furthermore, it may be anticipated that visual metadiscourse in annual report texts comprises a limited number of iconic signs: the complexity of the functions and meanings of photographs inside these multi-purpose and multimodal business texts is likely to give rise to a variety of metadiscursive indices and symbols.

Sign	***Signification***
Icon	Realistic focus on Caucasian woman, smiling, head tilted, facing camera, wearing shirt + sign, handling machine.
Index	Western woman is working, she is employed by company mentioned in text and named in logo on shirt, she works for its Facilities Management department named in adjoining text, she is a happy/open/friendly employee.
Symbol	Working woman is personification of Rentokil company (in logo), Rentokil is a professional, optimistic and friendly organization.

⇓

Category	***Function***	***Examples***
Compositional (Interactive) resources = Help reader to interpret photographic content		
Code glosses	Illustrate factual internal/external identity of company presented in text.	employee exemplifies corporate identity described in profile text = **symbol**
Interpersonal (Interactional) resources = Involve the reader in the photographic content		
Attitude markers	Illustrate the associative internal/external identity of the company represented in text.	- employee enjoys her job at the company = **index** - employee represents positive qualities of corporate identity (happy, friendly) = **symbol**
Self-mentions	Explicitly refer to the author(s) or sender(s) of the text = provide company with a personal face.	employee is not necessarily writer, but she represents 'we' behind company described in profile = **index**

Figure 7.3: Model of visual metadiscourse, based on communicative functions (section 4.4.7), metadiscourse model of Hyland and Tse (2004) and Peircean sign system (e.g. Wollon, 1998).

Section 7.2 below elaborates on the steps taken to distinguish the formal realizations of both text-related and photo-related instances of metadiscursive functions within the current research materials. All analytical steps were based on the models of textual and visual metadiscourse introduced in the previous sub-sections.

7.2 Analyzing metadiscourse in Dutch-English and British annual report texts

As was determined in section 7.1, the present analysis of lexico-grammatical style in Dutch-English and British annual reports centers on the concepts of textual and visual metadiscourse, where metadiscourse refers to the lexico-grammatical elements that direct "readers to how they should understand, evaluate and respond to propositional information" (Hyland, 1998c: 50). A theoretical survey indicated that the traditionally text-based model of metadiscourse could be adapted to cover photographic illustrations in addition written texts. Accordingly, a model of textual metadiscourse and a model of visual metadiscourse were introduced that were expected to be of particular relevance for the study of written texts and photographs in Dutch-English and British management statements, corporate profiles and operational reviews. To date, little research has been conducted on the use of metadiscursive items in annual reports in particular. Hyland (1998b), for instance, investigates instances of all metadiscursive categories in CEO's letters and directors' reports of UK, US and Hong Kong companies, while Solbjørg Skulstad (2005) examines the occurrence of a selection of metadiscursive categories in British Chairman's statements. Although the present study builds on these exploratory analyses, its scope is extended to include both *multimodal* discourse and *a larger number of annual report sections*. In line with the research procedures in the previous analyses of genre content and genre structure (Chapters 5 and 6), the full-sample analysis of textual and visual metadiscourse comprised the manual identification of single items that were then inserted as data in SPSS files (see also section 3.4).

Sections 7.2.1 and 7.2.2 expand on the research procedures for the identification of metadiscursive elements in the written texts and in the photos of the Dutch-English and British-English annual reports. Section 7.2.3 presents the full model of multimodal metadiscourse that was used for the investigation of the present research texts, i.e. it presents a model in which both the model of textual metadiscourse and the model of visual metadiscourse are integrated. The integral model also contains examples extracted from the English annual reports. Finally, section 7.2.4 discusses the results of the intercoder test that was carried out to evaluate the reliability of the interpretation of metadiscourse in the texts and photos.

7.2.1 Design for the identification of textual metadiscourse

Section 7.1 pointed out that the analysis of textual metadiscourse in the Dutch-English and British annual reports was based exclusively on Hyland and Tse (2004). Their model was included in Table 7.1 and is integrated in the model of multimodal metadiscourse discussed in section 7.2.3. Hyland and Tse's model was used to establish culture-specific overviews of metadiscursive items typically occurring in the written texts of the English management statements, profiles and operational reviews. Subsequently, these overviews were contrasted across cultures to determine if the Dutch and British business cultures relied on different metadiscursive categories or different lexico-grammatical realizations of metadiscursive categories in their construct of English annual report texts. The relevance of cross-cultural comparisons of textual metadiscourse in professional genres is confirmed by studies such as Nickerson (2000), which reveals variations in interactional metadiscourse across Dutch-English and British business emails, or Dahl (2004), which shows

differences in interactive metadiscourse across Norwegian, English and French research articles. Neither the text-based model by Hyland and Tse (2004) nor the model of multimodal metadiscourse in section 7.2.3, incorporates specifications of formal realizations of metadiscursive categories. As both the Dutch-English and British annual reports contained reoccurring words and phrases to realize particular metadiscursive categories, however, Table 7.6 gives an impression of the types of formal text-based realizations of metadiscourse that were generally observed in these texts.

Table 7.6: Common formal realizations of textual metadiscourse in annual report texts.

Metadiscursive function/category	***Textual realization***
Interactive transitions	conjunctions (thus), sentence-initial phrases (in addition).
Interactive frame markers	phrases or words staging text (first), illocutionary acts (we introduce).
Interactive endophoric markers	words/phrases of reference (analyzed further in).
Interactive evidentials	words/phrases of attribution (awards), quotations (says CEO).
Interactive code glosses	explanatory or specifying words/phrases (for example).
Interactional hedges	passives (was completed), modal verbs/verbs (would, feel), mitigating adjectives/adverbs (possibly), mitigating nouns (possibility).
Interactional boosters	verbs of commitment (we believe), emphatic adjectives/adverbs (substantially), emphatic nouns (excellence).
Interactional attitude markers	verbs of stance or evaluation (I respect), evaluative adjectives/adverbs (important), evaluative nouns (success).
Interactional engagement markers	words or phrases of engagement (you, your, take healthcare –).
Interactional self-mentions	singular pronouns (I), plural pronouns (we), group-related nouns (the Group), management-related nouns (the Board), function-related nouns (Chairman), nobility-related nouns (lord, sir), corporate names (Numico).

To be able to gain a general overview of the textual metadiscourse typically used in the Dutch-English and British annual reports, the linguistic analysis in principle was designed to encompass all metadiscursive functions, categories and formal realizations (see Tables 7.1 and 7.6). The application of Wordsmith Tools 4.0 (Scott, 2006), in combination with several qualitative research activities, allowed for the full coverage of the metadiscourse elements.

First, WordSmith Tools 4.0 was used to create wordlists for each Dutch-English and British text type involved in the present analysis (i.e. wordlists for Dutch-English CEO's statements, profiles and reviews and British CEO's statements, Chairman's statements, profiles and reviews). To enable processing in the WordSmith Tools Wordlist utility, all texts were converted from downloaded PDF-files or scanned Word-files to simple ASCI-files. The wordlists contained a series of words running from the most frequently used item to the item occurring least often in a particular type of Dutch-English or British annual report text. Because the wordlists contained an extensive number of lexico-grammatical items for each text type (e.g. up to around 6,000 words in each of the two lists for the operational reviews), it was decided to draw a minimum frequency boundary for the initial detection of possible metadiscourse elements. Setting a minimum frequency

boundary included only the most frequent and thus most common and relevant items in a particular Dutch-English or British text type. The boundary in the wordlist for each text type was set at the minimum frequency percentage of 0.01%, meaning that words occurring in less than 0.01% of the texts incorporated in a wordlist for a given text type were excluded from the analysis. Below this line, WordSmith Tools 4.0 did not offer any further frequency percentages, because the occurrence of items in the texts was too low. This boundary allowed for a manageable yet sufficiently long list of words. Placing this boundary at a higher frequency percentage could have yielded shorter wordlists that would not have provided representative overviews of existing metadiscursive elements in the annual report sections.

Up to the boundary of ≥ 0.01% in the wordlists, any lexical and/or grammatical element that could be (part of) a metadiscurive element in the written text was highlighted for further examination. It was decided that a small number of metadiscursive realizations would be excluded from the present analysis: endophoric markers in the form of contextualizing phrases (e.g. 'with these objectives in mind…'), engagement markers in the form of asides (e.g. 'as you will agree…') and typographic elements (e.g. exclamation marks or bullets). These types of metadiscursive realizations were often demarcated by commas or had been erased during the process of text conversion. Therefore, they were extremely difficult to trace on the basis of the WordSmith Tools wordlists. A manual check of these formal realizations of textual metadiscourse revealed that they occurred in relatively few management statements, profiles and operational reviews. Since the metadiscursive categories to which these rare types of formal realizations belong were still represented in the analysis and since these types of realizations were consistently omitted from the given categories, their absence is unlikely to have had a serious impact on the final research results.

Further examination of possible metadiscourse items took place by separately inserting the items highlighted in the wordlists in the WordSmith Concordance application. Similar to many other genre studies on metadiscourse (e.g. Bondi, 2002; Coniam, 2004; Nickerson, 2000), concordancing was included to determine if an instance of a given lexico-grammatical item was either a metadiscursive or a syntactical element. In situations where the highlighted item involved a rhetorically functional element, the concordance was used to settle its metadiscursive label and realization type (e.g. hedge – modal verb, mitigation, or passive). The labeling of metadiscursive features was based on Hyland's list of commonly applied features (2000), a few studies related to corporate reports (Hyland, 1998b; Solbjørg Skulstad, 2005) and the present research materials.

To obtain a collection of metadiscursive features that would be as large as possible within the limitations of this study, each highlighted item that could be extended linguistically was provided with an asterisk to generate the concordances of all its linguistic forms occurring in the text type concerned. For instance, the highlighted items 'believe' and 'success' were inserted in the Concordance application as '*believ*' and '*success*' to get concordance results for 'believe-believes-believable-unbelievably' and 'success-successful-successfully-unsuccessful'. This approach led to an overview of concordances for words that would either re-appear later in the wordlist (as less frequent items) or that would be part of the set of least frequent words that were not adopted during the initial identification of research items. The common lexico-grammatical elements that were found to have a rhetorical function in cases of a particular text type were categorized according to the text-based metadiscursive functions of Hyland and Tse's model

(2004). The verb 'believe', for instance, was placed in the category 'hedge – verb of non-commitment' or in the category 'booster – verb of commitment', depending on the text context in the concordance. The adjective 'successful' was generally categorized as 'attitude marker – evaluative adjective'.

7.2.2 Design for the identification of visual metadiscourse

It was argued in section 7.1.2 that a combination of theorizations by Hyland and Tse (2004) and Kress and Van Leeuwen (2006) on the one hand and empirical data on genre context (section 4.4.6) on the other, would yield a classification system by means of which the rhetorical meaning of the observed visual lexico-grammar could be defined. The model of visual metadiscourse was illustrated in Table 7.5 and is integrated in the model of multimodal metadiscourse in section 7.2.3. Similar to the establishment of metadiscursive elements in the written texts of the annual reports, it might be expected that corporations in the Dutch and British business cultures maintain different ways of realizing visual metadiscourse. This idea is supported by studies such as Paek (2005), who finds that significantly more Korean than US newspaper ads include celebrity endorsers to provide evidence for (i.e. as interactive evidentials for) the quality of corporate products. Therefore, the present study focuses on the description and comparison of metadiscursive categories and lexico-grammatical realizations of metadiscourse in Dutch-based and UK-based annual reports. In order to complement the model of visual metadiscourse introduced in section 7.1.2 and integrated in the model of multimodal metadiscourse in section 7.2.3, Table 7.7 shows formal visual realizations of metadiscourse that re-appeared relatively often in the current management statements, profiles and operational reviews. The labeling of these formal visual realizations are grounded in Peirce's triadic sign system (e.g. Wollen, 1998; see section 7.1.2).

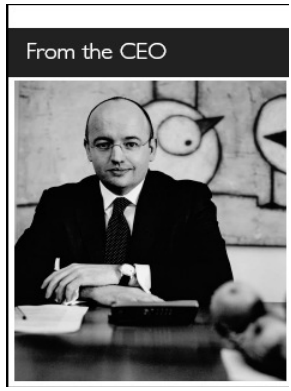
Table 7.7: Common formal realizations of visual metadiscourse in annual report texts.

Metadiscursive function/category	***Visual realization***
Interactive transitions	Portraits of employees (symbols), photos of products (symbol).
Interactive evidentials	Photo of award (index – related to external source), portrait of client next to case study (index – related to external source).
Interactive code glosses	Portrait of employee (symbol), photo of headquarter (index), photo of promotional material (index), CEO portrait (symbol).
Interactional boosters	Photo of product-in-frog-view (symbol), photo of award (symbol – related to company).
Interactional attitude markers	Portrait of happy client (index – related to product; symbol – related to company)[a], photo of use product (index – related to product; symbol – related to company).[a]
Interactional engagement markers	Portrait of manager-in-close-up (symbol), photo of baby (symbol).
Interactional self-mentions	Portrait of divisional manager (index).

Note. [a] Example photo of coffee machine, end product of Invensys: indexical meaning = end product facilitates the creation of a coffee break that is enjoyed by professional customers (indices = *happy customer* is result of *relevance product*); symbolic meaning = Invensys successfully fulfils the coffee needs in the daily life of professional customers (symbols = *customer* represents the happy-making capacity of the company and *product* represents the usefulness of the existing company).

In order to acquire a broad and representative view on the rhetorical lexico-grammar in the documentary images of Dutch-English and British annual reports, the analysis of visual metadiscourse needed to cover as many metadiscursive instances and realizations as possible. This was achieved by including visualized details in the identification of metadiscursive items represented in *all* the selected photographic modes of discourse (see section 3.2). Drawing on Kress and Van Leeuwen's (2006) visual modes of discourse and on Smelik's (1999) image components, the semiotics-based investigation of visual metadiscourse focused on (a) persons, clothes, buildings or equipment to discern metadiscursive items in the objects-as-mode, (b) suggested human behavior or movement to observe metadiscursive items in the activity-as-mode, (c) interrelated objects constituting the setting to find metadiscursive items in the scene-as-mode, (d) facial expressions or posture to discern metadiscursive items in the emotion-as-mode and (e) close-ups shots or low-angle views to trace metadiscursive items in the framing-as-mode.

Peirce's triadic sign system of icons, indices and symbols enabled an organized and concerete analysis of the metadiscursive potential embedded in the various image components, starting at the most manifest meaning-level in the picture and building up to its most arbitrary interpretation. In the search for visual metadiscourse, the initial step was to document per image component the factual appearances of phenomena in the picture, i.e. their iconic reflections. Next, the iconic signs were interrelated and related to the text-context surrounding the picture to determine per component whether it reflected a contiguous or indexical meaning that evolved logically from this interconnection of visual and/or textual signs. Finally, both iconic and indexical interpretations were used to see if they provided the basis for the highly contextual meanings with long-term or temporary arbitrary value, i.e. visual symbols. The degree of difficulty caused by these interrelations varied per photograph. In case higher-level meanings could be based on straightforward iconic representations (e.g. an employee symbolizing the corporate identity), this would require less cognitive effort than when these meanings had to be built on iconic representations that were part of visual metaphors (e.g. an acrobat symbolizing the corporate identity). Figure 7.4 offers an explicit overview of details obtained through the semiotic analysis of image components in the photograph of a Dutch corporate executive.



Category component	***<u>Icons</u> in photograph***	***<u>Iconic</u> meaning***
Main people/object	Male, almost bald, glasses.	Male adult, individual.
Position photo	One-page photograph, man in central/left position.	Heavy focus on man.
Emotions	Slightly squinted eyes, smile slightly upward on right, lightly crossed hands.	Man smiles and sits calmly.
Activity	Sitting still behind desk, looking straight at camera, paperwork and planning put aside.	Man does administrative work, addresses the camera lens.
Clothing	Light shirt, dark tie, dark suit, rimless glasses, large watch.	Man wears formal, professional clothing, with a few modern aspects.
Environment	Desk, paper + pen, electronic planner, fruit bowl, painting with minimalist creation by Immenee.	Workplace, decorated with homely and modern objects = personal touch.
Frame size/ camera view	Medium shot, low angle (just below eye-height).	Realistic, relatively close look from lower position.

Category component	***<u>Indices</u> in photograph***	***<u>Indexical</u> meaning***
Main people/object	Male adult, individual, CEO´s statement in TPG annual report.	Man is Chief Executive Officer of company publishing annual report, he is sender of text.
Position photo	Focus on man, CEO´s statement in TPG annual report.	As CEO, man plays a major role within TPG company.
Emotions	Man is calm, smiling with a light smirk, CEO´s statement in TPG annual report.	CEO is optimistic, satisfied. He expresses confidence and reassurance towards viewer/reader.
Activity	Man does office work, addresses camera lens, CEO´s statement in TPG annual report.	As active manager of the company, CEO expresses transparency and sincerity towards the viewer/reader.
Clothing	Formal, professional clothing with some modern elements, CEO´s statement in TPG annual report.	CEO is professional and conventional, but with a sense of what is modern/fashionable.
Environment	Professional workplace, personalized by art with social nature and homely accessories, CEO's statement in TPG annual report.	The CEO´s office is marked by professionalism and modernism as well as coziness and tenderness.
Frame size/ camera view	Realistic, relatively close view up to the waist, from low angle, CEO's statement in TPG annual report.	Viewer/reader is forced to look up to the CEO in a natural way, from other side of desk.

Category component	*Symbols in photograph*	*Symbolic meaning*
Main people/object	Function CEO, sender of the text, CEO´s statement in TPG annual report, TPG.	CEO is individual personification of TPG company.
Position photo	Major function CEO, sender of the text, CEO´s statement in TPG annual report, TPG.	CEO is most essential personification of TPG.
Emotions	Function CEO, CEO is happy/ satisfied and reflects confidence/reassurance, CEO´s statement in TPG report, TPG.	TPG is an optimistic company with confidence in the future.
Activity	Function CEO, CEO is open/honest to audience, CEO´s statement in TPG annual report, TPG.	TPG is a transparent and open-minded company.
Clothing	Function CEO, conventional but fashionable clothes, CEO´s statement in TPG report, TPG.	TPG is a traditional company with an eye for modern trends.
Environment	Function CEO, office is business-like and artistic but cozy and tender, CEO´s statement in TPG annual report, TPG.	TPG is professional business which at the same time has a modern and sociable nature.
Frame size/ camera view	Function CEO, looking up to the CEO from the other side of the desk, CEO´s statement in TPG annual report, TPG.	Like its CEO, TPG is a powerful company that compels respect and admiration.

Figure 7.4: Visual analysis of CEO portrait, based on visual components and semiotic signs (TPG CEO's statement, 2003).

The research results schematized in Figure 7.4 show that a semiotic analysis of seven image components caused a complex network of meaning-making. They also reveal that signification emerged gradually, starting at the iconic level (i.e. what was perceived) and possibly evolving into a sign at the symbolic level (i.e. what did these perceptions tell the reader about the company). It is this gradual character of meaning-making that allowed for a subtle study of different realizations of metadiscursive functions and categories in photos. Since a detailed description of the cognitive interpretation of images (as in Figure 7.4) would require enormous space, it was decided that results sections 7.3-7.5 should only include the final outcome of the semiotics-based study of visual metadiscourse; these sections only indicate whether the metadiscursive realization concerned a visual icon, index or symbol.

The semiotic signs and their meaning, which were documented for the different image components, helped to define the metadiscourse in the documentary photographs, i.e. they generated and constituted the metadiscursive elements in these photos. This was already demonstrated in the identification of visual metadiscourse in the Rentokil photo in Figure 7.3 (section 7.1.2). It can again be explained with regard to the CEO portrait analyzed in Figure 7.4. The links between semiotic signs and metadiscursive categories or functions within this portrait are explicated in Table 7.8.

Table 7.8: Semiotic realization of visual metadiscourse in CEO portrait.

Category metadiscourse	***Function***	***Examples + semiotic realization***
Interactive – *Code gloss*	Illustrate the factual internal/external identity of the company represented in text = Exemplification of the company that is the topic of discussion in the text.	CEO is company **= <u>symbol</u>**
Interactional – *Attitude marker*	Illustrate the associative internal/external identity of the company represented in text = Evaluative qualification of the people behind the organization and the company itself.	- CEO enjoys job at company = **index** - CEO represents positive qualities of company (optimistic, confident, open, professional, modern, sociable, and powerful **= <u>symbols</u>**
Interactional – *Self-mention*	To provide the company with a personal face = Direct reference to the writer of the text (the 'I').	CEO is writer **= <u>index</u>**

The weaving together of the semiotic or lexico-grammatical construct and the metadiscursive value of a photograph was particularly useful with regard to the *cross-cultural* comparison of annual reports. Since it provided a detailed view on how an image contributed to the organization of and the writer's stance in the full multimodal annual report text, it also enabled the detection of subtle variations in the lexico-grammatical realization of particular metadiscursive functions. This can be illustrated by a final reference to the pictures of the Rentokil-employee (in Figure 7.2) and the TPG's CEO (in Figure 7.4). Although they are single images extracted from different text types (i.e. a British profile and a Dutch-English management statement), a comparison of these images yields findings that could also be encountered in cross-cultural contrasts. In particular, a comparison shows how the same metadiscursive functions and categories can be realized by different semiotic constructs. Both pictures comprise a symbolic code gloss focused on the identification of the company and an indexical self-mention referring to the corporate people behind the text. While these metadiscursive items are realized through a visualization of the active workforce in one picture, however, they are established through a formal management portrait in another.

7.2.3 Integrated model of textual and visual metadiscourse for annual reports

Although it was argued that the metadiscursive categorization in the model of Hyland and Tse (2004) can be considered as appropriate for the analysis of lexico-grammatical style in written texts and photographs (see sections 7.1 and 7.1.2), readings of prior genre studies and a preliminary examination of the current English research texts indicated that the *functions* and *examples* in this model could be further defined. An initial attempt to specify the functions and examples in the metadiscourse model was further improved during the intercoder reliability test (to be discussed in section 7.2.4). The modifications implemented in Hyland and Tse's (2004) original version of the model primarily aimed to enhance the relevance of the metadiscursive functions as criteria for the identification of metadiscursive elements in the written texts and images of the annual reports. In other words, the adapted

functions and examples were intended to direct the present research focus better, i.e. they were to be more helpful in determining what to look for in the multimodal research materials.

With regard to *text-based* metadiscourse, adjustments in functions and examples were inspired mainly by Barton (1995), Crismore and Farnsworth (1990), Crismore, et al.(1993), Dahl (2004), Hyland (1998b, 2000, 2007), Mauranen (1993), Nickerson (2000), and Solbjørg Skulstad (2005). Some modifications in examples were also derived from the Dutch-English and British annual report texts themselves. As was outlined in section 7.1.2, *photo-based* adaptations to the originally text-based model were realized with reference to theorizations by Kress and Van Leeuwen (2006) and to research results of the analysis of genre context (see section 4.4.6). Furthermore, the current model of visual metadiscourse was inspired by prior analyses of photographs in annual reports (e.g. David, 2001; Jameson, 2001; McKinstry, 1996; Preston et al., 1996). Table 7.9 shows a compilation of the revised version of the text-based model of metadiscourse by Hyland and Tse (2004) and the photo-based model of visual metadiscourse introduced in section 7.1.2. Accordingly, Table 7.9 presents an integrated model of multimodal metadiscourse.

Table 7.9: Revised model of metadiscourse for Dutch-English and British annual report texts.

<u>Interactive resources</u>: help to guide reader through the text/ help reader to interpret photographic content				
Category/label	*Function/Identification*		*Examples* ***TEXT***	*Examples* ***PHOTO***
Transitions	Transitions signal relations in the writer's thinking, helping readers to interpret links between different ideas of the writer.			
	TEXT: Transitions express a semantic relation between two main clauses. A summing-up in the form of noun phrases (renewals and settlements), -ing phrases (strengthening and developing) or infinitive phrases (to build and to foster) is grammatical and not metadiscursive. Transitions can comprise conjunctions (and, but), sentential adverbs (nevertheless, consequently) or prepositional phrases (due to, despite).	**PHOTO**: Establish a central theme throughout the annual report.	In addition, but, thus, and, while, however, also, to that end, so that, as, although, as a result, as (connection between main clauses).	Consistent portrayal of employees, consistent portrayal of added value product, consistent portrayal of company's local activities.

Table 7.9 continued.

***Interactive resources*: help to guide reader through the text/ help reader to interpret photographic content**				
Category/label	*Function/Identification*		*Examples* ***TEXT***	*Examples* ***PHOTO***
Frame markers	Frame markers refer to discourse/ illocutionary acts and sequences/stages in the text. Frame markers indicate which rhetorical act the writer is performing through the text (I argue here) and guide readers in interpreting the text structure (firstly, in summary).		My purpose here is to, I am pleased to report…, I would like to pay tribute to…, I would like to thank, I will now discuss, In conclusion, finally.	–
Endophoric markers	Endophoric markers comprise locational references to information in other parts of the text (as we said above), in other texts inside the base document (as outlined in the CEO's review) or in texts other than the base document (as outlined in the CEO's strategy presentation). Endophoric markers do not always contain explicit references to other text fragments; they may also establish an interpretative or ideational context and as such prepare the reader for the information that is to follow (When we take uncertainty into account, the results change dramatically…).		noted above, set out in the financial review, more info may be found on, see Fig., in section 2, - Reflecting the opportunities outlined before,… - From a financial perspective,	–
Evidentials	Evidentials comprise external sources referred to for authority.			
	TEXT: Evidentials refer to the source of information drawn from another text (Einstein claimed that…). To increase the force of the argument, writers sometimes assign authority to themselves (as a smoker, I am offended by…).	**PHOTO:** Emphasize the company's high capacity/ professionalism (referred to in text).	According to X, Z states…, (Y, 1990), … said Arne Svendsen, a Production-coordinator at Arla (client), Gerard Kleisterlee (CEO) noted…	Portrait of client(s) next to a case-study, portrait of award(s).

Table 7.9 continued.

<u>Interactive resources</u>: help to guide reader through the text/ help reader to interpret photographic content

Category/label	*Function/Identification*		*Examples* ***TEXT***	*Examples* ***PHOTO***
Code glosses	Code glosses introduce the elaboration of what has been said, in order to ensure that the reader grasps the writer's intended meaning. Code glosses comprise the reformulation or exemplification of information provided.			
	TEXT: Reformulation aims to specify the information from a different perspective and to reinforce the writer's intention (in other words, in particular, known as, indicating that). Exemplification aims to clarify the information by referring to an example or typical case (for example, like, such as). If linguistic items refer to explicit consequences or conclusions from what has been said, they do *not* have a metadiscursive function but a syntactical function (In 2003 we made progress with our program to cut costs, *exceeding* our ambitious target…).	**PHOTO:** - Illustrate the factual internal/ external identity of the company presented in text. - Improve readability of the text by visualizing (abstract) written information. - Illustrate the instrumental value of products/ services of the company (referred to in text). - Support the marketing communication policy (referred to in text)	(…), - … -, i.e., especially, in particular, specifically, or, namely, e.g., for instance, say, including.	Portrait of employee(s), portrait of headquarter, factual portrait of product, portrait of advertisement, factual portrait of operational activity in 2003.

Table 7.9 continued.

***Interactional resources*: involve the reader in the argument/ in the photographic content**				
Category/label	*Function/Identification*		*Examples* ***TEXT***	*Examples* ***PHOTO***
Hedges	Hedges enable writers to *withhold* full commitment to the truth-value of statements/ propositions. They allow the writer to retain credibility by avoiding direct responsibility for the information in the text (might, perhaps). A specific type of hedge by means of which the writer can distance both himself and the reader from the text is the passive. Passives mitigate face threats = defocalization (Because delivery time was delayed again → Because you delayed…).		would, it is possible, it is likely, could, there is good reason to believe, we now see scope for, a contract was obtained from, the merger has been completed, the sale was announced, generally, some, a number of, slightly.	–
Boosters	Boosters amplify the message in the text, i.e. they emphasize degree instead of quality.			
	TEXT: Boosters enable writers to *express* full commitment to the truth-value of statements/ propositions. They emphasize force or the writer's certainty in the textual information and, as such, allow the writer to express confidence and decisiveness. They can often be replaced by 'really' or 'a great deal' (We made <u>good</u> progress…).	**PHOTO:** Emphasize the company's high capacity/ professionalism (referred to in text).	In fact, definitely, it is clear that, obviously, we are confident that, we expect that, we believe (we are in a great business), I know, signifcant(ly), particularly (important), more than, demonstrably, we are determined, strive for, we are well-placed to, will (promise).	Frog-view of building constructed by company, frog-view of stroller produced by company's chemicals.

Table 7.9 continued.

***Interactional resources*: involve the reader in the argument/ in the photographic content**				
Category/label	*Function/Identification*		*Examples* ***TEXT***	*Examples* ***PHOTO***
Attitude markers	Attitude markers express the writer's affective values toward the information in the text/photo.			
	TEXT: Attitude markers communicate the writer's feelings of surprise, importance, obligation, agreement, etc. They do *not* reflect the writer's commitment to propositions or the general public opinion. Attitude markers can comprise attitude verbs (disagree), modals (must), sentence adverbs (interestingly), typography (!) and adjectives (careful).	**PHOTO:** - Illustrate the associative internal/external identity of the company presented in text. - Illustrate the associative added value products/ services of the company (referred to in text).	should be, unfortunately, surprisingly, disappointing (decision), I hope, I regret, challenging (sales performance), healthy (levels of profitability), satisfactory, successful, notable.	Portrait of employee in formal dress, portrait of happy client using corporate product, portrait of end product that is crucial to daily life of customer.
Engagement markers	Engagement markers explicitly refer to or aim to establish a relationship with the reader. Readers are explicitly addressed, either to focus their attention or include them as discourse participants.			
	TEXT: Engagement markers include direct addresses (you), imperatives/ directives (recall), real questions answered later in the text, rhetorical questions, tag questions and asides (as you will agree).	**PHOTO:** Appeal to the readers' emotions or attitudes.	note that, consider, you can see that, dear shareholder, to our shareholders, let me now go through.	Close-up of manager (writer of text), portrait of baby client.
Self-mentions	Self-mentions explicitly refer to the actual writer of the text.			
	TEXT: Writers may use pronouns, references to the (type of) organization he/she is part of, references to his/her professional function or corporate names.	**PHOTO:** To provide the company with a personal face.	I, we, my, our, us, mine, the company, it, its, on behalf of my colleagues on the board I, HSBC.	Portrait of manager, portrait of employee(s).

7.2.4 Intercoder reliability tests for metadiscourse in texts and photographs

In line with the procedures of the preceding text analyses (Chapters 5 and 6), an intercoder test was conducted to measure the reliability of the identification and labeling of metadiscursive elements. In previous chapters, the text-related and photo-related items were investigated simultaneously by the same coders. Since the analyses of metadiscourse in written texts and photographs each rested on fundamentally different designs and disciplinary insights, however, it was decided that two reliability tests with two different pairs of coders would be required here. Therefore, the results of the intercoder tests for textual metadiscourse and for visual metadiscourse are discussed separately.

Intercoder results for metadiscourse in texts

The intercoder analysis for metadiscourse in texts was again conducted by two coders. The first coder was the author of this thesis, while the second coder was a graduate in Business Communication studies with a high-level proficiency in English (and who had not been involved in the content and structure analyses). Table 7.10 documents the extent to which intercoder correspondence was reached for textual metadiscourse, i.e. in terms of Kappa values and mean intercoder agreement percentages.

Table 7.10: Evaluation of intercoder agreement for metadiscursive elements in the written texts.

Section/ text type	*Qualification*	*Mean Kappa*	*SD*	*Min. – max.*	*Agreement %*
Managem.statements	Almost perfect	.82	0.03	.77 – .86	85.77
Profiles	Substantial	.77	0.12	.59 – .87	85.07
Operational reviews	Substantial	.79	0.02	.77 – .82	82.35

Cohen's Kappa values in Table 7.10 indicate that intercoder correspondence for the qualification of textual metadiscourse ranged from substantial (.77) to almost perfect (.82). The mean Kappa value was substantial (.79) (Rietveld & Van Hout, 1993). These values suggest that the coding system for metadiscursive items in the written texts of the Dutch-English and British annual reports was a reliable instrument.

Intercoder results for metadiscourse in photographs

The intercoder reliability analysis for the visual metadiscourse was more laborious than any of the other intercoder tests in the present study because of the more subjective meaning-making processes involved. This intercoder analysis particularly focused on the lexico-grammatical realizations or semiotic signs containing visual metadiscourse. Since the identification of elements of visual metadiscourse primarily depended on the interpretation of these signs, the intercoder reliability test evaluated the labeling of icons, indices and symbols rather than the coding of metadiscursive functions (which were inherent in the semiotic meaning of signs). Two coders were involved in the intercoder reliability test for metadiscourse in documentary photos within annual reports. The author of this study was the first coder; the second coder was a Cultural Studies student who had taken courses in visual analysis and had a high level of English proficiency.

Coder 1:

	Iconic meaning	**Indexical meaning**	**Symbolic meaning**
1) Main people/object	Group of three men, 2 white and 1 black.	Men in group are employees of Old Mutual-South Africa.	Group of employees is personification of Old Mutual-South Africa.
2) Position in photo	Focus on multicultural group of three men.	Multicultural group of Old mutual employees – they work together on the basis equality.	The multicultural, equal and cooperative workforce typifies Old Mutual.

Coder 2:

	Iconic meaning	Indexical meaning	Symbolic meaning
1) Main people/object	Three men, 2 white and 1 black.	Three men are employees of Old Mutual-South Africa.	Three employees are a symbol of Old Mutual-South Africa.
2) Position in photo	Focus on three men.	Colleagues work together as equals.	Old Mutual values equality and cooperation. It is an international company and employs people from diverse ethnic backgrounds.

⇓

Results comparison:

- People-component: full agreement for the iconic, indexical and symbolic meaning of signs;
- Position-component: disagreement for the 'multicultural' quality in the iconic and indexical meaning of signs + disagreement for the 'international' quality in the symbolic meaning of signs. Agreement for the iconic focus on the male persons, the indexical qualities of 'equality' and 'cooperation' for the workforce and the symbolic qualities of 'equality' and 'cooperation' for Old Mutual.

Figure 7.5: Comparison of intercoder results for visual analysis.

In the formal intercoder reliability test, the coders filled in schemes containing the iconic, indexical and symbolic interpretations of each image component included in Figure 7.4. The definitive comparison of schemes was based on keywords in the descriptions of iconic, indexical and symbolic meaning. For each coder, these keywords were marked. Next, they were checked for intercoder agreement or disagreement and missing cases (where one coder presented an extra semiotic value). Figure 7.5 illustrates this process of marking and comparing. The results for intercoder agreement at all three levels of semiotic signification are presented in Table 7.11. It shows Kappa values and mean intercoder agreement percentages.

Table 7.11: Evaluation of intercoder agreement for metadiscursive elements in the photographs.

Section/ text type	*Qualification*	*Mean Kappa*	*SD*	*Min. – max.*	*Agreement %*
Manag.statements:					
– Icon	-	.00	0.00	-	82.08
– Index	-	-.03	0.04	-.15 – .00	73.79
– Symbol	-	-.12	0.01	-.15 – -.07	66.27
Profiles:					
– Icon	Moderate	47	0.75	-.07 – 1.00	87.50
– Index	-	-.13	0.10	-.20 – -.06	60.26
– Symbol	Moderate	.42	0.81	-.15 – 1.00	78.95
Operation. reviews: – Icon	-	.00	0.00	-	69.90
– Index	-	-.10	0.06	-.16 – -.04	65.16
– Symbol	-	-.06	0.06	-.15 – .00	53.29

Table 7.11 reveals that intercoder agreement scores for the qualification of visual metadiscourse in the annual reports were low. For most types of signs, Kappa values could not be calculated or showed negative scores. Kappa values that did emerge from the intercoder test were moderate (i.e. .42 and .47) (Rietveld & Van Hout, 1993). In general, the intercoder analysis indicated that the semiotics-based coding system was the least reliable of all coding systems used so far in the identification of multimodal genre features. This suggests that the photo-related results in sections 7.3-7.5 were relatively less stable or reliable.

7.3 Metadiscourse in management statements

This first results section describes and compares the metadiscursive elements that occurred in the written texts (sections 7.3.1) and in the photographs and adjacent text fragments (section 7.3.2) of the Dutch-English and British-English management statements.

7.3.1 Metadiscourse in the running texts of the management statements

Based on Appendix VII, which contains all the frequency scores for textual metadiscourse in the management statements, a list could be made of the metadiscourse elements that occurred in the written texts of 50% or more of these statements. This list is shown in Table 7.12. As for the interactive resources, the management statements typically included lexico-grammatical elements connecting ideas, announcing the discursive goals of the text and referring to additional information inside the text itself or in other texts within the annual report. Table 7.12 also indicates that interactional resources were particularly popular in the written texts within the Dutch-English and British management forewords. These texts primarily contained lexico-grammatical elements defocalizing and mitigating the message, enforcing the message, evaluating the message and establishing reader-sender interaction.

Table 7.12: Typical metadiscourse elements in running text of ≥ 50% of management statements.

Metadiscourse	***Du-E CEO n=20***		***Br-E CEO n=18***		***Br-E Chair n=16***				
	Count	*%*	*Count*	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 2)$	*p*
Interactive:									
Transition									
Conjunction	20	100.0	18	100.0	16	100.0	100.0	-	-
Sentence-initial	13	65.0	10	55.6	7	43.8	55.6	1.63	.44
Frame marker									
Text stager	11 [b]	55.0	3	16.7	2	12.5	29.6	9.88	<.05
Illocutionary act	16	80.0	15	83.3	16	100.0	87.0	[c]	.17
Endoph.marker	12	60.0	8	44.4	11	68.8	57.4	2.13	.34
Code gloss	16	80.0	18	100.0	15	93.8	90.7	[c]	.09
Interactional:									
Hedge									
Passive	20	100.0	18	100.0	15	93.8	98.1	[c]	.30
Mitigation	18	90.0	16	88.9	14	87.5	88.9	[c]	1.00
(modal) verb	9	45.0	11	61.1	6	37.5	48.1	2.02	.37
Booster									
Verb of commitm.	18	90.0	18	100.0	16	100.0	96.3	[c]	.32
Emphatic	20	100.0	18	100.0	16	100.0	100.0	-	-
Attitude									
Evaluat. adj/adv	20	100.0	18	100.0	16	100.0	100.0	-	-
Evaluat. noun	11	55.0	12	66.7	9	56.3	59.3	.62	.73
Evaluat. verb	14	70.0	15	83.3	16	100.0	83.3	[c]	.06
Engage.marker	16	80.0	8 [a]	44.4	13	81.3	68.5	7.26	<.05
Self-mention									
Corp.name	20	100.0	18	100.0	16	100.0	100.0	-	-
1pers.sing.pron.	17	85.0	13	72.2	16	100.0	85.2	[c]	.08
1pers.plur. pron.	20	100.0	18	100.0	16	100.0	100.0	-	-
Function	16	80.0	18	100.0	15	93.8	90.7	[c]	.09
Management	11	55.0	10	55.6	15[b]	93.8	66.7	7.51	<.05
Group-rel.nouns	17	85.0	17	94.4	16	100.0	92.6	[c]	.37

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

According to the results in Table 7.12, Chi-Square tests revealed three statistically significant results for the Dutch-English and British management statements. First, there was a significant over-representation in the number of *Dutch-English CEO's statements* that included frame markers in the form of text staging signals, such as 'firstly' or 'finally'. The Dutch-English statements showed a relatively high preference for the explicit organization of textual information. Second, interactional engagement markers were significantly under-represented in *British CEO's statements*. Thus, relatively few British CEO's statements included lexico-grammatical elements (in)directly addressing the readers of the text. Finally, a significantly large number of *British Chairman's statements* contained self-references in the form of management-related nouns; the British Chairman's

statements often incorporated a narrator perspective representing the group company's board of directors.

7.3.2 Metadiscourse in photos and text fragments of the management statements

Since the photos in the management statements generally included a limited number of metadiscursive realizations, all results of the visual analysis have been integrated in Table 7.13. This table shows that the metadiscursive elements observed in the Dutch-English and British management statements typically concerned visual code glosses in the form of indexical and symbolic illustrations of the company or its activities. Portraits of managers presumably representing the writer(s) of the statement and therefore personifying the company were particularly popular. In addition, the table indicates that visual metadiscourse often involved attitude markers in the form of indices and symbols highlighting the positive values of the company or its products, in particular within the British CEO's statements. These visual attitude markers especially involved values of optimism and professionalism, primarily based on photos of smiling managers in formal clothing.

Table 7.13: Frequency scores metadiscourse elements in photographs of management statements.

Metadiscourse	***Du-CEO n=17***		***Br-CEO n=16***		***Br-Chair n=14***				
	Count	*%*	*Count*	*%*	*Count*	*%*	Tot. *%*	χ^2 (*df=2*)	*p*
Interactive:									
Transition – conjunction									
Consistent theme	0	0.0	3	18.8	0	0.0	6.4	[c]	.06
Code gloss – illustrate id/ product/ market									
Focus CEO/ Chairman (symbol)	10[a]	58.8	14	87.5	14	100.0	83.0	[c]	< .05
Board members (symbol)	1	5.9	0	0.0	0	0.0	2.1	[c]	1.00
Focus CEO + board members (symbol)	6[b]	35.3	1	6.3	0	0.0	14.9	[c]	< .05
Corporate product – in use (index)	2	11.8	5	31.3	0	0.0	14.9	[c]	.06
Corporate workplace – inside/ outside (index)	3	17.6	2	12.5	0	0.0	10.6	[c]	.35
Corporate employees (symbol)	0[a]	0.0	7[b]	43.8	0	0.0	14.9	[c]	<.001
Corporate market/ marketing (index)	0	0.0	4[b]	25.0	0	0.0	8.5	[c]	< .05
Accommodation (symbol)	0	0.0	2	12.5	0	0.0	4.3	[c]	.20
Corporate operations (icon)	0	0.0	2	12.5	0	0.0	4.3	[c]	.20

Table 7.13 continued.

Metadiscourse	***Du-CEO n=17***		***Br-CEO n=16***		***Br-Chair n=14***				
	Count	*%*	*Count*	*%*	*Count*	*%*	Tot. *%*	χ^2 (*df=2*)	*p*
Interactional:									
Booster – emphasize high capacity									
Impressiveness product/service (symbol)	1	5.9	1	6.3	0	0.0	4.3	[c]	1.00
Attitude – evaluate id or product									
Optimism, confidence, enthusiasm (symbol)	16	94.1	14	87.5	13	92.9	91.5	[c]	.83
Sincerity, openness (symbol)	14 [b]	82.4	8	50.0	5 [a]	35.7	57.4	7.38	< .05
Business-like/ reserved nature (symbol)	4	23.5	7	43.8	9	64.3	42.6	5.23	.07
Professionalism, seriousness (symbol)	16	94.1	15	93.8	13	92.9	93.6	[c]	1.00
Eye for style/ modernism (symbol)	3	17.6	1	6.3	2	14.3	12.8	[c]	.66
Friendliness, sociability (symbol)	5	29.4	5	31.3	5	35.7	31.9	[c]	1.00
Involvement, commitment to tasks (symbol)	4	23.5	9	56.3	4	28.5	36.2	4.32	.12
Powerfulness, respectability (symbol)	4	23.5	1	6.3	1	7.1	12.8	[c]	.34
Multi-gender nature (symbol)	1	5.9	5 [b]	31.3	0	0.0	12.8	[c]	< .05
Male-oriented nature (symbol)	0	0.0	2	12.5	0	0.0	4.3	[c]	.20
Multi-cultural nature (symbol)	0	0.0	5 [b]	31.3	0	0.0	10.6	[c]	< .05
Global nature (symbol)	0	0.0	4 [b]	25.0	1	7.1	10.6	[c]	< .05
Grandeur, well-established nature (symbol)	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
At service of stakeholders (symbol)	0	0.0	2	12.5	0	0.0	4.3	[c]	.20
Added significance, quality product/ service (index)	1	5.9	4	25.0	0	0.0	10.6	[c]	.07
Product causes positive emotional state (index)	0	0.0	1	6.3	0	0.0	2.1	[c]	.64

Table 7.13 continued.

Metadiscourse	***Du-CEO n=17***		***Br-CEO n=16***		***Br-Chair n=14***				
	Count	*%*	*Count*	*%*	*Count*	*%*	Tot. *%*	χ^2 (*df*=2)	*p*
Interactional: **Self-mention – sender**									
Focus CEO/ Chairman (index)	10[a]	58.8	14	87.5	14	100.0	83.0	[c]	< .05
Board members (index)	1	5.9	0	0.0	0	0.0	2.1	[c]	1.00
Focus CEO + board members (index)	6[b]	35.3	1	6.3	0	0.0	14.9	[c]	< .05
Engagement marker – appeal									
Intimacy with company (symbol)	5[a]	29.4	12	75.0	12[b]	85.7	61.7	12.11	< .05

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

Compared to the British management statements, there was a statistically significant under-representation in the number of *Dutch-English statements* with visual code glosses in the form of individual CEO portraits symbolizing the corporate identity. Not surprisingly, this significant cross-cultural distinction was also found for indexical self-mentions in the form of pictures of individual CEOs. Perhaps these significant results were due to two other cross-cultural differences, which comprised a significant over-representation in the number of Dutch-English statements containing symbolic code glosses and indexical self-mentions in the form of images of complete management teams. Relatively many Dutch-English CEO's statements showed a preference for corporate identification and writer identification on the basis of portrayals of the management collective.

Next, it was observed that certain metadiscursive realizations were relatively prominent in the photos of the *British CEO's statements*. These statements showed statistically significant over-representations for visual code glosses identifying the corporate markets or marketing activities and for visual attitude markers symbolizing the company's multi-gender nature (i.e. photos with both sexes), its multicultural nature (i.e. photos of people from multiple ethnic backgrounds) and its global nature (i.e. photos of employees/clients from multiple cultures). Also, significantly more British CEO's statements than Dutch-English CEO's statements incorporated images of employees in the symbolic illustration of (i.e. as visual code glosses for) the corporate identity.

Finally, the significance tests revealed two cross-cultural distinctions between the Dutch-English CEO's statements and the *British Chairman's statements*. On the one hand, it was found that a significantly larger number of Dutch-English CEO's than British Chairman's texts included visual attitude markers in the form of corporate symbols of sincerity. It was significantly less common in Chairman's statements to portray managers looking straight into the camera lens, and thus at the reader of 'their' texts. On the other hand, the tests showed that significantly more British Chairman's statements than Dutch-English CEO's statements contained visual attitude markers in the form of corporate symbols of

intimacy. Intimate close-up shots of the corporate managers were significantly less common in the Dutch-English CEO's statements. These are interesting results: while the first result seemed to diminish the level of viewer-company intimacy in the British Chairman's statements, the second result appeared to compensate for this.

In quite a few cases, photographs in the management statements were accompanied by written text fragments explaining the pictorial content or adding to it. All metadiscursive elements observed in these fragments are displayed in Table 7.14. The table shows that adjacent comments in the British CEO's statements included the largest variety of metadiscursive realizations and that the British Chairman's statements only reflected interactional self-mentions in the form of nobility titles. Additionally, it indicates that interactive frame markers directing the readers' viewing process for the photos and interactional self-mentions in the form of corporate names mainly occurred in the text fragments of both the Dutch-English and British CEO's statements.

Table 7.14: Frequency scores metadiscourse elements in photo-related comments of management statements.

Metadiscourse	***Du-CEO n=12***		***Br-CEO n=13***		***Br-Chair n=9***				
	Count	*%*	*Count*	*%*	*Count*	*%*	Tot.%	$\chi^2(df=2)$	*p*
Interactive:									
Transition									
Conjunction	0	0.0	4[b]	30.8	0	0.0	11.8	[c]	<.05
Frame marker									
Viewing stages	4	33.3	2	15.4	0	0.0	17.6	[c]	.16
Endoph.marker	0	0.0	3	23.1	0	0.0	8.8	[c]	.10
Code gloss	1	8.3	4	30.8	0	0.0	14.7	[c]	.18
Interactional:									
Hedge									
Mitigation	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
Passive	0	0.0	5[b]	38.5	0	0.0	14.7	[c]	<.05
Mitigating (modal) verb	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Booster									
Emphat. adj/adv	0	0.0	3	23.1	0	0.0	8.8	[c]	.10
Emphatic noun	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Verb of commit	0	0.0	2	15.4	0	0.0	5.9	[c]	.32
Attitude									
Evaluat. adj/adv	0	0.0	4[b]	30.8	0	0.0	11.8	[c]	<.05
Evaluative noun	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Evaluative verb	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Self-mention									
Corp. names	2	16.7	3	23.1	0	0.0	14.7	[c]	.40
1pers.plur.pron.	0	0.0	3	23.1	0	0.0	8.8	[c]	.10
Group-rel.nouns	0	0.0	1	7.7	0	0.0	2.9	[c]	1.00
Nobility titles	0	0.0	0	0.0	4[b]	44.4	11.8	[c]	<.05

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

As Table 7.14 points out, there was a statistically significant over-representation in the number of British CEO's statements with photo-related comments that contained transitions based on conjunctions, hedges in the form of passives and attitude markers in the form of evaluative adjectives or adverbs. These metadiscursive items were non-existent in the photo-related texts of the Dutch-English statements and the British Chairman's statements. In addition, Table 7.14 shows that a significantly over-represented number of British Chairman's statements with photo-related texts containing self-mentions referring to the nobility status of the sender of the text.

7.4 Metadiscourse in corporate profiles

Section 7.4.1 outlines and contrasts the metadiscursive items typically observed in the written texts of the corporate profiles; section 7.4.2 deals with the results for the photos and adjacent text fragments in these profiles.

7.4.1 Metadiscourse in the running texts of the corporate profiles

Appendix VIII contains all metadiscourse elements occurring in the written texts of the English profiles. The elements that were discerned in 50% or more of the Dutch-English and/or British profiles are included in Table 7.15. The Dutch-based and UK-based profiles shared many typical metadiscursive elements in the running written texts. With regard to the interactive resources, both predominantly comprised transitions in the form of conjunctions and explanatory code glosses. As for the interactional resources, they typically contained hedges in the form of passives and mitigating expressions, emphatic and evaluative references to corporate qualities, and self-mentions related to the company or the corporate collective (i.e. the Group company).

Table 7.15: Typical metadiscourse elements in running text of ≥ 50% corporate profiles.

Metadiscourse	***Du-Profile n=21***		***Br-Profile n=20***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Interactive:							
Transition							
Conjunction	19	90.5	15	75.0	82.9	[c]	.24
Code gloss	16	76.2	12	60.0	68.3	1.24	.27
Interactional:							
Hedge							
Passive	18	85.7	15	75.0	80.5	[c]	.45
Mitigation	17	81.0	11	55.0	68.3	3.19	.07
Booster							
Verb of commitm.	16	76.2	15	75.0	75.6	[c]	1.00
Emphatic adj/adv	21[b]	100.0	15[a]	75.0	87.8	[c]	<.05
Attitude							
Evaluative adj/adv	21	100.0	19	95.0	97.6	[c]	.49
Self-mention						[c]	.48
Corporate name	21	100.0	19	95.0	97.6	[c]	.49
1pers.plur.pron.	14[a]	66.7	19[b]	95.0	80.5	[c]	<.05
Group-rel.nouns	19	90.5	15	75.0	82.9	[c]	.24

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

First, Fisher's Exact tests showed that a significantly larger number of Dutch-English profiles than British profiles contained textual boosters realized by adjectives and adverbs emphasizing company-related information. Second, it was observed that significantly more British profiles than Dutch-English profiles included collective pronouns (i.e. references to the people behind the organization) as a means of establishing self-mentions. Self-mentions in the Dutch-English profiles reflected a stronger preference for neutral group-related references.

7.4.2 Metadiscourse in photos and text fragments of the corporate profiles

Due to the restricted number of realizations of visual metadiscourse within the profiles, all findings for the photo-analysis were integrated in Table 7.16. It shows that photographs in both the Dutch-English and British profiles focused on indexical exemplifications of corporate products and marketing as visual code glosses and on indexical illustrations of positive product values as visual attitude markers. The images in the Dutch-English profiles also revealed multiple instances of visual attitude markers in the form of symbols referring to corporate qualities (e.g. global character) and indices referring to (emotional) product values. Moreover, the images in the British-English profiles revealed additional preferences for visual code glosses realized through employee-related symbols of the company, visual boosters in the form of symbols referring to the corporate grandeur, visual attitude markers in the form of various symbols of corporate qualities and visual self-mentions established through employee-related indices. In sum, the British profiles tended to contain a

larger variety of metadiscursive realizations in photographs than the Dutch-English profiles.

Table 7.16: Frequency scores metadiscourse elements in photographs of corporate profiles.

Metadiscourse	***Du-Profile n=8***		***Br-Profile n=10***				
	Count	*%*	*Count*	*%*	Tot.%	$\chi^2(df=1)$	*p*
Interactive:							
Transition – conjunction							
Consistent theme	0	0.0	2	20.0	11.1	[c]	.48
Code gloss – illustrate id, product or market							
Corporate employee/-s (symbol)	0[a]	0.0	5[b]	50.0	27.8	[c]	<.05
Corporate product – in use (index)	3	37.5	6	60.0	50.0	[c]	.64
Corporate workplace – inside/outside (index)	1	12.5	1	10.0	11.1	[c]	1.00
Corporate market/ marketing (index)	3	37.5	3	30.0	33.3	[c]	1.00
Accommodation (symbol)	1	12.5	1	10.0	11.1	[c]	1.00
Corporate operations (icon)	0	0.0	1	10.0	5.6	[c]	1.00
Interactional:							
Booster – emphasize high capacity							
Impressiveness product/service (symbol)	1	12.5	4	40.0	27.8	[c]	.31
Attitude – evaluate id or product							
Optimism, confidence, enthusiasm (symbol)	0	0.0	3	30.0	16.7	[c]	.22
Sincerity, openness (symbol)	0	0.0	2	20.0	11.1	[c]	.48
Professionalism, seriousness (symbol)	1	12.5	4	40.0	27.8	[c]	.31
Friendliness, sociability (symbol)	0	0.0	2	20.0	11.1	[c]	.48
Involvement, commitment to tasks (symbol)	1	12.5	6	60.0	38.9	[c]	.07
Powerfulness, respectability (symbol)	1	12.5	1	10.0	11.1	[c]	1.00
Multi-gender nature (symbol)	1	12.5	3	30.0	22.2	[c]	.59
Male-oriented nature (symbol)	0	0.0	2	20.0	11.1	[c]	.48
Multi-cultural nature (symbol)	1	12.5	2	20.0	16.7	[c]	1.00
Global nature (symbol)	4	50.0	1	10.0	27.8	[c]	.12
Added significance, high-quality of product/service (index)	2	25.0	4	40.0	33.3	[c]	.64
Product causes positive emotional state (index)	2	25.0	1	10.0	16.7	[c]	.56
Coherence/balance, synergy (symbol)	2	25.0	0	0.0	11.1	[c]	.18
Self-mention – sender							
Coporate employee/-s (index)	0[a]	0.0	5[b]	50.0	27.8	[c]	<.05
Engagement marker – appeal							
Initimacy with company (symbol)	0	0.0	1	10.0	5.6	[c]	1.00

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

Table 7.16 shows that significantly more British profiles than Dutch profiles incorporated visual code glosses realized by employee portraits symbolically identifying the company. In accordance with this finding, a significantly larger number of British-English corporations used pictures of employees as indexical realizations of self-mentions, i.e. they depicted people that represented the 'we' or the 'Group' that was profiled in the written text. This second result follows logically from the first significant difference, as these results refer to the same lexico-grammatical elements in the photographs. The illustrative function of employee

pictures automatically makes the portrayed employees the embodiment of the company that introduces itself in the corporate profile.

All metadiscursive elements that were found in the photo-related text fragments of the profiles are displayed in Table 7.17. Particularly within the Dutch-English profiles, these fragments showed minor metadiscursive functionality. As for the photo-related fragments in the British-English profiles, there was a general preference for interactional emphatic and evaluative lexis and self-mentions in the form of company-based references.

Table 7.17: Frequency scores metadiscourse elements in photo-related comments of corporate profiles.

Metadiscourse	***Du-Profile n=3***		***Br-Profile n=8***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Interactive:							
Transition							
Conjunction	0	0.0	1	12.5	9.1	[c]	1.00
Sentence-initial	0	0.0	1	12.5	9.1	[c]	1.00
Endoph.marker	1	33.3	1	12.5	18.2	[c]	.49
Code gloss	0	0.0	2	25.0	18.2	[c]	1.00
Interactional:							
Hedge							
Passive	0	0.0	2	25.0	18.2	[c]	1.00
Mitigation	0	0.0	1	12.5	9.1	[c]	1.00
Booster							
Emphatic adj/adv	0	0.0	3	37.5	27.3	[c]	.49
Attitude							
Evaluat. adj/adv	1	33.3	3	37.5	36.4	[c]	1.00
Evaluative noun	0	0.0	1	12.5	9.1	[c]	1.00
Self-mention							
Corporate name	1	33.3	4	50.0	45.5	[c]	1.00
1pers.plur.pron.	0	0.0	2	25.0	18.2	[c]	1.00
Group-rel.nouns	0	0.0	3	37.5	27.3	[c]	.49

Note. [c.] Fisher's Exact Test.

Significance tests did not reveal any substantial cross-cultural differences in the use of metadiscourse in the photo-related text fragments of the Dutch-English and British profiles.

7.5 Metadiscourse in operational reviews

The metadiscourse in the running written texts of the Dutch-English and British operational reviews will be presented and compared in section 7.5.1. Subsequently, the metadiscursive items in the photos and in the adjacent comments will be reported separately in section 7.5.2.

7.5.1 Metadiscourse in the running texts of the operational reviews

Appendix IX documents the complete list of all metadiscursive realizations observed in the written running texts of the Dutch-English and British operational reviews. Table 7.18 shows the realizations of textual metadiscourse that occurred in 50% or more of the reviews analyzed. From the perspective of interactive metadiscourse, transitions in the form of conjunctions and phrases relating ideas, and code glosses further clarifying textual information, were particularly popular in both the Dutch-English and British reviews. Furthermore, majority scores were registered for lexico-grammatical features highlighting discursive acts, pointing at intertextual relations and discussing awards and rankings as proof of good performance. In terms of interactional metadiscourse, the principal devices used in the Dutch-English and in the British reviews involved a variety of lexico-grammatical items creating a distance between writer and message (i.e. hedges), emphasizing operational and strategic information (i.e. boosters) and expressing the writer's attitude towards the textual information (i.e. attitude markers). Majority scores were also traced for interactional references to the corporate collective as the assumed sender.

Table 7.18: Typical metadiscourse elements in running text of ≥ 50% operational reviews.

Metadiscourse	***Du-OperRev n=22***		***Br-OperRev n=20***				
	Count	*%*	*Count*	*%*	*Total %*	χ^2 (*df = 1*)	*p*
Interactive:							
Transition							
Conjunction	22	100.0	20	100.0	100.0	-	-
Sentence-initial	20	90.9	17	85.0	88.1	[c]	.66
Frame marker							
Text stager	11[b]	50.0	4[a]	20.0	35.7	4.11	< .05
Illocutionary act	13	59.1	16	80.0	69.0	2.14	.14
Endoph. marker	14	63.6	14	70.0	66.7	.19	.66
Evidential							
Recognized result	12	54.5	13	65.0	59.5	.48	.49
Code gloss	22	100.0	20	100.0	100.0	-	-

Table 7.18 continued.

Metadiscourse	***Du-OperRev n=22***		***Br-OperRev n=20***				
	Count	*%*	*Count*	*%*	*Total %*	χ^2 (*df = 1*)	*p*
Interactional:							
Hedge							
Passive	22	100.0	20	100.0	100.0	-	-
Mitigation	22	100.0	20	100.0	100.0	-	-
(modal) verb	16	72.7	13	65.0	69.0	.29	.59
Booster							
Verb of commit.	22	100.0	20	100.0	100.0	-	-
Emphatic adj/adv	22	100.0	20	100.0	100.0	-	-
Noun	11	50.0	9	45.0	47.6	.11	.75
Attitude							
Evaluat. adj/adv	22	100.0	20	100.0	100.0	-	-
Evaluat. noun	15	68.2	17	85.0	76.2	[c]	.28
Self-mention							
Corp.name	22	100.0	19	95.0	97.6	[c]	.48
1pers.plur. pron.	20	90.9	16	80.0	85.7	[c]	.40
Group-rel.nouns	18	81.8	19	95.0	88.1	[c]	.35

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

Chi-Square tests revealed one statistically significant distinction between the metadiscourse elements in the running texts of the Dutch-English and British reviews. A significantly larger number of Dutch-English than British reviews contained frame markers indicating stages in the text, e.g. by explicit text structuring signals such as 'first', 'secondly' or 'finally'.

7.5.2 Metadiscourse in photos and text fragments of the operational reviews

According to the results in Table 7.19, the photos in the Dutch-English and British reviews showed a relatively large collection of interactive code gloss realizations. Here, images incorporating product-related indices, facility-related indices and market-/ customer-related indices were especially popular as a means of explaining or specifying the company, strategy or operational activities discussed in the text. Additionally, the Dutch-English and British reviews conveyed a preference for the visual realization of interactional attitude markers, where both types of reviews made substantial use of photographs depicting smiling employees (optimism-symbol), formal clothing (professionalism-symbol) and added value inherent to the product itself (added significance-index). Another metadiscursive element that was applied relatively frequently in the English reviews was the visual booster, i.e. in the form of close-ups, bird-views and frog-views symbolically emphasizing the capacity, quality or complexity of the portrayed product.

Table 7.19: Frequency scores metadiscourse elements in photographs of operational reviews.

Metadiscourse	***Du-OperRev n=15***		***Br-OperRev n=17***				
	Count	*%*	*Count*	*%*	Tot.%	$\chi^2(df=1)$	*p*
Interactive:							
Transition – conjunction							
Consistent theme (symbol)	3	20.0	1	5.9	12.5	[c]	.32
Code gloss – illustrate id, strategy, product or market							
Focus CEO/Chairman (symbol)	1	6.7	1	5.9	6.3	[c]	1.00
Focus divisional director (symbol)	2	13.3	5	29.4	21.9	[c]	.40
Team of divisional directors (symbol)	2	13.3	1	5.9	9.4	[c]	.59
Corporate employee/-s (symbol)	2	13.3	5	29.4	21.9	[c]	.40
Focus on belongings employees (symbol)	1	6.7	0	0.0	3.1	[c]	.47
View on – wide – landscape (symbol)	0	0.0	1	5.9	3.1	[c]	1.00
Extracurricular/creative activity (symbol)	1	6.7	1	5.9	6.3	[c]	1.00
Corporate product – in use (index)	12	80.0	12	70.6	75.0	[c]	.69
Raw materials product (index)	0	0.0	1	5.9	3.1	[c]	1.00
Corporate workplace/facility – inside/outside (index)	6	40.0	7	41.2	40.6	.01	.95
Corporate headquarters (index)	2	13.3	0	0.0	6.3	[c]	.21
Corporate market/ marketing (index)	8	53.3	9	52.9	53.1	.00	.98
Corporate social responsibility project (index)	2	13.3	2	11.8	12.5	[c]	1.00
Corporate operations (icon)	2	13.3	2	11.8	12.5	[c]	1.00
Evidential – recognition positive performance							
Focus on – satisfied – client (symbol)	2	13.3	0	0.0	6.3	[c]	.21
Focus on celebrities-in-action (symbol)	1	6.7	0	0.0	3.1	[c]	.47
Focus on award (symbol)	0	0.0	2	11.8	6.3	[c]	.49
Interactional:							
Booster – emphasize high capacity							
Impressiveness product/service (symbol)	8	53.3	7	41.2	46.9	.47	.49
Impressiveness workplace/facility (symbol)	2	13.3	5	29.4	21.9	[c]	.40
Impressiveness market (symbol)	2	13.3	1	5.9	9.4	[c]	.59
Attitude – evaluate id or product							
Optimism, confidence, enthusiasm (symbol)	6	40.0	9	52.9	46.9	.54	.46
Sincerity, openness (symbol)	4	26.7	6	35.3	31.3	[c]	.71
Business-like/reserved nature (symbol)	2	13.3	2	11.8	12.5	[c]	1.00
Professionalism, seriousness (symbol)	7	46.7	8	47.1	46.9	.00	.98
Eye for style/modernism (symbol)	2	13.3	0	0.0	6.3	[c]	.21
Friendliness, sociability (symbol)	3	20.0	8	47.1	34.4	2.59	.11
Involvement, commitment to tasks (symbol)	5	33.3	5	29.4	31.3	[c]	1.00
Powerfulness, respectability (symbol)	3	20.0	0	0.0	9.4	[c]	.09

Table 7.19 continued.

Metadiscourse	***Du-OperRev n=15***		***Br-OperRev n=17***				
	Count	*%*	*Count*	*%*	Tot.*%*	$\chi^2(df=1)$	*p*
Interactional:							
Attitude – evaluate id or product							
Multi-gender nature (symbol)	5	33.3	3	17.6	25.0	[c]	.42
Multi-cultural nature (symbol)	2	13.3	5	29.4	21.9	[c]	.40
Global nature (symbol)	4	26.7	4	23.5	25.0	[c]	1.00
Grandeur, well-established nature (symbol)	2	13.3	0	0.0	6.3	[c]	.21
At service of stakeholders (symbol)	0	0.0	1	5.9	3.1	[c]	1.00
Care, tenderness – for customers (symbol)	2	13.3	0	0.0	6.3	[c]	.21
Contributes to daily life (symbol)	3	20.0	5	29.4	25.0	[c]	.69
Contributes to professional life (symbol)	5	33.3	3	17.6	25.0	[c]	.42
Contributes to life of young and old (symbol)	3	20.0	4	23.5	21.9	[c]	1.00
Contributes to life of small/large businesses (symbol)	1	6.7	0	0.0	3.1	[c]	.47
Helps dreams come true (symbol)	1	6.7	0	0.0	3.1	[c]	.47
Responsibility, social awareness (symbol)	2	13.3	2	11.8	12.5	[c]	1.00
Extensive employee-related awareness (symbol)	1	6.7	0	0.0	3.1	[c]	.47
Creativity, constructiveness (symbol)	1	6.7	0	0.0	3.1	[c]	.47
Added significance, high-quality of product/service (index)	10	66.7	11	64.7	65.6	.01	.91
Product causes positive emotional state (index)	6	40.0	4	23.5	31.3	[c]	.45
Coherence/balance, synergy (symbol)	2	13.3	2	11.8	12.5	[c]	1.00
Clear-sighted, focused nature (symbol)	0	0.0	1	5.9	3.1	[c]	1.00
Self-mention – sender							
Focus CEO/Chairman (index)	0	0.0	1	5.9	3.1	[c]	1.00
Focus divisional director (index)	2	13.3	5	29.4	21.9	[c]	.40
Team of divisional directors (index)	2	13.3	1	5.9	9.4	[c]	.59
Coporate employee/-s (index)	2	13.3	5	29.4	21.9	[c]	.40
Engagement marker – appeal							
Initimacy with company (symbol)	1	6.7	4	23.5	15.6	[c]	.34

Note. [c.] Fisher's Exact Test.

Significance tests did not reveal any substantial cross-cultural differences, implying that the producers of the Dutch-English and British reviews relied on similar photographic signs or lexico-grammar in their visual rhetoric.

Within the multimodal operational reviews, photos were often clarified by accompanying text fragments referring either directly or indirectly to the meaning of the image. All instances of metadiscourse in these fragments are displayed in Table 7.20. The table shows that photo-related comments in the Dutch-English and British reviews typically included hedges (passives), boosters (emphatic lexis), attitude markers (evaluative lexis) and self-mentions (corporate names, first person plural pronouns). While the photo-related comments in the Dutch-English reviews also

included interactive conjunctions, the British reviews commonly contained interactive code glosses.

Table 7.20: Frequency scores metadiscourse elements in photo-related comments of operational reviews.

Metadiscourse	***Du-OperRev n=13***		***Br-OperRev n=15***				
	Count	*%*	*Count*	*%*	*Total %*	$\chi^2(df = 1)$	*p*
Interactive:							
Transition							
Conjunction	7	53.8	7	46.7	50.0	.14	.71
Sentence-initial	2	15.4	0	0.0	7.1	[c]	.21
Frame marker							
Text stage	1	7.7	2	13.3	10.7	[c]	1.00
Illocutionary act	1	7.7	2	13.3	10.7	[c]	1.00
Endoph. Marker	3	23.1	2	13.3	17.9	[c]	.64
Evidential							
Recogized result	3	23.1	5	33.3	28.6	[c]	.69
Quotations	3	23.1	4	26.7	25.0	[c]	1.00
Code gloss	4	30.8	9	60.0	46.4	2.39	.12
Interactional:							
Hedge							
Passive	9	69.2	8	53.3	60.7	.74	.39
Mitigation	6	46.2	6	40.0	42.9	.11	.74
(modal) verb	0	0.0	1	6.7	3.6	[c]	1.00
Booster							
Verb of commit.	4	30.8	6	40.0	35.7	[c]	.71
Emphatic adj/adv	9	69.2	11	73.3	71.4	[c]	1.00
Attitude							
Evaluat. adj/adv	8	61.5	11	73.3	67.9	[c]	.69
Evaluat. Noun	1	7.7	5	33.3	21.4	[c]	.17
Evaluat. Verb	1	7.7	4	26.7	17.9	[c]	.33
Engage.marker	3	23.1	1	6.7	14.3	[c]	.31
Self-mention							
Corp.name	8	61.5	11	73.3	67.9	[c]	.69
1pers.plur. pron.	7	53.8	8	53.3	53.6	.00	.98
Management	1	7.7	0	0.0	3.6	[c]	.46
Group-rel.nouns	4	30.8	7	46.7	39.3	.74	.39

Note. [c.] Fisher's Exact Test.

As Table 7.20 points out, the results of Chi-Square and Fisher's Exact tests did not exhibit any cross-cultural differences in the use of metadiscursive features within the photo-related text fragments of the Dutch-English and British operational reviews.

7.6 Conclusion and discussion

Consistent with the first main research aim of this genre study (see section 1.5), the analysis of multimodal metadiscourse focused on the documentation of cultural

preferences in the lexico-grammatical *design* of English annual report texts. In response to the specific research questions, the metadiscourse analysis comprised culture-specific inventories of text features (RQs 2a-b) and cross-cultural comparisons of these text features to determine to what extent the Dutch-English and British reports differed at the lexico-grammatical level (RQ 2c). In general, the results in this chapter indicated that previous answers to RQs 2a-b (in Chapters 5 and 6) were confirmed by the investigation of textual and visual metadiscourse. The identification of metadiscursive elements in the Dutch-English and British management statements, profiles and operational reviews showed that each annual report section in the two national business cultures comprised a set of multimodal lexico-grammatical elements that is different from the set of features represented in another section. Comparing the management statements and the corporate profiles, for example, it appeared that the running texts in the statements included a larger variety of typical metadiscursive items than the running texts in the profiles. With reference to RQ 2c, it could be observed that there were cross-cultural variations for a number of metadiscursive realizations, most of which occurred across the Dutch-English and British *management statements*. Furthermore, it was found that the majority of cross-cultural differences concerned textual or visual realizations of *interactional metadiscourse*. Following Hyland, it can thus be concluded that the contrastive research results in section 7.3-7.5 uncovered "some generic variations as well as […] distinctions in community practices" (2000: 129). In section 7.6.1 of this conclusion, the main cross-cultural similarities and differences observed in the metadiscourse analysis will be summarized and, if relevant, they will be related to contextual features of the Dutch-English and British annual reports (RQ2d). Section 7.6.2 will focus on the implications of the metadiscourse investigation for genre theory and genre analysis in general. As such, it also considers the second main research goal of the present project, i.e. the further development or refinement of genre-based discourse analysis.

7.6.1 Cross-cultural comparison of metadiscourse elements

The cross-cultural analysis of lexico-grammar in multimodal business texts emerged from the idea that "metadiscourse focuses our attention on the way writers project themselves into their work to signal their communicative intentions" (Hyland, 1998a: 437). The summary below highlights the similarities and differences in metadiscourse between the Dutch-English and British annual report texts (RQs 2a-2c); it also refers briefly to the cross-cultural comparability of these texts (RQs 2c). Next, it will indicate that generic variations may be owing to culture-dependent discourse practices (RQ 2d).

Comparison of metadiscourse in management statements

Across the Dutch-English and British management statements **similarities** in the use of typical metadiscursive elements could be observed in the running texts, the photographs and the photo-related comments. In the running *written texts*, a great deal of cross-cultural correspondence was found in the use of interactive (sentence-initial) conjunctions, illocutionary acts, intertextuality markers and explanatory code glosses. Cross-cultural similarities in textual metadiscourse was also found in the use of interactional distancing devices, verbal or lexical emphatics, evaluative expressions and group-related or writer-related self-mentions. The agreement in *photographic* metadiscourse across English management statements involved an

even distribution of interactive conjunctions related to the central theme of the report, code glosses identifying diverse corporate aspects, emphatic and evaluative illustrations of product values and board-related self-mentions. Finally, cross-cultural correspondence was also observed for the interactive and interactional resources embedded in the *photo-related comments*. Results showed almost equal frequencies of occurrence for phrases framing the image interpretations, endophoric expressions, code glosses, mitigation devices, emphatic and evaluative nouns and verbs and self-mentions reflecting the corporate collective.

The present analysis also suggested several significant **differences** in the use of particular lexico-grammatical realizations of metadiscourse. Across business cultures, it was determined that a considerably large number of Dutch-English CEO's statements (as opposed to British statements) contained frame markers such as 'first' or 'in short' to sequence information in the *written texts*. Additionally, it was observed that a significantly small number of British CEO's statements included engaging pronouns like 'you(r)' or salutations like 'dear shareholder' and that a significantly large number of British Chairman's statements contained management-related nouns like 'the Board's' as a means of referring to the company responsible for the annual report. Moreover, many significant distinctions arose across the Dutch-English and British management statements with regard to metadiscourse in *photographs*. Compared to the British management statements, a substantial number of Dutch-English CEO's statements showed visual code glosses and self-mentions established through portraits of management teams personifying either the company or the writer of the text. Conversely, a significantly small number of Dutch-English CEO's statements included code-glosses and self-mentions based on portraits of individual managers embodying the corporation or the author. Next, considerably more Dutch-English CEO's statements than British Chairman's statements contained attitude markers expressing corporate sincerity through frontal views of employees. In contrast, significantly more British Chairman's statements than Dutch-English CEO's statements included attitude markers expressing intimacy with the company through close-ups of employees. Apparently, both introductory documents of the annual report use photos to seek intense contact with the reader, but the manner in which this is done differs per national business culture. Furthermore, the visual analysis pointed out that a significantly large number of British CEO's statements comprised code glosses in the form of indices related to the corporate marketing strategy, and attitude markers consisting of signs symbolizing the multi-gender, multi-cultural and global nature of the corporation. Finally, it appeared that significantly more British than Dutch-English CEO's statements included code glosses in the form of employee portraits symbolizing the company. As for the *photo-related comments*, significant distinctions mainly concerned the British CEO's statements: a substantial number of photo-related comments in these statements showed transitions expressed through conjunctions, hedges in the form of passives, and attitude markers expressed by qualifying lexis. The fourth significant result in the texts adjoining photographs involved the over-representation of the number of British Chairman's statements displaying self-mentions in the form of nobility titles such as 'lord' or 'sir'.

Considering the metadiscursive similarities and differences between the Dutch-English and British management statements, it can be argued that these statements generally correspond across cultures but that they also contain subtle culture-specific realizations of textual and visual metadiscourse. Consistent with the results of the previous analyses on context, content and structure (Chapters 4-6), the metadiscourse analysis showed that the Dutch-English statements were linguistically

similar to both the British-English Chairman's and CEO's statements. In this sense, there was cross-cultural overlap for the use of metadiscursive elements in written texts and photographs (this does not mean, however, that there were no cross-textual distinctions between the statements within the British annual reports). While the running texts in the Dutch-English and British CEO's statements included few self-mentions in the form of management-related nouns, for instance, the photos in the Dutch-English CEO's statements and British Chairman's statements did not comprise any code glosses in the form of indexical illustrations of the market. Moreover, there was also cross-cultural overlap with regard to all three statement types, e.g. the similar distribution of conjunctions or code glosses in the written texts. With regard to the variations across national business cultures, it seems that some cross-cultural differences can be explained by the production context of the English management statements (section 4.4.4). For example, the fact that British CEO's statements contained relatively few engagement markers in the written texts but many attitude markers in the form of visual symbols of the company, may be explained by the assumption that these statements are highly narrative and need not establish reader-writer relationships (like the Dutch-English CEO's statements and the British Chairman's statements). They appear to require a more neutral form of address and seem to allow for greater creativity in visual metadiscourse. Other cross-cultural distinctions are likely to be related to national cultural values that have influenced the multimodal discourse in management statements. For instance, the findings that a relatively large number of Dutch-English CEO's statements contained text stagers, visual code glosses in the form of portraits of the management team, and visual attitude markers in the form of employees' views in the camera lens may be explained by the low-context and feminine culture of the Netherlands, which emphasizes cooperation and directness (as opposed to the UK culture, which is less low-context and masculine in nature, see e.g. Claes & Gerritsen, 2007; Hofstede, 2001).

Comparison of metadiscourse in corporate profiles

There was a high degree of cross-cultural **similarity** for the written texts, photographs and photo-related comments in the Dutch-English and British profiles. With respect to the typical metadiscursive features in the *written texts* of these profiles, similarities were found for interactive conjunctions logically relating textual propositions and for phrases and words exemplifying or specifying textual information. Also, the written texts in the profiles showed an even distribution of defocalizing passives and mitigating lexis, emphatic verbs, qualifying adjectives or adverbs and self-mentions in the form of corporate names or group-related nouns. Cross-cultural similarities in *photo*-based metadiscourse were observed for the use of interactive conjunctions visually constituting the central theme of the annual report and visual code glosses illustrating the company's product, its facilities, customer or markets, headquarters and operations. Furthermore, correspondence in visual metadiscourse emerged for visual signs boosting and evaluating the product or company qualities and for camera-related signs establishing viewer-sender intimacy or engagement. There was full cross-cultural correspondence in metadiscourse for the *photo-related text fragments* of the Dutch-English and British profiles; these fragments contained conjunctions and sentence-initial transitions, endophoric markers in phrases and website references, hedges expressed through passives and mitigating lexis, emphatic and evaluative lexis and self-mentions in the form of corporate names, first person plural pronouns and group-related nouns.

The analysis revealed several cross-cultural **differences** in the lexico-grammatical realizations of metadiscourse within the written texts and the photographs included in the Dutch-English and British corporate profiles. As for the running *written texts*, it was determined first of all that boosters in the form of emphatics (e.g. 'more than' or 'major') occurred in a significantly larger number of Dutch-English profiles than British profiles. With regard to the textual self-mentions, it was found that substantially more British profiles than Dutch-English profiles contained first person plural pronouns like 'we' or 'our' to refer to the sender or the company behind the message. Scores for metadiscourse in the *photographs* of Dutch-English and British profiles revealed that a significantly larger number of British than Dutch-English profiles contained visual code glosses realized by employee portraits symbolizing the corporation, and visual self-mentions in the form of employee portraits illustrating the narrator in the text.

The results of the metadiscourse analysis across cultures indicated that the Dutch-English and British profiles largely rely on the same rhetorical lexico-grammar. Except for a few cross-cultural differences in textual and visual realizations of metadiscourse, no substantial variation was encountered. Similar to the profile-related results in the content analysis (Chapter 5) and structure analysis (Chapter 6), the high degree of metadiscursive correspondence may be owing to shared contextual features, i.e. the Dutch-English and British profiles largely serve the same purposes and readers (see section 4.4.4). Given the cross-cultural correspondence in production context, the cross-cultural distinctions in textual and visual metadiscourse are difficult to explain. Referring to work such as Dow (1999; in Nickerson, 2000), it seems that differences in the use of emphatics may reflect culture-specific preferences in language use.

Comparison of metadiscourse in operational reviews

The Dutch-English and British operational reviews showed many cross-cultural **similarities** in the use of textual and visual metadiscourse. The typical metadiscursive elements in the *written texts* of the reviews reflected correspondence for interactive conjunctions and sentence-initial transitions, phrases indicating illocutionary acts, intertextuality markers, evidentials referring to awards and rankings and code glosses explaining textual information. In addition, cross-cultural similarities were observed for interactional passives and mitigations, lexicon boosting or evaluating information about the company and self-mentions in the form of first person plural pronouns and group-related nouns. There was full correspondence with regard to the diverse metadiscursive realizations in the *photographs*. The English reviews showed a similar distribution of visual transitions supporting the central theme of the report, visual code glosses established through illustrations of corporate people, products, markets, facilities or operations and evidentials in the form of portraits of clients, celebrities or awards. Moreover, similarities were observed for visual boosters and attitude markers highlighting the corporation and its people, products, markets or facilities, self-mentions referring to the individual or team of people behind the text and engagement markers establishing reader-writer intimacy. The metadiscursive items found in the *photo-related comments* of the reviews also reflected only cross-cultural similarities. There was correspondence for interactive transitions, discursive frame markers, intertextuality markers, evidentials for recognized results and explanatory code glosses. Furthermore, correspondence was shown for interactional passives and mitigations, emphatic and evaluative verbs or lexis, reader-oriented engagement

markers and self-mentions in the form of plural pronouns, company-related or function-related nouns.

Significant cross-cultural **differences** in the use of metadiscourse could only be traced in the *written texts* of the Dutch-English and British operational reviews. Compared to the British operational reviews, a significantly larger number of Dutch-English reviews included frame markers in the form of text stagers organizing the information in the text.

Generally, it can be concluded that there was very little variation in the use of textual and visual metadiscourse incorporated in the Dutch-English and British operational reviews. Of all the annual report sections analyzed, the English operational reviews showed the least cross-cultural differences in the lexico-grammatical realizations of metadiscourse. With regard to the cross-cultural distinction in text stagers, this difference may well be attributable to national cultural norms. As was suggested in the discussion of the metadiscourse analysis of management statements, the relative prominence of text stagers in the Dutch-English texts may be explained by the low-context culture of the Netherlands, which values direct and explicit communication (e.g. Claes & Gerritsen, 2007).

Metadiscourse and the Dutch-English and British-English annual reports as a genre set

The results of the contrastive metadiscourse analysis, summarized in the previous paragraphs, underpin the identification of Dutch-English and British annual reports as internationally recognized business texts. Judging from the large degree of cross-cultural similarity in textual and visual metadiscourse, it seems that the two English variants of these texts mainly use similar metadiscursive elements to realize similar text purposes. In answer to RQ 2c in particular, it may thus be concluded that the Dutch-English and British annual report texts are marked by comparable metadiscursive constructs (e.g. Miller, 1994).

Comparisons of the textual and visual metadiscourse on the level of text types first of all supported the idea that within the Dutch-English and British annual reports, none of these sections contained identical multimodal features. In each business culture, the management statements, profiles and operational reviews reflected a unique series of typical metadiscursive elements. With regard to the British annual report documents, for example, engagement markers were most typical of the written texts in the British Chairman's statements, and evaluative photographs highlighting the company's contribution to the daily life of customers only appeared recurrently in the operational reviews. Hence, such findings lend support to the conclusion made in previous chapters that the Dutch-English and British annual reports really consist of a collection of different text types, or genres. In the current metadiscourse analysis this conclusion was further strengthened by the observed inclusion of intertextual endophoric markers, which explicitly indicated that different kinds of texts were integrated and coherent within one umbrella document. As such, the metadiscursive design of the Dutch-English and British annual reports appeared to be congruent with Devitt's (1991) general conceptualization of the '*genre set*', and in particular with Jameson's (2000) claim that the annual report is a set of interrelated (sub)genres.

More specifically, the fact that the Dutch-English and British management statements, profiles and operational reviews shared numerous metadiscursive features also suggested a degree of lexico-grammatical comparability across cultures for the text types incorporated in the international annual report as a genre set. For example, the running texts in both the Dutch-English and the British operational

reviews showed relatively high frequencies for the use of interactive evidentials in the form of references to awards or rankings. As in previous chapters, the idea that Dutch-English and British annual reports consist of a set of (at least three) *comparable instances of the same genres* was thus confirmed.

7.6.2 Implications for genre theory and genre analysis

At the end of this chapter, several implications can be drawn from the results of the metadiscourse analysis in the written texts and photographs of Dutch-English and British annual reports. These will be used to provide a further answer to the second main research objective of this genre study, i.e. the theoretical and analytical development of the generic approach to discourse.

The theoretical importance of metadiscourse in generic lexico-grammar
The investigation of the textual and visual lexico-grammar of management statements, profiles and operational reviews was conducted on the basis of the metadiscourse concept, primarily derived from Hyland and Tse (2004). In brief, this concept "involves linguistic elements that help realize the rational, credible and affective appeals that contribute to the persuasiveness of a text" (Hyland, 1998b: 226). As such, it proved to be a useful means of analysis, both for the study of lexico-grammar in texts and for the lexico-grammatical examination of photographs in Dutch-English and British annual reports. More specifically, the analysis of metadiscourse provided an insight into the culture-specific lexicon and grammar Dutch and British corporations employed to achieve the communicative objectives of these multimodal documents (see also Solbjørg Skulstad, 2005). In line with Hyland's (1998b) previous study on CEO's Letters and Directors' reports, the metadiscursive realizations observed in the current analysis showed that the producers of the Dutch-English and British annual report texts put particular effort into creating a logical and persuasive message to gain support for their proposition. This finding involved textual metadiscourse as much as visual metadiscourse, meaning for example that the illustration and evaluation of company-related information (i.e. interactive code glosses and interactional attitude markers) were recurrent elements in the research results for both the written texts and the photographs in all annual report sections. Furthermore, the model of metadiscourse proposed by Hyland and Tse (2004) was found to be particularly useful for a categorical perspective on generic lexico-grammar. It enabled the classification of lexico-grammatical elements in both texts and photographs on the basis of their rhetorical functionality within the context of the text. Considering that genre theory in principle focuses on rhetorical text identification that moves from the level of discourse context to the level of lexico-grammatical text features (e.g. Swales, 1990; Bhatia, 1993) and considering the present intent to establish a systematical overview of rhetorically functional lexico-grammar, Hyland and Tse's (2004) conceptualization of metadiscourse proved to be a relevant and fruitful device for a lexico-grammatical genre analysis.

The theoretical importance of cross-cultural variations in generic lexico-gramar
Apart from the observed cross-cultural comparability of annual report sections, the metadiscourse analysis also allowed for the identification of cross-cultural variations in the use of metadiscursive elements. As such, it was a useful tool for the context-dependent definition of the business texts. The present study clearly supported the

conclusions in Mauranen (1993), Nickerson (2000) and Vergaro (2005), which indicated that certain realizations of metadiscourse in genre construction may be more or less preferable in one culture than in another. An example taken from the present research material illustrates this: compared to the British management statements and the operational reviews, the Dutch-English management statements and reviews reflected a substantially higher preference for frame markers in the form of text-staging references such as 'finally' or 'in short'. Unlike other cross-cultural differences, such as the small number of engagement markers in the written text of the British CEO's statements, variations such as the one related to text stagers could not be linked to the annual report's production context in a given business culture. These variations seemed to be related to more general cultural conventions in (business) communications. Accordingly, the cross-cultural distinction for text stagers may have been affected by the fact that the Netherlands has a stronger low-context culture than the UK, implying that Dutch communicators generally have a higher preference for explicit and linear discourse than British communicators (e.g. Claes & Gerritsen, 2007; Ulijn & StAmant, 2000). A similar argument would seem to apply to the observations that (1) a significantly large number of Dutch-English CEO's statements included visual code glosses and self-mentions realized by photos of the management team, and that (2) the British Chairman's statements showed an over-representation of nobility titles in the photo-related comments. Both observations could be ascribed to the higher degree of masculinity in UK culture, as compared to Dutch culture; masculine cultures generally focus more on individual acknowledgement or prestige and less so on cooperation and compromise (e.g. Claes & Gerritsen, 2002; Hofstede, 2001). It should be noted that these are tentative ideas; this study did not provide direct evidence for such culture-based explanations.

Relating the current research results to the results of other studies on metadiscourse in Dutch-English and British business texts, it is interesting to note that some of these results overlap and some are contradictory. For instance, in her study on internal e-mail communication inside an Anglo-Dutch company Nickerson (2000) finds that Dutch-English writers make much more use of emphatics than their British colleagues; this finding is in line with the significantly higher frequencies of emphatic adjectives and adverbs that were discerned in the present Dutch-English corporate profiles. Therefore, the metadiscourse analysis of annual report texts seemed to support Dow's (1999) suggestion that Germanic speakers tend to upgrade propositional information, while English speakers prefer to use down-graders (also in Nickerson, 2000). On the contrary, Nickerson's observation that Dutch-English writers showed a higher preference for the application of the pronoun 'we' (excluding the receiver of the text) seems to conflict with the present result that self-mentions in the form of first person plural pronouns occurred in a significantly larger number of British corporate profiles. Based on this example, it would seem that metadiscursive items which are culture-specific in one genre may not be so in another genre.

The theoretical importance of photo-based metadiscourse

Furthermore, the current lexico-grammatical analysis suggested that the investigation of documentary photographs contributes to a full understanding of metadiscourse in multimodal genres. As was illustrated in the results sections of this chapter, the semiotics-based interpretation of photographs helped to establish metadiscursive differences across text types or genres and across national business cultures. Also, the reliance on Peirce's system of signs proved helpful in establishing the rhetorical choices taken within the visual lexico-grammar, yielding logic-based

and detailed data at the most elementary level of meaning in photographs (i.e. similar to the lexico-grammatical language level). Finally, the semiotic analysis allowed for a further investigation of the assumed endophoric relationship between written texts and images in the annual reports; consequently, it offered insights into the metadiscursive elements embedded within the images. These insights, then, comprise complementary information to the ideas put forward by Hyland (2000) and Fuertes-Olivera et al. (2001), who exclusively analyzed the endophoric link between the content of texts and the content of photographs but who did not look at the metadiscursive elements incorporated in the photos.

The analytical relevance of corpus size in the study of textual metadiscourse

The present metadiscourse study also put forward some methodological implications with respect to the design of the textual metadiscourse analysis. As was already implied in section 7.2.1, the identification and labeling of metadiscursive items in the written texts turned out to be an intricate task. Despite the limitations set for the WordSmith wordlists on which the analysis was based, the tasks of finding and registering metadiscursive elements, realizing comparable frequency tables and calculating significant cross-cultural results still required the investment of considerable time and effort. Apparently, the quantifiable investigation of metadiscourse in a large sample of 137 annual report texts ranging from one to over 20 pages demands a long-term focus. Hence, it seems advisable that any metadiscourse analyses to be conducted in a limited period of time should either contain a restricted corpus-size or should focus only on a selection of metadiscursive realizations (e.g. as in genre studies of Bondi, 2002; Mauranen, 1993; Valero-Garcés, 1996). Nonetheless, in the light of the present research aims, the approach taken towards the design for the analysis of textual metadiscourse did result in a comprehensive and exploratory overview of metadiscursive elements generally constituting the (rhetorical) linguistic style in the Dutch-English and British annual reports.

The analytical relevance of intercoder reliability tests in the identification of metadiscourse

As was the case in the previous analyses of production context, thematic content and rhetorical structure (Chapters 4-6), intercoder tests were conducted to measure the reliability of the identification of metadiscursive elements in annual report texts. More specifically, the intercoder analyses measured the possibility of repeated measurement and thus underpinned the coding system used in the present study to identify metadiscursive items. The intercoder test for *textual* metadiscourse caused few interpretation problems between the coders, as was evidenced by the high intercoder agreement scores. More complexities arose during the intercoder test for the elements of visual metadiscourse.

It could be argued that the main reason for the low intercoder agreement in the reliability test for *visual* metadiscourse concerns the poly-interpretable potential of photographs. The intercoder test showed that different interpretations may have various causes. During the intercoder analysis, participants sometimes activated different common knowledge in the establishment of a text-photo relationship. For instance, one of the coders was not aware that a picture of London's skyline actually zoomed in on 'the City'-section of London. Here, the image of the dynamic financial center of London was closely related to the identification of the financial service provider publishing the annual report. In addition, the outcome of the intercoder test was affected by intercoder discrepancies in the positioning of

identical semiotic meanings within the analytic schemes: for several photographs, coders actually introduced the same interpretations, but these interpretations were either ascribed to different photographic components or discussed at different semiotic levels. Finally, the low intercoder agreement scores were owing to the enforcement of a given semiotic meaning at all sign levels. This occurred, for example, with regard to a close-up image of a light-colored folder with Old Mutual's logo and a product name ('Personal Financial Assets'). While this image merely showed the physical form of one of Old Mutual's products, a meaning that was established at the indexical level by both coders, one coder added that this folder was a symbolic representation of the company's professionalism and commitment to customers, without further reference to any pictorial clues that might have led to this symbolic interpretation. This illustrates that the signification of photographs in (multimodal) texts is impacted by subjective meaning-making that can lead to different (priorities in) interpretations of visuals. From an analytical perspective, it can be argued that higher intercoder agreement scores may have been achieved by using higher-order categories of meaning-making (e.g. remaining on the level of interactive-interactional functions). However, this would be at the expense of a detailed study of visual realizations of metadiscourse. For the producers of international annual reports, these intercoder results would seem to be of crucial importance, for they emphasize the communicative risk of documentary photographs; without careful consideration for publication, such photos might end up conveying a message among readers that was not intended by the company.

The analytical relevance of metadiscourse for reader response analyses

A final remark concerns the relevance of the current findings on metadiscourse for the execution of a reader response analysis. The investigation of metadiscursive items in texts and photos revealed several substantial differences in the lexico-grammatical construct of genres within the Dutch-English and British annual reports. These cross-cultural distinctions in particular are interesting in a research setting aimed at measuring the intercultural effectiveness and appreciation of different English-language versions of the same business genre. For example, it would be interesting to test UK-based readers' reaction to the many text-staging frame markers in the Dutch-English annual report texts. With regard to the introductory documents of the annual report, it would moreover be relevant to find out what these readers' reactions would be to pictures of managers facing the audience, as opposed to portraits of managers looking away from the camera. Accordingly, the cross-cultural metadiscursive distinctions that were observed in this chapter are likely to be useful as independent variables within an experimental study of the reception of international English annual reports.

Chapters 4-7 have provided answers to specific RQs 1a-d and RQs 2a-2d, concerning the culture-specific description and cross-cultural comparison of contextual, substantive and formal genre features of Dutch-English and British-English annual report texts. Since the multimodal analyses presented in Chapters 4-7 covered all types of genre characteristics and resulted in a thick description of the business genre involved (e.g. Bhatia, 1993), Chapter 8 will discuss several overarching conclusions and implications with regard to these (con)text analyses.

Chapter 8
Conclusion cross-cultural genre analyses

In accordance with the assumption within genre theory that a text type reoccurs in a particular socio-cultural context and contains a prototypical content, structure and lexico-grammar (e.g. Nickerson, 2000; Swales, 1990; Yates & Orlikowski, 1992), the general exploration of the Dutch-English and British annual reports in Chapters 4 to 7 focused on the production setting of these reports, as well as on the themes, structural moves and strategies, and metadiscourse incorporated in the reports. Each of the analyses of (con)text features provided further insight in the generic construct of multimodal annual report texts produced in the Dutch and British business cultures. Following the genre-in-context approach to discourse in particular (Askehave & Swales, 2001; Nickerson, 2000; see section 3.1), the thick description of the annual report texts arose from the investigation of the discourse community in which these texts had been produced (Chapter 4) and was finalized with the identification and situated explanation of textual and visual metadiscourse (Chapter 7). After returning to the main research objectives and research questions underlying the analyses of genre features in the multimodal annual reports, this chapter will provide an overall summary of the results presented in Chapters 4 to 7. Moreover, it will refer to the general implications for genre theory and genre analysis that were generated by the present research results.

As was indicated in Chapter 1, this genre study was based on the premise that the English multimodal annual report is an influential business text for multinational companies. Globalizing markets and the implementation of international standards for financial reporting have strengthened the position of English as a global financial language and have increased the persuasive relevance of multimodal non-financial texts in the annual report in particular (e.g. Hyland, 1998; IASPlus, 2005; ING, 2006; Van der Moolen, 2006). Regarding these economic, socio-political and linguistic developments, and considering the fact that relatively few studies have described the English annual report as a form of international business discourse (e.g. Hyland, 1998), it was decided that the present research should seek to establish a rhetorical understanding of the international English annual report, specifically those reports produced in the Dutch and British business cultures.

In the light of these considerations, the primary research aim of this study was *to document any culture-specific preferences* in the use of English-language annual reports originating in Dutch and British corporations (see section 1.5). Chapters 4 to 7 demonstrated that an initial step in the achievement of this research objective was to identify and compare the discursive features text *producers* had incorporated in the written texts and photographs of the Dutch-English and British-English annual reports. Given the fact that these annual reports can be seen to represent an internationally recognized text type serving particular purposes and readers in a specific business communication context, it was decided that this comparison should be carried out within the frame of genre theory (Bhatia, 1993; Yates & Orlikowski, 1992). To date, genre-based investigations of annual reports have predominantly focused on qualitative descriptions of (small) corpora of written texts (e.g. Garzone, 2004, 2005; Gillaerts 1996; Jameson, 2001; Nickerson & De Groot, 2005). Accordingly, the second main research aim of the current analysis was *to contribute to the further theoretical and analytical development* of a generic approach to multimodal discourse in international business texts, i.e. in international

annual reports in particular. In other words, this study was intended to expand the relevance of genre theory as an instrument for qualitative and quantitative analyses of written texts and images in business genres originating in different national business cultures (see also section 1.5). It was shown in section 1.5 that these general research objectives resulted in two main research questions, the first of which is repeated below. The second main research question does not directly relate to the context and text analyses presented in Chapters 4-7 and will be addressed separately in Chapter 9, which discusses the reader effect of culture-specific genre features in English annual report texts.

I. *What are the genre features of English, non-financial texts in multimodal annual reports produced by Dutch corporations and in what way do these differ from the genre features of English, non-financial texts in multimodal annual reports produced by British corporations?*

Consistent with the generic approach to discourse analysis (Swales, 1990), this first research question was divided into specific research questions addressing the communicative context associated with the Dutch-English and British annual reports on the one hand, and the textual and visual content, structure and lexico-grammar of these reports on the other hand. Table 8.1 recapitulates the specific research questions related to the identification of genre context and multimodal genre elements. Chapter 4 provided detailed answers to RQs 1a-1d and Chapters 5-7 accounted for the answers to RQs 2a-2d.

Table 8.1: Specific RQs related to the first main research question of the present genre study (see section 1.5).

RQs – genre context	***RQs – genre content, rhetorical genre structure and generic lexico-grammar***
RQ 1a. According to text producers in Dutch multinationals, which English language policy is maintained for the Dutch-English annual general report?	RQ 2a. What are the typical content, structure and lexico-grammar of the texts and photos in the English annual general report produced by Dutch multinationals?
RQ 1b. According to text producers in Dutch multinationals, what is the typical communicative context of the Dutch-English annual general report?	RQ 2b. What are the typical content, structure and lexico-grammar of the texts and photos in the English annual general report produced by British multinationals?
RQ 1c. According to text producers in British multinationals, what is the typical communicative context of the British-English annual general report?	RQ 2c. To what extent do the typical content, structure and lexico-grammar of the texts and photos in the Dutch-English and British annual general reports correspond and differ?
RQ 1d. To what extent do the typical communicative contexts of the Dutch-English and British annual general reports correspond and differ?	RQ 2d. How might the existence of these textual similarities and differences be explained?

The research design (in Chapter 3) argued that the specific RQs in Table 8.1 could best be answered on the basis of a multidisciplinary analytical framework. While genre theory did provide for units of observation in the analysis of rhetorical genre structure, i.e. in terms of moves and strategies (Bhatia, 1993), it did not specify sufficiently how genre context, genre content and generic lexico-grammar should be

analyzed. In the present study, the genre-based framework was therefore extended by models derived from various disciplines, i.e. ethnography (discourse community – Beaufort, 1997), cognitive mapping (conceptual themes – Carley & Palmquist, 1992) and linguistics (metadiscourse – Hyland & Tse, 2004).

The application of this multidisciplinary framework across the Dutch and British business cultures revealed that the Dutch-English and British-English annual reports were characterized by many generic similarities and several cross-cultural differences. Thus, it showed that a single internationally recognized business genre may still contain culture-specific realizations. Table 8.2 offers an overview of the cross-cultural differences that were observed for the present research materials. As such, it presents the partial answers to RQs 1d and 2c, which could not have been solved without answering RQs 1a-1c and RQs 2a-2b first. The answers to RQs 1a-1c and 2a-2b were incorporated into the presentations of results in Chapters 4 to 7. Table 8.2 displays the cross-cultural variations for management statements, profiles and operational reviews per series of RQs, i.e. RQs 1a-1d for genre context and RQs 2a-2c for genre content, genre structure and generic lexico-grammar. Since the results in Table 8.2 do not show the contextual explanation of cross-cultural differences in genre features, specific RQ 2d is not represented here. It should furthermore be noted that the contextual differences across the two national business cultures concern qualitative findings, while the cross-cultural differences for discourse features involve quantitative results (obtained on the basis of the research methods discussed in Chapter 3). The significant results in Table 8.2 indicate whether an item was observed in a significantly higher or lower number of annual report texts, or whether it was observed in a significantly over-represented (high) or under-represented (low) number of annual report texts.

Table 8.2: Overview of cross-cultural differences in genre features, per level of analysis (see Chapters 4-7).

Specific RQs	***Level of analysis***	***(Genres in) the annual reports***	
Contextual characterization and comparison of the Dutch-English and British annual reports (RQs 1a–1d).	*Context*	*Du-Eng annual report*	*Br-Eng annual report*
	Corp.communication mix	Financial mix	Financial + marketing mix
	Priority reader groups	Financial readers (investors, media, analysts) + employees	Institutional investors, private investors + analysts, media
	Relevance of English	International organization structure, international board members	-
	Criteria table of contents	Reader needs, corporate policy, benchmarking	Management approach to financial reporting
	Unique texts in contents	CEO's statement, supervisory board report	Chairman's statement, CEO's statement, directors' report, general focus on investors
	Directors in prod.process	Major role supervisory board	Major role executive board
	Unique function photos	-	To add to readability of the text

Table 8.2 continued.

Specific RQs	***Level of analysis***	***(Genres in) the annual reports***		
Characterization and comparison of the typical multi-modal discourse in the Dutch-English and British annual reports texts (RQs 2a–2c).	*Content – text*	*Du-Eng CEO*	*Br-Eng CEO*	*Br-Eng Chair*
	Corp. Strategy		higher	lower
	Board details		lower	higher
	HRM/People	higher	lower	
	Corp.governance	higher	lower	
	CSR	lower		higher
	Dividend	lower	lower	higher
	Content – photo			
	All execut.board members	high		
	CEO		higher	lower
	Chairman	lower	lower	higher
	Employees	lower	higher	
	Workplace		high	
	Content – photo	*Du-Eng Profile*	*Br-Eng Profile*	
	Employees	lower	higher	
	Content – text	*Du-Eng Oper.review*	*Br-Eng Oper.review*	
	Cost management	higher	lower	
	Identity market	higher	lower	
	Structure – text[a]	*Du-Eng CEO*	*Br-Eng CEO*	*Br-Eng Chair*
	M: Leadership		lower	higher
	M: Operat. performance			low
	M: Sympathy		low	
	M: Reader orientation	lower	higher	
	S: Description product			low
	S: Management details		lower	higher
	S: Appreciation	higher	lower	higher
	S: Salutation	higher	lower	
	M+S:Oper.perf.+fin.detail			low
	M+S:Fut.perf.+fut.object.	high		
	M+S: Address.read+salut.	higher	lower	
	Structure – text[a]	*Du-Eng Profile*	*Br-Eng Profile*	
	M: Corporate strategy	higher	lower	
	Structure – text[a]	*Du-Eng Oper.review*	*Br-Eng Oper.review*	
	S: General profile	higher	lower	
	M+S:Corp.strategy+strat.focus	higher	lower	
	M+S: Market+descry.product	higher	lower	
	M+S: Oper.perf.+cust.needs	higher	lower	
	M+S: Fut.perf.+fut.object.	lower	higher	
	Structure – photo comment[a]			
	S: Corporate strengths	lower	higher	

Table 8.2 continued.

Specific RQs	***Level of analysis***	***(Genres in) the annual reports***		
Characterization and comparison of the typical multi-modal discourse in the Dutch-English and British annual reports texts (RQs 2a–2c).	*Lexico-gram. – text*	*Du-Eng CEO*	*Br-Eng CEO*	*Br-Eng Chair*
	Text stager	high		
	Engagement marker		low	
	Self-mention: management			high
	Lexico-gram. – photo			
	Code gloss: focus CEO/Chair	low		
	Code gloss: focus CEO+board	high		
	Code gloss: employees	lower	higher	
	Code gloss: market(ing)		high	
	Attitude: sincerity	higher		lower
	Attitude: multi-gender		high	
	Attitude: multi-cultural		high	
	Attitude: global nature		high	
	Self-ment.: focus CEO/Chair	low		
	Self.ment.: focus CEO+board	high		
	Engagement: intimacy	low		high
	Lexico-gram. – photo comment			
	Conjunction		high	
	Hedge: passive		high	
	Attitude: evaluative adv/adj		high	
	Self-mention: nobility title			high
	Lexico-gram. – text	*Du-Eng Profile*	*Br-Eng Profile*	
	Booster: emphatic adv/adj	higher	lower	
	Self-ment.: 1st pers.plur.pron.	lower	higher	
	Lexico-gram. – photo			
	Code gloss: employees	lower	higher	
	Self-ment.: employees	lower	higher	
	Lexico-gram. – text	*Du-Eng Oper.review*	*Br-Eng Oper.review*	
	Text stager	higher	lower	

Note. [a.] M = move, S = strategy, M+S = move + strategy.

The results in Table 8.2 allow for an overarching response to RQs 1d and 2c. Judging from these results, most *cross-cultural differences* emerged at the lexico-grammatical level of analysis and with regard to the Dutch-English and British management statements in particular. Accordingly, differences across the two national business cultures mainly occurred for the most concrete and detailed units of observation (e.g. Bhatia, 1993). The large number of cross-cultural variations for the management statements is likely to be caused by the fact that the British-English annual reports included two statement types, while the Dutch-English annual reports contained only one statement type which resembled both the British Chairman's statement and the British CEO's statement. Moreover, cross-cultural differences occurred especially within the writing-as-mode, which means that the Dutch-English and British annual report sections were most different with respect to the rhetorical

devices used within the written running texts. It appeared that the generic design of the Dutch-English and British annual reports was particularly *similar* in terms of communicative context and content-related text features. The subtle cross-cultural variations and the high degree of overlap that were observed in the contextual features of the annual reports would seem to form one of the main reasons why the Dutch-English and British reports are generally recognized as instances of the same genre set (e.g. see Askehave & Swales, 2001; Swales, 1990). The relatively small number of cross-cultural differences in thematic contents in particular seem to confirm the assumption in section 5.1 that genre content in itself may not define a particular text type in a given rhetorical setting. As can be seen in Table 8.2, the singular analysis of genre content would have ignored additional cross-cultural variations in genre features at different levels of analysis, i.e. at the levels of rhetorical structure and lexico-grammar. Finally, Table 8.2 indicates that the fewest differences emerged for the Dutch-English and British corporate profiles and for the photographic modes in general. The overall correspondence in multimodal rhetoric across the Dutch-English and British profiles may be underpinned by the cross-cultural sharing of basic context features in these sections (e.g. with regard to purposes, readers, see section 4.4.4). The relatively small cross-cultural variation in visual genre features implies that Dutch and British corporations largely relied on the same rhetorical elements in the construct of documentary photographs for the annual report.

Complementary to the culture-specific items in Table 8.2, subsections 8.1-8.5 will provide a more elaborate summary of the cross-cultural results found for the rhetorical context, content, structure and lexico-grammar of the Dutch-English and British-English annual report texts. As such, they expand and specify the answers to the specific RQs 1a-d and 2a-2c, for each level of analysis. In order to address RQ 2d, the following subsections will also consider the context-based explanations that were proposed for the cross-cultural results in multimodal text features (see Chapters 5 to 7). It should again be noted that the summaries below do not explicitly refer to the analyses of genre features per national business culture: since these analyses are inherent in the cross-cultural comparison of genre features in the Dutch-English and British annual report texts, sections 8.1-8.5 will primarily discuss the contrastive results. Consistent with the second main aim of this study, sections 8.6 and 8.7 outline what implications the present research results have for genre theory and genre analysis in general. Finally, this chapter will identify several limitations of the current study and will propose suggestions for further genre-based investigations (section 8.8).

8.1 Genre context

The cross-cultural description and comparison of genre context were based on a qualitative survey, which mapped the language policies for the English annual reports of Dutch corporations only, and in-depth interviews, which analyzed the production context for the Dutch-based and UK-based annual reports. After giving an answer to RQ 1a, concerning the English language policies, this subsection will focus on the similarities and differences in the production context for the Dutch-English and British annual reports (RQ 1d). The answers to RQs 1b-1c, i.e. the culture-specific descriptions of this context, were already provided in the tables of results in Chapter 4.

As for the language policies in annual reports (RQ 1a), a majority of the Dutch listed companies already claimed to use English as the base language for these texts. They explained that original English annual reports are usually established through a process in which preliminary English reviews from Dutch-based and overseas divisions are combined in a unified document produced by either native English speakers or by a group of non-native and native speakers of English. Although it could be argued that the involvement of native English speakers in the production process of Dutch-English annual reports might have reduced Dutch language influences, the present focus on culture-specific (rather than language-specific) influences on texts used by traditional Dutch corporations still validates the contrastive analysis of English annual reports originating in the Netherlands and in a native English business culture (i.e. British).

The culture-specific analysis of genre context (RQs 1b-1c) and the subsequent comparison of genre context across the two national business cultures (RQ 1d) revealed that the Dutch-English and British annual reports were realized in similar but not identical communicative situations. With regard to the cross-cultural **similarities** in contextual features of the English annual reports, both Dutch and British companies believed that English is an established global financial language which enhances commercial success and guarantees legal compliance on international markets. They also agreed that the annual report (1) aims to inform stakeholders about the (strategic) identity and performance of the company, and (2) serves the purpose of establishing a positive corporate image. It was suggested that the English annual reports should fulfill these communicative objectives with a similar range of financial and non-financial reader groups. Furthermore, the tables of contents in the Dutch-English and British annual reports were claimed to be based on largely the same legal, socio-political, historical and peer-related criteria. Contiguously, the tables of contents in these reports included similar text types, e.g. corporate profiles, operational and financial reviews or corporate governance reports. According to Dutch and British companies, the photographs in the annual reports need to be purposeful and company-related, i.e. they need to appeal to reader emotions and refer to the corporate identity, the value of the corporate product and the themes in corporate marketing activities. Finally, it was observed that the production process of both the Dutch-English and British annual reports is commonly orchestrated by a coordinator-writer who cooperates with graphic designers, departmental officers and board members to draft and finalize the multimodal annual report.

The cross-cultural **differences** in contextual features of the English annual reports were already displayed in Table 8.2. It indicates that only Dutch companies tended to apply English in their annual reports to meet the information needs of non-Dutch participants in the internal organizational structure. Additionally, the Dutch companies focused on the annual report as a financial communication tool, while the British companies tended to use it as both a financial and a marketing communication instrument. Another distinction involved the priority in reader groups, where the Dutch companies prioritized all financial and group-internal readers and the British corporations primarily focused on shareholders. There were also cross-cultural variations in the use of guidelines for the tables of contents of the English annual reports and in the actual composition of these tables of contents. For example, annual reports of two-tier corporations in the Netherlands contained a CEO's statement representing the executive board and a separate report of the supervisory board; conversely, annual reports of one-tier companies in the UK included a CEO's statement reflecting the opinion of the executive board members,

a Chairman's statement representing the non-executive board members and a directors' report by the whole board of directors. With regard to the rhetorical value of images, only British companies added that they use photographs to improve the readability of the annual report texts. And finally, Dutch companies – as opposed to UK companies – claimed that the supervisory or non-executive directors are usually involved in the final approval of the annual report before it is published.

In line with the generic text-in-context perspective (Askehave & Swales, 2001; Bhatia, 1993; Nickerson, 2000; Swales, 1990), the results of the situational analysis could be related to the findings in the analyses of multimodal text features (summarized in sections 8.2-8.5). As was pointed out at the beginning of this chapter, the present research results suggested that correspondence in the contextual features of the Dutch-English and British annual reports was reflected in cross-cultural similarities for the textual and visual themes, moves or strategies and metadiscourse. With reference to the Dutch-English and British corporate profiles, for instance, all substantive and formal elements underpinned the shared communicative purposes of the text, i.e. to highlight corporate strengths and to identify the company for new readers and for the contextualization of results in the succeeding annual report sections (see section 4.4.4). Several of the situational differences across the Dutch-English and British annual report texts also seemed to offer a direct explanation for cross-cultural variations in multimodal text features. As an illustration, the high frequencies of occurrence for the 'corporate strategy' theme and the 'operational performance' move within the Dutch and British CEO's statements were more than likely caused by the fact that these statements (as opposed to the British Chairman's statements) should provide a *strategic* summary of financial and *operational* results. On the other hand, there were cross-cultural variations in textual or visual features that only seemed to have an implicit or tentative link with the contextual aspects examined in the present study. With respect to the Dutch-English operational reviews, for example, it was implied in section 6.6.1 that the prominence of considerations of customer needs within the 'operational performance' move was owing to the fact that these reviews aim to communicate with clients, shareholders or employees, while the British reviews mainly address an audience of shareholders (see section 4.4.4). It should also be noted that some cross-cultural differences in multimodal text characteristics could certainly not be explained by the current context-related results. The frequent occurrence of text stagers in the Dutch-English management statements and operational reviews, for instance, could not be ascribed to any of the aspects analyzed in the production context of the Dutch-English and British annual reports. Instead, this cross-cultural difference in textual metadiscourse was accounted for by national cultural norms described in previous research (i.e. with regard to low-context cultures, see Claes & Gerritsen, 2007).

8.2 Genre content

The identification and comparison of genre content in the Dutch-English and British annual reports were based on the analysis of textual and visual themes. This subsection discusses the main similarities and differences that were observed for these themes within the management statements, corporate profiles and operational reviews (RQ 2c). The culture-specific descriptions of conceptual themes (RQs 2a-2b) were already displayed in the tables of results in Chapter 5. At the end of this

subsection, the findings of the contrastive content analysis will be placed within the broader rhetorical context of the annual report texts (RQ 2d).

The analysis of multimodal genre content revealed that specific sections of the Dutch-English and British annual reports contained both identical and distinctive themes. As for the cross-cultural **similarities,** the Dutch-English and British *management statements* showed correspondence in the use of performance-related, market-related and confidence-related text themes and in the use of general photo themes related to members of management. Since many of the Dutch-English and British management statements included images of directors, themes in the text fragments adjacent to these images mainly involved the identity of the manager(s) depicted. The written texts of the English *corporate profiles* were thematically specified in both business cultures, i.e. they predominantly reported on themes related to the corporate strategy and identity. As the images in these profiles often reflected visual themes related to the corporate workplace and the (application of) corporate products or services in particular, the adjoining text fragments mainly contained the theme 'corporate product'. Both the Dutch-English and British *operational reviews* included a variety of written text themes, ranging from divisional results to divisional strategies and strengths. These reviews also showed similar photographic contents, where pictures reflected visual themes related to customers, employees, workplace facilities and products. Congruous with the visual themes, the photo-related comments primarily contained text themes describing the divisional operations and products illustrated in the image.

Table 8.2 shows that there were also several cross-cultural **differences** in the thematic construct of the Dutch-English and British annual report texts. With regard to the *management statements*, cross-cultural differences concerned textual themes covering the corporate strategy, dividend, governance, sustainability and stakeholder appreciation. For example, the board details and dividend themes were typical of the British Chairman's statements. The analysis of photo themes showed that producers of the Dutch-English statements preferred portrayals of the collective management teams, while producers of the British CEO's statements preferred photo themes related to individual managers, employees and corporate workplace facilities. Only one cross-cultural difference was found for the thematic content of the Dutch-English and British *corporate profiles*: there was again a typical British preference for employee-related themes in the photographs incorporated in these texts. Finally, the analysis of text themes in the *operational reviews* revealed that the 'cost management' and the 'market identity' themes were more prominent in the Dutch-English than in the British texts.

Considering RQ 2d, the cross-cultural results for textual and visual themes in the specific annual report sections could be contextualized, with respect to both their role in the full annual report and their relationship to the communicative setting. First, it was observed that several different text types in the British annual report (i.e. the CEO's statements and the profiles) typically contained photographs reflecting the employee theme. Since this visual theme predominated in several British text types, it would seem that the theme was not merely bound to individual annual report sections originating in the British business culture, but that it was typical of the British annual report or of British business discourse in general. Second, the content analysis of photos indicated that documentary images contributed both to the thematic distinction between text types and to the cross-cultural distinction between themes in the same text type. For instance, the diversity of visual themes was larger in the operational reviews than in the management statements of the Dutch-English and British annual reports. Also, the cross-cultural

variation across Dutch-English and British profiles in particular was determined by the photographic employee theme. A third observation concerns the situational explanation of cross-cultural differences in genre content. Many of these differences could be associated with (1) the *communicative purpose of the annual report section* (see RQs 1a-1d), e.g. the prominence of the appreciative 'HRM/People' theme in the interactional Dutch-English CEO's statements and British Chairman's statements but not in the narrative British CEO's statements, (2) the *professional mandate* of the writer, e.g. the prominence of the 'dividend' theme in the statements of the British supervisory Chairman but not in the Dutch-English CEO's statements, (3) *socio-political developments*, e.g. the introduction of the Dutch Tabaksblat code in early 2004 which presumably caused the prominence of the 'corporate governance' theme in the Dutch-English CEO's statements but not in the British statements and (4) *national social values*, e.g. the prominence of photo themes related to the full board in Dutch-English management statements that were produced within a culture marked by a more feminine and collaborative nature (e.g. Claes & Gerritsen, 2007; Hofstede, 2001).

8.3 Genre structure

The rhetorical structures of the Dutch-English and British annual report texts were mapped and contrasted in terms of textual and visual moves and strategies. The current subsection focuses on the comparative findings of the structural analysis of Dutch-English and British management statements, profiles and operational reviews (RQ 2c). These findings were based on the culture-specific identification of moves and strategies (RQs 2a-2b) that was already dealt with in the results sections of Chapter 6. In the discussion below, the cross-cultural observations for moves and strategies will be associated with contextual aspects (RQ 2d).

The study of structural elements revealed both cross-cultural overlap and cross-cultural variation in the use of textual and visual moves and strategies. Cross-cultural **similarities** in the rhetorical structure of the Dutch-English and British *management statements* concerned textual moves and strategies that reported on the (financial) performance, strategy or strengths of the company, that evaluated the performance context or the future course of the company and that established a reader-writer relationship. The moves and strategies in the photos and in the adjoining text fragments of the managerial statements primarily contributed to the text purpose by identifying the company and providing it with a personal face. The written texts in the Dutch-English and British *corporate profiles* shared moves and strategies identifying the core characteristics, products and strengths of the company. Moves and strategies in the images and adjacent comments within the profiles mainly focused on the general or personal identification of the company represented in the text and on the description or valuation of the corporate product. Both the Dutch-based and UK-based *operational reviews* were constituted by a range of textual moves and strategies, e.g. reporting on past performance of divisions, explaining results against a strategic background, evaluating the performance context, speculating on divisional achievements in the future and improving reader-friendliness of the text. Visual moves and strategies mainly involved the (personal) identification of the company and the illustration of corporate products mentioned in the running text. The photo-related text fragments

in the English reviews commonly included moves and strategies that presented the company's identity, products and operational actions.

As can be seen in Table 8.2, cross-cultural **differences** in the rhetorical structure of specific annual report sections only concerned textual elements. Across the Dutch-English and British *management statements*, there was significant cross-cultural variation for textual moves and strategies describing board changes, future objectives and operational performance (based on financial details) as well as for textual moves and strategies realizing appreciation for stakeholders, reader friendliness of the text and reader-writer interaction. The 'addressing the reader' move combined with the 'salutation' strategy, for instance, was more typical of the Dutch-English than the British management statements. The Dutch-English and British *corporate profiles* only varied substantially in the use of textual moves reporting on corporate strategy; these moves were encountered in considerably more Dutch-English than British profiles. In the Dutch-English and British *operational reviews*, cross-cultural differences were found for textual moves and strategies profiling corporate divisions, highlighting customer needs underlying operational results, outlining strategic foci, describing market-product relations and setting short-term future objectives. For example, the 'general profile' strategy occurred more often in the Dutch-English than in the British operational reviews. With respect to the photo-related comments in the reviews, there were significantly more British than Dutch-English reviews that typically included strategies stressing the corporate strengths in these fragments.

To find an answer to RQ 2d, the results of the structural investigation were placed in-context, i.e. in the text-internal and in the text-external context of the full annual report. First, it appeared that cross-cultural distinctions in moves and strategies were confined to specific types of texts within the annual report. The analysis revealed a variety of differences between the Dutch-English and British annual report texts, but none of those seemed to reflect culture-specific patterns maintained throughout the annual report. Some significant findings were even contradictory across text types: the move 'speculating on future performance' with the strategy 'short-term objectives' occurred more often in the Dutch-English than in the British management statements, while it was more popular in the British than in the Dutch-English operational reviews. Furthermore, the research results suggested that documentary photographs played a minor role in the structural definition of text types or of cross-cultural differences in text types included in the annual report. There was regular overlap in the rhetorical function of visual moves and strategies across text types; different Dutch-English and British annual report sections contained photographs with similar structural labels, e.g. the visual move 'detailing the product' together with the strategy 'description of the product' occurred in all Dutch-English and British annual report sections. Additionally, no significant cross-cultural distinctions were found for the moves and strategies embedded in the photos. This suggests that Dutch and British corporations ascribed similar structural functions to the images in their English annual reports. Finally, it was noted that some structural differences across the two national business cultures could be explained by situational factors. These cross-cultural variations might have been produced by (1) the *communicative purpose of the annual report section* (see RQs 1a-1d), e.g. the prominence of the 'reporting on operational performance' move in the Dutch-English CEO's statements (which aim to inform about operations) but not in the British Chairman's statements (which focus on a summary of financial results), (2) the *professional mandate* of the writer, e.g. the prominence of the 'reporting on leadership' move in the texts by the British supervisory Chairman but

not in the Dutch-English CEO's statements, or (3) *national social values*, e.g. the prominence of the move 'addressing the reader' with strategy 'salutation' in introductory management statements originating within the more feminine Dutch business culture (e.g. Claes & Gerritsen, 2007; Hofstede, 2001).

8.4 Generic lexico-grammar

A model of metadiscourse was used to describe and compare the lexico-grammatical features of the multimodal discourse in the Dutch-English and British annual reports. This subsection centers on the cross-cultural similarities and differences that were discerned for the textual and visual metadiscourse in these texts (RQ 2c). The culture-specific descriptions of metadiscourse that formed the basis of these cross-cultural results (RQs 2a-2b) were incorporated in the results tables of Chapter 7. To address RQ 2d, this subsection will also include a contextualization of results.

The analysis of metadiscursive items in the written texts and photographs showed that there were cross-cultural similarities as well as many cross-cultural differences in the lexico-grammatical construction of the Dutch-English and British annual report texts. With regard to the cross-cultural **similarities**, the Dutch-English and British *management statements* contained a relatively equal distribution of textual metadiscourse in the form of transitions, discourse acts, information (p)reviews, content specifications, hedges, emphatics, evaluative expressions and (pro)nominal self-references. The metadiscourse in the photos of these statements mainly concerned product-related or workplace-related code glosses and attitude markers related to professionalism or commitment. It was observed that the photo-related comments in the English management statements corresponded for metadiscursive items staging the reader's viewing of the image and relating the visual information to the corporate name. Both the Dutch-English and British *corporate profiles* included text-based conjunctions and code glosses, and a relatively large variety of interactional items such as hedges, empathic verbs, attitude markers and nominal self-mentions. Cross-cultural correspondence in visual metadiscourse involved product-related, work area-related or market-related code glosses, boosters emphasizing the impressiveness of the product and attitude markers related to the professionalism, modernity or added value of the product. The photo-related text comments in the profiles primarily contained endophoric markers, evaluative expressions and self mentions in the form of corporate names. Textual metadiscourse that was prominent in the Dutch-English and British *operational reviews* comprised transitions, illocutionary acts, endophoric markers, award-related evidentials, code glosses, hedges, boosters, positive attitude markers and (pro)nominal self-mentions. The images in these reviews reflected a range of visual metadiscursive items, e.g. product-related or facility-related code glosses, devices boosting the impressiveness of products or work places, attitude markers depicting the company or its products as modern, professional and adding to consumers' lives, self-mentions referring to divisional directors and indicators of reader-company intimacy. Photo-related comments in the English reviews revealed a similar use of interactive and interactional resources (e.g. transitions, frame markers, evidentials, boosters, engagement markers).

The relatively large number of cross-cultural **differences** in textual and visual metadiscourse were highlighted in Table 8.2 at the beginning of this chapter. Textual metadiscourse within the Dutch-English and British *management statements*

differed only in terms of items staging the text, addressing the reader and referring to the author as 'management'. Text stagers, for instance, were more common in the Dutch-English than in the British management statements. Cross-cultural variations in visual metadiscourse concerned code glosses identifying the company by its board members, employee-related or market(ing)-related code glosses, attitude markers stressing corporate sincerity and modernity, self-references in the form of management portraits and engagement markers creating intimacy with the company. Visual code glosses illustrating the company by its management team, for example, occurred more often in the Dutch-English than in the British management statements. The photo-related comments varied across cultures for textual conjunctions, passives, evaluative expressions and self-mentions in the form of nobility titles. Nobility titles, for instance, were most typical of the British Chairman's statements. In the running texts of the *corporate profiles*, cross-cultural differences were found for boosting lexis, which occurred more in the Dutch-English profiles, and for self-mentions in the form of first person plural pronouns, which were more prominent in the British profiles. There were cross-cultural variations for visual code glosses identifying the company by its employees and employee-related self-mentions, both of which occurred more often in the British-English profiles. The *operational reviews* revealed only one cross-cultural distinction in textual metadiscourse: text stagers were more typical of the Dutch-English than the British reviews.

To answer the question as to how the metadiscursive similarities and differences across cultures can be explained (RQ 2d), the results of the metadiscourse analysis were further contextualized. It was noted first of all that several culture-specific preferences in metadiscourse reoccurred across different types of annual report texts. As an illustration, frame markers in the form of text stagers were most common in the written texts of the Dutch-English management statements and the Dutch-English operational reviews. In addition, visual code glosses identifying the corporation by its employees were found most often in the photographs of the British CEO's statements and the British profiles. These findings may suggest that cross-cultural differences in textual or visual metadiscourse occur beyond the level of specific text type and involve culture-specific preferences for multimodal discourse in the full annual report or in business discourse in general. Congruous with the first observation, the metadiscursive function of documentary images was found to contribute to the identification of different text types within the Dutch-English and British annual reports and to the identification of cross-cultural variations across these different text types. For example, the variety of visual metadiscursive items in the English operational reviews was much greater than the variety of items in the photographs within the English management statements and English profiles, each of which contained their own unique sets of visual metadiscursive features. With regard to the visual metadiscourse in the management statements, moreover, a cross-cultural distinction was observed for visual code glosses identifying the company by its management collective: these code glosses were more typical of the Dutch management statements than of the British statements, which focused on visual code glosses identifying the company by its individual directors. Finally, the present research results implied a possible relationship between the culture-specific use of metadiscourse and the production context of the annual report. It seemed that some results may be explained by (1) the *communicative purpose of the annual report section* (see RQs 1a-1d), e.g. the prominence of engagement markers in the interactional Dutch-English CEO's and British Chairman's statements but not in the narrative British CEO's statement, (2)

the *communicative purpose of the annual report* (RQs 1a-1d), e.g. the relatively large variety in realizations of interactional resources – as opposed to interactive resources – to support the general aim of affecting reader attitudes, or (3) *national social values*, e.g. the prominence of text stagers within management statements and operational reviews originating in the Netherlands, which is a low-context culture (lower than the low-context culture in the UK) that is generally marked by a preference for explicit language use (Claes & Gerritsen, 2007).

8.5 The English annual report as a global genre set

The identification, comparison and contextual explanation of genre features in the Dutch-English and British annual reports (RQs 1a-1d, RQs 2a-2d) indicated that the generic design of the management statements, profiles and operational reviews in these reports was similar (albeit not identical). The results of the (con)text analyses showed that there was a relatively high degree of cross-cultural correspondence in the production setting, in the textual and visual themes, in the textual and visual rhetorical structure, and in the textual and visual metadiscourse of the specific annual report sections. This suggests that producers of the English annual reports in Dutch and British corporations had overlapping perceptions of the typical construct of this business text. Moreover, it would seem that such overlap in (con)text characteristics further confirmed the idea that Dutch-based and UK-based producers of the annual report applied language use conventions that are universally recognized. That is, the genre analyses showed that these text producers adopted similar discourse standards by means of which they realized a document that they believed would be identifiable internationally as a corporate annual general report. Accordingly, it may be argued that the cross-cultural correspondence found across the Dutch-English and British annual report texts underpins the notion that annual reports are 'universally conventionalized' or '*global genres*' with similar rhetorical functions and patterns of language use across different national business cultures (e.g. Bhatia, 1993; Nickerson, 2002).

Despite the large degree of cross-cultural similarity in genre features, the present investigation also revealed subtle differences in the rhetorical context, content, structure and lexico-grammar of the Dutch-English and British annual reports (see also Table 2). There was cross-cultural variation for both the textual and the visual elements in the annual report texts, thus implying that text producers in Dutch and British corporations expressed culture-dependent – i.e. local preferences - in the multimodal construct of the English annual report (e.g. Nickerson, 2002). In general, significant generic differences across national business cultures existed in relation to (1) a particular text type in the annual report, e.g. a substantially larger number of Dutch-English than British operational reviews contained the 'cost management' theme, (2) a particular level of analysis, e.g. frame markers in the form of text stagers occurred in a larger number of Dutch-English than British management statements and operational reviews, and (3) a particular business culture, e.g. employee-related themes *and* metadiscourse were more typical to the photographs in the British than in the Dutch-English annual report texts. While the English annual reports originating in Dutch and British corporations may be instances of a global genre (i.e. a genre that is internationally recognized), these cross-cultural variations indicate that within such a genre companies have some freedom in the manifestation of contextual, substantive and formal discourse

features. These culture-specific approaches to business genres thus provide some insight into the relationship between individual companies' discourse activities and the socio-cultural system within which these companies are situated (Mayes, 2005; Vergaro, 2002, 2005; Zhu, 2005).

As was pointed out in the interim conclusions of Chapters 4 to 7, the overview of cross-cultural similarities and differences in (con)text features also suggested that both Dutch-based and UK-based producers of the English annual report regarded the annual report as a collection of varied but coherent text types or genres that constitute a uniform *genre set*. Drawing on Devitt (1991), the concept of genre set refers to a set of texts interacting to accomplish the rhetorical function of the full annual report; the recurrent use of these texts have helped to define and stabilize the annual report as a genre set. Following Jameson's account of US annual reports (2000), the sections or text types embedded within both the Dutch-English and the British annual reports were genres in their own right; although connected by intertextual relations, they often established a non-linear organization of these reports, allowing readers to "enter, leave, and reenter the text at will, creating, in essence, their own structure of the reports" (Jameson, 2000: 8). Considering the many cross-cultural similarities and subtle cross-cultural differences in genre features, moreover, it can be concluded that both the Dutch-English and British-English annual reports consisted of *comparable* instances of different genres that had been unified within the annual report as a genre set. In other words, the Dutch-English and British annual reports comprised genre sets that were comparable across cultures, i.e. *global genre sets*. Here, the comparability of instances of genres involves the recognition of recurrent situations that require a particular rhetorical response; although realizations of a genre may differ, when multiple texts serve to fulfill identical social needs in a certain rhetorical situation they are likely to be comparable instances of the same genre (Miller, 1994). Or, in line with Mayes' notion about Japanese and American professional discourse, the Dutch-English and British annual reports are comparable genre sets "because they address the same exigence, a common social motive that is revealed through regular patterns of situated action" which may be influenced by local preferences in language use (2005: 342).

8.6 Implications for genre theory

Both the analytical frameworks and the findings of the genre investigations yielded several theoretical implications that add to the development of genre *theory* as a discourse approach to (international) multimodal (business) texts. Hence, these implications relate to the second main research purpose discussed at the beginning of this chapter (and in section 1.5).

A first theoretical implication can be drawn from the conceptualizations of '**discourse community**' in sections 2.2 and 4.1. Within genre theory, the discourse community concept is primarily writer-oriented or expert-oriented (e.g. Hyland, 1998, 2007; Swales, 1990). Owing to its origins in the academic disciplines, where experts usually communicate with other experts, this concept is problematic in analyses of business texts that are produced by expert communicators but that are distributed among a varied group of (non)expert readers. This was illustrated by the contextual investigation of Dutch-English and British annual reports (section 4.4), which showed that communications or investor relations officers need to reach a

range of reader audiences that are unlikely to share the officers' expertise and that have nothing in common but their interest in corporate achievements, e.g. investors, employees, clients, non-governmental organizations or authorities. In order to account for all the various discourse participants engaged in the use of a particular business genre, it would therefore be relevant to further expand the definition of the community concept. While the concept of discourse community may be maintained for the exclusive identification of expert producers of (international) professional texts, it can be usefully complemented by the concept of '(global) reader community' to allow for the identification of the many potential receivers of these texts (Machin & Van Leeuwen, 2003).

Secondly, in section 2.4 it was suggested that the ESP/LSP genre theory would be a relevant **means of inquiry** for the analysis of business discourse such as the international annual general report. Based on genre analysts' comments (e.g. Luzón, 2005; Yli-Jokipii, 1998) and prior studies on business genres (e.g. Nickerson, 2000), it was anticipated in the present study that the genre perspective would provide an analytical focus, i.e. that it would point to the written and visual elements by means of which the Dutch-English and British annual report texts could be identified and contrasted. Indeed, the methodology description in section 3.1 outlined that ESP/LSP genre theory provides four different levels of multimodal text analysis, i.e. the communicative context, the content, the rhetorical structure and the lexico-grammar reflected in the written texts and photographs of the annual reports. These four levels of analysis not only facilitate a systematic investigation of various multimodal text elements, but also allow for the thick description and comparison of internationally established business texts (i.e. annual reports) as products of their socio-cultural contexts (e.g. Bhatia, 1993). Following Nickerson, genre theory thus enables "comparisons to be made across […] genres used in different cultures [and with] similarities in terms of the situations and participants involved, and the communicative actions accomplished" (2000: 187).

Even though it was argued here that genre theory in principle offers focused starting points for the comprehensive analysis of written texts and photographs in international annual reports, it was not very explicit with regard to the analytical frames and research steps required for the full realization of this analysis. Although genre theory incorporates a psycholinguistic method for the analysis of rhetorical text structure (i.e. the identification of moves and strategies), it does not set criteria for the demarcation of structural elements or for the examination of genre context, content and lexico-grammar. In the present study of multimodal annual report texts, there was thus a need to develop an **interdisciplinary frame** including "different disciplinary traditions in the contextualized analysis of discourse" (Nickerson, 2000: 187). As was explained in section 3.1, the current interdisciplinary frame was based on a combination of insights derived from ethnography, cognitive mapping, psycholinguistics and linguistics to establish the generic context, content, structure and lexico-grammar of annual report texts, respectively. Chapters 4-7 showed that for each level of analysis, these disciplines were used to provide an analytical model relevant for the investigation of textual and visual realizations of a particular genre feature. Judging from the results of the multimodal text analyses, genre theory as a means of inquiry was made more complete and more practicable by the integration of different disciplinary approaches. Moreover, the interdisciplinary relevance of these approaches was emphasized by the observation that research results acquired at one level of analysis could be related to results obtained at a different level of analysis, e.g. the coherence between data from the ethnographic context analysis and data from the analysis of conceptual themes, moves and strategies, and

metadiscourse. As such, the multidisciplinary framework proved to be an important device for the thick description of professional texts (e.g. see also Askehave & Swales, 2001; Bhatia, 1993; Yli-Jokipii, 1998).

A fourth theoretical implication involves the analysis of **photographs** as constituents of the multimodal business text. Except for a few investigations (e.g. Askehave & Nielsen, 2005; Fuertes-Olivera, et al., 2001), the verbal-pictorial rhetoric in professional discourse has received relatively little attention in genre-based research. Considering that visuals in multimodal documents are often intended to supplement written texts (Kress & Van Leeuwen, 2001), that the design of visuals may differ across cultures (Kress & Van Leeuwen, 2006) and that visual illustrations have well-defined purposes in Dutch-English and British annual reports (see section 4.4.6), it would seem to be a logical choice to include photographic images in the genre study of annual reports or in studies of other multimodal business genres. Compared to prior research, the contextual, substantive and formal analysis of documentary photographs resulted in a more complete identification of annual report texts produced in two different national business cultures. Additionally, it caused this identification to be more accurate. In each national business culture, the analysis of photos helped to uncover differences between text types within the annual report (e.g. the management-related photo themes in management statements versus the product-related photo themes in operational reviews). Furthermore, it helped to reveal cross-cultural variations for a specific text type within the annual report (e.g. the photo theme 'all executive board members' in the Dutch-English management statements versus the photo theme 'individual CEO/Chairman' in the British management statements). From a cross-cultural perspective, the role of documentary images was most distinctive in the analysis of conceptual themes and metadiscursive items, e.g. the visual 'employee' theme was the only significant distinction between the Dutch-English and British corporate profiles; it was least distinctive in the analysis of moves and strategies, where the analysis of photographs did not yield any cross-cultural variations.

Finally, the study of multimodal annual reports suggested that the **typicality of particular kinds of genre features** may depend on the cultures and text types analyzed. This implication follows on from the fact that several cross-cultural differences observed in the present investigation did not correspond with findings in previous studies on professional genres. Based on his analyses of promotional and legal texts in Anglo-Saxon and Asian cultures, for example, Bhatia (1993) anticipates that cultural constraints are unlikely to have a substantial influence on the move structure of a genre, but that it is very likely that such constraints affect the strategic realizations of moves. Since the structural analysis presented in Chapter 6 revealed that cross-cultural differences concerned moves as much as rhetorical strategies (see also Table 8.2 above), the current research results suggest that Bhatia's claim does not hold for cultural variations across English annual reports of Dutch and British corporations. A similar argument applies to Nickerson (2000), who finds that Dutch text producers prefer first person plural pronouns in their corporate emails whereas British writers prefer the use of first person singular pronouns. These results are in contrast with the present research results for textual metadiscourse in corporate profiles (section 7.4), which showed that a significantly larger number of British than Dutch-English texts contained first person plural pronouns. Such conflicting findings across studies support the notion that each text type should indeed be regarded as a product of its own design context in a given socio-cultural situation (Swales, 1990). For instance, the multimodal features that are typical of the construct of Dutch-English annual report texts may

not be typical of the design of annual report texts or other professional genres originating in other national business cultures. Likewise, the multimodal features that are typical of the construct of Dutch-English annual report texts may not be typical of the design of other business texts within the Dutch business culture.

8.7 Implications for genre analysis

In addition to the implications that add to the concept of genre as a theory, the present study put forward several implications for genre as an analytical approach. The implications for genre analysis primarily emerged from the multimodal genre investigations discussed in Chapters 4-7. Together with the theoretical implications, the research implications realize the second main research purpose, i.e. the development of genre theory as a means of inquiry for international and multimodal annual report texts.

First, it should be noted that the research models and the identification of genre features grew more complex as the investigation shifted to more concrete **levels of analysis**. In general, genre analysts have acknowledged the complexities involved in the generic approach to discourse. Bhatia (2002), for instance, refers to the implementation of both discourse conventions and individual exploitations in the realization of genre purpose or genre structure. Swales and Feak (2000), moreover, point out that long and comprehensive texts usually contain large series of metadiscursive items to reduce the cognitive effort required for reader interpretations. However, none of these analysts seem to have focused on the comparative complexity of the models and research steps needed to establish the different levels of genre analysis, i.e. for the identification of genre context, content, structure and lexico-grammar. In particular, the current study indicated that the analytical framework and the design that were required in the investigation of thematic content were less elaborate than the research frames and designs that were required in the identification of moves or strategies, and metadiscourse. These differences in complexity would seem to depend on the size of the units of observation, the demarcation of the units of observation and the categorization of the units of observation. Whereas the present analysis of conceptual themes involved a relatively simple categorization of abstract units, the investigations of structural elements and metadiscursive items concerned the demarcation and stratified categorization of more concrete units of analysis. In the full sample study of 137 multimodal annual report texts, the thematic analysis yielded a data set that was less complex and more manageable than the data sets acquired in the structural and lexico-grammatical analyses. In addition, the present study implies that these complexities may result in laborious research models and designs in the case of *comprehensive* analyses of *large* corpora of *lengthy multimodal* business texts. The complexities in carrying out a complete genre research could in general be circumvented by small-scale text analyses of concise genres or genre analyses that revolve around predetermined categories of text features (e.g. Bhatia, 1993; Bondi, 2002; Dahl, 2005; Hyland, 1998a, Zhu, 2000);

A second analytical implication concerns the **interaction between multimodal genre features** at different levels of analysis. In his introductory work on ESP genre theory, Swales (1990) already emphasizes the relationship between communicative context and genre design; he claims that the rhetorical situation in which a genre is used "shapes the schematic structure of the discourse and

influences and constrains choice of content and [linguistic] style" (Swales, 1990: 58). Similar ideas can be found in Bhatia (1993, 2004), Nickerson (2000) and Zhu (2005). The genre analyses presented in Chapters 4-7 revealed corresponding text-context associations, e.g. the prominence of text fragments identifying the company in the Dutch-English and British corporate profiles or the prominence of text stagers in annual reports originating in the low-context business culture of the Netherlands. Moreover, these analyses suggested an interdependence between various text-based genre features. Interrelations between text features primarily arose when a genre element at one level of the analysis helped to demarcate or determine a genre element at another level of the analysis (and thus caused an overlap of results). For example, the 'board details' theme in the written texts of the English management statements was fundamental to the definition of the textual move 'reporting on the leadership situation' in these statements. Similarly, the photo themes 'all executive board members' and 'employees' in the management statements coincided with the visual (symbolic) code glosses 'focus on CEO and board members' and 'corporate employees', respectively. Accordingly, it would seem that genre explanations do not only benefit from the identification of context-text relations but may also gain from observations of the interaction between text-based features across different levels of analysis. As the interrelations between discourse context and text features on the one hand, and between different types of text features on the other, add to the thick description of a genre – i.e. they provide a "functional and grounded description of language use" (Bhatia, 1993: 5) – they should be inherent in genre analyses in general.

Another aspect of the present study that adds to the refinement of comparative genre analysis in general involves the **statistical approach to data processing**. With the exception of a few statistics-based genre publications (e.g. Herring & Paolillo, 2006; Rutherford, 2005), quantitative inventories of text features across (instances of) genres have mainly been restricted to absolute counts or percentages of frequency of occurrence, in both large-scale and small-scale examinations (e.g. Flowerdew & Dudley-Evans, 202; Hyland, 1998b, 2004; Nickerson, 2000; Swales & Rogers, 1995). Since the current genre investigation focused on testing the relationship between national business culture and genre features in annual report texts, it incorporated statistical tests. These were used in the cross-cultural analyses of genre items to help determine to what extent any variations across the corpora of Dutch-English and British-English texts might be expected to arise across the populations of all Dutch-English and British annual report texts. The significance of patterns in language use cannot be tested by means of basic univariate analyses (e.g. frequency counts or frequency percentages) alone; therefore, the inclusion of statistical tests (here: bivariate Chi-Square tests) tends to strengthen the research findings of genre analyses across text types or across cultures. It must be added, moreover, that statistics-based findings need not conflict with genre assumptions of the contextualization of discourse. Although the intersection between the quantitative and qualitative data in the present study were not analyzed statistically, the results for specific genre features could first of all be embedded within qualitative *situational* considerations. For example, the introduction of the Tabaksblat code supposedly triggered the significant prominence of the corporate governance theme in the written texts of the Dutch-English management statements. Secondly, the quantitative results in the text analyses did not emerge from the examination of single (i.e. superficial) lexico-grammatical items but were based on considerations of *text context*, e.g. the identification of conceptual themes by associating congruent key words/visual elements or the

labeling of metadiscursive items by examining their position within a set of concordances. In sum, the application of statistical tests in contrastive genre investigations yields more solid or reliable results that support a generic approach to discourse.

With regard to the analysis of photographs in the annual report as a multimodal genre set, the present study also showed that it was possible to assign the visual and written text elements to the same categories in the genre-based research models. This could be accomplished by integrating conceptualizations of **visual rhetoric in traditionally text-based research** frameworks. For instance, the structural role of photographs could be defined in terms of Bhatia's (1993) moves and strategies and the metadiscursive relevance of photographs could be expressed in terms of Hyland and Tse's (2004) resources and functions. Here, the structural contribution of visuals was based on the rhetorical function of photographs in relation to the full text purpose (Askehave & Nielsen, 2005) and the metadiscursive contribution of visuals was based on the semiotic signs constituting the photographs (Kress & Van Leeuwen, 2006; Wollon, 1998). Moreover, the investigation of photographic elements suggested that visual features found in the multimodal genres might be associated with the role of pictures within the production context of these genres (which was described within the frame of the discourse community concept by Beaufort, 1997). For example, themes and structural elements reflected in portraits of directors or employees could be explained by the fact that photos in Dutch-based and UK-based annual reports serve the purpose of providing the company with a personal face. In addition, the contextual role of photographs formed the basis for the establishment of a model for multimodal metadiscourse in Chapter 7. Accordingly, there was consistency in the models for the analysis of the production context of multimodal annual report texts and for the investigation of multimodal content, structure and lexico-grammar in these texts. The consistency in research models at each level of analysis allowed for the acquisition of textual and visual data of a similar texture, therefore enabling the integration of photographs as a contextual, substantial and formal supplement to written texts in professional genres originating in different national business cultures. As such, these observations endorse the usefulness and applicability of visual analyses in genre identification, and they underpin the idea that context-text relations involve visual discourse as much as written discourse.

A final implication for genre analysis relates to the execution of **intercoder tests** as a means of establishing the reliability of research results. It was already explained in section 3.5 that very few genre studies have verified the extent to which the identification and labeling of genre features in the research texts were actually reliable (e.g. Crookes, 1986; Hyland, 1998b; Kanoksilapatham, 2005; Upton & Connor, 2001). Assuming that the generic approach to discourse is liable to socio-cognitive and thus subjective interpretations of text features (Paltridge, 1994), it was decided that the present study should include intercoder tests for each level of text analysis in order to enhance the objectivity and thus credibility of the full-sample investigations (this excludes the qualitative analysis of genre context). The intercoder reliability tests clearly indicated what analytical problems were inherent in the current identification of different types of genre features. More specifically, these tests revealed that the demarcation of textual moves and strategies, and the labeling of semiotic signs as items of visual metadiscourse required strict categorizations in order to create a workable research situation for multiple coders. With regard to the moves and strategies, an explicit classification system resulted in plausible Kappa values for textual elements in particular. For the items of visual

metadiscourse, however, the creation of a semiotic classification system still did not guarantee an acceptable degree of intercoder correspondence. In the latter situation, the coders often agreed on the overall metadiscursive meaning of an image but they showed different qualifications for the iconic, indexical or symbolic constituents of this meaning. These findings might explain why intercoder reliability tests have received relatively little attention in analyses of rhetorical text structures and in semiotics-based analyses of images in particular. As such analyses depend on complex cognitive processes of meaning-making, it will be difficult to reach a sufficient degree of intercoder agreement for the identification of the units of observation. Given these difficulties, however, the execution of intercoder tests remains a relevant means for substantiating the final outcome of the study.

8.8 Limitations of the cross-cultural genre study and suggestions for further research

Although the cross-cultural analyses of (con)text features described in Chapters 4 to 7 were carried out on the basis of deliberate choices of materials, national business cultures and theoretical and analytical frameworks, the exploratory nature of these analyses yielded some limitations that reflect suggestions for further research. These will be discussed below.

Focus of the cross-cultural genre study

The selection of Dutch-English and British-English annual report texts as the primary genres under investigation brought about a relevant but limited focus within the present genre study. Other types of written or oral discourse and other national business cultures were excluded from this study, thus rendering research results that only apply to the sampled research materials and the Dutch and British business cultures. Considering this limitation, it would be useful to expand the investigation and look at different business texts, different cultures or even different languages. With regard to the generic correspondence between the English annual reports and other English-language business texts, it was already indicated that the typicality of genre features may be influenced by both the selected text types and the selected cultures (see section 8.6). Nevertheless, the question remains as to whether the cross-cultural results found for the Dutch-English and British annual reports can also be traced in other *related* text types included within the genre repertoires to which the annual reports belong (e.g. in interim reports, shareholder meetings, press releases). That is, it would be interesting to analyze if these related text types are characterized by intertextual similarities in their generic constructs. The internationalization of companies within and outside Europe, moreover, increases the need for further research of English annual reports originating in different national business cultures. It would be fruitful, for example, to compare the genre context, content, structure and/or lexico-grammar of international English annual reports published by French multinationals (such as BNP Paribas) with the genre features in the Dutch-English and British annual reports analyzed here. Comparisons of English annual reports across additional national business cultures could clarify the culture-related questions. Despite the assumption that the international English annual report is affected by the cultural background in which it is produced, it may finally be of interest to determine to what extent the non-native English annual report actually reflects culture-specific features that are also inherent in the native

language of its culture of origin. With reference to the present case, it would be insightful to determine to what degree the Dutch-English annual report texts reflect characteristics that would also be incorporated in a native Dutch annual report.

Analytical framework in the cross-cultural genre study

Because the research models in the current genre analyses were developed for the identification of multimodal genre features in English annual reports in particular, there is a need for further testing of these models in relation to annual reports or other professional genres across a variety of different (business) cultures. Although the present models were based on previous studies on professional genres, it is likely that the present versions of the research models will have to be adjusted or extended in order to make them fully applicable to other text types besides the annual report. As an illustration, since the lists of conceptual themes and visual metadiscursive items are specifically attuned to the communicative situation of the multimodal annual report, the current labels of these genre elements may not be appropriate to other professional text types. Nonetheless, the fundamental usefulness of the research models may be measured by successive genre studies that follow the same basic theoretical and analytical steps in establishing and executing analyses of text-specific features. The fruitfulness of translating a research model from one genre to another has already been shown in numerous analyses of moves and strategies in professional genres (e.g. Bhatia, 1993, 2004; Henry & Roseberry, 2001; Nickerson, 2000), but it may just as well be applicable to the research model for conceptual themes and visual metadiscourse. For instance, the model of visual metadiscourse could be adapted in accordance with the communicative function text producers ascribe to photographs in different business genres.

Contextual dimensions in the cross-cultural genre study

The analysis of the communicative situation of the annual report in Chapter 4 centered on the conventions and processes that influence the *production* of this multimodal business text. Consequently, the cross-cultural inventory of contextual genre features (1) contained only a limited number of contextual dimensions and (2) was primarily conditioned by respondents' expertise in text production. In other words, this inventory did not offer insight into higher-order social values or norms that typically influence the English annual report within the Dutch and British business cultures, e.g. the degree in which these cultures are feminine or masculine. Since the present study did not provide culture-specific data on the existence of such social rules within the design context of the Dutch-English and British annual reports, their potential impact could only be explained tentatively by means of theoretical references to prior studies on cross-cultural or intercultural communication (e.g. Claes & Gerritsen, 2007; Hofstede, 2001). Therefore, later investigations should explore extra contextual dimensions in order to establish a broader (i.e. national-social) empirical understanding of the cultural effects on Dutch-English and British-English annual reports. Subsequently, these investigations could also contribute to the further cultural investigation of other kinds of Dutch(-English) and British business texts.

An additional contextual factor that also needs to be recognized in successive studies on the annual report is the dynamic nature of this genre. The rhetorical function of the annual report in general has changed several times since its first publications, i.e. from a financial fact sheet into an investor relations tool (Hynes & Bexley, 2003). Furthermore, the introduction of international financial reporting standards have influenced the contents or language policies for annual

reports (e.g. IASPlus, 2005; ING, 2006). And the increasing importance of the web has caused new interests in PDF-versions or HTML-versions of the originally printed annual report. Although the status of the PDF-file may largely correspond with the status of the printed annual report, the HTML-version of the annual report – which allows for links with other types of web texts – is likely to alter the nature of the (printed) annual report as a genre set due to the characteristics of the medium (Askehave & Nielsen, 2005). With the rapid socio-political and technological innovations in financial reporting, it would seem that the current synchronic approach to the annual report does not do justice to the real nature of this genre. For a more complete understanding of the annual report genre, more longitudinal studies should be conducted; these studies ought to explain in what way the annual report is evolving as a professional multimodal genre.

Methodological issues in the cross-cultural genre study

From a methodological perspective, there are three limitations that might lead to an extension of the present study: (1) the exclusion of the corporate characteristics 'industry' and 'capital value' in the sampling of Dutch-English and British annual reports, (2) the inclusion of British Chairman's and CEO's statements as independent text types and (3) the use of document frequency counts. Although the current genre analyses did not indicate that the industry and capital value of particular corporations directly affected the final research results, it could first of all be fruitful to initiate analyses in which the effect of these corporate aspects are measured formally. This is particularly relevant in studies that aim to compare the genre conventions for annual reports in one corporate sector to the genre conventions in another sector. Secondly, it would be advisable to determine the interdependence between the British Chairman's statements and the British CEO's statements, which were regarded as individual genres in the present study. Because the British Chairman's and CEO's statements typically appeared in succeeding order within one annual report, they may not be as independent as they were here assumed to be. Hence, the investigation of British management statements should be expanded to include the intertextual relationships between these two types of texts within UK-based annual reports exclusively. A third methodological recommendation for further research concerns the need for relative frequencies of occurrence, as opposed to document frequencies, within the processing of substantive, structural and lexico-grammatical data. Even though the registration of document frequencies was acceptable from the *exploratory* perspective maintained in the present study, for a further refinement of this study it would be relevant to look at relative frequency counts that reveal how often a genre item or genre feature occurs in a given instance of a particular text type. The scores for relative frequency counts will reveal to what degree the current findings are confirmed (i.e. enlarged or reduced) in a more sophisticated research situation.

Reader response and the cross-cultural genre study

Finally, the results of the genre analyses discussed in Chapters 4-7 yielded interesting results, not only from a text-descriptive or cross-cultural point of view but also from the perspective of future response studies. It was emphasized that the cross-cultural variations observed for the context, content, structure and lexico-grammar of the English annual reports could well be implemented as independent variables within an effect study. Here, the significant results of the statistical analyses could form the basis for hypotheses to be tested among the readers of the annual report. For example, the fact that metadiscursive text stagers were

significantly less common in the British annual report texts than in the Dutch-English texts might lead to the hypothesis that British shareholders prefer annual report texts without text stagers over annual report texts with text stagers (based on the similarity-attraction paradigm by Byrne, 1971). Therefore, the next step would be to analyze the response of international stakeholders to the significant cross-cultural differences in the construct of the English annual report. This contrastive response analysis would be a feasible step with regard to the present research materials, since it was concluded that the annual report as a genre set consisted of comparable text types across the Dutch and British business cultures, distinguishable from each other on the basis of a set of subtle cross-cultural differences (see section 8.5). Response studies would seem to be of particular importance to the producers of the English annual reports, as these studies may allow insight into the effectiveness of the communication strategies used. Chapter 9 will present a first attempt in translating significant cross-cultural differences in genre features into a response analysis among international readers that are believed to be the primary audiences of the annual reports of Dutch and British corporations.

Chapter 9
Reader response to Dutch-English and British-English annual reports

The previous chapters presented contrastive (con)text analyses of multimodal English annual reports originating in Dutch and British business cultures. These analyses have resulted in cross-cultural overviews of prototypical genre features in the written texts and photographs of Dutch-English and British management statements, corporate profiles and operational reviews. For each of the two national business cultures, the cross-cultural investigations focused on the production context of the annual report texts, as well as on the conceptual themes, the rhetorical structure and the metadiscourse included in these texts. As such, Chapters 4 to 7 provided answers to the first main research question and to RQs 1a-1d and 2a-2d, all of which revolved around the documentation of culture-specific preferences in the production of multimodal discourse in Dutch-based and UK-based annual reports (see section 1.5). The results sections in Chapters 4 to 7 showed that Dutch and British corporations draw on several distinct genre conventions in the multimodal realization of English-language texts for the annual report.

As was pointed out at the end of Chapter 8, it would be relevant from a text production perspective to expand the current genre study and determine the international reader response to significant cross-cultural differences in the multimodal discourse of Dutch-English and British annual reports. Similar ideas can be found in studies such as Paul, et al. (2001), Rogers (2000) and Vaughan and Dillon (2006), which suggest that genre research is more complete when it incorporates both the production and reception of texts. Therefore, this final chapter discusses an *intercultural* reader response analysis which was conducted to measure the actual impact of cross-cultural genre variations, i.e. it measured the effectiveness of the Dutch-English annual report texts as compared to the British-English texts. More specifically, the response analysis in this chapter was intended to answer the second main research question of the present genre study (introduced in Chapter 1):

II. *How do the typical genre characteristics of the English, non-financial texts in multimodal annual reports produced by Dutch corporations affect the UK-based reader's perceptions of the corporate image and the persuasiveness of the text, and how does this compare to the typical genre characteristics used in British-English annual reports?*

This second question was further divided into several specific research questions which facilitated the intercultural reader response analysis. They are included in Table 9.1. These RQs also helped to realize part of the first main research objective, which not only focused on capturing culture-dependent preferences in the *production* of English annual reports but which also focused on recording culture-dependent preferences in the *interpretation* of these texts.

Table 9.1: Specific RQs related to the second main research question of the present genre study (see section 1.5).

RQs – reader response to genre
RQ 3.a. What is the UK-based readers' response to the typical written and photographic discourse in the non-financial texts of English annual general reports produced by *Dutch* multinationals?
RQ 3.b. What is the UK-based readers' response to the typical written and photographic discourse in the non-financial texts of English annual general reports produced by *British* multinationals?
RQ 3.c. According to the UK-based reader, is there a difference in effectiveness between the multimodal generic features of the Dutch-English annual report texts and the British annual report texts?

The response analysis that was conducted to find an answer to RQs 3a-3c, was based on the cross-cultural variations observed for the genre context of the Dutch-English and British annual reports (Chapter 4) and for the substantive, structural and lexico-grammatical genre features in these reports (Chapters 5-7). As will be explained below, these cross-cultural variations were used as independent variables or research topics in the present effect study of specific Dutch-English and British-English annual report texts.

Section 9.1 sets out the role of response analysis in contemporary genre research. Section 9.2 accounts for the relevance of research on *intercultural contexts* in genre reception and also includes the hypotheses applicable to the present response analysis. Section 9.3 discusses the methods used in this analysis, consequently covering its participants, stimuli, measures and design plus procedures. Section 9.4 provides an overview of the research results, and it is succeeded by a conclusion and discussion in section 9.5.

9.1 Genre studies and text reception

Considering that genre theory refers to texts as conventionalized discursive events that are initiated and interpreted to fulfill certain communicative needs within a language use community (e.g. Miller, 1994; Swales, 1990), there is a fundamental relationship between the sender and receiver of a genre. First, members of a community negotiate meaning based on their norms and expectations for the design of a particular text (i.e. genre) and for the way in which this text should be understood. Genre design thus indicates if and how a genre is sustained among community members and implies which social structures and relationships are confirmed through its use (Bhatia, 2002; Vaughan & Dillon, 2006). In other words, the text or genre product is the sender's physical manifestation of socio-cultural discourse conventions, while the receiver's interpretation of the genre reflects the socio-cultural significance of the text in a given situation. Second, the notion that genres are primarily typified by a particular social need or exigence – which is translated into a typical text purpose – suggests that genres are dialogical: they not only need to achieve something from the perspective of the writer or the speaker but they also need to *affect* the reader or the listener (e.g. Solbjørg Skulstad, 2005; Yates & Orlikowski, 1992). Or, as Rogers puts it, "genres draw attention to how discourse

actually functions in the experience of the individuals who interactively create and interpret it" (2000: 430, 431). She believes that the practical implications of generic purposes cannot be fully accounted for without an understanding of how these purposes are interpreted by their audience, i.e. without an understanding of whether these purposes contribute to the fulfillment of the audience's needs and expectations. In their study on scientific texts, Paul et al. add that genre analyses should not only focus on the typical features of the text product but should also provide insight in the rhetorical effect or "communal acceptance" of these features (2001: 388). Based on the characterization of genres as interactive manifestations of a social system and as dialogical texts, it can be argued that both text production *and* text reception are inherent in the genre concept. Accordingly, any genre study should ideally comprise "the aspect of actual reader reaction and response to the texts analysed" (Solbjørg Skulstad, 2005: 349).

Despite the above arguments for the integration of reception analyses in genre research, a gap remains in user-based genre studies within the professional domain (as was observed by Berkenkotter & Huckin in 1995, and by Askehave & Swales in 2001). To date, relatively few studies have considered genres as utterances received. Genre studies known to have incorporated reader reactions to examples of a given text type generally comprise experiments testing the effect of genre features or textual responses commenting on or reviewing the genre under investigation. Some of the earliest *experimental* analyses of genre reception were conducted by Locker (1999), who focused on the influence of different rhetorical strategies in negative letters refusing students in-store consumer credit and in negative letters denying them admission to graduate school. In her genre-based experiment among MBA and accounting students, moreover, Rogers (2000) analyzed the perceived communicative profile of CEO presentations in financial analyst meetings. Additionally, Lagerwerf and Bossers (2002) experimentally investigated clients' responses to the structure and linguistic style of conventional and unconventional examples of the business proposal. For the intercultural use of genres in particular, Shaw et al. (2004) tested the response to various versions of English customer-complaint dialogues among Business students from six different nations (and language backgrounds). The aim of this study was to show how presumed culture-specific politeness strategies affect the perceived preference, acceptability and familiarity of the customer-complaint text. Furthermore, Van Meurs, Korzilius and Hollander (2006) focused on the effect of English in Dutch-based job advertisements among Dutch students in economics and management. They specifically analyzed the attitude towards the recruiting company, the attractiveness and comprehensibility of these ads. A final illustration of experiments involving genre reception is Vaughan and Dillon (2006), which tested undergraduate students' appreciation of genre-conforming and genre-violating structures in web-based newspapers. With regard to the *textual response* studies of professional genres, these can be exemplified by Solbjørg Skulstad's (2005) qualitative examination of student teachers' replies to computer-mediated text analyses of fellow students. In particular, Solbjørg Skulstad explored the rhetorical strategies respondents use to express their identity as both a friendly student and professional teacher in the new genre of the digital response comment. Another example is James, Scholfield and Ypsiladis (1994), who analyze native and non-native English writers' reactions to the persuasive strategies used in non-native English versions of the letter of application.

9.2 Hypotheses for the intercultural response analysis

User-based genre studies such as the ones mentioned in the previous section predominantly report on genre reception in mono-cultural situations. With the exception of studies like Shaw et al. (2004), hardly any refer to a communicative context in which the sender and/or respondents of a genre have different cultural – i.e. professional, national or language – backgrounds. This is rather surprising, as the many genre studies that have been conducted *across cultures* (e.g. Connor, 2000; Dahl, 2004; Mauranen, 1993; Nickerson, 2000; Nickerson & De Groot, 2005; Valero-Garcés, 1996; Vergaro, 2005; Zhu, 2000) have generally yielded interesting materials for the further analysis of the *intercultural* reception of particular professional genres. Based on Dahl's (2004) observation of different linguistic conventions for scientific articles in English, Norwegian and French, for instance, it would be relevant to investigate the evaluation of English articles by a Norwegian or French audience. Similarly, Vergaro's findings (2005) of distinct structural and linguistic rules for Italian and English For-Your-Information letters would allow for an interesting response study in which the English letter is judged by international Italian clients. And with respect to the use of non-native English in professional intercultural contexts, a good starting-point for response analyses is provided by Mauranen's (1993) study of Finnish-English and US economic texts. Since these texts show cross-cultural variations in linguistic conventions, it would be fruitful to determine if international scientific experts interpret native US texts differently from Finnish-English economic texts.

Following Hoeken and Korzilius, the results of these cross-cultural genre studies reveal "that document designers from different cultural backgrounds differ in their opinions on what makes a document effective" (2003: 288). Particularly for commercial organizations operating internationally, this is a crucial fact, possibly with far-reaching consequences. In situations where a company is involved in international mergers, global marketing, global investments or internationalization of management or staff, its success partly depends on the effectiveness of its oral and written communication with people from different cultural backgrounds. If corporations have no awareness of the different expectations foreign stakeholders may have with regard to the design or language used in the corporate texts these stakeholders receive, they could be in for an unexpected and irrecoverable loss of business (e.g. Bargiela-Chiappini & Nickerson, 2003; Vandermeeren, 1999). As Ricks (1999) illustrates in his overview of international business blunders, this may include disappointing sales figures, negative publicity, extreme marketing costs or the discontinuation of joint ventures. Presumably, such dramatic responses to intercultural corporate communications might have been avoided or reduced if the corporation had had a better understanding of the possible culture-specific impact of its texts. Here, genre-based studies such as Shaw et al. (2004), or any other intercultural response analysis of business texts (e.g. Ulijn & St. Amant, 2000) would have been useful sources of information: these studies present corporations with empirical data that indicate how their texts are likely to be perceived by a particular international audience.

The English annual reports analyzed in the present genre investigation also play a significant role in the intercultural communication of Dutch and British corporations. The interview results in sections 4.4.1 and 4.4.2 showed that the Dutch-English and British annual reports generally serve several purposes in relation

to a variety of international readers, on which the corporation's financial continuity and general public impression more or less depend. Dutch-English and British annual reports aim to inform international readers about the corporate results in the past financial year and they are intended to elicit positive associations with the company. Both Dutch and British companies believed that their English annual report is especially relevant for foreign readers with (in)direct financial interests in the organization, i.e. institutional and private investors, financial analysts and financial journalists.

In line with the genre studies discussed above (Dahl, 2004; Mauranen, 1993; Vergaro, 2005), the (con)text analyses of the specific English management statements, profiles and operational reviews (section 4.4.4 and Chapters 5-7) furthermore revealed some cross-cultural differences in discourse conventions that may influence reader response in international communication settings. Although there was cross-cultural variation in the production context, themes, structure and metadiscourse of all text types analyzed in the English annual reports, the largest number of differences existed between the Dutch-English and British management forewords. For example, the Dutch-English CEO's statement was interactional as well as strategic in nature, while the British Chairman's statement was mostly interactional and the British CEO's statement predominantly provided a strategic insight in the company's performance. Compared to the Dutch-English CEO's statements, moreover, the British management statements more often included the Corporate Social Responsibility theme and close-up pictures of managers, but less frequently contained salutations at the beginning of the text and pictures of the full management team.

To the extent that the English annual report texts reflect generic variations between the Dutch and British national business cultures, it could be predicted that in an intercultural response analysis with UK-based readers the British-English texts will be most successful. Drawing on the similarity-attraction paradigm (Byrne, 1971; Shadid, 2000) it may be anticipated that the persuasiveness of a text is enhanced by similarities between the discourse conventions applied in the text and the discourse conventions with which the receiver of the text is familiar. This means that if a financial advisor on the British market reads both Dutch-English and British annual report texts, he or she is likely to have a preference for the companies or the texts that conform most to the norms of discourse prevailing in the British business culture. Since the Dutch-English annual report texts are based on different genre rules for both written discourse and photographs, it is possible that they will not meet the expectations of readers who are most familiar with the British-English discourse conventions. Therefore, the Dutch-English multimodal texts could be expected to produce more measurable negative effects with UK-based respondents. These reflections are in line with the theoretical concept of genre, which assumes that the substantive and formal text features typically employed in a given discourse situation reflect what members of a community commonly anticipate to be appropriate or effective rhetorical behavior (e.g. Berkenkotter & Huckin, 1995; Swales, 1990).

Assuming that the Dutch-English and British annual reports in general serve informative and promotional purposes and considering the cross-cultural variation in multimodal text features, the present response study focuses on the effect of cross-cultural differences in discourse conventions on ratings of text persuasiveness and corporate image. In particular, it will test this effect from the perspective of UK-based financial professionals (see section 9.3.1). Based on the similarity-attraction paradigm, predictions about the outcome of this study with

financial readers in the UK market led to five hypotheses. The first hypothesis directly ensued from the promotional purpose of the Dutch-English and British annual reports and involved the impact of the typical Dutch-English and British-English genre features on the perceived image of the company represented in the annual report texts. Here, **corporate image** refers to readers' interpretation of or attitude towards company-related attributes, i.e. readers' assessments of the company on those attributes (Fombrun, 1996; Van Riel & Fombrun, 2007).

> *H1: For financial professionals in the UK, annual report sections designed in accordance with British-English genre conventions elicit a more positive **corporate image** than annual report sections designed according to Dutch-English genre conventions.*

In relation to the informative objective of the annual report in particular, the current response analysis examined intercultural effects of cross-cultural variations in genre features on the perceived persuasiveness of the Dutch-English and British annual report texts. To be able to test these effects, the response analysis incorporated three aspects of persuasiveness: general attitude towards the texts, credibility of the texts and comprehensibility of the texts. Whereas attitude toward the text and text credibility reveal the extent to which readers find the information in the texts attractive and believable (Mackenzie & Lutz, 1989), text comprehensibility refers to the accessibility of the information in the texts (Maes, Ummelen & Hoeken, 1996). Therefore, the evaluation of these three aspects of persuasiveness will give an indication of how likely it is that the informative details in the texts will actually be absorbed by the UK-based professionals. The selection of aspects of **text persuasiveness** resulted in three additional hypotheses:

> *H2: For financial professionals in the UK, annual report sections designed in accordance with British-English genre conventions elicit a more positive **attitude towards the text** than annual report sections designed according to Dutch-English genre conventions.*
>
> *H3: For financial professionals in the UK, annual report sections designed in accordance with British-English genre conventions are perceived as more **credible** than annual report sections designed according to Dutch-English genre conventions.*
>
> *H4: For financial professionals in the UK, annual report sections designed in accordance with British-English genre conventions are perceived as more **comprehensible** than annual report sections designed according to Dutch-English genre conventions.*

To further analyze the persuasiveness of the Dutch-English and British annual report texts, the reader response analysis included **general reader preferences**. 'Preference' was measured in two ways: (1) as the preference expressed by UK-based professionals for a full Dutch-English or British text, and (2) as a preference expressed by UK-based professionals for specific genre features that were typical of the written texts and photographs in the Dutch-English or the British-English annual reports. Since these preference measurements were not explicitly associated with either the informative or the promotional purposes of the English annual reports, they were relevant to the extent that they provided insight into the general

appreciation for Dutch-English and British multimodal discourse conventions. Again referring to the cultural imprint of genre rules and the attraction of familiar language use (Byrne, 1971), a fifth hypothesis was proposed:

> *H5: For financial professionals in the UK, annual report sections designed in accordance with British-English genre conventions are* ***preferred*** *over annual report sections designed according to Dutch-English genre conventions.*

While hypotheses 1-5 primarily covered the response to cross-cultural differences in multimodal genre features (i.e. themes, moves/strategies and metadiscourse), the context analysis in Chapter 4 yielded several cross-cultural distinctions that were also relevant in the intercultural effect study of Dutch-English and British annual reports. Cross-cultural variations that were of particular interest concerned the prioritization of target groups for the annual report and of the communicative purpose of specific annual reports sections (e.g. the management statements). Considering the current focus on the intercultural effectiveness of Dutch-English and British annual reports, it would be fruitful to explore if Dutch and British companies' perceptions of the readers and objectives of the English annual report texts actually correspond with the use of these texts in practice. Accordingly, the final issue in this reader response study was addressed in the form of an exploratory research question:

> *RQ: Do UK-based financial professionals use the English annual report texts in a way that is culturally congruent with British companies' perceptions of the* ***purposes*** *and* ***participants*** *of these texts?*

The details of the measures referred to in the above hypotheses and research question will be elaborated upon in section 9.3.3. The answers to both the hypotheses and the research question are intended to establish the effectiveness of the Dutch-English annual report, as compared to the impact of the Britishl report.

9.3 Method intercultural reader response analysis

The present study measured the effectiveness of multimodal texts in Dutch-English and British annual reports on the basis of a reader response *experiment*. The following subsections describe the participants in the current experiment (9.3.1), the materials and independent variables (9.3.2), the dependent variables (9.3.3), and the design and procedures (9.3.4).

9.3.1 Participants

The intercultural response analysis included financial readers residing and working in the United Kingdom. Since the context analysis suggested that institutional investors in particular belong to the primary audience of the annual report in both the Netherlands and in the UK (section 4.4.2), it was initially decided that the participants in the experiment should be working for institutional investment organizations in the UK (e.g. insurance companies, banks, pension funds; see Van

Riel & Fombrun, 2007). It appeared, however, that the employees of such organizations hardly ever use the annual report as an investor relations tool, because the portfolios of investment products and services are generally compiled on the basis of company evaluations conducted by financial advisors such as analysts or traders (stock brokers). Consequently, the focus of the experiment shifted from institutional investors to financial analysts and stock brokers. This resulted in a sample of respondents employed by at least seven different investment banks and two other financial analysis institutions located in London, i.e. in the City and at Canary Wharf.

Although this response study was originally based on the premise that the evaluation of Dutch-English texts by native British readers would represent a realistic situation, an on-site exploration of the research population added relevant information. First, the population of financial analysts and brokers in London was found to contain many professionals who are native speakers of British-English but who rarely focus on British corporations. For instance, it includes British analysts who are specialized in the evaluation of Italian or Ukrainian companies, in which case they did not really fit the description of 'readers of British-English annual reports.' Second, only a select group of native British analysts and brokers seemed to read British annual reports for investment-related purposes. This is explained by the observation that the London-based population of analysts and brokers in fact covers multiple nationalities. A large number of professionals were born and raised outside the United Kingdom and are non-native speakers of English, e.g. they speak French, German or Italian as their first language. Nonetheless, many of these non-native professionals regularly analyze UK corporations and use British texts as a source of information. As such, they have familiarized themselves with the way in which British corporations design their annual reports. Despite their non-British background or their non-native command of the English language, in principle these professionals matched the description of 'readers of British annual reports.'

Since a focus on one of these groups – British advisors on non-UK companies, British advisors on UK companies, and non-British advisors on UK companies – would have affected the validity of the experiment and would have created the risk that the research sample would be of insufficient size, the general professional profile of the participants was defined as follows: *participants are UK-based financial analysts or stock brokers who regularly focus on traditional British corporations and who have a native or near-native proficiency in English*. Although initial contacts with potential respondents were established randomly, actual participation in the experiment depended on a person being either a native British-English speaker or an international UK-based professional with experience in the evaluation of British corporations. Table 9.2 provides a detailed overview of the full sample profile. As Table 9.2 shows, the participants in the reader response experiment were primarily male (82.9%) and of relatively young age (a mean age of 27.5 years). Overall, they had just under four years of work experience as financial professionals. Consistent with the preliminary observations, the sample contained an almost equal distribution of native British and non-native British professionals. Independent-samples t-tests revealed no significant differences between the experimental results of respondents with a native British background and a non-native British background. The total number of 35 participants for the experiment was established at a statistical power of .80, a medium effect size ($d = .50$) and an alpha of .05 (e.g. Aron & Aron, 1997).

Table 9.2: Sample profile participants reader response experiment English annual reports

Sample characteristics	***Profile N=35***	
Professional function		
Analyst	85.7%	(30)
Broker/trader	14.3%	(5)
Professional experience (in years)	Mean	3.90
	SD	4.05
Gender		
Male	82.9%	(29)
Female	17.1%	(6)
Age	Mean	27.50
	SD	4.85
Country of origin		
UK	51.4%	(18)
Non-UK	48.6%	(17)

9.3.2 Materials

The research materials for the experiment were based on the results of the cross-cultural genre analyses discussed in Chapters 4-7. As was mentioned previously, the generic study of the Dutch-English and British management statements in particular showed many *cross-cultural text variations* that might be influential in situations involving an intercultural readership. In addition, these statements often covered only one page in the English annual report, therefore enabling an experiment to be designed using *authentic text formats*. As the Dutch-English and British profiles and operational reviews were either too similar or too extensive, the present reader response analysis specifically focused on testing the effectiveness of the Dutch-English managerial forewords, as compared to the British-English management statements. This was also an appropriate choice from the perspective of genre context: both Dutch and British corporations believed that the introductory statements in the annual report appeal to a broad audience, with a slightly stronger emphasis on shareholders among the British corporations. Considering the wide appeal of the Dutch-English and British management statements and the apparent importance of financial analysts and stock brokers as readers of the annual report in the UK market (see section 9.3.1), it seemed plausible to investigate how relevant the genre of the management statement really is to this *target audience*.

Inherent in the selection of English management forewords as research materials, was the difficulty of having to test three types of texts, i.e. the Dutch-English CEO's statements, the British-English Chairman's statements and the British-English CEO's statements. Although it was suggested that all statements types be incorporated to ensure full ecological validity, subjecting respondents to a comprehensive questionnaire with one Dutch-English statement and two British statements did not appear be a feasible option, given the length of time it would take to complete such a questionnaire. As previous contacts with Dutch and British financial professionals had indicated that potential participants generally work a hectic schedule, the compilation of experimental texts was based on the significant cross-cultural results found in the Dutch-English CEO's statements on the one hand,

and on the *merged sets of significant results* observed in the British CEO's and Chairman's statements on the other. This allowed for a questionnaire containing one Dutch-English version and one British-English version of the managerial foreword. It should be noted that special attention was given to the cultural variations across the Dutch-English CEO's statements and the British Chairman's statements, since both are the first forewords in the annual report of Dutch and British companies. The comparative effect of genre features in the Dutch-English CEO's statement and the British Chairman's statement could have implications for the design of introductory texts in English annual reports published by Dutch multinationals. Furthermore, as there were no available facts on the respondents' awareness of the two possible senders of the British text (i.e. the Chairman or the CEO) and interpretational influences related to the sender's professional function (i.e. supervisory versus operational) needed to be reduced, the experimental texts were referred to as '*Letters to the Shareholders*.' The title 'Letter to the Shareholders' suggested one communicative purpose for both the Dutch-English and the British texts and the avoidance of functional references in this title was intended to place a stronger focus on their generic text features. References to the professional role of the sender of the statement were also omitted from the closures of the Letters.

The Letters to the Shareholders used in the experiment were constructed in order to resemble authentic Dutch-English and British management statements as closely as possible (see Appendix X). In principle, the Dutch-English Letter was based on the CEO's statement of a Dutch financial services company, while the British-English Letter was based on the Chairman's and CEO's statements of a British financial services company. The Dutch-English and British annual reports from which these statements were drawn, involved the 2003 financial calendar year. Therefore, both had been included in the generic text analyses described in Chapters 5-7. The authentic statements of the Dutch and British *financial services companies* were relevant primarily because they contained many of the culture-specific genre features that were discernable in the Dutch-English and British management statements. As such, they included most of the independent variables that needed to be tested in the response experiment. If a required variable was absent in the selected statements, appropriate text fragments were extracted from English management statements in 2003 annual reports of Dutch and British corporations in the same industrial sector. These reports had also been part of the prior text analyses.

Although the two test Letters for the experiment needed to suggest that they were representing two distinct financial services corporations, the authentic versions of the Dutch-English and British texts from which they had been generated were too different to be able to realize a comparable set of Letters. To prevent perceptual effects as a result of discrepancies in performance details or market information, the Dutch-English and British Letters were constructed to tell *similar corporate stories*, e.g. with regard to profit data, operational activities, economic conditions, social trends, external rankings and the name of the sender of the text. The uniformity of Letters was further enhanced by reference to the genre features that were found to occur across all Dutch-English and British management statements. More specifically, the themes, moves and strategies, and metadiscursive items typically existing in a similar (high) percentage of all statement types were included to establish generic equivalence between the Dutch-English and British Letters in the experiment. For example, the theme 'Shareholder confidence', the rhetorical strategy 'Displaying corporate strengths' and attitude markers in the form of evaluative adjectives were observed in more than 70% of all original English management statements and were thus integrated in the two test Letters. The

projection of comparable corporate messages and the maintenance of cross-cultural similarities observed in the text analyses (Chapters 5-7) supposedly reduced performance-related distractions and distractions related to distinctive but irrelevant discourse items during the participants' evaluations of the texts. Appendix X shows how complete examples and fragments of the Dutch-English and British Letters to the Shareholder were incorporated in the questionnaire.

In total, the test Letters for the experiment contained 17 out of the 38 *cross-cultural differences* observed in the written texts and photographs of the authentic Dutch-English and British statements. These 17 culture-specific genre characteristics are shown in Table 9.3; they represent the independent variables used in the response analysis. That is, the full examples of the test Letters were manipulated on the basis of culture-specific textual elements, while the fragments of these letters were manipulated on the basis of both culture-specific textual and visual elements (Appendix X). Since the effect of most of the cross-cultural variations in genre features would already be measured by the experimental analysis of the running texts and photos in the management statements, it was decided that cross-cultural differences related to the text comments adjoining the images be excluded from the experiment.

Table 9.3: Independent variables reader response experiment, based on cross-cultural differences in themes, moves and strategies, and metadiscourse included in the Dutch-English and British management statements (see results sections in Chapters 5-7).

Genre feature	***Du-CEO***	***Br-CEO***	***Br-Chair.***			
Text themes *(section 5.3)*	*%*	*%*	*%*	*Total %*	χ^2 (*df* = 2)	*p*
Corporate strategy	90.0	94.4 [b]	43.8 [a]	77.8	[c]	<.001
Board details	40.0	16.7 [a]	87.5 [b]	46.3	17.60	<.001
CSR	10.0 [a]	27.8	56.3 [b]	29.6	9.16	< .05
Dividend	20.0 [a]	16.7 [a]	81.3 [b]	37.0	19.10	<.001
Photo themes						
All executive board members	35.3 [b]	0.0	0.0	12.8	[c]	< .05
Text moves *(section 6.3)*						
Information leadership	35.0	16.7 [a]	87.5 [b]	44.4	18.36	<.001
Reader orientation	55.0 [a]	94.4 [b]	87.5	77.8	[c]	< .05
Text move + strategy						
Operat.perf. + financial details	66.7	64.7	20[a]	55.6	6.60	< .05
Future perf. + future objectives	66.7 [b]	35.3	25.0	43.1	6.64	< .05
Addressing reader + salutation	63.2 [b]	0.0 [a]	18.8	28.3	19.20	<.001
Text metadiscourse *(section 7.3)*						
Frame marker: Text stagers	55.0 [b]	16.7	12.5	29.6	9.88	< .05
Photo metadiscourse						
Code gloss: Focus CEO/Chairman	58.8 [a]	87.5	100.0	83.0	[c]	< .05
Code gloss: Focus CEO+board	35.3 [b]	6.3	0.0	14.9	[c]	< .05
Attitude: sincerity/openness	82.4 [b]	50.0	35.7 [a]	57.4	7.38	< .05
Self-mention:Focus CEO/Chairman	58.8 [a]	87.5	100.0	83.0	[c]	< .05
Self-mention: Focus CEO + board	35.3 [b]	6.3	0.0	14.9	[c]	< .05
Engag.marker: Intimacy company	29.4 [a]	75.0	85.7 [b]	61.7	12.11	< .05

Note. [a,b.] The frequency of a theme was [a] lower or [b] higher than might be expected on the basis of row and column totals (i.e. adjusted standardized residuals < -1.96 or > 1.96). [c.] Fisher's Exact Test.

To preserve a high degree of ecological validity and pragmatic value in this study, three criteria were applied in the selection of the 17 independent variables displayed in Table 9.3. Because there were no existing guidelines for the selection of genre features in reader response analyses, these criteria were explorative and pragmatic in nature. They primarily concerned salient or large cross-cultural differences between the Dutch-English and British management statements, and between the Dutch-English CEO's statements and the British Chairman's statements:

1) Significant results (in Table 9.3) were used as variables in the experiment when the text analyses had shown that they were either significantly over-represented or under-represented in the management statements of one of the two national business cultures. Compared to both the British Chairman's and CEO's statements, for instance, the Dutch-English statements displayed an over-representation of frame markers in the form of text stagers. But the Dutch-English texts revealed an under-representation of pictures containing an individual manager as a means of identifying the company. Therefore, texts stagers were included in the Dutch-English Letter and portraits of individual managers were included to represent the British-English Letter.
2) Significant results (in Table 9.3) were used as variables in the experiment when the text analyses had shown that there was at least a 30% difference between the Dutch-English management statements on the one hand and both types of British management statements on the other hand. For example, a larger number of Dutch-English statements (82.4%) projected the sincerity of the corporation through a picture of a manager staring towards the camera lens, with at least a 30% difference compared to the highest frequency score for the British-English statements (50%). In contrast, the move 'Orientating readers through the text' occurred more often in the two types of British statements, with at least a 30% difference between the lowest frequency score for the British statements (87.5%) and the score for the Dutch-English statements (55.0%). Consequently, the experiment covered images of managers looking into the camera for the Dutch-English Letter and the move 'Orientating readers' for the British Letter.
3) Significant results (in Table 9.3) were used as variables in the experiment when the text analyses had shown that there was at least a 45% difference between the Dutch-English CEO's statements and the British Chairman's statements. This was the case, for instance, with regard to the Dividend theme, the move 'Reporting on leadership situation' and the engaging close-ups of corporate managers. Such textual or visual elements were all incorporated to constitute the British test Letters in particular.

It should be noted that these criteria actually applied to the photographic CEO theme and the photographic Chairman theme as well. Consistent with the professional mandate of the sender of the text, images of the CEO occurred significantly more often in the Dutch-English CEO's statements and pictures of the Chairman appeared more frequently in the British Chairman's statements. However, these cross-cultural results are not incorporated in Table 9.3 because professional function was not incorporated into the reader response analysis (see above).

The selected independent variables presented in Table 9.3 were entered in the research materials in four different ways: (1) as elements in complete Letters to

the Shareholders, (2) as elements in statements about the Letter to the Shareholders, (3) as elements in text fragments within the Letter to the Shareholders and (4) as elements representing the visual design of the Letter to the Shareholders. First, the 10 text-based variables were incorporated in *complete versions* of a Dutch-English and British Letter to the Shareholders. These were culturally congruent texts in which all typical textual features were placed in-context. The final versions of the Dutch-English and British Letters each contained close to 500 words (see sections A + B in Appendix X). The complete Letters allowed for a natural presentation of variables (i.e. within a text of realistic length and scope) and for the analysis of full-text effectiveness. The effect of several text-based genre features was also investigated by means of evaluative *statements* (see section E in Appendix X) and *text fragments* (see section F in Appendix X) highlighting typical substantive, structural and metadiscursive features of the Dutch-English or British Letter to the Shareholders. Both devices permitted a focus on isolated genre features and provided a quick way for respondents to express their preference for particular culture-bound text elements. Finally, the photo-related variables were incorporated into *individual images* typical of the visual design of a Dutch-English or British Letter (see section G in Appendix X). Considering that the present experiment aimed to account for the effectiveness of culture-specific visualizations of corporate managers, it examined the impact of photo-based variables that had been separated from their textual environment. In other words, respondents were confronted with single pictures of directors, that had previously been found to have a typical substantive or formal function in either the Dutch-English or British-English management statements.

9.3.3 Dependent variables

In the comparative response analysis of Dutch-English and British-English Letters to the Shareholders, measures for the dependent variables were primarily adopted from prior effect studies. Although some of the existent measures drawn upon contained seven-point or eleven-point scales, all measures in the present reader response analysis were designed to include five-point scales. This choice of scales was based on the research objectives of the current response analysis and on the criteria used for the questionnaire (e.g. Schmalensee, 2003): while the aim of the experiment was to monitor the impact of Dutch-English and British texts in a way that was meaningful to both academics and practitioners in business communication, it also needed to accommodate the busy schedules of the participants in the experiment. To realize a valid questionnaire that would minimize distractions by consistency in scales and facilitation of quick answers, it was decided that all scales with more than five values would be replaced by five-point scales. The reliability of these five-point scales was calculated on the basis of Cronbach's Alpha values per measure. The qualifications of Cronbach's Alpha were derived from Van Wijk (2000). Additionally, the questionnaire included two multiple response items and one open-ended item to check whether the UK-based participants' use of the management statement was consistent with what could be expected based on the contextual genre analyses of the Dutch-English and British annual reports (section 4.4).

The following paragraphs will further discuss the measures for the independent variables. It should be noted that the response experiment comprised a within-group design in which participants needed to read a Dutch-English as well as a British Letter to the Shareholders. After reading each Letter, participants had to

respond to the image-related measures and the measures related to text persuasiveness (see section 9.3.5). The measures for general reader preferences and the measures for the general use of annual report texts were incorporated once in each questionnaire.

Corporate image

Corporate image was assessed with regard to the full English Letters to Shareholders (see sections A + B, Appendix X). After reading each text, subjects were asked to express their opinion about corporate attributes reflected in the written discourse. A measurement scale was selected that would relate to the reader needs of the financial analysts and brokers participating in the experiment. Several studies on investor or financial relations have indicated that financial professionals' evaluation of corporate disclosures depends on attributes such as the ability to gain earnings, the quality of corporate management, the product quality, the return on investments, the strategic future position of the company, the transparency of information and the practice of sustainability (e.g. De la Fuente Sabaté & De Quevedo Puente, 2003; De Chernatony & Harris, 2000; Pava & Krausz, 1996). Compared to other image-related measures evaluating corporate behavior, personality or credibility (e.g. Berens & Van Riel, 2004), these attributes are best represented in the Reputation scale used in the annual Fortune Survey of Most Admired Companies (Fombrun & Shanley, 1990). Therefore, this scale was used for the measurement of corporate image reflected in the current research materials. The fact that the Fortune ratings are called a *reputation* measurement does not principally preclude its use as a *corporate image* measurement. As Van Riel and Fombrun claim, reputations evolve from corporate images in the sense that the concept of corporate reputation "captures the effects that […] images have on the overall evaluations which stakeholders make of companies" (2007: 40). They continue that "reputation can therefore serve a useful function by gauging the overall estimation in which the organization is held by its constituents – and so measure the effectiveness of the organization's communications with those stakeholders" (Van Riel & Fombrun, 2007: 40, 41). In other words, the Fortune Reputation scale is a device by which the corporate image perceived by the receiver of business texts can be established. The Fortune ratings were originally introduced to establish the general corporate excellence of US firms among key audiences whose main interest was in the financial position of these companies, i.e. senior executives, outside directors and financial analysts (Fombrun & Shanley, 1990; Fryxell & Wang, 1994). They have since been referred to in various reputation studies, e.g. related to financial performance (Hammond & Slocum, 1996; Roberts & Dowling, 2002), layoffs (Flanagan & O'Shaughnessy, 2005) or media exposure (Wartick, 1992).

The Fortune survey comprises an eight-item, eleven-point scale (0 = poor/ 10 = excellent). Participants are asked to rate US firms on each of the following eight attributes: (1) quality of management, (2) quality of products or services, (3) long-term investment value, (4) innovativeness, (5) financial soundness, (6) ability to attract, develop and keep talented people, (7) community and environmental responsibility and (8) use of corporate assets (Fombrun & Shanley, 1990). The items of long-term investment value, financial soundness and use of corporate assets cover financial ends, while the other items cover capabilities and strategic means through which the financial ends can be achieved (Chun, 2005). Several studies have suggested that the eight items in the Reputation scale are highly interdependent, together constituting an overall impression of the company. Fombrun and Shanley (1990) and Fryxell and Wang (1994), for instance, show that the ratings for these

seemingly distinct attributes strongly correlate and that these ratings are directly affected by the subject's perceptions of the financial potential of the company. Accordingly, they argue that the Reputation scale of the Fortune survey should be recognized as a one-dimensional measure which does not allow for the separate analysis of the eight attributes. The present study employed the Fortune scale to calculate the mean scores for corporate image reflected in each English Letter to the Shareholders. The original version of the Fortune Reputation scale was replaced by a version with a five-point scale, ranging from 1 = poor to 5 = excellent. For both the Dutch-English and the British-English Letters in the present experiment, the reliability of the eight-item, five-point scale was adequate: Cronbach's $\alpha = .80$ for the Dutch-English text and Cronbach's $\alpha = .72$ for the British-English text.

Attitude towards the text and perceived text credibility

In order to investigate the effectiveness of the written discourse in the Dutch-English and British management statements, the experiment first of all focused on 'attitude towards the text' and 'credibility of the text' (see sections A + B, Appendix X). Similar to the measurement of corporate image, these dependent variables were analyzed with regard to the complete English Letters to the Shareholders. Attitude towards the Letters and perceived text credibility were examined on the basis of MacKenzie and Lutz's (1989) semantic differential scales. Apart from allowing insight into the reader's general appreciation of the Dutch-English and British annual report texts, MacKenzie and Lutz's (1989) scales permitted a focus on the observed trustworthiness of the information provided in the texts. Taking into consideration that one of the main criteria for financial readers' evaluation of corporate disclosures is the credibility of texts (Mercer, 2004, 2005), this aspect was especially relevant in the current study. For annual reports in particular, it would seem that the effectiveness or appreciation of the written discourse is closely related to the perceived authority of the texts. Although MacKenzie and Lutz (1989) originally applied their attitude and credibility measures to printed product advertisements, response studies in marketing and advertising have demonstrated that these measures are also relevant in establishing the effectiveness of other persuasive business texts. For instance, Thornsteinson and Highhouse (2003) used them for printed job advertisements, Gong and Maddox (2003) for web advertisements, Orth and Holancova (2004) for gender portrayals in print ads and Morimoto and Chang (2006) for direct marketing channels. Thus, it would seem that these measures are also appropriate for the testing of reader response to the informative and promotional Dutch-English and British annual report texts.

For each dependent variable, MacKenzie and Lutz (1989) introduce a three-item, seven-point rating system. *Attitude towards the text* is measured using the semantic differential scales (1) good/bad, (2) pleasant/unpleasant and (3) favorable/unfavorable. *Text credibility* is analyzed using the semantic differentials (1) convincing/unconvincing, (2) believable/unbelievable and (3) unbiased/biased. The current response study incorporated all three items for Attitude and Credibility. It includes mean scores for attitude towards the Letters on the one hand and perceived credibility of these Letters on the other hand. As is shown in sections A + B of Appendix X, they were combined in the questionnaire to represent the perceived persuasiveness of the full texts (together with the measure of text comprehensibility). The number of values per scale were reduced to five, ranging from 1 = bad/unconvincing to 5 = good/convincing. The reliability of the three-item, five-point scale for 'attitude towards the text' was adequate for the Dutch-English

Letter (Cronbach's α = .79) and moderate for the British Letters (Cronbach's α = .62). Reliability tests for the 'text credibility' scale were insufficient for the Dutch-English Letter (Cronbach's α = .50) and adequate for the British Letter (Cronbach's α = .71).

Perceived text comprehensibility

The effectiveness of the written discourse in the Dutch-English and British-English management statements was also analyzed in terms of text comprehensibility (see sections A + B, Appendix X). Again, this dependent variable was studied in relation to each of the complete Letters to the Shareholders in the experiment. The scales used to measure the effect of culture-specific genre features on perceptions of text comprehensibility were derived from Maes et al. (1996). The term 'text comprehensibility' has been used by scholars to refer to a variety of different text characteristics or criteria, including a coherent structure, a certain degree of logic or predictability, common ground references or clear communication of goals (Duffy et al., 1989). A detailed discussion of this comprehensive concept falls beyond the scope of the present study. However, the rating system provided by Maes et al. (1996) seemed to be a relevant tool for capturing the impact of this concept with regard to the current English business texts, as has also been indicated in several recent user-based studies of other professional genres, e.g. job advertisements (Van Meurs, Korzilius & Hermans, 2004) and personal agent reports in public affairs websites (Nieuwboer, Maes & Swanepoel, 2005).

Perceptions about text comprehensibility in Maes et al. (1996) is measured by a six-item, seven-point balanced scale of semantic differentials. The differentials are: (1) difficult/easy, (2) simple/complex, (3) unclear/clear, (4) poorly organized/well organized, (5) logical/illogical and (6) concise/lengthy. Except for the replacement of the seven values by five values (ranging from 1 = difficult to 5 = easy), the text comprehensibility measure was retained in the current response experiment (see sections A + B in Appendix X, where it is combined with the scales by MacKenzie & Lutz, 1989). An overall insight in the comprehensibility of the Letters was established by mean scores, as opposed to item-related scores. The reliability of the text comprehension scales was good for the Dutch-English Letter to the Shareholders (Cronbach's α = .83) and adequate for the British-English Letter (Cronbach's α = .77).

Investment intentions

In addition to the analysis of image-related perceptions elicited by the Letters to the Shareholders, the reception study also covered the influence of the full text versions on readers' behavioral intentions (see sections A + B, Appendix X). By means of mapping subjects' investment intentions per English Letter, it aimed to test the investment worthiness of the Dutch and British companies responsible for these Letters. Here, scales for product purchase intentions used in consumer response studies offered relevant effectiveness measures to anticipate response behavior. Smith (1993), for instance, rates purchase intentions by asking consumers how likely they would be to buy a particular cola brand promoted in a print ad and how likely they would be to recommend it to their friends. A similar rating system can also be found in more recent consumer response studies on other genres, e.g. the potential purchase effect of nutritional details on food product packages (Garretson & Burton, 2000) or the product purchase intentions generated by social responsibility details in a newspaper article about the manufacturer (Klein & Dawar,

2004). Although the purchase intention scales were originally introduced to analyze the subjects' willingness to buy a given consumer good, the investment-related role of financial advisors (i.e. analysts and brokers) meant that these scales were an appropriate measure for the present study.

Smith's (1993) brand measure contains a two-item, seven-point likelihood scale. The two items relate to (1) purchase intention and (2) intention to recommend purchase to others; each item is tested by a scale with endpoints labeled 'zero likelihood' to 'certain.' To make Smith's rating system applicable to the participants of the current response analysis, the items were first of all designed to refer to (1) investment intention and (2) intention to recommend investment to a professional colleague. The likelihood of investment behavior was indicated on a five-point scale, ranging from 1 = zero likelihood to 5 = certain; the general intention to invest was established on the basis of mean scores for the two items in this measure. The reliability of the five-point scales was good for both the Dutch-English and the British Letter to the Shareholders (Cronbach's α = .90 and Cronbach's α = .85, respectively).

Text preference

Besides analyzing reader perceptions and intentions elicited by the Letters to the Shareholders, the user-based investigation also included several one-item, five-point scales to explicitly measure reader *preferences* with regard to the typically Dutch-English and British-English texts. Preference was measured for both the complete versions of the English Letters and for specific multimodal elements common in either the Dutch-English or British Letter (see sections C, E, F, G in Appendix X) .

After reading the Dutch-English and British Letters to the Shareholders and answering the subsequent questions about corporate image, text persuasiveness and investment intentions, the participants were asked to indicate whether they had a preference for one of the two Letters. Participants answered on a five-point scale with extremes labeled 'Letter CorpA' and 'Letter CorpB', where the underlying references to the cultural origins of the letters and corporations – Dutch or British – depended on the versions of the questionnaire (see section 8.3.4). If no clear or slight preference could be expressed, participants were asked to mark the middle value of the scale. To check if reader preference was related to manipulations of culture-specific genre features in the texts, participants were asked to add a brief motivation for their response (section C, Appendix X).

Next, reader preference was analyzed on the basis of a series of statements that referred to individual substantive and formal elements typifying the *texts* of either the Dutch-English or British-English management statements. Each statement started with the phrase 'The Letter to the Shareholders should include details about…', and ended with various genre features for which differences had been found between the Dutch and British national business cultures (section E, Appendix X). For example, the statement 'The Letter to the Shareholders should include details about the management situation (e.g. board changes)' covered the cross-cultural differences observed for the text theme 'board details' and the move 'providing information about the leadership situation'. The participants were asked to indicate on a five-point scale to what extent they agreed or disagreed with each statement. As for the statement about the management situation, reader (dis)agreement suggested whether participants had a preference for Letters to the Shareholders either including or excluding information about board members or management changes.

Textual genre characteristics for which cross-cultural variation had been observed were also analyzed by means of pairs of excerpts drawn from authentic Dutch-English and British management statements. For each distinct genre feature, the questionnaire contained one excerpt with and one excerpt without this feature, polarizing the excerpts through a five-point scale. Response to the move/strategy 'Addressing the reader/Salutation', for instance, was measured using a text fragment beginning "Dear shareholders" on one end of the scale and a second text fragment excluding the salutation on the other end of the scale. Except for the salutation, these text fragments were identical. This is illustrated in section F, Appendix X. Similar to the scales for the propositions, the rating system for the text fragments required participants to express to what degree they preferred either the excerpt with or the excerpt without a culture-specific genre item. If no preference could be expressed, they needed to mark the middle value of the scale.

Fourthly, a one-item, five-point scale was used to measure the impact of several *visual* features for which a cross-cultural difference had been discerned. This scale was applied to three pairs of management photographs which were based on images encountered in authentic Dutch-English and British annual reports. To avoid person-dependent associations and to be able to capture responses to the actual *portrayal* of the persons, real-life images of managing directors were replaced by staged photos of models (taken by a professional photographer). These models enacted the same poses as those in the authentic photographs, resulting in professional copies of the original versions of the images. Based on the advice of business communication experts and based on the results of the pretests, one team image and a series of portraits of one individual were selected from the initial collection of photographs for inclusion in the final draft of the questionnaire. Two pairs of photos in the questionnaire showed the same individual portrayed in different poses and from different angles. One pair of pictures comprised an image of the individual model and an image of a management team including the individual model (section G, Appendix X). Like the rating system for the text excerpts, each portrait in a set of images was placed at the extreme end of the five-point scale. As an illustration, the cross-cultural variations related to the visual theme 'all executive board members' and the visual code glosses 'focus on CEO/Chairman' and 'focus on CEO + board members' were accounted for by a scale polarizing an image of a management collective and an image of an individual manager. For each instance of the scale, participants were asked to express to what degree they preferred the visual design of either one of the culture-specific portraits. Participants were asked to mark the middle value of the scale if they had no clear or slight preference for one of the images.

Text usage

Finally, the questionnaire contained two multiple response items, two one-item five-point scales and an open-ended item for the analysis of participants' general use of the annual report and of the Letters to the Shareholders (section D in Appendix X). These measures were included to check several of the observations in the investigation of genre context (see Chapter 4). As was outlined in section 4.4, Dutch and British companies had slightly different standards for the purposes and participants of their annual report and of their managerial forewords in particular. To determine whether these cross-cultural distinctions were reflected in the way UK-based readers tended to use annual report texts, they were asked to give their opinion about the relevance, objectives and sender of these texts. Any (British) cultural influences would have important implications for the international use of the Dutch-

English annual report texts, since the effectiveness of such texts depends partly on the degree to which foreign readers recognize and accept their rhetorical conventions.

The multiple response items were included to identify what *rhetorical functions* UK-based financial professionals commonly ascribe to the annual report and to the management statement inside this report. The response categories in these multiple choice questions were based on the information acquired during the contextual genre analyses of the Dutch-English and British annual reports: each of the two questions contained a compilation of communicative purposes that Dutch and British corporations had assigned to either the annual report or the managerial statement. For example, participants were asked why they read the Letters to the Shareholder and were asked to mark one or more of the following options: (a) to get a quick informative view on the company's general performance, (b) to evaluate the general performance of the company, (c) to get an informative impression of the company's personality or character, (d) to evaluate the company's personality or character or (e) other.

Two additional one-item five-point scales were included in the response study to reveal the *importance* of the annual report and the management statement in the professional lives of the participants. As for the annual report, participants were explicitly asked how important this document is in their daily activities. They responded using a five-point scale ranging from 1 'not important at all' to 5 'very important'. With respect to the importance of the managerial foreword, participants were asked how often they read this text when consulting the annual report. For this item, they answered using a five-point scale ranging from 1 'hardly ever' to 5 'almost always'. These questions allowed a comparison between the corporations' perceived importance of the texts and the interest that their financial stakeholders actually show in these texts in practice.

The third type of test-item related to the use of the management statement in particular involved an open-ended question about the presumed *sender* of this text. Section 4.4.4 showed that the introductory Letter to the Shareholders in Dutch and British annual reports is signed by different people, i.e. the CEO in the Netherlands versus the Chairman in the UK. Since the questionnaire aimed to check whether UK-based readers were aware of the fact that a real British Letter to the Shareholders is written by the supervising director – and not by the managing director (like the successive CEO's statement in British reports) – participants were asked to indicate who they thought the producer of this text is.

9.3.4 Pretest of the questionnaire

Before the questionnaire (i.e. the materials and measuring instruments) was presented to the participants, it was pre-tested among several financial and communication experts. The pretest was conducted with the help of four Dutch financial academics (who were either PhDs or professors in Accounting and Finance), one British lecturer in academic writing for economic students and one Professor in Business Communication studies. The financial academics were asked to judge the authenticity and interpretational effect of the figures and activities described in the Letters and fragments; they also evaluated the possible impact of describing the 2003 financial year, as opposed to a more recent calendar year. Furthermore, the financial respondents were asked to complete the form and to consider if they could identify with the response categories in the scales and in the

multiple response items. The native British lecturer was asked to look at the comparability and clarity of the English used in the two Letters and text fragments. Because the focus needed to remain on the selected rhetorical items or variables, any additional language-related effects had to be avoided as much as possible. Moreover, the British lecturer was asked to examine the English used in the response categories, as some of the items in the questionnaire had been translated from Dutch into English (e.g. the scale for text comprehensibility by Maes et al., 1996). The Business Communications professor specifically looked at the counter-balancing effect in the questionnaire as well as at the ambiguity, experimental relevance and user-friendliness of the response categories.

The results of the pretests indicated that a slight cross-textual difference in profit information was needed in the Letters, in order to imply the involvement of two distinct corporations. If identical figures had been used, financial readers would probably have imagined the same corporate sender. This might have caused the transference of meaning-making across the two Letters, e.g. if dividend details in the British text influenced the interpretation of the Dutch-English letter, which might in turn have included identical profit figures but no explicit reference to the Dividend theme (as the text analyses revealed that it does not typically contain this theme). The pretest respondents believed that the figures provided in the preliminary drafts of the Letters were realistic and that the small cross-textual difference in figures did not distract reader attention away from the rhetorical design of the texts. They did not think that references to the 2003 financial year would affect reader interpretations, since both texts reported on the same year. Furthermore, the pretest results suggested that the English used in the Dutch-English and British Letters and text fragments was clear, comprehensible and comparable. Some of the financial academics proposed several adjustments concerning the equivalence of English information sequences, tone of voice in the English text and missing jargon common in international financial English. With regard to the manipulation of the Letters, pretest participants claimed to be aware of the similar corporate stories reflected in the two texts, but acknowledged that they had different opinions about the two corporate senders because of the way in which a given story was told. Overall, the time it took to complete the questionnaire appeared to be acceptable and the response categories were of interest to their target group. The feedback acquired in the pretest was used to realize the final version of the Dutch-English and British Letters to the Shareholders.

9.3.5 Design and procedure

A within-subjects design was used to measure the response to the Dutch-English and British-English management statements among UK-based financial professionals. Each of the 35 respondents read and evaluated the Dutch-English as well as the British-English version of the Letter to the Shareholders. The within-subjects design, which repeatedly tests the same variables on the same subject under different treatment conditions, is generally criticized for its exposure to context effects that may alter the impact of a given treatment, e.g. sequence or carry-over effects and sensitization to the experimental hypotheses (Greenwald, 1976; Maes et al., 1996). However, in the present experiment its benefits made it a useful tool for the analysis of reader response to English annual reports: (1) the within-group design controlled for individual differences, minimizing the effect of variability among individuals and highlighting the effect of variability in treatment, and (2) the within-group

design allowed for an experimental setting that was ecologically valid, where financial professionals commonly contrasting information sources of peer companies needed to read and evaluate texts of two different financial corporations. To counterbalance the context effects, moreover, both the order of the complete English Letters and the order of the six English text fragments were rotated on the basis of a Latin-square design. This resulted in four sequences of questionnaire items, which were evenly distributed among the financial professionals participating in the within-subjects experiment. Table 9.4 offers a concise overview of these four versions of the questionnaire. Although the number of participants in each version was relatively small, a GLM was performed to test whether text version influenced the scores on the dependent variables. In one case (i.e. text credibility), there appeared to be an interaction between the scores for Dutch-English and British items and text version. As will be shown in section 9.4.2, however, the separate effect of text credibility was not statistically significant in the experiment. Therefore, the effect of text version was limited.

Table 9.4: Four versions of the questionnaire for UK-based analysts and brokers.

Order English Letters to Shareholders	***Order of comparisons of English text fragments – structure/metadiscourse***
1. British-English ⇒ Dutch-English	+ Headings ⇒ Text stagers ⇒ Salutation
2. British-English ⇒ Dutch-English	+ Text stagers ⇒ Salutation ⇒ Headings
3. Dutch-English ⇒ British-English	+ Headings ⇒ Text stagers ⇒ Salutation
4. Dutch-English ⇒ British-English	+ Text stagers ⇒ Salutation ⇒ Headings

The English-language questionnaires were completed by analysts and brokers in the financial centers of London (i.e. the City and Canary Wharf areas), between 18-22 June 2007. They participated in the experiment during their work breaks. All participants worked individually, filling in their own questionnaire at a location inside or outside their workplace. The time needed to complete the questionnaire was 15-20 minutes. While emphasizing the fact that the experimental materials were based on authentic annual report texts, participants were instructed to carefully read and evaluate the information presented as if they were actually judging a company's credibility and investment worthiness. To help avoid carry-over effects even further, they were asked not to leaf backwards (or forwards) through the pages of the questionnaire; prior evaluative answers were to have as little effect as possible on the succeeding answers. After participants finished reading one of the full English Letters, they had to answer a series of questions comprising scales on which they could indicate their response to the corporate image reflected in the text and the persuasiveness of the text (i.e. in terms of attitude towards the text, text credibility and text comprehensibility). This procedure was repeated for the second Letter in the questionnaire. Following the evaluation of the two complete Letters to the Shareholders, participants had to answer several questions about the importance and purposes they generally ascribe to the annual report and to the management statement in particular. These questions were placed between the full-text evaluations and the evaluations of Letter fragments, because this would force participants to distance themselves from their responses to the full-text questions before expressing their opinion about isolated instances of typical text features. The questionnaire thus continued with several questions about specific themes, moves or strategies, metadiscursive elements and photographs of the Dutch-English and British Letters to the Shareholders. A complete example of version 1 of the

questionnaire is included in Appendix X. Once the questionnaires were completed, they were handed back to the researcher, who thanked the participants and asked them if any additional questions had arisen while working through the experimental materials. All participants were offered a small Dutch token of appreciation.

The procedure for the within-subjects experiment was identical for all participants, and was carried out within a controlled environment for 20 out of the 35 respondents. The controlled environment comprised either a conference room within an investment bank or a public place in the City and Canary Wharf areas where professionals took their coffee or lunch. In all controlled cases, the researcher remained in the vicinity of the participants, to answer any intermediate questions or to reduce distractions by external stimuli. Because relatively few financial professionals could spare a break for participation in the response analysis and because the controlled cases revealed no difficulties, it was decided that those professionals willing to participate in their own time would also be included in the experiment. Consequently, 15 out of the 35 subjects read the texts and filled in the questionnaire in an uncontrolled research setting. These subjects were given the questionnaire and the instructions on a certain day and either personally returned the completed form a few days later or sent the form back to the researcher's work address through regular mail services. Considering the findings in the pretests and in particular the trouble-free controlled situations, these uncontrolled cases were also incorporated in the final research results. Independent-samples t tests showed no significant differences between the experimental results of respondents within a controlled and respondents within an uncontrolled research situation.

9.3.6 Statistical analyses

In the response experiment, all measures were designed to include composite scales (see also section 9.3.3). In line with Van Wijk (2000), it was decided that scales with low Cronbach's Alpha values (e.g. the 'text credibility' scale for the Dutch-English Letter to the Shareholders) would be preserved in the questionnaire. The experimental data for the Dutch-English and British texts were analyzed and compared using SPSS (version 14). Paired-sampled t-tests were performed to analyze the results for corporate image, attitude towards the text, text credibility, text comprehensibility and investment intentions. With regard to the full-Letter preferences, propositions, text fragments and photographs, one-sampled t-tests were used, with a theoretical mean or test value of 3. Test value 3 was assumed in order to measure the extent to which the sample mean deviated from the most neutral reader evaluation in the scales (in all scales, score 3 represented 'no preference' or 'no opinion'). Hypothesizing a higher appreciation for typically British genre features among the UK-based participants (H1-5, section 8.2), all statistical analyses included one-sided testing.

Multiple response frequencies were calculated to study subjects' motivation for the full-Letter preferences, the perceived function of the annual report in general and the perceived function of the management statement in particular. Frequencies were used to establish the practical importance of both the annual report and the management statement and to determine who subjects believed to be the sender of this statement. Multiple responses and frequencies were intended to reveal whether the use of annual report texts by the UK-based participants actually corresponded to British corporations' ideas about the purpose and participants of these texts (RQ, section 9.2).

9.4 Results of the experimental reader response analysis

The findings of the experiment are presented in the order of the hypotheses and research question listed in section 9.2. Therefore, the following subsections successively discuss the results for perceptions of corporate image, text persuasiveness, text preference and the practical use of annual report texts.

9.4.1 H1: effects on perceptions of corporate image

The scores for participants' ratings on the two image-related scales (i.e. corporate reputation and investment intentions) are shown in Table 9.5. A t-test indicated that the different variants of English Letters to the Shareholders significantly affected perceptions of corporate image: the reputation of the company represented in the Dutch-English Letter was rated as less attractive than the corporate reputation represented in the British Letter ($t(34) = 2.52$, $p < .01$, one-tailed). Although the ratings for investment intentions were again higher for the British-English Letter to the Shareholders, the variable 'English language variant' did not have a statistically significant effect on the willingness to invest in either the Dutch or British company ($t(34) = 1.15$, $p = .13$, one-tailed).

Table 9.5: Perceptions of corporate image, tested with paired-sampled t-tests (1 = poor/zero likelihood and 5 = excellent/certain).

Perceived corporate image	***Mean***	***SD***	***t-value (df = 34)***	***p (one-tailed)***
Corporate reputation/image				
Dutch-English Letter	3.18	0.56	2.52	< .01
British-English Letter	3.45	0.47		
Investment intentions				
Dutch-English Letter	2.77	0.98	1.15	.13
British-English Letters	3.00	0.95		

9.4.2 H2-4: effects on perceptions of persuasiveness of the annual report text

Table 9.6 presents participants' scores on questions about the persuasiveness of the two English Letters to the Shareholders. These scores reveal that were no statistically significant differences in the general attitude towards the texts ($t(34) = 1.31$, $p = .10$, one-tailed) and in the assessment of the credibility of the texts ($t(34) = 0.84$, $p = .21$, one-tailed). However, participants did have significantly different views on the comprehensibility of the two English Letters. Their ratings showed that they evaluated the Dutch-English Letter as less comprehensible than the British-English Letter ($t(34) = 1.88$, $p < .05$, one-tailed).

Table 9.6: Perceptions of text persuasiveness, tested with paired-sampled t-test (1 = negative and 5 = postive).

Perceived persuasiveness	***Mean***	***SD***	***t-value (df = 34)***	***p (one-tailed)***
Attitude towards the text				
Dutch-English Letter	3.55	0.81	1.31	.10
British-English Letter	3.80	0.61		
Text credibility				
Dutch-English Letter	3.15	0.60	0.84	.21
British-English Letters	3.30	0.82		
Text comprehensibility				
Dutch-English Letter	3.52	0.71	1.88	< .05
British-English Letters	3.86	0.63		

9.4.3 H5: effects on general preferences for written texts and photographs

General multimodal discourse preferences were mapped in relation to an evaluation of the complete written Letters, and to judgments of propositions on textual items, text-based excerpts and single management photographs. First of all, the scores for participants' full-text preferences are included in Table 9.7. Assuming a theoretical mean of 3 ('no preference'), the response analysis revealed that UK-based professionals had a significantly higher preference for the full-text version of the British-English Letter than for the complete Dutch-English Letter to the Shareholders ($t(34) = 2.08$, $p < .05$, one-tailed).

Table 9.7: Full-text preference, tested with one-sampled t-test and test value 3 (1 = Dutch-English and 5 = British-English).

Full-text preference	***Mean***	***SD***	***t-value (df = 34)***	***p (one-tailed)***
Letter to the Shareholders (written text)	3.51	1.46	2.08	< .05

Table 9.8 presents an overview of the top three aspects that were repeatedly cited by the participants to motivate their preference for either one of the English Letters to the Shareholders. Interestingly, many of these factors seem to be consistent with the culture-specific genre features typical to the preferred text. For instance, participants' claim that the Dutch-English Letter was most attractive because of its detailed description of operations seems to be consistent with the fact that the move/strategy 'Presenting operational performance/discussing financial details' was incorporated in the Dutch-English Letter but not in the British-English Letter. Following the design of the authentic management statements, the former included more information on operational activities where the latter included intertextual references ('previews') to other texts in the annual report. Furthermore, Table 9.8 shows that the attractiveness of the British-English Letter was often ascribed to its clear, well-structured organization. Again, this explanation is in line with the typical use of text fragments with headings in British-English management texts and the general absence of these structural devices in Dutch-English Letters. It should be noted that some of the main reasons for preferring the British Letter over the Dutch-English Letter are rather abstract; aspects such as completeness and professionalism

of the text or quality of English cannot be directly associated with any of the genre features dealt with here.

Table 9.8: Motivation for preference Dutch-English or British Letter ('top three', per Letter variant).

Motivation for preference Dutch-English or British Letter	***Percentage (count)***
Dutch-English Letter to the Shareholders (n=13)	
1. Clear structure – text stagers	38.5 (5)
2. Details on corporate strategy	23.1 (3)
3. Much detail on operational activities	15.4 (2)
British Letter to the Shareholders (n=21)	
1. Clear structure – headings	71.4 (15)
2. Financial details – dividend	19.0 (4)
2. Concise overview of activities	19.0 (4)
2. Complete overview of activities	19.0 (4)
3. Professional text	14.3 (3)
3. Better English	14.3 (3)

Next, participants' multimodal discourse preferences expressed through the statements, text excerpts and photographs are displayed in Table 9.9. Based on test value 3, the results for the propositions reveal that the UK-based participants had a significantly higher preference for Letters including the following typically British themes: management details ($t(34) = 6.83$, $p < .001$, one-tailed), CSR ($t(34) = 1.87$, $p < .05$, one-tailed), and dividend ($t(34) = 8.62$, $p < .001$, one-tailed). Conversely, Table 9.9 indicates that UK-based professionals expressed a significantly higher preference for Letters including the typically Dutch-English 'corporate strategy' theme ($t(34) = 10.53$, $p < .001$, one-tailed) and the strategy 'providing future objectives' ($t(34) = 7.04$, $p < .001$, one-tailed).

The findings for the text excerpts show that the UK-based participants rated British Letter fragments with headings and informative previews as more preferable than Dutch-English Letter fragments without headings and with additional operational information ($t(34) = 4.43$, $p < .001$, one-tailed). There was no statistically significant difference for the assessment of fragments either including or excluding the Dutch-English text stagers ($t(34) = 0.52$, $p = .30$, one-tailed) and salutations ($t(34) = 0.16$, $p = .44$, one-tailed).

Ratings for the management portraits led to significant results for all visual genre features tested. Participants had a significantly higher preference for Letters containing typically Dutch portrayals of the management team – as opposed to the individual manager $t(34) = 1.93$, $p < .05$, one-tailed) and of the management in medium shot – as opposed to close-up ($t(34) = 5.37$, $p < .001$, one-tailed). However, they rated typically British pictures of managers looking away from the camera – as opposed to looking into the camera – as significantly more preferable ($t(34) = 2.08$, $p < .05$, one-tailed) .

Table 9.9: Preference for various textual and visual elements of the English Letters to the Shareholders, tested with one-sampled t-test and test value 3 (1 = as in Dutch-English and 5 = as in British-English).

Preference textual and visual elements	***Mean***	***SD***	***t-value (df = 34)***	***p (one-tailed)***
Propositions – Letter should include…				
Theme: management situation	4.03	0.89	6.83	< .001
Theme: CSR	3.31	0.99	1.87	< .05
Theme: dividend details	4.23	0.84	8.62	< .001
Theme: corporate strategy	1.63	0.77	10.53	< .001
Structure: short-term future objective	1.83	0.99	7.04	< .001
Text fragments – Preference for…				
Move: (no) headings/preview	3.94	1.26	4.43	< .001
Metadiscourse: (no) text stagers	2.89	1.30	0.52	.30
Move: (no) salutation	2.97	1.07	0.16	.44
Photographs – Preference for…				
Code gloss/self-mention: team – indiv.	2.54	1.40	1.93	< .05
Attitude: view into/away from camera	3.43	1.22	2.08	< .05
Engagem.marker: medium/close-up shot	2.03	1.07	5.37	< 001

9.4.4 RQ: the use of annual report texts

Finally, the experiment focused on the professionals' general application of annual reports and of management statements in particular, i.e. in terms of the perceived usefulness, purpose and sender of these texts. Table 9.10 presents details about the practical relevance participants ascribed to the annual report on the one hand and the Letter to the Shareholders on the other. With regard to the importance of the annual report in their professional lives, the mean score of 3.71 suggests that the full document is at least of some interest and thus a relevant source of information for corporate evaluations. As is shown in Table 9.10, a majority of the current sample of participants considered the annual report to be important (22.9%) to very important (37.1%). Judging from the present results on perceived importance of the annual report, it seems that these are in line with the notion shared by both Dutch and British companies that the full report is intended to communicate with financial stakeholders in particular (see section 4.4.2).

A different result emerged for the perceived relevance of the specific management statement. The mean score for reading frequency of the management statement (2.74) and the relatively large number of participants that marked the answering categories of 'occasionally' (25.7%) and 'hardly ever' (25.7%) indicate that the text is read only sporadically by this financial target group. Several participants explained that the management letter usually comprises a trifling amount of financial information, thus offering insufficient detail for corporate qualifications. They believed that other annual report texts, such as the Operating or Financial reviews, provide more comprehensive performance descriptions and are therefore more important to the execution of their professional function.

Table 9.10: Perceived practical relevance of annual report and management statement (1 = not important at all/hardly ever and 5 = very important/almost always).

Practical relevance annual report (text)	***Frequency % (count)***	***Mean***	***SD***
Importance annual report in professional life			
Not important at all	2.9 (1)	3.71	1.25
Not very important	20.0 (7)		
Of some importance	17.1 (6)		
Important	22.9 (8)		
Very important	37.1 (13)		
Reading frequency management statement			
Hardly ever	25.7 (9)	2.74	1.46
Occasionally	25.7 (9)		
Half of the time	14.3 (5)		
Most of the time	17.1 (6)		
Almost always	17.1 (6)		

The findings in Table 9.11 reveal the UK-based professionals' perceptions about the communicative objectives of the annual report and of the management statement. Their scores suggest that the complete *annual report* serves informative and evaluative purposes primarily. As for the informative value of the annual report, the participants in the current experiment tended to focus on details about corporate results (18.4%) and corporate strategy (17.6%). Regarding the evaluative aim of the annual report, these participants claimed that they used the report to assess the corporate profitability (15.4%) and future prospects (14.0%) in particular. Notwithstanding the audience-specific focus on particular (financial) issues in the annual report, the balance between informative and evaluative objectives was consistent with the genre context depicted by the Dutch and British corporations (see section 4.4.1). Both the English annual reports produced in the Netherlands and in the UK were assigned a primary informative purpose and a secondary promotional purpose, where the promotional value of the report did not comprise the actual influencing of investment behavior (see section 4.4.1).

Table 9.11 also includes participants' scores on a multiple response question about the communicative purposes of the *management statement* in the annual report. It points out that this text is especially useful as a source of performance highlights. Almost half of the participants' responses (43.1%) indicate that the managerial foreword is usually read to get a quick informative outline of the corporate results. Additionally, 19.6% of these responses showed that management statements should inform the reader about the personal nature of the company. Although corporate identification played a minor role in the communicative aims of the report in its entirety, several participants seemed to think that the introductory management letter specifically should be designed to leave a personalized impression of the company. In comparison to the perceived aims of the management letter to the purposes set by the Dutch and British corporations (in section 4.4.4), it can be observed that participants' responses primarily reflect genre rules that were attributed to the Dutch-English CEO's statement and the British Chairman's statement. In line with companies' assumptions about the Dutch-English CEO's statement and the British Chairman's statement, UK-based professionals claimed that the Letter to the Shareholders should provide an informative summary of results, a personalized view on the corporate identity and a sense of goodwill concerning the corporate identity.

Table 9.11: Perceived purposes of the annual report + perceived purposes of the management statement (most popular purposes, > 3% occurrence).

Text type + communicative purposes/sender of the text	***Percentage (count)***
Annual general report – communicative purposes (N = 35, 136 responses):	
1. To get informed about company's operational/financial results	18.4 (25)
2. To get informed about the company's strategy	17.6 (24)
3. To evaluate the company's profitability	15.4 (21)
4. To evaluate the company's future prospects	14.0 (19)
5. To get informed about the company's identity	9.6 (13)
5. To evaluate the company's efficiency	9.6 (13)
6. To facilitate investment decision-making	6.6 (9)
7. To directly activate investment behavior	3.7 (5)
Management statement – communicative purposes (N = 35, 51 responses):	
1. To get a quick informative view on company's performance	43.1 (22)
2. To get an informative impression of the company's personality	19.6 (10)
3. To evaluate the company's personality	11.8 (6)
4. To evaluate the company's general performance	9.8 (5)
5. To get a feel for the leadership quality	3.9 (2)
5. To evaluate management' relationship with shareholders	3.9 (2)
5. To get a feel for the corporate strategy	3.9 (2)

The final contextual item that was incorporated in the experiment concerned the presumed writer of the Letter to the Shareholders, i.e. the person signing the text. The UK-based professionals provided a variety of possibilities, the most popular of which are presented in Table 9.12. It shows that 27.3% of the participants identified the Chairman of the company as the general writer or signer of the introductory foreword in the annual report; this is indeed the case for introductory management statements in British annual reports (see section 4.4.4). As many as 30.3% of the participants, however, responded that the CEO or operational executive is the typical sender of the management letter. This is consistent with the Dutch-English genre rules for the management introduction. However, it is not in line with the British-English genre conventions in which CEOs fulfill the role of protagonist in follow-up but not in introductory statements (section 4.4.4). A small group of participants (21.2%) indicated that the writer of the management foreword could either be the Chairman or the CEO.

Table 9.12: Perceived sender of the management statement (most popular senders, > 3% occurrence).

Text type + communicative sender of the text	***Percentage (count)***
Management statement – sender of the message (N = 33):	
1. CEO	30.3 (10)
2. Chairman	27.3 (9)
3. Chairman/CEO	21.2 (7)
4. Communications/Investor Relations officers	9.1 (3)
5. Do not know	6.1 (2)

9.5 Conclusion and discussion

The reader response experiment presented in this chapter revolved around the intercultural effectiveness of multimodal texts in non-native English annual reports. More specifically, it aimed to analyze how typical textual and visual features of Dutch-English and British-English annual reports influence UK-based readers' perceptions of corporate image and the persuasiveness of the text (see RQ II at the beginning of this chapter). After mapping participants' separate assessments of culture-specific genre features in complete management statements and in fragments of such statements (RQ 3a-b), the experiment focused on the comparison of assessment scores to determine if there was a difference in effectiveness between the multimodal features of the Dutch-English and British annual report text (RQ 3c).

In general, the findings indicated that UK-based financial professionals had a higher appreciation for the composition of those genre features that are typical of the British-English management statement. However, the results also revealed patterns of appreciation that did not differ significantly across the English text variants, and patterns of appreciation in which the Dutch-English genre features showed significantly better scores. More specifically, UK-based financial professionals expressed a more positive opinion about the *textual* design of the British-English than of the Dutch-English Letter to the Shareholders, but overall voiced a more positive attitude towards the *visual* design of the Dutch-English than of the British managerial foreword. As such, these observations are in line with prior research outcomes. Some analyses of the reception of professional genres have shown that texts designed in accordance with genre conventions common in the subjects' community are more effective than texts violating these community-specific rules; they have shown that conventional texts elicit greater reader appreciation (Lagerwerf & Bossers, 2002) or higher performance advantages in text usage (Vaughan & Dillon, 2006). Experiments including multiple communities or cultures have exhibited a more subtle relationship between the use of particular genre features and genre effectiveness. Shaw et al. (2004), for instance, indicate that subjects from different nations may have culture-specific preferences for a given generic style but may accept other styles that are typical to foreign national or business cultures. They argue that this could be owing to the 'glocalization' process, "with local preferences surviving against a background of international homogenization" (Shaw et al., 2004: 396).

The following subsections will draw further conclusions on the effectiveness of Dutch-English and British annual report texts. Subsection 9.5.1 provides an answer to the hypotheses and additional research question introduced in section 9.2. In subsection 9.5.2, a brief overview will be given of the general implications for genre theory, genre analysis and intercultural genre use. Therefore, this subsection relates to the second main research aim of this genre study. Subsection 9.5.3 includes research limitations and implications for further studies. Finally, subsection 9.5.4 contains several closing remarks.

9.5.1 Intercultural effectiveness of genre features in English annual reports

This section summarizes the experimental results and outlines whether or not the expectations in hypotheses 1 to 5 (H1-H5) were consistent with UK-based professionals' perceptions of discourse in the Dutch-English and British annual

report texts. It also answers the additional research question (RQ1) with regard to the practical relevance of annual reports and management statements in the lives of financial analysts and brokers.

H1: more positive corporate image reflected in British annual report text

With regard to the corporate image reflected in the *textual* construct of complete Letters to the Shareholders, there was one statistically significant difference between the participants' evaluation of the Dutch-English and British texts. In terms of perceived corporate reputation, the British Letter was evaluated as more positive than the Dutch-English Letter. However, the results also indicated that the use of Dutch-English or British text features in the full Letters did not affect participants' investment intentions. Apparently, culture-specific genre characteristics can influence perceptions about the general corporate image, but they do not have a significant impact on the financial reader's reported willingness to invest in either one of the companies represented in the texts. Perhaps this is owing to the fact that the intention to actually purchase shares, depends on more crucial factors, e.g. a company's economic history. Therefore, H1 was partly supported.

H2-4: greater persuasiveness of the British annual report text

The findings for the perceived persuasiveness of the full English Letters to the Shareholders revealed that culture-specific text content and text structure did not have a statistically significant effect on subjects' appreciation of (H2 – attitude) and confidence in (H3 – credibility) the text. Conversely, UK-based professionals acquainted with British-English texts rated the typical British-English Letter as significantly more comprehensible (H4 – comprehensibility) than the construct of the typical Dutch-English Letter. In other words, the participants did not like or trust the British-English text significantly more than the Dutch-English text, but they did appreciate the British-English text more for its level of comprehensibility. Accordingly, although the results did not provide empirical support for H2 and H3, they did confirm H4. It should be noted that the results for the perceived credibility of the text are reliable to a limited degree, owing to the low Cronbach's Alpha scores for the credibility scale (see section 9.3.3).

H5: greater preference for the British annual report text

The experiment revealed a statistically significant difference between participants' general evaluation of the full Dutch-English and British Letters. In addition, it pointed to mixed results for participants' general assessment of specific text-based and photo-based genre features in the Dutch-English and British Letters. As for the full-text evaluations, UK-based professionals regarded the textual design of the British-English Letter to the Shareholder as more preferable than the Dutch-English text. Interestingly, this preference largely depended on those aspects of the text for which the British-English Letter also showed a significantly higher score: comprehensibility of the organization or coherence of the text. With regard to professionals' evaluations of isolated *textual* characteristics, it was observed that there was a significantly higher preference for British-English genre conventions related to the inclusion (as opposed to the exclusion) of management details, CSR details, dividend details and headings or intertextual previews. Nevertheless, the UK-based participants passed more favorable judgments on management letters including (as opposed to excluding) typical Dutch-English elements such as corporate strategy and future objectives. Their evaluation of the Dutch-English and British texts did not show a significant preference for the presence or absence of text

stagers and salutations. With respect to participants' ratings for isolated *visual* features, it was found that the photographic design of the Dutch-English Letter to the Shareholder in particular was preferred. In line with Dutch-English genre conventions, participants preferred images of the management collective (as opposed to individual managers) and medium-shots (as opposed to intimate close-ups) of managers as a means of introducing the corporate sender of the message. They only expressed a greater preference for the British way of picturing managers with their view away from the camera lens. In short, the research results suggested that there was partial empirical support for H5. These observations are an indication that the Dutch-English genre features that had been embedded in the complete Letter and for which hypothesis five was not supported in isolated examples (i.e. the corporate strategy and future objectives themes, text stagers) were not decisive in participants' full-text evaluations. Presumably, the importance of typical British genre characteristics such as the dividend theme or the structural headings outweighed the relevance of these Dutch-English features in their assessment of the full text.

RQ: the use of annual report texts by UK-based financial professionals

The experimental findings indicated that British companies' perceptions of the purposes and participants of annual report texts (see section 4.4) was consistent with participants' use of the annual report but was only partially consistent with their use of the management statements. Participants' perceptions about the *pragmatic relevance* of the annual report indicated that their use of the full text matches the text usage anticipated by both British and Dutch corporations: UK-based professionals indicated that the annual report fulfils an important to very important function in their lives. Conversely, the scores for reading frequency of the management statement implied that the financial professionals should not be seen as a major audience for this particular text. A majority of the participants tended to read the managerial foreword occasionally or hardly ever. This would seem to have little consequence for the Dutch-English version of the text, which is designed to reach all types of international stakeholders, but it might have larger implications for the British-English version of the statement, for which the investors are a main reader audience.

With respect to the *communicative function* of the annual report in its entirety, the UK-based participants marked purposes that were consistent with corporate requirements for the rhetorical value of the Dutch-English and British annual reports, i.e. (1) to be informed about the corporate results and prospects, and (2) to be persuaded of the financial health of the company (see section 4.4.4). This conclusion does not quite hold for the perceived communicative function of the management statement. While Dutch and British corporations mainly characterized the management Letter as a personal introduction to the company and its results, the participants mainly used it for the purpose of obtaining highlights about the corporate results. The subsequent suggestion that the introductory Letter might not meet all financial reader needs was confirmed by some of the professionals, who pointed out that this text is uninteresting because of its lack of detail. It could be argued, however, that other text types included in the Dutch-English and British annual reports (e.g. the British CEO's statement or the Dutch-English operational and financial reviews) might make up for readers' perceived deficiencies in the actual management introduction.

Finally, it was observed that the UK-based professionals had different ideas about the professional function of the *writer* of the Letter to the Shareholders. Thus,

they had different notions about the frame of reference within which the Letter is commonly produced. Their varied entries might be attributable to the fact that they had sometimes gained experience with annual reports of both Anglo-Saxon and non-Anglo-Saxon corporations. Unlike the British corporations, many non-Anglo-Saxon companies – such as the Dutch – have annual reports containing one introductory management statement signed by the CEO (see also Garzone, 2004). It could be argued that in the intercultural use of the Dutch-English CEO's foreword, for instance, readers assuming a chairman-as-writer will miss supervisory details, e.g about dividend. Although this information is offered in the Dutch-English Report of the Supervisory Board, its omission in the managerial foreword might influence the effectiveness of this particular text.

Considering the experimental results in general, it would seem plausible to suppose that the typical British-English genre features have a stronger positive effect on the UK-based financial professionals than the typical Dutch-English features. In terms of effectiveness, the Dutch-English Letter to the Shareholders therefore appears to be slightly less successful than the British-English Letter. Accordingly, it may be concluded that these observations largely support the theoretical assumption that discourse conventions and expectations imprinted in the culture or community to which the reader aspires or belongs have a basis in the reader's text evaluation (e.g. Byrne, 1971; Shadid, 2000). Established members of a language use community possess a special familiarity with text types that conform to the shared values and norms. In the case of genre reception, such text types will be easily recognized and are likely to elicit a more positive response than non-conforming text types (Berkenkotter & Huckin, 1995; Lagerwerf & Bossers, 2002; Swales, 1990; Vaughan & Dillon, 2006). It should be noted that these conclusion do not hold for all discourse features analyzed. As was the case in Shaw et al. (2004), the present findings also indicated that UK-based participants had a higher preferences for specific genre features that were culturally incongruent. Considering their appreciation for particular textual and visual elements typical of the Dutch-English annual report, this might indicate a convergence or harmonization of national norms in financial discourse.

9.5.2 Implications for genre theory, genre analysis and genre practice

The results of the reader response experiment put forward several implications for the theorization and identification of professional genres, as well as for the application of professional genres in intercultural settings. This subsection will elaborate on these implications and, as such, adds to the realization of the second main research purpose which focuses on the development of genre theory as a research tool for multi-method analyses (see section 1.5).

The theoretical relevance of intercultural genre reception

The present experiment was based on the assumption that genres, as a product of living in a social context which requires the use of texts to communicate meaning, incorporate both the production and reception of texts (see also Solbjørg Skulstad, 2005; Vaughan & Dillon, 2006). The relationship between the context-dependent creation of a genre and its context-dependent interpretation would seem to be of particular importance in the intercultural use of genres. This was illustrated in the present response study. Whereas the preceding genre analyses of (con)text features

indicated that Dutch and British corporations rely on different cultural expectations with regard to the English-language supply of corporate information in their annual reports, the experiment suggested that the receivers of these international business texts also interpret these texts on the basis of their own cultural expectations. As Devitt puts it, "readers recreate texts in their own context" (2000: 710). In general, the results indicated that the genre conventions applied in the full British-English annual report text were more in line with UK-based participants' perceptions of appropriate financial discourse than the genre conventions used in the Dutch-English annual report text. Nevertheless, all participants were under the impression that they were reading instances of the same genre, irrespective of the differences in genre features. The present research outcome thus suggests that (professional) genres, although produced in various cultures, can survive internationally owing to readers' recognition of similarities in (con)text features. However, it adds to this conclusion that the *categorization* of a genre differs from the *reception* of the genre; international readers may express greater appreciation for culture-specific (substantive or formal) realizations of genre instances. In sum, the present reader response experiment has shown that it is insightful to take genre theory beyond the classification or description of particular text types and to embrace the concept of genre reception as a means of discussing the effect(iveness) of particular genres. Following Askehave and Swales, it can be argued that a focus on genre reception deepens and widens "our understanding of the role of discourse in contemporary society" (2001: 196).

The analytical relevance of genre categorization in the study of genre reception

The current study has shown that cross-cultural genre investigations can be used as guiding principles for studies on the intercultural response to genres. More specifically, it has shown how different variants of English as an international financial language can have a sincere impact on the effectiveness of multimodal annual reports exchanged in Western European business relations. As such, this study has highlighted the possible expansion of genre research in general. To date, genre research has mainly comprised text identification on the basis of qualitative descriptions or corpus analyses (e.g. Zhu, 2005; Upton & Connor, 2001) *or* – to a lesser extent – reception analysis on the basis of experiments or textual response studies (e.g. Lagerwerf & Bossers, 2002; Solbjørg Skulstad, 2005). As was suggested in the present investigation, however, these different approaches can be *combined* to establish a multi-method and comprehensive examination of (professional) text types that are produced in one particular culture but used across the globe. It also confirms the idea that the results of prior cross-cultural studies on genre realizations (e.g. Dahl, 2004; Mauranen, 1993, see section 9.2) can be used in investigations that measure the international reader effect of any cross-cultural variations observed.

The practical relevance of the study of intercultural genre reception

In spite of the regular involvement of native English editors in the production of Dutch-English annual reports (see section 4.3), the genre analyses in Chapters 5 to 7 revealed the existence of multimodal text features that are typical of the Dutch-English discourse, as opposed to the British-English discourse. Subsequently, the response experiment in the present chapter showed that these culture-specific features yield an interpretational effect among members of an important international reader audience. For crucial concepts such as corporate image and text comprehensibility, the impact of Dutch-English discourse conventions was more

negative than the impact of British discourse conventions. Accordingly, the experimental results suggested that the use of English in Dutch-based annual reports may not always render the desired rhetorical effect. In contrast with Dutch companies' perceptions about the functionality of English as an international financial language (see section 4.4.5), the use of Dutch-English in their annual reports may not always facilitate intercultural communication. In contrast with more general perceptions about the value of international business English (e.g. Gerritsen et al., 2007; Piller, 2001), moreover, the use of Dutch-English in annual reports may not always enhance the perceived image of the company responsible for the text. Within the frame of the present study, this could have serious consequences for Dutch companies depending on stakeholders in the British market in particular (as the participants in the experiment were working and residing in the UK). Further research should be conducted with regard to the effect of Dutch-English annual report features on reader perceptions in different foreign markets. In broader terms, the present experiment underpins the notion that "successful intercultural communication can be seen as a […] process of achieving optimal competence across cultures" (Zhu, 2005: 185). It implies that the (further) accommodation of English in international business texts to standards of English common in the receiving culture will enhance the chance of positive responses to the texts and thus of realizing their communicative purposes.

9.5.3 Limitations of the intercultural response study and suggestions for further research

Despite the steps taken to maximize the ecological validity of this study, some artificialities might have influenced the experimental situation. These will be discussed below.

Parameters for the selection of participants

The present study assumed that three parameters were crucial in the selection of participants: (1) general professional function, i.e. investment advisor, (2) residency/ workplace in the United Kingdom and (3) regular evaluation of British corporations. Parameters such as gender, years of experience, advisory focus or native country were not taken into account. For the purposes of this exploratory experiment, the level of delicacy for the sampling criteria seemed to be sufficient. Moreover, these criteria enabled the realization of a sample of respondents who are not easily approachable and whose work schedules do not easily accommodate participation in the experiment. Even so, a further refinement of the subject profile could yield additional details. The importance of paying attention to advisory focus, for example, was underlined by one financial professional who suggested that the genre of the management statement generally is more relevant to advisors working closer to the corporate market (e.g. brokers).

Involvement in the research materials

The responses concerning the usefulness of the management statement in particular implied that subjects were probably not very involved in the experimental texts. A majority of the professionals noted that the introductory Letter is sporadically used as a source of information; in a normal reading context, many subjects would have decided to avoid this text and move on to another annual report text. Therefore, their ratings of corporate image, persuasiveness of the text and text preferences might not

always have been grounded on careful judgments of the English texts. This makes the current experimental situation similar to the conditions in Hoeken and Renkema (1998), which measures the corporate image-related effect of corrections in newspaper articles. One way to get around these issues in a subsequent study would be to use different annual report sections for research materials. Several of the subjects pointed out, for instance, that they tend to grant more credibility to the operating and financial reviews, which contain additional information they can actually use for their corporate evaluations. And following Hoeken and Renkema, "as interest increases, the probability that they form a well-based judgment will increase as well" (1998: 59).

Time pressure during participation

A congruent concern is the reduced involvement of subjects due to time pressure. In the experiment, subjects were asked to interpret and evaluate two full texts, six text fragments, six photographs, five propositions and a few multiple choice categories. Although the questionnaire was designed to be as concise as possible, this was a comprehensive task for a professional reader audience that is under continuous time pressure. Accordingly, some subjects might have scanned through the research materials, causing somewhat superficial judgments of the English text variants. Notwithstanding the external validity of this situation (with regard to the daily activities of the financial professionals), the impact of time limits might have been mitigated by presenting subjects with one text version, i.e. in a between-subjects experiment. This would probably require much effort in terms of recruiting a sufficient number of financial professionals, but it would be interesting to test the current hypotheses for international participants who have read only the Dutch-English or British-English management statement.

A focus on isolated photographs

Finally, the ecological validity might have been affected by the restricted number of controlled factors in the analysis of photographs. This experiment controlled for the gender and appearance of the models. As the models needed to resemble authentic images of real-life managers in their occupational surroundings, they were selected on the basis of appropriate gender, age, posture and facial expressions. Moreover, the fact that the same male was used in the individual portraits and in the portrait of the management team controlled for bias with respect to the portrayed persons (e.g. Orth & Holancova, 2004). Conversely, the response experiment did not control for another important aspect, i.e. the positioning of the photographs in the multimodal text. Because the subjects' focus needed to remain on the manner of portrayal, it was decided to rule out any environmental influences and submit the images in isolation. Since photos in annual reports commonly appear in a multimodal space in which texts and images are complementary (Kress & Van Leeuwen, 2001, 2006), however, reader evaluations of pictures-in-context could produce different perceptual results. Therefore, further reception research should be carried out in which a combination of written texts and photographs are presented to the participants.

9.5.4 Closing remarks

Drawing on the text-in-context perspective within ESP/LSP genre theory (e.g. Askehave & Swales, 2001; Bhatia, 1993, 2004), this study included a combination of cross-cultural and intercultural discourse analyses. More specifically, it focused

on the realization and reception of textual and visual features in English annual reports originating in two European business cultures. While the cross-cultural investigation showed that a particular professional genre may contain different multimodal realizations across cultures, the intercultural analysis indicated that different realizations of the same professional genre may influence international reader response. Both types of analyses yielded implications for the further refinement of theoretical concepts and for the extension of methods for genre research. Since this study explored several innovative aspects of the analysis of Dutch-English and British annual reports in particular, it has left scope for further research on multimodal genres that are produced in different cultures and used in intercultural business relations.

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Appendix I: text content management statements

List of themes (counts) in running written texts of Dutch-English and British-English management statements.

	Du-CEO n=20	***Br-CEO n=18***	***Br-Chairman =16***
actboard	0	0	1
actsuper	1	0	0
agm	1	0	1
awrank	5	4	4
balance	0	1	1
boarddet	8	3	14
capital	1	2	0
cashflow	4	4	4
channel	0	1	3
claims	1	2	0
communit	3	2	1
comparis	0	1	0
complcod	2	0	4
conssegm	0	1	0
conssupp	3	5	1
contact	0	0	1
coopnetw	2	2	0
corpgov	11	2	6
costred	6	5	0
csr	2	5	9
currency	1	1	0
debt	7	2	2
dividend	4	3	13
earnshar	2	3	4
educatio	0	0	2
environm	0	1	1
evaluati	2	1	1
excepite	2	1	1
facility	2	5	1
finhighl	1	2	1
fininstr	4	2	1
finpolic	3	1	0
finresul	14	11	11
finsegm	4	5	1
fintarge	1	0	0
foundsha	0	0	1
funcstaf	0	1	1
futsegm	3	6	2
future	19	16	14
geomarke	0	1	1
goodwill	0	0	1
govcode	4	0	3
heasafe	0	1	1
history	0	1	1
hrm	20	11	15
identity	1	2	0
idmarket	2	2	0
idsegm	0	1	0
ifrs	1	0	0

Table Appendix I continued.

	Du-CEO n=20	***Br-CEO n=18***	***Br-Chairman =16***
incentiv	0	0	3
income	5	0	0
indusseg	0	1	1
industry	9	10	5
intcontr	1	0	0
intelpro	1	0	0
interest	0	0	1
invdiv	9	9	6
invrelat	0	0	1
itrdsegm	1	1	0
itresdev	5	7	1
liquidit	0	0	1
markdist	9	9	4
marksegm	2	2	0
marposit	4	5	8
memboard	1	0	0
mission	6	6	2
numbempl	1	2	0
opcost	1	2	0
ophighli	5	3	0
opresult	19	14	13
opsegm	7	9	4
partner	4	5	1
perfgrap	0	1	1
positseg	1	1	1
principl	2	1	1
prodmat	1	2	0
purchase	0	0	4
refcurr	2	0	0
regulati	1	3	1
remunera	1	0	1
reportin	2	1	0
roi	1	1	1
roleboar	0	2	0
sales	2	8	1
shafund	0	1	0
shaprice	1	0	1
sharecon	17	13	15
shareval	1	2	3
specrigh	1	0	0
strategy	18	17	7
stratseg	3	6	1
structur	5	3	1
supwork	0	1	1
taxation	0	0	1
training	0	3	0
usp	3	7	5
workcond	0	2	0

Appendix II: text content corporate profiles

List of themes (counts) in running written texts of Dutch-English and British-English corporate profiles.

	Du-profile n=21	***Br-profile n=20***
awrank	1	1
busimpli	0	1
channel	3	1
claims	1	1
conssegm	2	2
conssupp	6	9
consult	0	1
contact	1	3
coopnetw	1	1
corpgov	0	1
costred	0	1
csr	2	3
environm	0	1
excepite	0	1
facility	2	1
finhighl	1	7
fininstr	0	2
finpolic	0	1
finresul	2	2
finsegm	3	2
fintarge	0	1
forwlook	1	0
futsegm	1	1
future	3	5
geomarke	3	5
heasafe	0	1
history	5	3
hrm	2	2
identity	21	18
idmarket	5	10
idsegm	11	11
indusseg	0	2
industry	3	7
instrris	0	1
intelpro	1	1
invdiv	0	3
itresdev	1	1
markdist	7	5
marksegm	4	2
marposit	4	5
mission	15	12
numbempl	0	6
opcompan	2	2
ophighli	1	4
opresult	3	7
opsegm	1	3
partner	1	1
perfgrap	0	1
positseg	2	4
principl	1	2
prodmat	3	1
regulati	1	1
reportin	2	2

Table Appendix II continued.

	Du-profile n=21	***Br-profile n=20***
sharecon	1	1
sharehol	2	0
sharelis	4	3
strategy	18	13
stratseg	4	5
structur	4	0
usp	13	12
workcond	0	1

Appendix III: text content operational reviews

List of themes (counts) in running written texts of Dutch-English and British-English operational reviews.

	Du-OperRev n=22	***Br-OperRev n=20***
accpolic	2	0
afterdat	1	0
awrank	6	11
backlog	1	0
balance	3	0
boarddet	2	4
capital	2	3
cashflow	0	2
channel	1	1
claims	2	1
communit	3	1
comparis	0	1
complcod	1	0
conssegm	9	11
conssupp	3	4
consult	1	2
coopnetw	6	1
corpgov	2	0
costred	11	3
countris	1	0
csr	4	4
currency	4	4
currrisk	1	0
debt	1	1
dividend	0	1
earnshar	0	1
educatio	0	1
environm	1	3
evaluati	2	2
excepite	0	2
facility	7	5
finhighl	6	11
fininstr	1	0
finpolic	1	0
finresul	6	3
finsegm	14	17
fintarge	2	1
forwlook	1	0
funcstaf	2	0
futsegm	16	16
future	9	7
geomarke	4	3
goodwill	4	0
heasafe	1	2
history	2	1
hrm	4	4
identity	3	2
idmarket	14	5
idsegm	16	10
ifrs	1	1
incentiv	0	1
income	10	1
indexwor	1	0

Table Appendix III continued.

	Du-OperRev n=22	***Br-OperRev n=20***
indusseg	16	15
industry	8	6
insuranc	1	0
intcontr	3	0
intelpro	2	0
interest	0	1
invdiv	16	11
itrdsegm	10	5
itresdev	3	4
legalris	1	0
liqrisk	1	0
markdist	7	5
marksegm	14	11
marposit	3	3
numbempl	3	2
opcompan	3	1
opcost	9	3
operrisk	1	0
ophighli	8	6
opresult	9	5
opsegm	20	20
partner	5	8
pensbene	0	1
pension	2	0
positseg	17	10
principl	2	3
prodmat	7	5
regulati	5	2
relpartt	1	0
reportin	2	4
riskfact	1	0
riskman	2	0
roi	0	2
sales	12	9
shacapit	1	0
sharecon	6	6
strategy	9	5
stratseg	16	15
structur	9	4
taxation	2	1
training	0	1
usp	10	12
workcond	0	1

Appendix IV: text structure management statements

List of moves and strategies (counts) in running written texts of Dutch-English and British-English management statements.

	Du-CEO n=20	*Br-CEO n=18*	*Br-Chairman =16*
MOVES			
1. Id.company	0	5	1
2. Mission	2	4	1
3. Corp.strategy	16	15	11
4. Detail product	1	3	0
5. Target market	1	3	0
6. Customer need	1	0	0
7. Corp.conduct	13	7	14
8. Corp.situation	16	15	14
9. Leadership	7	3	14
10. Finan.perform.	20	15	15
11. Oper.perform.	18	17	10
12. Futur.perform.	18	17	16
13. Credentials	2	7	5
14. Sympathy	16	6	13
15. Address.reader	19	18	16
16.Read.orient.	11	17	14
STRATEGIES			
1. General profile	11	10	6
3. Mission/values	7	7	3
4. Strategic focus	20	18	14
5. Strateg.conseq.	15	16	9
6. Descr.product	11	10	2
7. Value product	4	6	1
8. Descript.market	3	6	2
9. Descr.customer	2	6	0
10. Custom.need	4	4	1
11. Involvement	14	10	14
12. Econom.scene	19	18	14
13. Perf.context	20	15	16
14. Board details	9	5	14
15. Finan.perf.det.	20	17	15
16. Oper.perf.det.	20	18	16
17. Fut.prospects	16	18	15
18. Fut.objectives	15	11	7
19. Confidence	20	16	15
20. Reader needs	5	3	8
21. Corp.strengths	16	18	14
22. Appreciation	20	7	16
23. Compassion	4	1	1
24. Self-intro	20	18	16
25. Salutation	12	0	3
26. Polite ending	15	0	0
27. Solic.response	1	1	3
28. Descript.info	15	16	15
29. Evaluat.info	6	5	4
30. Emph.str.focus	6	9	3
33. History	1	1	0

Appendix V: text structure corporate profiles

List of moves and strategies (counts) in running written texts of Dutch-English and British-English corporate profiles.

	Du-profile n=21	***Br-profile n=20***
MOVES		
1. Id.company	19	20
2. Mission	14	11
3. Corp.strategy	18	12
4. Detail product	14	11
5. Target market	9	8
6. Customer need	1	1
7. Corp.conduct	8	3
8. Corp.situation	6	9
9. Leadership	0	1
10. Fin.perform.	2	5
11. Oper.perform.	4	7
12. Futur.perform.	6	4
13. Credentials	8	5
16.Read.orient.	19	15
17. Share owner	2	0
STRATEGIES		
1.General profile	20	20
3. Mission/values	17	11
4. Strategic focus	19	16
5. Strateg.conseq.	11	9
6. Descr.product	17	13
7. Value product	11	10
8. Descrip.market	12	11
9. Descr.custom.	11	8
10. Custom.need	5	2
11. Involvement	8	4
12. Econ.scene	9	9
13. Perf.context	1	1
14. Board details	0	1
15. Fin.perf.det.	7	6
16. Oper.perf.det.	8	12
17. Fut.prospects	8	6
18. Fut.objectives	2	3
19. Confidence	3	4
20. Reader needs	2	1
21. Corp.strength	17	15
22. Appreciation	0	2
28. Descript.info	16	15
29. Evaluat.info	6	5
30. Emp.str.focus	9	5
31. Shareholders	2	0
32. Communicat.	2	1
33. History	4	3
34. Facility	1	0

Appendix VI: text structure operational reviews

List of moves and strategies (counts) in running written texts of Dutch-English and British-English operational reviews.

	Du-OperRev n=22	***Br-OperRev n=20***
MOVES		
1. Id.company	16	10
2. Mission	3	2
3. Corp.strategy	18	12
4. Detail product	12	9
5. Target market	11	6
6. Customer need	4	2
7. Corp.conduct	7	6
8. Corp.situation	18	17
9. Leadership	4	20
10. Fin.perform.	18	20
11. Oper.perform.	22	20
12. Futur.perform.	16	15
13. Credentials	10	8
14. Sympathy	1	1
15. Addres.reader	1	6
16.Read.orient.	22	20
17. Share owner.	0	1
STRATEGIES		
1.General profile	22	16
3. Mission/values	9	3
4. Strategic focus	21	17
5. Strateg.conseq.	22	19
6. Descr.product	19	15
7. Value product	13	10
8. Descrip.market	15	9
9. Descr.custom.	15	12
10. Custom.need	14	10
11. Involvement	11	7
12. Econ.scene	22	20
13. Perf.context	16	16
14. Board details	5	5
15. Fin.perf.det.	21	20
16. Oper.perf.det.	22	20
17. Fut.prospects	20	20
18. Fut.objectives	18	16
19. Confidence	11	9
20. Reader needs	5	6
21. Corp.strength	19	18
22. Appreciation	3	3
24. Self-intro	1	5
26. Polite ending	0	1
27. Solic.respons	1	0
28. Descript.info	22	19
29. Evaluat.info	11	10
30. Emp.str.focus	7	5
31. Shareholders	0	1
32. Communicat.	1	1
33. History	2	1
34. Facility	7	4

Appendix VII: lexico-grammar text management statements

List of metadiscursive items (counts) in running written texts of Dutch-English and British-English management statements.

	Du-CEO n=20	***Br-CEO n=18***	***Br-Chairman =16***
Interactive			
Transition			
Conjunction	20	18	16
Sentence-initial	13	10	7
Frame marker			
Text stager	11	3	2
Illocutionary act	16	15	16
Endoph. marker	12	8	11
Evidential	1	3	1
Code gloss	16	18	15
Interactional:			
Hedge			
Passive	20	18	15
Mitigation adj/adv	18	16	14
Mitigation noun	0	1	0
(modal) verb	9	11	6
Booster			
Verb of commitm.	18	18	16
Emphatic adj/adv	20	18	16
Emphatic noun	7	8	4
Attitude			
Evaluat. adj/adv	20	18	16
Evaluat. noun	11	12	9
Evaluat. verb	14	15	16
Sentence-intial	0	1	1
Engage.marker	16	8	13
Self-mention			
Corp.name	20	18	16
1pers.sing.pron.	17	13	16
1pers.plur. pron.	20	18	16
Function	16	18	15
Management	11	10	15
Group-rel.nouns	17	17	16

Appendix VIII: lexico-grammar text corporate profiles

List of metadiscursive items (counts) in running written texts of Dutch-English and British-English corporate profiles.

	Du-profile n=21	***Br-profile n=20***
Interactive		
Transition		
Conjunction	19	15
Sentence-initial	10	5
Frame marker		
Text stager	2	2
Illocutionary act	8	0
Endoph. marker	7	5
Evidential	3	2
Code gloss	16	12
Interactional:		
Hedge		
Passive	18	15
Mitigation adj/adv	17	11
Booster		
Verb of commitm.	16	15
Emphatic adj/adv	21	15
Attitude		
Evaluat. adj/adv	21	19
Evaluat. noun	8	6
Evaluat. verb	5	1
Engage.marker	1	4
Self-mention		
Corp.name	21	19
1pers.plur. pron.	14	19
Group-rel.nouns	19	15

Appendix IX: lexico-grammar text operational reviews

List of metadiscursive items (counts) in running written texts of Dutch-English and British-English operational reviews.

	Du-OperRev n=22	***Br-OperRev n=20***
Interactive		
Transition		
Conjunction	22	20
Sentence-initial	20	17
Frame marker		
Text stager	11	4
Illocutionary act	13	16
Endoph. marker	14	14
Evidential		
Recognition result	12	13
Quotation	3	2
Code gloss	22	20
Interactional:		
Hedge		
Passive	22	20
Mitigation adj/adv	22	20
Mitigation noun	2	2
(modal) verb	16	13
Booster		
Verb of commitm.	22	20
Emphatic adj/adv	22	20
Emphatic noun	11	9
Attitude		
Evaluat. adj/adv	22	20
Evaluat. noun	15	17
Evaluat. verb	6	6
Engage.marker	9	5
Self-mention		
Corp.name	22	19
1pers.plur. pron.	20	16
Function	2	6
Management	2	5
Group-rel.nouns	18	19

Appendix X: questionnaire experiment

Version 1 of the questionnaire, distributed among UK-based financial professionals.

Section A:	British-English Letter to the Shareholders + questions 'corporate image', 'persuasiveness of the text' and 'investment intentions'. Typical British-English discourse features are highlighted (based on results sections 5.3, 6.3 and 7.3).
Section B:	Dutch-English Letter to the Shareholders + questions 'corporate image', 'persuasiveness of the text' and 'investment intentions'. Typical Dutch-English discourse features are highlighted (based on results sections 5.3, 6.3 and 7.3).
Section C:	General preference for the complete Dutch-English Letter or the complete British-English Letter.
Section D:	Use of annual report and the Letter to the Shareholder in general (based on results sections 4.4.1, 4.4.2 and 4.4.4).
Section E:	Statements about the content and structure of the Letter to the Shareholders (based on results sections 5.3, 6.3 and 7.3).
Section F:	Preference for structural elements and metadiscursive items in the written text of the Letter to the Shareholders (based on results sections 5.3, 6.3 and 7.3).
Section G:	Preference for thematic, structural and metadiscursive elements in the photographs of the Letter to the Shareholders (based on results sections 5.3, 6.3 and 7.3).

Section A: Letter CorpA – Please read the text below and answer the questions on the next page.

CorpA delivered a satisfactory performance against a challenging commercial backdrop in 2003. We committed ourselves to applying our strategy consistently in the face of slow worldwide economic growth, stock market volatility and increasing pace of regulatory change.

Through strict cost control and stringent capital allocation we have run and developed our business with undisturbed continuity. In particular, we improved productivity and customer service. Our pre-tax operating profit from continuing operations increased from £3,205 million in 2002 to £3,845 million in 2003. We maintained a Standard & Poor's A+ range of ratings for the Group.

Our banking business achieved profitable results for the second successive year. Worldwide, our banking business has grown steadily since it was introduced in Canada seven years ago.

Our insurance operation is turning in excellent results and good free cash flow. It continued to write a significant amount of new business, notwithstanding the low prevailing interest rate environment.

Our pension business is making successful progress, particularly in Poland and in the US. Our potential to grow remains strong, given Europe's ageing populations and widespread pension reforms.

We took some strategic steps during the year. In Germany, we acquired a further 26.1% of the issued share capital of AllgemBank, which is an AG investment company. Our Italian banking and insurance activities were sold for an attractive price to Banco and Alife.

More details about our individual businesses are provided in the Operating review.

Dividend
Your directors are proposing a final dividend of 13.45p. per share, making a total dividend for the year of 20.50p., an increase of 12% over 2002.

Responsibility
In the area of corporate social responsibility, CorpA has high ambitions and is making good progress. We continue to place a priority on offering our customers fair and transparent products and excellent services. We also have responsibilities to the wider society, which we acknowledge and take seriously. In June 2003, we published CorpA's policy on environmental risk, which is available at www.CorpA.com. And we established a Corporate Social Responsibility Board committee, chaired by Mr Marshall.

The Board
James Smith, a non-executive director and member of the audit committee, retired in May 2003. Michael Shepard retired as an executive director of the Company in December 2003. I would like to thank both of them for their exceptional contributions. Anna Paltridge joined the Board as a non-executive director during the year, and I am delighted to welcome her to the Board. I am sure that her profound knowledge of international financial services markets will be of great value to CorpA.

Outlook
I believe that CorpA has emerged from tough times in good shape. We remain financially strong and as a leading European-based financial services group I am confident that we are well-positioned to benefit from an improving economic climate in our key markets in 2004.

On behalf of the Board, I would like to thank employees in all of our businesses and all shareholders for their continued dedication and commitment to the Group during 2003.

Richard Nicks

Questions Letter CorpA – Please mark the answer you find most appropriate.

1. *After reading this Letter to the Shareholders, how would you rate **the company** publishing the text on each of the following attributes:*

	Poor				Excellent
a) Quality of management	❍	❍	❍	❍	❍
b) Quality of products/services	❍	❍	❍	❍	❍
c) Long-term investment value	❍	❍	❍	❍	❍
d) Innovativeness	❍	❍	❍	❍	❍
e) Financial soundness	❍	❍	❍	❍	❍
f) Ability to attract/develop/keep talented people	❍	❍	❍	❍	❍
g) Community and environmental responsibility	❍	❍	❍	❍	❍
h) Use of corporate assets	❍	❍	❍	❍	❍

2. *After reading this Letter to the Shareholders, how would you rate **the text** on each of the following attributes:*

a) Good	❍	❍	❍	❍	❍	Bad
b) Unpleasant	❍	❍	❍	❍	❍	Pleasant
c) Difficult	❍	❍	❍	❍	❍	Easy
d) Simple	❍	❍	❍	❍	❍	Complex
e) Favourable	❍	❍	❍	❍	❍	Unfavourable
f) Unconvincing	❍	❍	❍	❍	❍	Convincing
g) Clear	❍	❍	❍	❍	❍	Unclear
h) Poorly organized	❍	❍	❍	❍	❍	Well organized
i) Believable	❍	❍	❍	❍	❍	Unbelievable
j) Unbiased	❍	❍	❍	❍	❍	Biased
k) Logical	❍	❍	❍	❍	❍	Illogical
l) Concise	❍	❍	❍	❍	❍	Lengthy

3. *Based on the information in the above Letter to the Shareholders, …*

	zero likelihood				certain
a) …how likely would you be to invest money in CorpA?	❍	❍	❍	❍	❍
b) … how likely would you be to recommend CorpA to a professional colleague?	❍	❍	❍	❍	❍

Section B: Letter CorpB – Please read the text below and answer the questions on the next page.

Dear shareholder,

On behalf of the Executive Board, I am pleased to present CorpB's 2003 annual report. While economic and political conditions remained challenging and financial markets remained volatile, we were able to demonstrate our consistency in adjusting to the market.

CorpB did well despite these difficult circumstances. Stringent cost control and capital allocation helped our results. We improved productivity and continued to create value for clients. Our operating profit before tax increased from £ 3,363 million in 2002 to £ 3, 983 million in 2003. The ratings applied by Standard & Poor's remained unchanged in 2003: the CorpB Group again had an A+ rating.

We continued to invest in profitable growth activities. First of all, CorpB's banking operations showed a distinct improvement, especially in the Benelux, thanks to the good interest result. In 2003, it became profitable for the second successive year. Seven years ago, our banking service started from scratch in Canada. At the end of 2003, it was active in eight countries and had reached a position among the top-ten banks in five of these countries. Secondly, our insurance operations had an excellent year. Despite the low interest rates, it was able to generate good free cash flow and a considerable amount of new business. We are now active in eighteen developing economies. Furthermore, we are actively anticipating the ageing of the population and the reforms in pension schemes, which provide new opportunities for CorpB. Our pensions business experienced significant growth in Poland and in the US, where the CorpB brand was successfully promoted.

In 2003, we acquired an additional 26.1% stake in the AllgemBank from AG, a German investment company. The Group now owns all shares in AllgemBank. In addition, we sold our Italian private banking, life insurance and asset management activities to Banco and Alife.

The principles of our strategy are clear. CorpB will continue to focus on banking, insurance and asset management in both its existing and selected new markets. We are committed to a decentralized structure that provides substantial autonomy for local operations, enabling all our businesses to organize themselves around the demands of their customers. We will seek a leading position in each of our chosen markets to generate benefits of scale, combined with sustainable growth.

Looking forward, I am confident that CorpB is well-positioned to benefit from an improving economic climate in its key markets in 2004. We remain financially strong and are now a leading European-based financial services organization. In 2004, our focus will be on maintaining our profit track record by further controlling cost and increasing efficiency. In particular, we will strive for excellence in servicing our clients in mature and developing markets, we will further improve our capital position and we plan to continue the policy of active portfolio management.

Finally, I would like to take this opportunity to thank all our employees for their contribution to our 2003 performance and all our shareholders for their dedication and commitment to our company.

Nick Richards

Questions Letter CorpB – Please mark the answer you find most appropriate.

1. *After reading this Letter to the Shareholders, how would you rate **the company** publishing the text on each of the following attributes:*

	Poor				Excellent
a) Quality of management	❍	❍	❍	❍	❍
b) Quality of products/services	❍	❍	❍	❍	❍
c) Long-term investment value	❍	❍	❍	❍	❍
d) Innovativeness	❍	❍	❍	❍	❍
e) Financial soundness	❍	❍	❍	❍	❍
f) Ability to attract/develop/keep talented people	❍	❍	❍	❍	❍
g) Community and environmental responsibility	❍	❍	❍	❍	❍
h) Use of corporate assets	❍	❍	❍	❍	❍

2. *After reading this Letter to the Shareholders, how would you rate **the text** on each of the following attributes:*

a) Good	❍	❍	❍	❍	❍	Bad
b) Unpleasant	❍	❍	❍	❍	❍	Pleasant
c) Difficult	❍	❍	❍	❍	❍	Easy
d) Simple	❍	❍	❍	❍	❍	Complex
e) Favourable	❍	❍	❍	❍	❍	Unfavourable
f) Unconvincing	❍	❍	❍	❍	❍	Convincing
g) Clear	❍	❍	❍	❍	❍	Unclear
h) Poorly organized	❍	❍	❍	❍	❍	Well organized
i) Believable	❍	❍	❍	❍	❍	Unbelievable
j) Unbiased	❍	❍	❍	❍	❍	Biased
k) Logical	❍	❍	❍	❍	❍	Illogical
l) Concise	❍	❍	❍	❍	❍	Lengthy

3. *Based on the information in the above Letter to the Shareholders, …*

	zero likelihood				certain
a) …how likely would you be to invest money in CorpB?	❍	❍	❍	❍	❍
b) … how likely would you be to recommend CorpB to a professional colleague?	❍	❍	❍	❍	❍

Section C: Text preference – Please indicate to what degree you prefer either the Letter to the Shareholders of CorpA (Section A) or the Letter of CorpB (Section B). The middle circle indicates "no preference". We would like you to briefly motivate your answer.

Letter CorpA. Letter CorpB.

❍ ❍ ❍ ❍ ❍

Motivation answer:

……

……

Section D: General information – Please mark the answer you prefer or provide your own answer.

1. In your profession, how do you use the annual report? (more than one answer possible)

To get informed about a company's:
❑ identity.
❑ strategy.
❑ operational & financial results.
To evaluate a company's:
❑ efficiency.
❑ profitability.
❑ future prospects.
To facilitate:
❑ the decision-making process in investments.
To directly activate:
❑ investment behaviour.

❑ Other: ……

2. How important is a corporation's annual report in your professional life?

Very important Not important at all

❍ ❍ ❍ ❍ ❍

3. When you read the annual report, how often do you read the Letter to the Shareholders?

Almost always Hardly ever

❍ ❍ ❍ ❍ ❍

4. *Why do you read the Letter to the Shareholders? (more than one answer possible)*

- ❑ To get a quick informative view on the company's general performance.
- ❑ To evaluate the general performance of the company.
- ❑ To get an informative impression of the company's personality or character.
- ❑ To evaluate the company's personality or character.

- ❑ Other:
  ……
  ……

5. *Who do you think writes (i.e. signs) the Letter to the Shareholders?*

……

Section E: General content Letter to the Shareholders – Please indicate to what extent you agree or disagree with each statement.

The Letter to the Shareholders should include details about…

	Absolutely agree				Absolutely disagree
… *the **management situation*** *(e.g. board changes).*	❍	❍	❍	❍	❍
… ***corporate social responsibility*** *policies and activities.*	❍	❍	❍	❍	❍
… *the **dividend** paid to shareholders.*	❍	❍	❍	❍	❍
… *the long-term **corporate strategy.***	❍	❍	❍	❍	❍
… ***short-term future objectives*** *(for the next financial year).*	❍	❍	❍	❍	❍

Section F: Structure Letter to the Shareholders – You will now be presented with *three pairs of excerpts* drawn from different Letters to the Shareholders. For each pair, please indicate to what degree you prefer either one of the two excerpts. The middle circle indicates "no preference".

Our business Your company continues to make progress by innovating in our traditional markets and by growing revenues in all the new wave markets in which we operate. More information about our individual divisions is set out in the Operating review. **Returns to shareholders** We are recommending a full year dividend of 8.5 pence per share. The full year dividend is 31% up on last year, and over four times higher than two years ago. **Strategic progress and outlook** The strong growth in turnover and the strong loyalty of our customers show that our strategy is working.	❍ ❍ ❍ ❍ ❍	Your company continues to make progress by innovating in our traditional markets and by growing revenues in all the new wave markets in which we operate. General insurance sales were higher than in 2002 and our asset management business also produced a good result. Our pension business benefited from a strong contribution from recent acquisitions. We are recommending a full year dividend of 8.5 pence per share. The full year dividend is 31% up on last year, and over four times higher than two years ago. The strong growth in turnover and the strong loyalty of our customers show that our strategy is working.
First, significant progress was made during the year in expanding our multi-channel distribution systems in the Unites States and Taiwan. Secondly, we completed the acquisition and integration of a number of independent financial advisor firms in Spain. Finally, the partnership with Savings, one of the largest savings banks in India, was an important development in 2003. Overall, we will continue to develop partnerships in those markets where we expect growth…	❍ ❍ ❍ ❍ ❍	During the year we made significant progress in expanding our multi-channel distribution systems in the Unites States and Taiwan. We completed the acquisition and integration of a number of independent financial advisor firms in Spain. In 2003, another important development was our partnership with Savings, one of the largest savings banks in India. We will continue to develop partnerships in those markets where we expect growth….
Overall, 2003 was a good year for CompanyX. Our record results show the diversity of our business against a backdrop of improvement in most of the world's major economies. Our performance also benefited from a strong contribution from recent acquisitions and our continuing investment in new products and services …	❍ ❍ ❍ ❍ ❍	*Dear shareholders*, Overall, 2003 was a good year for CompanyX. Our record results show the diversity of our business against a backdrop of improvement in most of the world's major economies. Our performance also benefited from a strong contribution from recent acquisitions and our continuing investment in new products and services …

Section G: Photographs – You will now be presented with *three pairs of photographs*. For each pair, please indicate to what degree you prefer either one of the two pictures as an illustration to the Letter to the Shareholders in general. The middle circle indicates "no preference".

❍ ❍ ❍ ❍ ❍

❍ ❍ ❍ ❍ ❍

❍ ❍ ❍ ❍ ❍

Section H: Professional background – Please describe or mark your answer.

1. *Could you briefly describe your professional function?*

……

2. *How many years of experience have you had as a financial professional?* ……. years.

3. *You are…* ❑ Male. ❑ Female.

4. *Did you grow up in the United Kingdom?* ❑ Yes. ❑ No.

5. *Did you grow up speaking more than one language?*

   ❑ Yes, namely: ……
   ❑ No.

6. *What is your age?* ……

Please use this space if you wish to add any comments:

……

……

If you wish to receive a summary of the research results, please fill in your e-mail address:

……

Thank you very much for your participation!

Samenvatting

Aanleiding

Het belang van Engels als internationale bedrijfstaal is in Europa vooral toegenomen in de jaren negentig van de 20ste eeuw. Vanaf die periode werd het Engels veelvuldig gebruikt bij de economische integratie van Europese landen en verkreeg het ten opzichte van andere Europese talen een dominante positie in internationale politieke en commerciële contexten (Berns, 1995; Seidlhofer, Breiteneder & Pitzl, 2006). Tegenwoordig vervult het Engels in het Europese bedrijfsleven doorgaans twee functies: (1) een pragmatische functie, waarbij het Engels bijdraagt aan een efficiënte internationale communicatie, bijv. bij het Duitse bedrijf Siemens dat wereldwijd het Engels als officiële interne taal hanteert, en (2) een symbolische functie, waarbij het Engels samenhangt met een prestigieus imago, bijv. in Europese landen waar Engelstalige tv-commercials worden gemaakt om het gebruik van een product te associëren met een moderne en dynamische levensstijl. In beide gevallen wordt het Engels als moedertaal of vreemde taal gebruikt om over verschillende nationale bedrijfsculturen heen de professionele communicatie zo effectief mogelijk te laten verlopen (Gerritsen et al., 2007; Philipson, 1998; Piller, 2001; Seidlhofer, 2003; Varner, 2000, 2001).

Ook voor veel Nederlandse bedrijven speelt het Engels een prominente rol in het internationale handelsverkeer: de taal staat centraal bij internationale fusies (bijv. Shell), bij managementteams met niet-Nederlandse leden (bijv. ING), op internationale corporate websites (bijv. KPN) en in internationaal gebruikte slogans (bijv. “Sense and Simplicity” van Philips). Een ander communicatie-instrument dat de laatste jaren is beïnvloed door de groeiende status van het Engels is het jaarverslag. Het besluit van op de Nederlandse beurs genoteerde organisaties als Aegon, Rodamco en Wolters Kluwer om over te gaan tot een statutaire ofwel leidende versie van het jaarverslag in het Engels, werd recentelijk door het merendeel van hun aandeelhouders gesteund. Dit zou kunnen betekenen dat bedrijven de professionele relevantie van Engelse jaarverslagen hoger waarderen dan die van de Nederlandse. Naast de internationalisering van de markten is de invoering van de IFRS (International Financial Reporting Standards) een van de voornaamste redenen voor Nederlandse multinationals om een officieel Engelstalig jaarverslag te publiceren. De IFRS zijn internationale regels voor de financiële verslaglegging, die werden geïntroduceerd na enkele boekhoudincidenten (bijv. Ahold). Bij de IFRS staat het ontwerp van de jaarrekening internationaal vast en ligt de nadruk op de kwaliteit in plaats van de hoogte van de winst. Sinds 2005 dienen alle beursgenoteerde bedrijven in Europa te voldoen aan de IFRS (IAS-plus, 2005). Volgens verschillende Nederlandse ondernemingen benadrukken de Engelstalige verslagleggingregels het belang van Engels als internationale (financiële) taal. Als gevolg daarvan zien zij het Engelse jaarverslag als een efficiënt middel om hun activiteiten aan het buitenlandse publiek te rapporteren (ING, 2006; Van der Moolen, 2006).

Ondanks de waarde die wordt gehecht aan het gebruik van Engels in jaarverslagen van Nederlandse bedrijven, is er nog weinig bekend over de effecten ervan op het ontwerp en de ontvangst van deze verslagen. Dit is opmerkelijk, omdat de teksten en illustraties in het Engelse jaarverslag een brede internationale lezersgroep moeten informeren over en overtuigen van de kwaliteiten van het bedrijf of het bedrijfsresultaat (Garzone, 2004; Hyland, 1998; Jameson, 2000).

De bovengenoemde economische, politieke en linguïstische ontwikkelingen vormden de aanleiding van dit onderzoek, dat zich richt op een groter begrip van de effecten van het Engelse jaarverslag als internationaal communicatiemiddel. Het onderzoek betreft in het bijzonder Engelse jaarverslagen die geproduceerd zijn in Nederlandse en Britse bedrijfsculturen en die rapporteren over het jaar 2003.

Onderzoeksvragen

Hoofdstuk 1 presenteert de doelen van het onderzoek en de onderzoeksvragen. In deze studie wordt het jaarverslag geïnterpreteerd als een 'professioneel genre', wat betekent dat het wordt gezien als een conventioneel teksttype waarmee in een specifieke professionele situatie telkens hetzelfde communicatiedoel en dezelfde doelgroepen worden gediend (Bhatia, 1993; Swales, 1990). Van het jaarverslag zijn uitsluitend de Engelstalige, niet-financiële teksten geanalyseerd. De niet-financiële onderdelen gaan vooraf aan de jaarrekening en zijn veelal multimodaal van aard (Kress & Van Leeuwen, 2001): ze bevatten vaak geschreven teksten en beelden die de bedrijfsinformatie toegankelijk maken voor zowel financiële als niet-financiële lezers (David, 2001). Door de introductie van de IFRS, die voorkomen dat Europese bedrijven zich op grond van hun jaarrekening nog kunnen onderscheiden, is de persuasieve functie van de niet-financiële teksten belangrijker geworden (Nickerson & De Groot, 2005). Omdat er in de Nederlandse en Britse economieën sprake is van concurrerende multinationals die op dezelfde markten opereren en het Engelse jaarverslag inzetten om internationaal stakeholders te bereiken, leverden met name de Nederlands-Engelse en Brits-Engelse jaarverslagen relevant vergelijkingsmateriaal op (Forbes, 2003; Nickerson & De Groot, 2005).

Er is relatief weinig onderzoek gedaan naar het Engelse jaarverslag als internationaal genre. Sommige studies hebben op basis van de genretheorie een globale beschrijving gegeven van kenmerken van delen van Aziatische, Amerikaanse en Europese jaarverslagen (bijv. Hyland, 1998; Malavasi, 2005); andere hebben specifieke crossculturele verschillen in kaart gebracht door jaarverslagen uit verschillende Europese landen te vergelijken (bijv. Garzone, 2004; Nickerson & De Groot, 2005). Geen van deze genreanalyses heeft echter geleid tot een effectstudie waarin de internationale response op typische kenmerken van een Engels jaarverslag uit een bepaald land werd gemeten.

Uit bovenstaande uitgangspunten vloeiden twee onderzoeksdoelen voort. Het eerste doel betrof het inventariseren van *cultuurgebonden voorkeuren* in het *ontwerp* van en in de *waardering* van Nederlands-Engelse en Britse jaarverslagen. Ten tweede beoogde dit onderzoek bij te dragen aan de *theoretische en methodologische ontwikkeling* van genreanalyse als instrument voor het bestuderen van de effectiviteit van multimodale teksten in de internationale bedrijfscommunicatie. De twee hoofddoelen leidden tot twee centrale onderzoeksvragen:

I) Wat zijn de genrekenmerken van Engelse, niet-financiële teksten in multimodale jaarverslagen geproduceerd door Nederlandse bedrijven, en hoe verschillen deze van de genrekenmerken van Engelse, niet-financiële teksten in multimodale jaarverslagen geproduceerd door Britse bedrijven?

II) Hoe beïnvloeden de typische genrekenmerken van de Engelse, niet-financiële teksten in multimodale jaarverslagen geproduceerd door Nederlandse bedrijven de percepties die lezers in Groot-Brittannië hebben ten aanzien van het corporate imago en de overtuigende kracht van de tekst, en wat zijn de percepties van deze lezers in geval van genrekenmerken die typerend zijn voor de Britse jaarverslagen?

Voor de beantwoording van deze onderzoeksvragen is eerst het genreconcept nader gedefinieerd. Volgens deze definitie, die is beschreven in hoofdstuk 2, zijn genres retorische handelingen ofwel teksten die binnen een sociale groep herhaaldelijk worden gebruikt om een zekere communicatieve behoefte te vervullen. Doordat bepaalde teksten steeds opnieuw worden ingezet om een zelfde doel te bereiken (d.w.z. een behoefte te vervullen), zijn ze binnen de sociale groep in de loop der tijd herkenbaar geworden als voorbeelden van een teksttype dat geschikt is voor specifieke communicatiesituaties (Miller, 1994). De genretheorie gaat er eveneens vanuit dat de conventionele doelen van deze teksttypen of genres het publiek, de inhoud, de structuur en de taal van teksten bepalen. Als zodanig geven de doelen een verklaring voor het inhoudelijke en formele ontwerp van de teksten (Swales, 1990). In een verkoopbrief, bijvoorbeeld, combineert men het productaanbod vaak met sterke product- of bedrijfseigenschappen om het doel van de tekst – koopgedrag stimuleren – te helpen realiseren (Bhatia, 1993).

Om de centrale onderzoeksvragen te kunnen beantwoorden zijn in totaal vijf analyses uitgevoerd. De eerste vier analyses gaven samen antwoord op de eerste hoofdvraag en betroffen crossculturele tekstvergelijkingen, de vijfde analyse is uitgevoerd om de tweede hoofdvraag over lezerseffecten te beantwoorden:

1) een analyse van de communicatieve context van Nederlands-Engelse en Britse jaarverslagen;
2) een inhoudsanalyse
3) een structurele analyse
4) een linguïstische analyse

} van de teksten en de foto's in niet-financiële onderdelen uit de Nederlands-Engelse en Britse jaarverslagen;

5) een internationale responsanalyse van typische tekstuele en visuele kenmerken in niet-financiële onderdelen uit Nederlands-Engelse en Britse jaarverslagen.

De methoden die zijn gebruikt voor de crossculturele context- en tekstanalyses, worden toegelicht in hoofdstuk 3. Hoewel genrestudies tot op heden vooral kwalitatieve beschrijvingen van geschreven tekst bevatten, wordt in hoofdstuk 3 uitgelegd dat binnen de huidige studie ook kwantitatieve onderzoekstechnieken zijn toegepast. Bij de crossculturele analyses zijn de data verzameld door kwalitatieve interpretaties van geschreven tekst *en* foto's. Vervolgens is getoetst of de gevonden verschillen ook statistisch significant waren. Voorafgaand aan iedere tekstanalyse is bovendien een test voor de intercodeur betrouwbaarheid uitgevoerd om de betrouwbaarheid van de resultaten te meten. In de volgende paragrafen worden de specifieke opzet en de resultaten van de verschillende analyses samengevat. Bij de resultatenbeschrijving van de tekstanalyses ligt de nadruk op de significante verschillen die werden gevonden in de crossculturele vergelijkingen.

Contextanalyse jaarverslagen

Om inzicht te krijgen in de communicatieve context waarin het jaarverslag wordt gebruikt, is in hoofdstuk 4 onderzocht welke taalkeuzes, functies, doelgroepen, ontwerpconventies en sociale waarden ten grondslag liggen aan de productie van het Nederlands-Engelse en Britse jaarverslag (bijv. Beaufort, 1997). Hiervoor zijn een

kwalitatieve survey en *diepte-interviews* gehouden met communicatiemanagers en Investor Relations managers in Nederlandse en Britse beursgenoteerde bedrijven.

De kwalitatieve survey vond plaats onder 48 Nederlandse bedrijven en belichtte het Engelse taalbeleid voor het jaarverslag in Nederland. De resultaten van de survey toonden aan dat een meerderheid van de beursgenoteerde organisaties in Nederland het Engels als basistaal had gebruikt voor het 2003 jaarverslag. Respondenten verklaarden daarnaast dat originele Engelse jaarverslagen tot stand komen op basis van een proces waarbij vaak Engelstalige rapporten van (inter)nationale divisies in één document worden geïntegreerd door *redacteurs* met Engels als moedertaal of door een groep moedertaalsprekers van het Engels en het Nederlands. Dit proces kan de *linguïstische* invloed van het Nederlands op de Nederlands-Engelse jaarverslag over 2003 hebben verminderd. Omdat dit onderzoek zich richtte op *cultuur*specifieke *(*in plaats van taalspecifieke) kenmerken in teksten die herhaaldelijk worden gepubliceerd door bedrijven die *vanaf hun oprichting* vanuit de Nederlandse cultuur opereren, lijkt het echter onwaarschijnlijk dat alle cultuurgebonden communicatieconventies in deze teksten zouden zijn verdwenen met de inschakeling van Engelssprekende redacteurs.

Bij de diepte-interviews waren 11 Nederlandse en vijf Britse bedrijven betrokken. Informanten beantwoordden vragen over de rol van het Engels voor het internationale verslag, de doelen en lezers van het jaarverslag, de richtlijnen voor het ontwerp van het jaarverslag en de functie van foto's in het jaarverslag. Zowel de Nederlandse als de Britse informanten gaven aan dat het Engelse verslag vooral relevant is voor het behalen van internationale commerciële successen. Ook waren Nederlandse en Britse informanten het grotendeels eens over de communicatiedoelen (informeren, een positief imago realiseren), doelgroepen (investeerders, interne lezers, special interest groepen) en inhoudscriteria (wettelijk, politiek, historisch) voor het jaarverslag. In beide nationale bedrijfsculturen bleek het verslag bovendien uit gelijksoortige teksten te bestaan, waarbij volgens de informanten vooral de bedrijfsprofielen, de managementvoorwoorden en de overzichten van operationele ontwikkelingen[1] bijdragen aan de overtuigingskracht van het jaarverslag. Dit komt onder meer door de foto's in deze teksten, die doorgaans de bedrijfsidentiteit, de producten en de corporate marketing illustreren.

De diepte-interviews onthulden ook crossculturele verschillen in de retorische context van het jaarverslag. Enerzijds hechtten Nederlandse informanten veel waarde aan het verslag als onderdeel van de financiële communicatiemix en als middel om intern te communiceren met buitenlandse medewerkers. Anderzijds beschouwden de Britse informanten het jaarverslag als een onderdeel van de financiële én de marketing communicatiemix en vonden zij de investeerders de belangrijkste lezers van het verslag. Het idee dat investeerders een cruciale doelgroep vormen voor het Britse jaarverslag werd onderstreept in de beschrijvingen van de verschillende onderdelen van het jaarverslag: vergeleken met de Nederlandse informanten hadden de Britse informanten meer aandacht voor deze doelgroep in teksten zoals het managementvoorwoord en het overzicht van operationele ontwikkelingen. Verder suggereerden de informanten dat verschillen in nationale organisatiestructuren ten grondslag liggen aan de verschillende typen managementteksten in de Nederlands-Engelse en Britse verslagen. In Nederlandse

[1] De overzichten van operationele ontwikkelingen zijn in jaarverslagen uit Nederland doorgaans onderdeel van het Verslag van de Raad van Bestuur, terwijl deze overzichten in Britse verslagen veelal onderdeel zijn van de Operating and Financial Review ('Operational review').

bedrijven zijn de Raad van Bestuur en de Raad van Commissarissen autonome organen, wat binnen het jaarverslag resulteert in een voorwoord van de bestuursvoorzitter (CEO) en een rapport van de Raad van Commissarissen. In Britse bedrijven behoren de directeuren en de commissarissen tot één managementteam, wat binnen het jaarverslag resulteert in een voorwoord van de bestuursvoorzitter (CEO), een voorwoord van de voorzittercommissaris (Chairman) en een geïntegreerd managementrapport (Report of Directors).

Op grond van de resultaten van de contextanalyse konden de onderzoeksmaterialen voor de tekstanalyses worden gespecificeerd. Wat betreft de uit Nederland afkomstige materialen, zijn alleen Engelse jaarverslagen geselecteerd die door traditionele Nederlandse bedrijven waren gemaakt en waarvoor het Engels als basistaal was gebruikt. Dit leverde een verzameling op van 22 Nederlands-Engelse verslagen van bedrijven uit 15 verschillende sectoren. Vervolgens zijn 22 Engelse jaarverslagen verzameld van traditionele Britse bedrijven uit equivalente sectoren. Van de Engelse jaarverslagen zijn uitsluitend de managementvoorwoorden (de Nederlands-Engelse CEO's statement, Britse CEO's statement en de Britse Chairman's statement), de bedrijfsprofielen en de overzichten van operationele ontwikkelingen in de tekstanalyses bestudeerd. Een volledige opsomming van de betrokken sectoren en bedrijven is gepresenteerd in Tabel 3 in hoofdstuk 3.

Inhoudsanalyse: tekstthema's en fotothema's

De typische inhoudelijke kenmerken van het Nederlands-Engelse en Britse jaarverslag zijn geïdentificeerd en vergeleken door middel van thema-analyses (gebaseerd op Carley & Palmquist, 1992; Kress & Van Leeuwen, 2001). Deze staan beschreven in hoofdstuk 5. Enerzijds werden hierbij sleutelwoorden zoals 'brand strategy', 'positioning', 'markets' en 'distribution channels' geïnterpreteerd als elementen van een conceptueel tekstthema ('marketing'). Anderzijds werden in een foto items als 'stalen steiger', 'nieuwbouw', 'tractor' en 'metalen omheining' geïnterpreteerd als een conceptueel fotothema ('werkterrein'). De meest voorkomende tekst- en fotothema's in de managementvoorwoorden, bedrijfsprofielen en operationele overzichten zijn opgenomen in Tabellen 8-19 in hoofdstuk 5. De tabellen laten zien dat er een aantal thematische overeenkomsten waren tussen de Nederlands-Engelse en Britse varianten van deze drie typen teksten. Tekstthema's over het bedrijfsresultaat, de marktbenadering en het vertrouwen in de toekomst kwamen bijvoorbeeld vaak voor in zowel de Nederlands-Engelse als de Britse managementvoorwoorden. In de Nederlands-Engelse en Britse overzichten van operationele ontwikkelingen kwamen veel fotothema's voor met als focus de klanten, de werkvloer en bedrijfsproducten.

De resultaten van de inhoudsanalyse toonden wat betreft de *managementvoorwoorden* verschillen aan tussen culturen en tussen teksten binnen een cultuur. Terwijl het tekstthema 'bedrijfsstrategie' vaker voorkwam in de Britse CEO's dan in de Britse Chairman's statements, kwam het tekstthema 'managementdetails' vaker voor in de Britse Chairman's dan in de Britse CEO's statements. De tekstthema's 'Human Resource Management' en 'corporate governance' werden vaker gevonden in de Nederlands-Engelse dan in de Britse CEO's statements. De analyse liet zien dat het tekstthema 'Corporate Social Responsibility' vaker werd gebruikt in de Britse Chairman's statements dan in de Nederlands-Engelse CEO's statements, en dat het tekstthema 'dividend' vaker werd gebruikt in de Britse Chairman's statements dan in zowel de Nederlands-Engelse als Britse CEO's statements. Daarnaast gaven de onderzoeksresultaten voor de visuele inhoud aan dat het fotothema 'alle leden van het managementteam' het meest

voorkwam in de Nederlands-Engelse CEO's statements, en dat de fotothema's 'werknemers' en 'werkvloer' het meest frequent was in de Britse CEO's statements. De inhoudsanalyse van de *bedrijfsprofielen* demonstreerde alleen een Britse voorkeur voor illustraties met het fotothema 'medewerkers'. Bij de Nederlands-Engelse en Britse *operationele overzichten* werden alleen crossculturele verschillen gevonden voor de tekstthema's 'kostenbeleid' en 'marktidentiteit': beide kwamen meer voor in de Nederlands-Engelse dan in de Britse teksten.

Structuuranalyse: moves en strategieën in tekst en foto's

De retorische opbouw van de Nederlands-Engelse en Britse managementvoorwoorden, profielen en operationele reviews is in kaart gebracht door een move-analyse (Bhatia, 1993, 2004; Swales, 1990). Hierover wordt gerapporteerd in hoofdstuk 6. Bij deze analyse worden teksten opgedeeld in moves ofwel tekstfragmenten die een specifieke retorische functie vervullen ten aanzien van het tekstdoel. Vervolgens worden binnen de fragmenten de strategieën geïdentificeerd die gebruikt zijn om de moves vorm te geven. Een voorbeeld uit het materiaal van dit onderzoek: in de persoonlijke voorwoorden van het management waren tekstuele uitdrukkingen als 'Dear shareholders' (groet) of 'the directors recommend that you' (direct verzoek) verschillende strategieën om de move 'het aanspreken van de lezer' te realiseren. Hoewel de analyse van moves en strategieën tot op heden vooral is toegepast in studies naar de retorische structuur van geschreven tekst, is ze in het huidige onderzoek ook gebruikt voor het bestuderen van foto's. De analyse van moves en strategieën bleek een geschikte methode te zijn voor het bepalen van de structurele functie van foto's. Op basis van deze analyse werd een foto van de CEO in een managementvoorwoord bijvoorbeeld gekenmerkt door de move 'identificeren van het bedrijf' en de strategie 'het bedrijf een persoonlijk gezicht geven'. Tabellen 5-13 in hoofdstuk 6 geven weer welke moves en strategieën het meest voorkwamen in de teksten en foto's van de managementvoorwoorden, de bedrijfsprofielen en de overzichten van operationele ontwikkelingen. De tabellen tonen aan dat er diverse structurele overeenkomsten werden gevonden tussen de Nederlands-Engelse en Britse teksten. Zo kwamen tekstuele moves en strategieën waarin de bedrijfsomgeving werd geëvalueerd in gelijke mate voor in de Nederlands-Engelse en Britse voorwoorden. Bij de bedrijfsprofielen werden in de foto's crossculturele overeenkomsten gevonden voor moves en strategieën gericht op de algemene of persoonlijke identificatie van het bedrijf en op de instrumentele of toegevoegde waarde van het product.

De resultaten van de move-analyse lieten alleen verschillen zien voor de geschreven tekst. Bij de *managementvoorwoorden* was sprake van crossculturele en crosstekstuele verschillen. De tekstuele move 'rapporteren over leiderschap' en de tekstuele strategie 'presenteren van managementdetails' kwamen vaker voor in de Britse Chairman's dan in de Britse CEO's statements. De tekstuele move 'rapporteren over operationele resultaten' in combinatie met de strategie 'presenteren van operationele details en de strategie 'beschrijven van het product' werden alle het minst vaak gebruikt in de Britse Chairman's statements. De tekstuele move 'sympathiseren met stakeholders' werd het minst vaak gevonden in de Britse CEO's statements. Verder bleek de tekstuele move 'speculeren over de toekomst' in combinatie met de strategie 'korte termijndoelen stellen' het meest aanwezig te zijn in de Nederlands-Engelse CEO's statements. Terwijl de tekstuele move 'de lezer wegwijs maken in de tekst' vaker voorkwam in de Britse dan in de Nederlands-Engelse CEO's statements, kwam de move 'het aanspreken van de lezer' in combinatie met de strategie 'groeten' vaker voor in de Nederlands-Engelse

dan in de Britse CEO's statements. Ten slotte werd de tekstuele strategie 'waardering uitspreken voor stakeholders' vaker gevonden in de Nederlands-Engelse CEO's statements en de Britse Chairman's statements dan in de Britse CEO's statements. Bij de *bedrijfsprofielen* toonden de onderzoeksresultaten alleen aan dat in de Nederlands-Engelse profielen een grotere voorkeur bestond voor de move 'het communiceren van de bedrijfsstrategie' dan in de Britse profielen. Bij de *operationele overzichten* bleken de tekstuele strategie 'introduceren van het bedrijfsprofiel', de move 'detailleren van het product' gecombineerd met de strategie 'presenteren van de strategische focus', de move 'bespreken van de marktbenadering' gecombineerd met de strategie 'beschrijven van het product' en de move 'rapporteren over operationele resultaten' gecombineerd met de strategie 'noemen van klantenbehoeften' typischer te zijn voor de Nederlands-Engelse dan de Britse teksten. De tekstuele move 'speculeren over de toekomst' gecombineerd met de strategie 'korte termijndoelen stellen' kwam vaker voor in de Britse dan in de Nederlands-Engelse overzichten.

Lexico-grammaticale analyse: metadiscourse in tekst en foto's

Als laatste is een tekstanalyse uitgevoerd waarmee de typische lexico-grammaticale eigenschappen van Nederlands-Engelse en Britse jaarverslagen werden bepaald en vergeleken. Deze studie, die is beschreven in hoofdstuk 7, is gebaseerd op het metadiscourse-model (Hyland & Tse, 2004). Hierbij wordt in de tekst gekeken naar woorden en zinsdelen die bijdragen aan de organisatie van een tekst ("interactief") of aan het realiseren van contact tussen zender en ontvanger ("interactioneel"). Bijvoorbeeld, in het onderzoeksmateriaal werden uitdrukkingen als 'therefore' of 'we introduce' gebruikt om duidelijk te maken wat er in de daaropvolgende tekstfragmenten ging gebeuren en werden uitdrukkingen als 'extremely difficult' of 'you' door de schrijver gebruikt om zijn/haar houding ten opzichte van de boodschap of de zender duidelijk te maken. Ondanks het feit dat het metadiscourse-model is ontworpen voor de analyse van retoriek op woord- en zinsniveau, is in de huidige genrestudie een relatie gelegd tussen dit model, de theorie van multimodale discourse en de theorie van de visuele semiotiek (Kress & Van Leeuwen, 2006). Deze combinatie van theoretische inzichten heeft uiteindelijk geleid tot een model waarmee behalve de tekstuele metadiscourse ook de visuele metadiscourse in foto's kon worden bestudeerd. Zo konden foto's van managers of hoofdgebouwen worden geïnterpreteerd als illustraties van het bedrijf in de tekst ("interactief") en werden afbeeldingen van lachende klanten gebruikt om de veronderstelde kwaliteit van het bedrijfsproduct te benadrukken ("interactioneel"). Tabellen 12-20 in hoofdstuk 7 presenteren de vormen van tekstuele en visuele metadiscourse die het meest voorkwamen in de Nederlands-Engelse en Britse managementvoorwoorden, bedrijfsprofielen en overzichten van operationele ontwikkelingen. Ook de resultaten van deze tekstanalyse duidden op een aantal crossculturele overeenkomsten voor de drie teksttypen. Bij de Nederlands-Engelse en Britse managementvoorwoorden werd bijvoorbeeld evenveel gebruik gemaakt van interactieve metadiscourse in de vorm van woorden of zinsdelen die betekenisrelaties weergeven, die een taalhandeling bevatten, die naar informatie elders in de tekst verwijzen en die de inhoud van de tekst verder specificeren. De profielen in beide culturen bevatten vooral visuele metadiscourse in de vorm van interactieve specificaties van producten, werkterreinen of markten en interactionele markeerders van de professionaliteit, de moderniteit of de toegevoegde waarde van het product.

De analyse van lexico-grammaticale kenmerken in de *managementvoorwoorden* liet ook verschillen zien tussen culturen en teksten. In de

geschreven tekst werden verschillen gevonden voor interactionele markeerders van schrijver-lezerrelaties ('you', 'note that'), die het minst vaak voorkwamen in de Britse CEO's statements, en verwijzingen naar de schrijver als het management ('the board'), die het vaakst voorkwamen in de Britse Chairman's statements. Daarnaast toonden de resultaten aan dat interactieve structuuraanduiders ('first', 'finally') het meest werden gebruikt in de Nederlands-Engelse CEO's statements. Uit de resultaten van de fotoanalyse bleek dat er in de Britse CEO's statements een significante voorkeur bestond voor interactieve specificaties van het marketingbeleid in de tekst (klanten) en voor interactionele illustraties van het bedrijf als geëmancipeerd (vrouwelijke en mannelijke medewerkers), multicultureel (medewerkers met verschillende etnische achtergrond) en internationaal (medewerkers van internationale divisies). Interactieve specificaties van het bedrijf in de tekst en interactionele verwijzingen naar de schrijver in de vorm van foto's van het managementteam werden vaakst gevonden in de Nederlands-Engelse CEO's statements. Daarentegen kwamen illustraties van het bedrijf en auteurverwijzingen in de vorm van foto's van individuele managers het minst vaak voor in deze teksten. Foto's van medewerkers als interactieve specificaties van het bedrijf kwamen vaker voor in de Britse dan in de Nederlands-Engelse CEO's statements. Interactionele illustraties van het bedrijf als open en oprecht (blik van managers/medewerkers richting camera) werden vaker gevonden in de Nederlands-Engelse CEO's statements dan in de Britse Chairman's statements, terwijl interactionele markeerders van intimiteit met het bedrijf (close-up van managers) vaker werden gevonden in de Britse Chairman's statements dan in de Nederlands-Engelse CEO's statements. Bij de *bedrijfsprofielen* werden in de Nederlands-Engelse teksten meer interactionele markeerders van nadruk ('obviously', significant') gebruikt dan in de Britse teksten. De Britse profielen bevatten meer verwijzingen naar de schrijver in de vorm van de eerste persoon meervoud ('we', 'our'). De analyse van de visuele metadiscourse toonde aan dat interactieve illustraties van het bedrijf in de tekst en interactionele verwijzingen naar de schrijver in de vorm van foto's van medewerkers vaker voorkwamen in de Britse dan in de Nederlands-Engelse profielen. Wat de *operationele overzichten* betreft, werd alleen aangetoond dat interactieve structuuraanduiders ('first', 'finally') het meest frequent waren in de Nederlands-Engelse dan in de Britse teksten.

Conclusie crossculturele tekstanalyses

Het eerste onderzoeksdoel en de eerste onderzoeksvraag richtten zich op het identificeren en vergelijken van multimodale genrekenmerken in niet-financiële teksten uit Nederlands-Engelse en Britse jaarverslagen. Ter beantwoording van de eerste vraag zijn bovengenoemde context- en tekstanalyses uitgevoerd, waarbij crossculturele vergelijkingen hebben geleid tot overzichten van overeenkomsten en verschillen in de geschreven tekst en de foto's. Het overzicht van de crossculturele genreverschillen, die ook hierboven centraal stonden, is gepresenteerd in Tabel 2 van hoofdstuk 8. Over het algemeen toonden de onderzoeksresultaten dat Nederlands-Engelse en Britse jaarverslagen bestaan uit verschillende teksttypen die elk in beide nationale bedrijfsculturen veel dezelfde contextuele en tekstuele eigenschappen bevatten, maar die ook cultuurgebonden kenmerken hebben.

Het grote aantal crossculturele overeenkomsten in communicatieve context, tekstuele en visuele elementen lijkt erop te wijzen dat de Nederlands-Engelse en Britse jaarverslagen behoren tot dezelfde internationale *genreset* (Devitt, 1991). Dit betekent dat het Engelse jaarverslag in de twee culturen herkend en gebruikt wordt als een vergelijkbare compilatie van samenhangende teksten met elk een eigen doel,

lezersgroep, inhoud en vorm. Daarnaast maakt de combinatie van de verschillende teksten het bestaan van het overkoepelende genre 'jaarverslag' mogelijk (Jameson, 2000). Verder lijken de huidige onderzoekresultaten te bevestigen dat het retorische doel van een tekst een bepalende factor is bij het identificeren van een genre: ondanks de cultuurspecifieke kenmerken in de drie typen onderzoeksteksten, lijkt met name de crossculturele eenheid in communicatiedoel – voor het jaarverslag als geheel *én* voor de aparte teksten – te hebben gezorgd voor overeenkomsten in taalgebruik en voor de omschrijving van de Nederlands-Engelse en Britse jaarverslagen als vergelijkbare voorbeelden van dezelfde genreset (Miller, 1994).

Een overzicht van de significante crossculturele verschillen in genrekenmerken (zie Tabel 2 in hoofdstuk 8) biedt een algemene blik op *de aard van de verschillen*. Ten eerste blijkt dat verschillen tussen bedrijfsculturen vooral gevonden zijn op het lexico-grammaticale analyseniveau. Met andere woorden, culturele voorkeuren waren vooral zichtbaar bij de meest gedetailleerde en concrete analyse-items. Bovendien tonen de resultaten aan dat er met name sprake was van verschillen tussen de Nederlands-Engelse en Britse managementvoorwoorden, dus bij teksttypen waar in Nederland maar één variant voor bestaat (de CEO's statement) en in Groot-Brittannië twee varianten (de CEO's statement en de Chairman's statement). Ten derde blijkt dat de meeste verschillen in tekstkenmerken voorkwamen in de geschreven onderdelen van de Nederlands-Engelse en Britse jaarverslagen; kennelijk is er tussen de twee bedrijfsculturen meer overeenstemming over de typische visuele ondersteuning van deze geschreven teksten. Niettemin lijken visuele kenmerken een belangrijke rol te spelen bij de identificatie van genres. Enerzijds kunnen ze bijdragen aan het onderscheid tussen diverse typen niet-financiële teksten (bijv. de directiegerelateerde fotothema's in de managementvoorwoorden versus de klant-, product- en werkvloergerelateerde fotothema's in de operationele overzichten). Anderzijds kunnen foto's een indicatie zijn voor cultuurspecifieke voorkeuren binnen een bepaald teksttype (bijv. het 'managementteam' thema in de Nederlands-Engelse voorwoorden). Ten vierde kan nog worden gesuggereerd dat de crossculturele verschillen in het huidige onderzoek niet alleen gebonden zijn aan bepaalde teksttypen in het jaarverslag maar mogelijk ook aan culturele conventies in de (financiële) bedrijfscommunicatie. Sommige tekstkenmerken waren immers typisch voor een bepaalde tekst in een bepaalde bedrijfscultuur (bijv. het tekstthema 'dividend' in de Britse Chairman's statements) en andere kenmerken waren typisch voor verschillende teksttypen in een bepaalde bedrijfscultuur (bijv. het fotothema 'medewerkers' in de Britse CEO's statements en de Britse bedrijfsprofielen).

In navolging van de genretheorie (Swales, 1990) is in dit onderzoek geprobeerd een relatie te leggen tussen *de context* waarin een tekst tot stand komt en de typische multimodale kenmerken van de tekst. De resultaten van de tekstanalyses lijken erop te wijzen dat een aantal van die kenmerken het directe resultaat zijn van communicatieve aspecten die in de contextanalyse zijn bekeken, andere zijn waarschijnlijk het gevolg van nationale voorkeuren. Over het algemeen kunnen de verschillen tussen de Nederlands-Engelse en Britse teksten verklaard worden door: 1) het communicatiedoel van het jaarverslag, zoals de beïnvloeding van lezerattitudes door het veelvuldig gebruik van interactionele metadiscourse, 2) het communicatiedoel van een niet-financiële tekst, zoals het presenteren van een operationele samenvatting met relatief veel operationele details in de Britse CEO's statements, 3) de professionele functie van de schrijver, zoals het rapporteren over de managementsituatie in het voorwoord van de Britse toezichthoudende Chairman, 4) sociaal-politieke ontwikkelingen, zoals het veelvuldig gebruik van het tekstthema

'corporate governance' in Nederlands-Engelse managementvoorwoorden na de introductie van een nieuwe governance code, en 5) nationale sociale waarden, zoals het gebruik van foto's van het managementteam (in plaats van foto's van individuele managers) in voorwoorden die zijn geproduceerd in het feminiene Nederland.

Theoretische en methodologische implicaties van de crossculturele tekstanalyses

Het tweede doel dat werd gesteld bij de eerste onderzoeksvraag betrof de verdere theoretische en methodologische ontwikkeling van genreanalyse. Vanuit *theoretisch* perspectief kan ten eerste worden geconcludeerd dat het genreconcept niet alleen een kader schetst voor de interpretatie van teksten, maar ook voor de identificatie van een tekst. Anders gezegd, in het huidige onderzoek heeft het genreconcept richting gegeven aan de bestudering van teksten en foto's in het Engelse jaarverslag; het maakte duidelijk welke tekstniveaus of welke tekstaspecten moeten worden belicht om inzicht te krijgen in het totale ontwerp van het jaarverslag. Bovendien bleek dat het genreconcept ruimte biedt voor een volledige en veelzijdige tekstinterpretatie door de mogelijke integratie van methoden uit verschillende wetenschappelijke disciplines (bijv. interviews – etnografie, metadiscourse – linguïstiek). Ten tweede heeft dit onderzoek aangetoond dat de visuele retoriek in teksten een plaats heeft binnen de genreanalyse. Hoewel genrestudies tot op heden vooral geschreven teksten betroffen, demonstreren de huidige fotoanalyses dat visuele kenmerken opgenomen kunnen worden in verschillende onderzoeksmodellen die dan leiden tot een completere interpretatie van multimodale communicatie.

Vanuit *methodologisch* perspectief kan worden gesuggereerd dat een combinatie van kwalitatieve en kwantitatieve technieken de resultaten van een genreanalyse meer solide maakt. Voorafgaand aan iedere tekstanalyse werden intercoder testen uitgevoerd. Deze testen ondersteunden niet alleen de betrouwbaarheid van de onderzoeksresultaten, maar gaven ook aan welke problemen kunnen optreden bij de analyse van bepaalde genrekenmerken. Zo bleek tijdens de intercoder betrouwbaarheidstesten dat het afbakenen van tekstuele moves en strategieën en de analyse van visuele metadiscourse zeer bewerkelijke processen zijn. In de formele tekstanalyses werden de data die door kwalitatieve tekstinterpretatie waren verkregen, verwerkt in een statistisch programma om de significantie van eventuele crossculturele verschillen te kunnen berekenen. Door het gebruik van statistische toetsen kon de betekenis van de onderzoeksresultaten worden versterkt en konden waargenomen patronen in taalgebruik vervolgens worden gerelateerd aan de culturele of communicatieve context van de betreffende teksten. Hoewel nog weinig genrestudies zich hebben gericht op het effect van typische genrekenmerken in een bepaalde tekst of cultuur, bieden de resultaten van de huidige tekstanalyses aanleiding voor verder onderzoek naar genrerespons. De significante verschillen tussen de geschreven teksten en de foto's in de Nederlands-Engelse en Britse jaarverslagen zouden in een responsstudie kunnen worden gebruikt als onafhankelijke variabelen op basis waarvan lezervoorkeuren in kaart worden gebracht. Hierover gaat het laatste hoofdstuk in dit proefschrift.

Responsanalyse Nederlands-Engelse en Britse managementvoorwoorden

Hoofdstuk 9 staat in het teken van de tweede onderzoeksvraag die focust op de perceptie van lezers in Groot-Brittannië ten aanzien van de multimodale genrekenmerken in het Nederlands-Engelse en Britse jaarverslag. Ter beantwoording van deze vraag is een experiment uitgevoerd waarbij financiële

analisten in Londen Nederlands-Engelse en Britse managementvoorwoorden hebben geëvalueerd in termen van waargenomen corporate imago en overtuigingskracht van de tekst. Op basis van de assumptie dat taalgebruikconventies waarmee men bekend is aantrekkelijker zijn dan conventies waarmee men onbekend is (Byrne, 1971), kon de onderzoeksvraag verder worden uitgewerkt in vijf hypothesen en één subvraag. In de hypothesen werd achtereenvolgend verondersteld dat de analisten uit Groot-Brittannië een positiever imago zouden toeschrijven aan het bedrijf achter de Britse tekst (H1), en dat zij de Britse tekst aantrekkelijker (H2), geloofwaardiger (H3) en begrijpelijker (H4) zouden vinden. Daarnaast werd verondersteld dat de financiële analisten een algemene voorkeur voor de Britse tekst zouden hebben (H5). Voor de beantwoording van de subvraag werd nagegaan of de doelen en doelgroepen van het Britse jaarverslag, zoals die in de contextanalyse werden geformuleerd door de Britse informanten, daadwerkelijk aansluiten bij de lezerbehoeften van de financiële analisten.

In totaal namen 35 financiële analisten in Londen deel aan het experiment. Door middel van een vragenlijst gaven zij hun mening over twee volledige managementvoorwoorden en over enkele vragen, stellingen, tekstfragmenten en foto's gerelateerd aan het ontwerp van de voorwoorden. Een voorbeeld van de stimuli en de bijbehorende vragenlijst is opgenomen in Appendix X. De complete voorwoorden waren zodanig gemanipuleerd dat ze typische Nederlands-Engelse of typische Britse tekstkenmerken bevatten. Ieder voorwoord werd door de respondenten geëvalueerd met behulp van meetinstrumenten voor corporate reputatie en investeringsintenties (samen corporate imago), aantrekkelijkheid van de tekst, geloofwaardigheid van de tekst en begrijpelijkheid van de tekst. Voor de andere items in de vragenlijst werden schalen gebruikt waarbij de tegenpolen representatief waren voor een voorkeur voor ofwel de Nederlands-Engelse genrekenmerken ofwel de Britse kenmerken. Onder de 35 respondenten werden vier versies van de vragenlijst verspreid, waarbij de volgorde van de items steeds verschillend was. Respondenten vulden de vragenlijst op locatie in tijdens hun werkpauzes.

De resultaten van het experiment toonden aan dat de financiële analisten in Londen een positievere corporate reputatie toekennen aan het bedrijf achter het Britse voorwoord dan aan het bedrijf achter het Nederlands-Engelse voorwoord. Hun beoordeling liet echter geen verschil zien voor de intentie om te investeren in deze bedrijven. Bij de evaluatie van de managementvoorwoorden bleek dat de analisten de Britse tekst begrijpelijker vonden. Wat betreft de aantrekkelijkheid en geloofwaardigheid van de Nederlands-Engelse en Britse teksten was er geen verschil. Toch werd over het algemeen de voorkeur gegeven aan het Britse voorwoord. De belangrijkste reden voor deze voorkeur was de heldere structuur in de Britse tekst, met name gerealiseerd door kopjes tussen paragrafen. De reacties op de stellingen en de tekstfragmenten gaven aan dat financiële analisten deels de Nederlands-Engelse kenmerken in managementvoorwoorden prefereerden (voor de thema's 'bedrijfsstrategie' en 'toekomstdoelen') en deels de Britse kenmerken (voor de thema's 'managementsituatie', 'maatschappelijk verantwoord ondernemen' en 'dividend' en voor de structurele elementen 'kopjes'). Bij de evaluatie van de foto's bestond vooral een voorkeur voor de visuele retoriek in de Nederlands-Engelse voorwoorden (voor portretten van het managementteam en voor mediumshot opnamen van managers) en enigszins voor de visuele retoriek in de Britse voorwoorden (voor portretten van managers waarin zij wegkijken van de camera). Op de vraag hoe relevant het jaarverslag is, antwoordden de financiële analisten dat het verslag (heel) belangrijk is. Maar op de vraag hoe vaak zij het

managementvoorwoord lezen, was het antwoord 'een enkele keer'. Financiële analisten gaven aan dat het jaarverslag voornamelijk wordt gebruikt om informatie te verkrijgen over de bedrijfsresultaten en de bedrijfsstrategie. Het managementvoorwoord wordt meestal doorgenomen om een snelle indruk te krijgen van het bedrijfsresultaat en de bedrijfsidentiteit. Volgens de meeste financiële analisten wordt het managementvoorwoord ondertekend door de CEO of de toezichthoudende Chairman.

Hoewel de Britse tekstvariant op enkele cruciale punten (reputatie, begrijpelijkheid, algemene voorkeur) beter scoorde dan de Nederlands-Engelse variant, liggen de antwoorden op de hypothesen en de subvraag genuanceerder. De resultaten laten immers zien dat op andere punten (tekstthema's en visuele retoriek) de Nederlands-Engelse genrekenmerken beter scoorden of dat er geen verschil in waardering was. Op grond van de resultaten kan worden geconcludeerd dat er gedeeltelijke empirische ondersteuning was voor H1 (corporate imago) en H5 (algemene voorkeur), dat H2 (aantrekkelijkheid) en H3 (geloofwaardigheid) niet werden ondersteund, maar dat H4 (begrijpelijkheid) wel werd bevestigd. Een andere conclusie is dat de financiële analisten uit Groot-Brittannië het jaarverslag als geheel gebruiken op een manier die de Britse bedrijven volgens de resultaten in de contextanalyse (zie hoofdstuk 4) ook verwachten, maar dat het managementvoorwoord in de praktijk van minder belang is dan verwacht. Aldus lijken de resultaten van het experiment tot op zekere hoogte de assumptie te onderschrijven dat taalgebruikers een hogere waardering hebben voor tekstconventies waarmee zij binnen een sociale groep het meest bekend zijn. Teksten waarin deze conventies worden toegepast zijn herkenbaarder en daardoor vaak aantrekkelijker dan teksten waarin niet aan de conventies wordt voldaan (Byrne, 1971; Vaughan & Dillon, 2006).

Theoretische en methodologische implicaties van de responsanalyse

De experimentele resultaten impliceren dat responsonderzoek naar genrekenmerken bijdraagt aan de verdere ontwikkeling van het genreconcept. Ze ondersteunen daarmee ook het tweede centrale onderzoeksdoel. Ten eerste wijst het experiment erop dat genre*theorie* zich niet alleen zou moeten beperken tot de classificatie van teksttypen, maar dat het ook de receptie van teksttypen zou moeten behelzen. Teksten worden niet alleen geproduceerd vanuit een bepaalde sociale achtergrond, ze worden door de ontvangers ook geïnterpreteerd vanuit eigen sociale verwachtingen. Vooral in internationale communicatiecontexten kan een genre pas effectief zijn als zender en ontvanger overeenkomstige ideeën hebben over de typische genrekenmerken. Een breder begrip van de effectiviteit van een genre als interactieve tekst is dus gebaat bij theoretische inzichten in zowel het ontwerp van de tekst als de respons op de tekst. Ten tweede blijkt uit de responsanalyse dat genreonderzoek niet noodzakelijk gebonden is aan descriptieve methoden maar dat het evengoed een basis biedt voor experimentele methoden. *Methodologisch* gezien kan genreonderzoek dus op logische wijze worden uitgebreid met een combinatie van technieken die een volledig beeld geven van het (inter)nationale gebruik *en* effect van (professionele) teksttypen. Als laatste kan vanuit praktisch oogpunt worden opgemerkt dat responsanalyses van professionele genres interessant zijn voor bedrijven die internationaal afhankelijk zijn van hun stakeholders. De huidige resultaten laten bijvoorbeeld zien dat financiële lezers in Groot-Brittannië in bepaalde opzichten een voorkeur hebben voor het Britse jaarverslag en dat het Nederlands-Engelse jaarverslag daardoor aan effectiviteit inboet. Voor Nederlandse

bedrijven die zich via hun jaarverslag willen richten op deze lezers is dit een relevant gegeven.

Tot slot

In dit proefschrift is gerapporteerd over een onderzoek naar de aard van en de respons op tekstuele en visuele kenmerken van Engelse jaarverslagen die tot stand zijn gekomen in twee Europese bedrijfsculturen. De crossculturele vergelijkingen toonden aan dat een professioneel genre verschillende multimodale kenmerken kan hebben in verschillende culturen. De responsanalyse liet zien dat deze verschillende kenmerken de effectiviteit van het genre kunnen beïnvloeden bij internationale doelgroepen. Beide typen analyses bieden suggesties voor verder onderzoek naar 1) de verdere ontwikkeling van het genreconcept, 2) het cultuurgebonden en multimodale ontwerp van professionele genres en 3) het gebruik van deze genres in de internationale bedrijfscommunicatie.

Curriculum Vitae

Elizabeth de Groot was born on 23 September 1976 in Delfzijl, the Netherlands. After she received her Athenaeum diploma from the Fivel College in Delfzijl, she went to the United Stated and received a high school diploma. She returned to the Netherlands to study Communication Studies and English Language and Culture at the University of Groningen. In 2001 she graduated in Communication Studies from the University of Groningen, on the basis of a Master thesis about the visualization of cultural aspects in Dutch TV-commercials. In 2003 she graduated in English Language and Culture from the University of Groningen, on the basis of a Master thesis about the conceptualization of word meaning.

In 2002-2003 she worked as a junior lecturer in the Departments of English and Applied Linguistics, University of Groningen. During that same period, she worked as a part-time researcher at the University of Groningen, conducting several opinion polls within the Dutch business context. In 2004 she joined the Department of Business Communication Studies at the Radboud University Nijmegen, where she worked as a junior researcher until 2008. In 2008 she was appointed lecturer in this department. She teaches a variety of courses and supervises a number of Bachelor and Master theses into aspects of (English) Business Communication.