

# Conveying companies' socially responsible image across languages

Cultural differences and their implications for translation

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This article presents a corpus-based analysis of personalisation patterns in a specialized corpus of corporate social responsibility (CSR) reports. More specifically, it compares native English reports and reports issued in English by Italian companies, to assess how differences in the use of first-person deixis affect the construction of corporate image in translated texts. Possible motivations for – and implications of – the observed strategies are also discussed.

## 1. Corporate Social Responsibility and CSR discourse

### 1.1. *A short introduction to Corporate Social Responsibility*

In recent decades, the issue of Corporate Social Responsibility (CSR) has attained unprecedented levels of attention from companies and their stakeholders. The term CSR is used to refer to a company's attitudes and behaviours with respect to its social, economic, and environmental obligations and responsibilities; more specifically, it denotes a company's voluntary assumption of responsibilities exceeding its legal obligations, for the benefit of its stakeholders and society at large (European Commission 2011, p. 3; Bruhn, Zimmermann 2017, p. 4).

Implementing a CSR strategy today is necessary for both socio-normative and economic reasons. On the one hand, a company's commitment towards indisputable ideological and moral principles – such as environmental protection, labour standards, equal employment, fair trade, decent work conditions, corporate ethics etc. – favours its social

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*legitimation* (Breeze 2012; Fuoli 2012; Bondi 2016a). The company's licence to operate is justified both by "moral evaluation", as corporate action is based on compliance with societal norms, values and expectations, and by "rationalisation", as the company's operations are justified by their social utility and their beneficial effects towards the common good (Van Leeuwen 2007, p. 92). On the other hand, such commitment improves a company's image and reputation, and enhances its trustworthiness and its relationships with stakeholders (Breeze 2013, p. 84; Malavasi 2010, p. 212; Fuoli 2018); this provides the business with a competitive market advantage and ultimately enables it to achieve better long-term performance (Hartman et al. 2007; Bruhn, Zimmermann 2017, p. 3).

In order to exploit this strategic potential, companies must ensure that their CSR activities are clearly and effectively communicated to their stakeholders. CSR reporting has gathered momentum in the last 20 years and has become standard practice at least for larger companies, which now prepare dedicated annual reports, usually published on their websites (KPMG 2017; Breeze 2013). Addressing a broad and heterogeneous audience of stakeholders, CSR reports provide information about a company's credo and performance on a variety of environmental, social, and corporate governance issues: while environmental concerns have been dealt with since early examples of sustainability disclosures, the range of topics addressed has broadened over the years to include, for instance, human rights and equal treatment (e.g. gender or race discrimination). Even if sustainability reporting is a voluntary activity, various projects have been promoted worldwide to produce common guidelines. Among these, the Sustainability Reporting Standards issued in 2018 by the Global Reporting Initiative (and its predecessors, the GRI G1-G4 Guidelines)<sup>2</sup> currently represent the most commonly accepted reporting framework in this field.

### 1.2. *The CSR report as a genre*

As a result of the abovementioned efforts, and of the existence of a more and more globalised corporate culture, the CSR report has become a rather standardised genre in terms of communicative purposes, disclosure contents and textual structure (Yu, Bondi 2017, p. 273). The

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<sup>2</sup> <https://www.globalreporting.org/> (accessed August 2021).

main body of CSR reports is generally composed by two sections: a self-presentation section, which outlines the business identity and corporate governance (including its history, mission and vision), and a longer performance-reporting section, which reports on performance with respect to economic, social and environmental aspects, as well as on the future performance outlook (Bondi, Yu 2018). CSR reports typically combine narrative texts, quantitative data and multimodal elements such as graphs and pictures (Fuoli 2018; Bondi, Yu 2018).

From the point of view of text type(s) and function(s), the CSR report can be considered as a hybrid discourse genre (Fuoli 2018; Bondi 2016b; Bhatia 2012; Malavasi 2011). On the one hand, it provides factual, informational elements, such as descriptions of measures to reduce environmental impact, funded projects, etc. On the other hand, this ideational function goes hand in hand with a more interpersonal one, i.e. CSR reports are used by companies to construe their corporate identity and relationships with interlocutors. In this respect, discourse-analytic studies focusing on the genre's specific lexico-grammar have observed that the language of CSR reports is often overtly promotional, with features that would be more usually associated with PR and advertising (e.g., self-praise, use of emotionally loaded words, superlatives, words with positive connotations), with a view to engendering a favourable evaluation and a positive public image (Breeze 2012, p. 5; Malavasi 2011, Catenaccio 2012). According to Bhatia (2012, p. 235), the "proliferation of promotional elements" in CSR reports would even lend support to "existing views that the purpose of CSR is [...] promotional window-dressing". On a less provocative note, Fuoli (2018) argues that the argumentative and promotional component is significantly predominant in CSR reports compared to traditional financial reports – which can be considered to be their antecedents (Bondi 2016b; Catenaccio 2012, p. 79, see also Section 1.3) – in that they tend to be more explicitly subjective and evaluative.

### *1.3. Contrastive, cross-linguistic and cross-cultural research*

Globalisation makes it essential for researchers and businesses to understand how CSR is communicated in different linguistic and cultural contexts, and how companies address their stakeholders' needs and expectations in different countries. However, while comparative research

on business aspects of CSR is rather extensive (e.g., its links to managerial and consumer attitudes, legal and institutional requirements, etc. – see review in Williams and Aguilera 2008), fewer studies have set out to explore the influence of national cultural norms on the more linguistic aspects of CSR discourse.

Bondi and Yu's (2018) contrastive analysis of Italian, Chinese and English reports, for example, shows that despite substantial universality in terms of common rhetorical structure and moves<sup>3</sup>, cross-cultural variations can be observed in the actual scope and length of the different sections of the self-presentation part (see Section 1.2), depending on the relatively higher or lower importance given to corporate governance, values and beliefs and corporate profile in the three cultures. From a lexical-terminological perspective, Hartman et al.'s (2007) comparison of CSR reports issued by US-based and EU-based multinationals highlights differences which, in the authors' view, would result from their respective tendency to emphasise financial justifications vs. moral and sustainability reasons for CSR.

Taking into consideration a close reporting genre such as the annual financial report – and more particularly the section known as 'CEO Letter' or 'Letter to Shareholders', which is similarly characterised by a hybrid nature and a marked interpersonal component (see e.g. Hyland 1998; Garzone 2004; Breeze 2012) – some studies have found lexical-grammatical differences between native English texts and comparable non-native texts in which English is used as a *lingua franca*. Garzone (2004), for instance, found that corporate statements written in English by Italian companies were characterised by a lower frequency of the pronoun *we* and a higher occurrence of impersonal and passive forms than texts produced by multinationals located in other countries, arguably due to interference from specialised discourse conventions in the Italian language. Similarly, De Groot (2008) observed cross-cultural differences concerning moves and rhetorical strategies across English annual reports of Dutch and British corporations, including a significantly larger use of first-person plural pronouns in British texts; and Huang and Rose's (2018) contrastive analysis of CEO letters in English

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<sup>3</sup> In Swales' approach to genre analysis (1990), a *move* refers to a section of text which performs a specific communicative function. Moves are therefore conceived as identifiable and predictable functional components shared by the texts belonging to a given genre, which contribute to the text/genre general communicative purpose (Biber et al. 2007).

from Chinese and Western banks revealed significant variations in the use of metadiscourse markers.

First-person plural deixis (*we*-references) stands out as a crucial rhetorical feature in English to construe corporate identity and to convey corporate image: *we*-references are used in corporate reports to convey a corporate 'persona' which takes responsibility for its actions and results, sharing its ethical commitment and establishing a dialogic relationship with its stakeholders. Conversely, omitting first-person pronouns might suggest lower engagement, limitation of responsibility and distance from the ideas and actions presented in the text. This could affect the discursive construction of corporate identity and undermine the persuasive force of CSR reports (De Groot 2008; see also Section 5).

Against this background, the present paper aims to explore how English CSR reports issued by Italian companies to address the international business community compare to native English CSR reports with respect to the use of personalisation patterns, in an attempt to contribute to existing discourse and translation research and possibly help corporate managers to develop more informed communication strategies.

## **2. Corpus data and background research**

### *2.1. The corpus*

The study is based on a specialised corpus of CSR reports published between 2012 and 2017 by large and medium companies working in a variety of sectors, most notably energy, financial services, food and beverage, and construction. The texts were retrieved through an online repository maintained by the Global Reporting Initiative in order to populate two corpus components: on the one hand, a comparable sub-corpus containing native English and native Italian CSR reports, on the other a parallel sub-corpus comprising native Italian reports and their English translations. Table 1 provides summary information about the corpus (for full details see Castagnoli, Magistro 2019).

**Table 1.** Corpus details.

Sub-corpus	Language	Description	Texts	Tokens
CSR-EN-REF	English	Native EN reports	82	2,308,955
CSR-IT-REF	Italian	Native IT reports	51	1,739,066
CSR-IT-ST	Italian	Native IT source texts	59	2,234,907
CSR-EN-TT	English	Translated EN reports	59	2,196,175

## 2.2. Background study

This paper builds on preliminary research by Castagnoli and Magistro (2019) which investigated the use of *we*-references in original English and Italian CSR reports in order to derive corpus-based insights to inform the authors' specialised translation classes. In particular, the use of first-person plural deixis, as well as its translation, was the object of class discussion with students; thus a corpus was created to investigate language-specific conventions empirically.

In line with existing literature (see Section 1.3), the study revealed that the degree of personalisation conveyed through first-person plural deixis is significantly higher in English than in Italian CSR reports. As shown in Table 2, native English reports (CSR-EN-REF) contain on average 26.48 *we*-references per thousand words, whereas native Italian texts (CSR-IT-REF) contain 2.09 *we*-references per thousand words. These findings show that, in spite of the increased standardisation of CSR reports worldwide (see Section 1.2), culture-bound preferences as regards the use of specific pragmalinguistic features – such as personalisation – still determine divergencies in this form of specialised discourse across languages.

These differences turn out to be crucial translation-wise. The pilot study has shown that personalisation patterns in English CSR reports translated from Italian largely reproduce those found in the corresponding source texts, the normalised frequency of *we*-references in this sub-corpus being 3.32 per thousand words (see Table 2). All the considered English pronouns are significantly less frequent than in native reports (Log-Likelihood test,  $p < 0.0001$ ), with the exception of the pronoun *ours*. Overall, English CSR reports published by Italian companies show a much lower degree of personalisation than English comparable texts, and thus appear to be characterised by more 'detached' discourse

patterns, which means that they don't fully conform to the characteristics of the genre in its native instantiations.

**Table 2.** Raw and normalised frequency of *we*-references in Italian native, English native and English translated reports.

CSR-IT-REF			CSR-EN-REF			CSR-EN-TT		
	f-raw	f-ptw		f-raw	f-ptw		f-raw	f-ptw
<b>noi</b>	150	0.09	<b>we</b>	22,652	9.81	<b>we</b>	3,037	1.38
<b>nostr*</b>	1,549	0.89	<b>our</b>	36,108	15.64	<b>our</b>	3,757	1.71
<b>VERB</b>	1,756	1.01	<b>us</b>	2,225	0.96	<b>us</b>	457	0.21
<b>ci</b>	176	0.10	<b>ours</b>	21	0.01	<b>ours</b>	12	0.01
			<b>ourselves</b>	129	0.06	<b>ourselves</b>	37	0.02
<b>Total</b>	<b>3,631</b>	<b>2.09</b>	<b>Total</b>	<b>61,135</b>	<b>26.48</b>	<b>Total</b>	<b>7,300</b>	<b>3.32</b>

### 3. Aim and method

As previously argued, self-mentions are central in disclosures aimed at conveying corporate image not only because they emphasise a collective identity (the company itself, but also the company and its stakeholders or people in general, see Breeze 2013, p. 93), but also because they represent a major device to express the author's feelings, attitudes, value judgments and commitments, that is their *stance* on relevant issues.

The purpose of this paper is to extend and complement the quantitative analysis of personalisation described in Section 2 through a comparative analysis of collocational patterns for the personal pronoun *we* in native and translated English CSR reports. Together with the possessive adjective *our*, *we* constitutes a keyword for the CSR genre in English: as shown in Table 3, the two items rank first and third in the top 10 keyword list obtained by comparing the native CSR report subcorpus with a reference, general-language corpus like ukWaC (Ferraresi et al. 2008), confirming the findings reported by Catenaccio (2012, p.117-118) (see also Breeze 2013, p. 92 with respect to annual reports). The aim of the study is to identify recurring strategies of self-representation in the reports, with a particular focus on verbs conveying attitudinal and epistemic stance (see Fuoli 2018) that substantially contribute to shape identities, perceptions and relations for companies and their stakeholders (Fairclough and Wodak 1997).

**Table 3.** Top 10 keywords in CSR-EN-REF compared to reference corpus (Statistic: Log-likelihood,  $p < 0.0001$ ; Effect size measure: Gabrielatos and Marchi's %DIFF).

Rank	Freq	Keyness	Effect	Keyword
1	37365	13911.73	896.3323	our
2	10399	4301.08	1320.9563	report
3	24581	3969.93	201.2576	we
4	7417	3929.79	8322.4118	sustainability
5	5456	2747.42	4391.8015	employees
6	5864	2375.22	1222.6572	energy
7	6755	2306.45	717.8292	management
8	4175	2157.56	5877.7099	emissions
9	5490	2110.21	1015.9983	financial
10	5530	2067.05	928.8642	performance

Collocates are extracted using the dedicated function within the AntConc software (Anthony 2019). Given that the analysis specifically targets the most typical verb collocates, and having assessed that the POS-tagging is not satisfactorily accurate, collocates are retrieved using a 1R span (that is, considering only one word following each pronoun) in order to reduce the amount of irrelevant hits. The analysis will focus on the top 50 collocates in each list, ranked according to statistical significance; this cut-off point is chosen in order to include all collocates having a minimum frequency of 10 in the translated subcorpus. The frequency of specific shared items in the two lists will be compared using the Log-Likelihood measure (LL), to identify those words that are significantly more or less frequent in one subcorpus than in the other.<sup>4</sup> Longer clusters and concordances will also be produced in order to identify and interpret more meaningful patterns.

#### 4. Findings

Table 4 shows the 25 most significant collocates of the personal pronoun *we* in the two comparable subcorpora of native and translated English CSR reports.

Quite expectedly, the two most frequent collocates in both lists are the auxiliaries *have* and *are*, which indicate that reporting about past

<sup>4</sup> The Log-likelihood tests were performed using the tool developed and made available by Lancaster University at <http://ucrel.lancs.ac.uk/llwizard.html>.

and current actions dominate the documents (Catenaccio 2012, p. 129). The presence in the native list of the contracted forms 're and 've, which rank significantly lower in the non-native list (LL,  $p < 0.0001$ ) might

**Table 4.** Top 25 *we* collocates, sorted by statistical significance (T-score).

Native English reports				Translated English reports			
Rank	Freq	Stat	Collocate	Rank	Freq	Stat	Collocate
1	2881	52.11856	have	1	446	20.44385	are
2	2568	47.49594	are	2	381	19.25856	have
3	1058	30.99838	also	3	103	9.77706	will
4	775	27.35451	re	4	95	8.95642	also
5	778	26.33263	will	5	71	8.08378	can
6	555	22.87626	do	6	60	7.72616	believe
7	528	22.69359	ve	7	55	7.38965	want
8	562	22.27168	can	8	55	7.31529	do
9	432	20.46105	believe	9	51	7.08934	operate
10	413	19.90781	operate	10	40	6.14054	promote
11	381	18.77521	continue	11	39	5.83960	support
12	361	16.86373	work	12	34	5.65569	aim
13	332	16.12163	use	13	36	5.24778	work
14	227	14.66759	aim	14	27	5.13347	would
15	247	14.38426	provide	15	24	4.73322	must
16	244	13.66264	were	16	23	4.67389	started
17	178	12.92120	launched	17	22	4.62530	build
18	170	12.80916	expect	18	21	4.54751	consider
19	169	12.70094	want	19	23	4.53656	launched
20	171	12.34295	need	20	20	4.43168	said
21	142	11.62374	know	21	20	4.40255	decided
22	138	11.52332	recognise	22	21	4.32640	continued
23	147	11.32315	manage	23	30	4.23037	were
24	127	11.06859	strive	24	19	4.20681	note
25	130	10.92875	offer	25	17	3.92370	offer

point to a higher formality or conservatism of translated texts (see e.g. Bernardini, Ferraresi 2011).

Also predictably, it is possible to identify several shared collocates connected to ordinary corporate activities such as *do*, *operate*, *work*, *use*, *offer*, *invest* and specific actions or events like *launched*. To the same semantic field belong verbs such as *provide*, *manage* and *make*, all significantly frequent in the native subcorpus, as well as *started*, *decided*, *carried (out)* and *organised* in the translated subcorpus. These

figures seem to indicate that a first difference between native and translated narratives might be the tendency for the latter to emphasise past actions more than native English reports (11/50 vs. 7/50 collocates respectively).<sup>5</sup>

As regards verbs expressing stance, a noticeable semantic set comprises desire/intention verbs like *aim*, *want* and *strive* (followed by a +*to*-clause). These are mainly used to emphasise ethical/responsible/sustainable commitments and ambitions (see examples (1a-1b)) and, to a much lesser extent, practical objectives, as in (2a-2b):

- (1a) We **aim** to improve the lives of the people who work with us. (British Foods [GBR], CSR-EN-REF)
- (1b) We **want** our people to be at the centre of the change, generating ideas, actively participating and sharing. (Generali [ITA], CSR-EN-TT)
- (2a) We **aim** to raise £2.3 million for Flying Start. (British Airways [GBR], CSR-EN-REF)
- (2b) ... we **aim** to further develop the collection of paper and cardboard (Iren [ITA], CSR-EN-TT)

Although *aim* and *want* appear in both lists, the latter is significantly more frequent in translated reports, possibly because it also fills the semantic space covered by *strive* in native reports. More tentative objectives are conveyed through verbs ranking lower in the lists, namely the verb *seek* (35th) within native reports, and the verbs *wish* and *try* (47th and 58th, respectively) in translated reports.

A second group of collocates includes epistemic verbs like *believe*, *know* and *recognise*. The first two verbs are consistently used in the two subcorpora to introduce companies' credo and values: more precisely, as exemplified in (3a-3c), the discursive use of *believe* indicates strong commitment to those values on the part of the company, while *know* objectivises their universal validity, thus conveying commonality of intents with readers (Catenaccio 2012, p. 141).

- (3a) We **believe** collaboration is essential to enhance sustainability throughout the life-cycle of products (CRH [IRL], CSR-EN-REF)
- (3b) We **know** a healthy environment is essential for better health, stronger communities and more fulfilling lives (Abbott [USA], CSR-EN-REF)

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<sup>5</sup> A cursory examination of collocates for the possessive adjective *our* also seems to confirm a tendency for the narrative of reports translated from Italian to focus on corporate past history and traditions more than native English reports, as the frequency of words like *history*, *mission*, *identity* and *principles* is significantly higher in the former.

- (3c) ... we **believe** it is important that anyone understands the need for the changes in question (Pelliconi [ITA], CSR-EN-TT)

On the other hand, it is possible to notice differences in both frequency and usage as regards the verb *recognise/ize*, which is significantly underrepresented in translated texts compared to native reports ( $p < 0.01$ ). Within native reports, the verb is mainly used by companies to acknowledge (potentially) critical issues or limitations, and to show that the company is sympathetic to potential stakeholders' concerns, as in examples (4a-4d):

- (4a) We **recognise** it's not enough simply to comply with legislation; we must go beyond this to ensure we minimise our impact on the environment. (Co-op [GBR])
- (4b) We **recognise** that although air travel is vital to the economies of the UK and other countries we fly to, our operations have an impact on the environment. (British Airways [GBR])
- (4c) We **recognise** that career and advancement opportunities for women in law firms have been less than balanced (Kemp Strang [AUS])
- (4d) We **recognise** that our current lending practices focus on conventional commercial criteria such as loan risk and repayment capacity. As we progress on our sustainability pathway it is our desire to increasingly reflect ESG considerations in our lending practices (AIB [IRL])

Instead, the verb appears only in 4/59 translated reports, and in only one of these it is used to convey the same meaning (as exemplified by (5a)). The other few occurrences correspond to examples (5b-5d), which do not refer to companies' awareness about responsibility challenges:

- (5a) We **recognise** that it is our duty to reduce the environmental impacts of our business and our carbon footprint across our value chain. (Yoox [ITA])
- (5b) We **recognise** the basic right, of all the employees, to join a trade union according to their own free will. (Palladio [ITA])
- (5c) ... we **recognise** the right to join a trade union (Generali [ITA])
- (5d) ... we believe it essential to seek and acquire new skills. We **recognise** the importance in generating value, by adopting avant-garde abilities and techniques. (Generali [ITA])

The modals *can* and *will* also rank high in the two 25 top verb collocate lists: expanding the analysis to longer clusters (that is, recurrent combinations of three or more words) can help detect what companies say they *can* or *will* do.

As regards the former, the two subcorpora display – again – different patterns. As shown in Table 5, *we can* is commonly used in native reports within clusters which emphasise positive impacts that the company can make for the benefit of its stakeholders, thus contributing to build legitimation. On the other hand (Table 6), in translated reports it

**Table 5.** Clusters for *we can* in native CSR reports.

Rank	Freq	Range	Cluster	
1	37	24	we can make	(a the biggest) difference a (significant positive bigger) impact an (important significant) contribution
2	22	18	we can improve	performance, experience, lives, [INTR]
3	21	16	we can do	better, (much) more, for (s.one), to help
4	18	12	we can have	the (greatest biggest most) impact
5	15	10	we can't	
6	14	13	we can continue	to (create provide improve) to build trust, deliver benefits, fulfil responsibilities, strengthen relationships
7	13	11	we can help	s.one, drive impact, educate, influence
8	13	11	we can provide	benefits, [other positively-loaded words]
9	13	12	we can use	
10	12	11	we can better	assess, (serve support) s.one, manage

**Table 6.** Clusters for *we can* in translated CSR reports.

Rank	Freq	Range	Cluster	
1	3	3	we can say	that...
2	3	3	we can see	that... [commenting data]
3	2	2	we can all	draw inspiration, grow together
4	2	2	we can continue	looking to the future, to work
5	2	2	we can define	measures, structure
6	2	2	we can do	[the best thing ~], that
7	2	2	we can therefore	

is hardly possible to detect any pattern (both tables contain clusters which appear at least twice in the subcorpus and in at least two different reports, in order to exclude idiosyncratic uses).

The use of *will* also emphasises a company's commitment, and its orientation to the future. More precisely, this modal can be used to make forecasts conveying an assertive, confident stance (Fuoli 2018). Tables 7 and 8 summarise the most frequent clusters comprising *we will* in the two subcorpora. Although the low frequency of the pattern in

translated reports almost precludes any meaningful comparison, the cluster *we will not* deserves closer attention discourse-wise. Figure 1 shows all the instantiations of the pattern in native reports, and a clear

**Table 7.** Clusters for *we will* in native CSR reports.

Rank	Freq	Range	Cluster	
1	141	44	we will continue	to (work focus monitor develop invest improve refine support) our efforts
2	65	32	we will be	able, reviewing, working, judged
3	37	20	we will also	
4	23	14	we will have	
5	22	12	we will work	with s.one
6	19	10	we will not	tolerate, accept
7	14	11	we will achieve	our (goals target),
8	14	9	we will report	on our (progress approach)
9	12	10	we will focus	
10	12	9	we will provide	

**Table 8.** Clusters for *we will* in translated CSR reports.

Rank	Freq	Range	Cluster	
1	17	9	we will continue	to (invest work)
2	10	5	we will be	able to, open to
3	6	4	we will need	
4	3	3	we will also	
5	3	2	we will develop	project, vision
6	3	3	we will have	to [+v]
7	3	3	we will not	be remembered, reach, settle
8	3	2	we will set	[sth] up
9	2	2	we will face	
10	2	2	we will invest	

trend stands out: *we will not* is mostly used to refer to actions that would be illegal, unethical, or contrary to human rights, such as discrimination or harassment (lines 1, 5, 18, 19), bribery and corruption (lines 4, 14, 16) or child labour (lines 6, 17). These core issues are obviously present also in translated CSR reports, but they are not always dealt with using the same rhetorical force. The following examples are representative of claims found in translated reports. In examples (6a) and (6b), the oc-

Hit	KWIC	File
1	ect of employment and occupation • We will not accept any form of discrimination, harassment or bullying.	EN NZ-(
2	pries on this issue, making it clear that we will not accept any clothing manufactured with fabrics that were	EN US-(
3	t intended to indicate, in any way, that we will not assert, to the fullest extent under applicable law,	EN US-(
4	eo. We have made a commitment that we will not condone the offer or acceptance of bribes in	EN UK-(
5	s to meet the requirements of the role. We will not discriminate based on factors such as race, religion,	EN UK-(
6	orking fairly We prohibit child labour. We will not employ, in any capacity, anyone who has not	EN IRL-(
7	ng at fibres. If we don't make changes, we will not have enough resources on earth for both food	EN NZ-(
8	th food and clothing in the future.' □ We will not have enough resources for both food and clothing.'	EN NZ-(
9	icials or candidates for election; and • we will not intervene in party political matters. While we encourage	EN UK-(
10	Code of Conduct As a matter of policy we will not make political contributions to political parties, elected offici	EN UK-(
11	nspected illegal or unethical activities. We will not retaliate against anyone who makes good faith reports	EN US-(
12	ted in our Employee Code of Conduct, we will not sacrifice our integrity for any reason, not profit,	EN US-(
13	any given risk to an acceptable level, we will not take that risk. www.tulloil.com 21 PERFORMANCE GOV	EN UK-(
14	st and anti-money laundering laws. • We will not tolerate any form of bribery, including improper offers	EN NZ-(
15	tern Slavery Act (2015) is set out here. We will not tolerate any such activities within our own operations	EN UK-(
16	in every country in which we operate. We will not tolerate bribery and corruption in any form. As	EN UK-(
17	ns of forced and compulsory labour • We will not tolerate child labour and are committed to the	EN NZ-(
18	otes openness, teamwork and trust. We will not tolerate employees being subject to physical, sexual, racial,	EN UK-(
19	icles on our website are unequivocal: "We will not tolerate racism, sexism, homophobia or other forms of	EN UK-(
20	s and Travel for Government Officials, we will not use corporate funds to make political disbursements to	EN US-(

**Figure 1.** Concordances for *we will not* in native CSR reports.

currence of expressions like “(the company) *does not tolerate*” and “*The Group rejects*” does resemble native discourse practices in spite of the use of the third person singular; similarly, “*The Group undertakes to avoid*” and “*all the subsidiaries reject*” in example (6c), as well as “*our code of ethics actively promotes equality*” and “*Our policies are intended to prevent any discrimination*” in (6d) constitute forms of explicit and active commitment, mixing condemnation and proactive attitudes.

- (6a) Italgas considers diversity to be an asset to the company and does not tolerate any form of discrimination based on gender, age, health, nationality, political opinion or religious views. (Italgas)
- (6b) The Group rejects all discrimination and illegal deeds or activities, such as corruption, slavery and child labour. (Prysmian)
- (6c) The Group undertakes to avoid any kind of discrimination on the basis of age, gender [...] all the subsidiaries reject any discriminatory practice and place great emphasis on valuing the competences of each individual (CIR)
- (6d) To apply effectively what Italian and international regulations on equality stipulate, our code of ethics actively promotes equality of treatment of all employees, collaborators and external representatives. Our policies are intended to prevent any discrimination and any behaviour that is detrimental to a person (Novamont)

On the contrary, in the following examples, companies do not seem to take any personal (i.e. corporate) responsibility on these issues; rather, they make reference to existing laws and standards prohibiting discrimination (6e-6f), or use passive forms (6g), as if the decision or responsibility were not their own.

- (6e) ACEA operates in respect of [...] Legislative Decree no. 151/2001, [...] The law forbids any sort of discrimination for reasons relating to gender [...] (ACEA)
- (6f) The highest international standards require the utmost respect for diversity, in its various meanings, non-discrimination and equal opportunities. (Banca Generali)
- (6g) Discrimination based on political or union allegiance, religion, race, nationality, age, sex, sexual orientation, health or whatever is not permitted. (IMA Group)

## 5. Discussion and final remarks

Nowadays, English dominates corporate discourse, and companies cannot avoid publishing disclosures in this language to reach the international audience. Although English is a *lingua franca* for the business community, this does not imply, however, that it is cultureless. In fact, this study confirms previous research (e.g., De Groot 2008, Junge 2011) showing that characteristics of national culture-specific discourse can be found in ELF and translated texts. The analysis has revealed substantial differences in the way personalisation is used to create and convey corporate identity in native English CSR reports and in English CSR reports translated from Italian. Differences are not only striking from the quantitative point of view – first-person plural deixis being a key rhetorical feature of native English CSR reports, and conversely far less prominent in non-native reports (see Section 2) – but also at a qualitative level, as shown by more fine-grained collocate and cluster analyses for the personal pronoun *we* (Section 4): translated and non-translated texts are seldom set apart by specific collocation patterns, but major differences are to be found in terms of frequencies and usage of the lexical resources on which companies draw to describe their approach to corporate social responsibility.

As making and expressing commitments and taking responsibility is a central rhetorical feature in the CSR genre, personalisation represents

a crucial pragmalinguistic means to endow companies with a “human” face, and enable them to convey a responsible, caring image. Third-person narratives – using either the company’s name or expressions like *the company/the group* – and especially impersonal or passive forms (as in examples (6a-6g) above) arguably do not manage to convey the same degree of involvement; consequently, companies using these resources – possibly because of interference from Italian discourse – might appear less committed to sustainability issues.

Experimental research has indicated that non-native disclosures characterised by limited compliance with English genre-specific norms may be perceived by native evaluators as less clear (De Groot 2008, p. 278); according to the study, however, this would not have any negative impact on text credibility and, consequently, on investment intentions by financial professionals. Yet, further investigations into text reception are arguably needed to evaluate the repercussions that failure to comply with genre-related expectations may have on corporate image and reputation among other stakeholder categories.

When writing or translating in(to) English for the international community it is difficult to identify a monolithic target audience with well-defined discursive expectations. Even so, companies – especially small-size ones, which have been exposed to intercultural issues for far less time than large multinationals – should be sensitised to take discourse-level intercultural differences into account when devising their communication strategies.

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