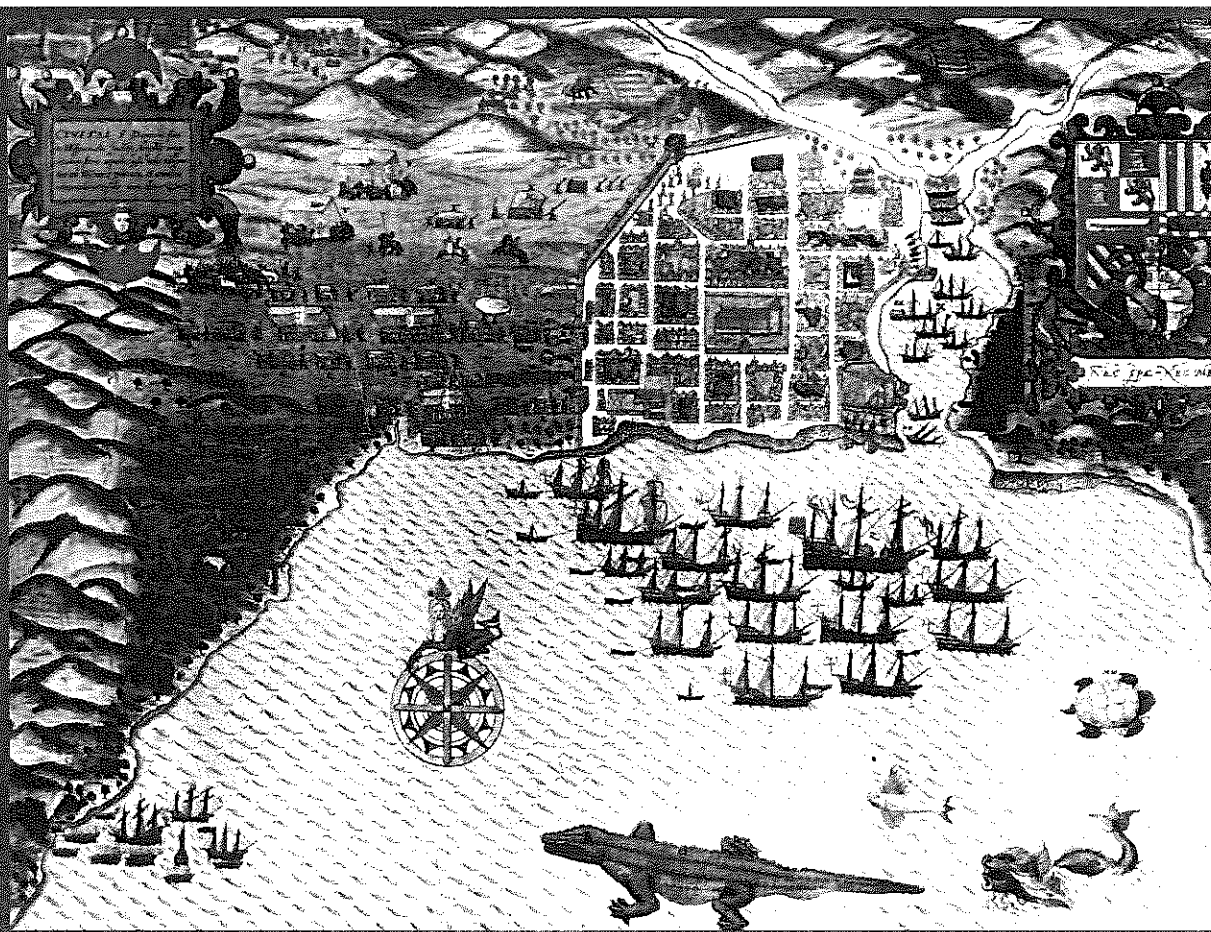


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Forms of Migration Migration of Forms

edited by D. Torretta, M. Dossena, A. Sportelli

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FORMS OF MIGRATION MIGRATION OF FORMS

Language Studies

*Proceedings of the 23rd AIA Conference
Bari, 20-22 September 2007*

edited by Domenico Torretta,
Marina Dossena, Annamaria Sportelli



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MIGRANT FEATURES IN FINANCIAL SPECIALIZED DISCOURSE: THE *CORPORATE ANNUAL REPORT* GENRE

Introduction

A balance sheet is internationally recognized as a statement of the wealth of a business or an organization on a given date, usually the last day of the financial year. It is, however, also the firm's primary tool for presenting the extent of its reliability and the level of its productivity. For an expert in finance and economics, it is a company's identity card. For a linguist, it is a highly specialized text. In this sense, it may be considered a *hybrid text* which includes features of different discourse areas. The aim of this paper is to define the identity of this specialized text by redefining the concept of specialized discourse.

This study is based on genre analysis (Swales, Bhatia) and ESP (Candlin and Gotti, Gillaerts and Gotti, Gotti 2005), and makes use of a general knowledge of textual-linguistic concepts such as communicative functions, text types, cohesion and thematic organization. Moreover, since economic and financial theory is essential to the investigation, this study adopts an interdisciplinary approach. The data is interpreted in light of economic thought and business communication studies¹.

¹ The theoretical foundations on which this contribution is based were part of a wider research project, 'eColingua: e-corpora in linguistic and multimodal studies, in translation, and in online language learning and testing' (2005), coordinated by Christopher Taylor. The project involved the Universities of Padova, Pavia, Trieste and the Catholic University of Milan. My contribution was part of the project directed by Margherita Ulrych (Milan): 'CONTACT: online corpora for translation and the analysis of communication transfer across cultures'. It aimed to offer a contribution to the study of the use of English in globalized business communication and to identify emblematic examples of the migration of information and discourse types in that environment. When this paper was presented at the AIA conference in Bari, only theoretical premises were given to the analysis of a corpus composed of a list of five selected Annual Reports for the period 2005-2007, for a total amount of almost 75,000 words: *The Financial Reporting Council AR 2006-2007* (http://www.frc.gov.au/reports/2006_2007/index.asp), *The Institute of Chartered Accountants 2007 AR* (<http://www.icaa.ab.ca/pdf/ARFull2007UnsignedFinal.pdf>), *The Chartered Accountants' Education Foundation 2007 AR* (<http://www.icaa.ab.ca/pdf/CAEFsum07unsignedfinal.pdf>), *The Canadian Institute of Chartered Accountants 2005-2006 AR* (http://www.cica.ca/download.cfm?ci_id=39078&la_id=1&re_id=0), *The ICAS (Institute of Chartered*

A preliminary investigation of the Corporate Annual Reports genre will show an extraordinarily interesting case of hybridized discourse, as Annual Reports also include features specific to advertising discourse. This will reveal illustrative examples of the migration of information and discourse types from both diachronic and synchronic perspectives.

The Annual Report genre

According to Swales (45-47), *genre* may be defined as follows:

1. It is a class of communicative events.
2. The principal criterial feature that turns a collection of communicative events into a genre is some shared set of communicative purposes.
3. Exemplars of instances of genres vary in their prototypicality.
4. The rationale behind a genre establishes constraints on allowable contributions in terms of their content, positioning and form.
5. A discourse community's nomenclature for genre is an important source of insight.

Members of a genre share a set of communicative purposes that the parent discourse community recognizes. This recognition provides the genre's rationale, which, in turn, generates genre conventions. A genre is a relatively stable set of conventions that is associated with, and partly enacts, a socially ratified type of activity. A genre implies not only a particular textual type, but also a particular process of producing, distributing and consuming texts.

In the case of Annual Reports (ARs), shareholders and potential investors are the primary audiences, although employees, customers, suppliers, community leaders, and the community-at-large are also targeted audiences². This large and varied community reads ARs at different levels. Moreover, the challenge for producers of ARs is to disseminate pertinent information in a comprehensible way while simultaneously communicating the company's primary message.

The operational force of a financial text

Texts originating from within specialized discourse communities can influence a wide range of common social activities. As Bazermann and Paradis (8-9) have suggested, texts produced inside the financial community have a strong operational

Accountants of Scotland) Annual Review and Financial Statements (<http://www.icas.org.uk/site/cms/download/AnnRev06.pdf>, <http://www.icas.org.uk/site/cms/download/financials06.pdf>). This corpus has been the subject of deeper qualitative and quantitative analyses at the ESSE Conference, Aarhus 2008 (Proceedings in press).

² "Annual Reports", in *Encyclopedia of Small Business*, vol. 1, p. 49.

force: the expertise originating within the defined research field is then transformed into *socially operative texts* that guide human actions. These texts constitute the transactional domains in which a *hieratic* discourse of expertise is converted into a *demotic* discourse of everyday practice. The two categories described by Bazermann and Paradis are particularly useful for describing migrant features of financial specialized discourse, which originates from formal and institutionalized forms of communication (*hieratic texts*) which are then translated into *demotic*, that is to say, popular texts (Fig. 1).

Socially operative texts materially shape the activities of specialists. This happens, for instance, in Annual Reports, which are produced by a community that stands between the legal system and everyday financial matters. ARs may shape financial activities on a massive scale. They are conceived within a textual system that serves to translate the activities of finance into legal representations, and vice versa.

All the text-types of which the Annual Report genre is composed must be interpreted in terms of the social and epistemological functions they perform for the community using them. They form a complex network of interactions, a structured set of relationships. Globally, an AR is designed to fulfill a corporate need, as it is mainly a corporate product.

From a strictly linguistic point of view, ARs may represent an extraordinarily interesting case of hybridized discourse. As stated in Gotti 2007, 148-149:

genre analysis (Swales 1990, 2004; Bhatia 1993, 2004; Berkenkotter/Huckin 1995, Bargiela-Chiappini/Nickerson 1999, Gilaerts/Gotti 2005, Bhatia/Gotti 2006) has proved to be particularly suited to identifying the discrepancies between global textual conventions and concrete realizations and has introduced new concepts such as *genre mixing*, *repurposing*, or *hybridisation* to account for generic dynamism.

An example could be provided by the case of annual reports on company websites, which no longer concerns one genre, but the interaction between genres within the genre system of a company's website. Indeed, the financial and economic information

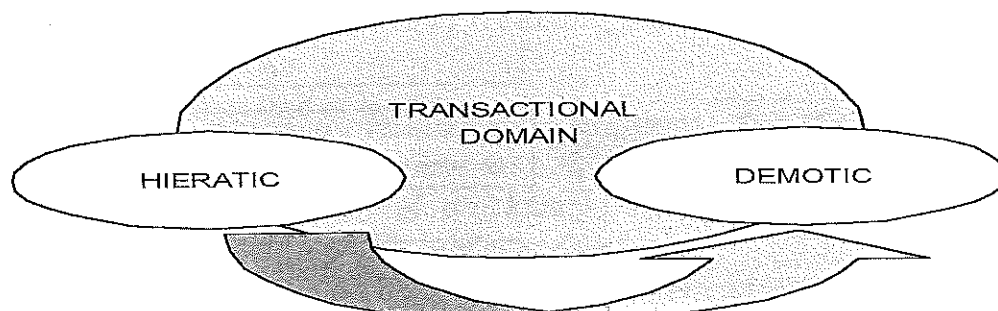


Fig. 1. The operational force of ARs

given on the website aims at keeping or acquiring the confidence of current and potential stockholders of the company, thus repurposing information into persuasion. At the same time disclaimers are added to renounce any responsibility for the information given – a clear sense of genre bending and of the intertwining of the letter genre with law and business.

Reading an Annual Report

The entire AR package of statements – some in narrative form and some containing numerical information – tell shareholders what has been happening during the twelve months since the publication of the last annual report.

Some companies provide only a minimum amount of information: ARs of this type are usually only a few pages in length and are produced in an inexpensive fashion. Many other companies, by contrast, view their AR as a potentially effective marketing tool: with this in mind, many medium-sized or large companies devote significant sums of money to making their ARs as attractive and informative as possible.

The full package has been interpreted and summarized in the form shown in Fig. 2.

Some of what appears in an AR is inserted by the company in order to present itself appropriately to its shareholders. Most of the information, however, is required by law or by accounting standards. This will considerably change the nature and form of the text. The seven components may be described as follows:

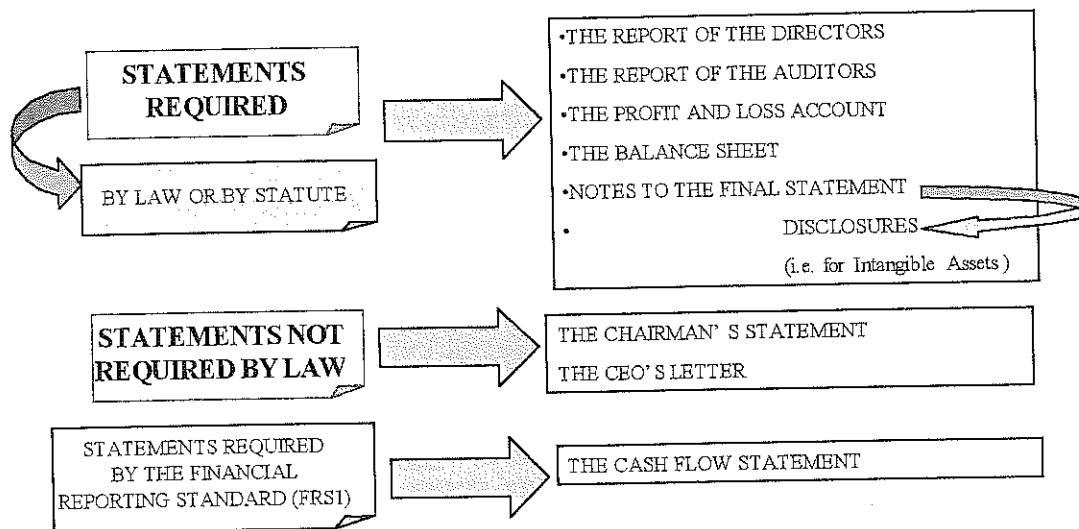


Fig. 2. The AR package

1. *The Chairman's Statement and the CEO's Letter.* These are not required by law but invariably appear as the first item in the report (Garzone 2004; Garzone 2005; Smith and Taffler). They are usually written in narrative form and provide information about the immediate past and future plans of the business in terms which are intended to be encouraging. The *Chairman's Comments* often reveal things about the economic environment in which the company is operating and how it is responding. It may also give some indication of the company's general long-term policies and how, in the years ahead, these will be implemented. It will often also be possible to glean a great deal of incidental information about the kind of business in which the company is engaged and about the way in which it is organized. Some of these letters may run to a dozen or more pages and include photographs of the CEO in different poses; more often, however, these letters are significantly shorter, amounting to 3,000 words or fewer.
2. *The Directors' Report.* This is required by statute and must contain certain elements (review of the development of the business; details of important events; future developments; research & development activities; particulars of any purchases of its own shares made by the company; company policy; political or charitable gifts made by the company; holdings or shares or debentures; dividends; name/s of the board of directors' members; principal activities of the company; etc.)
3. *The Auditors' Report.* This is required by law, and its main function is to state the auditors' opinion. Although a very expensive part of the AR, this contains surprisingly little. The standardised format is a guarantee that the accounts give a *true and fair view* of the company's financial affairs and that they comply with the requirements of Company Law.
4. *The Profit and Loss (P&L) Account,* showing the extent of the success, or sometimes failure, of the year's activities in creating wealth for the shareholders. Required by law, it must follow one of the four standard formats imposed by the Companies Acts 1985-89.
5. *The Balance Sheet,* setting out the company's year-end position. Required by law, it must follow one of the two standard formats imposed by the Companies Acts 1985-89.
6. *The Cash-Flow Statement,* showing the ebb and flow of the company's liquidity over the year. It is required, not by Company Law, but by an accounting standard.
7. *Notes to the Financial Statement* offer extra disclosure of information: some of this is required by statute and some by accounting standards

ARs' effectiveness and efficiency

The format of the AR makes it possible to form judgments about the effectiveness and efficiency of the basic profit-earning process and of the administrative process by which it is supported.

Many people in business believe that they will be able to form opinions about the way the company is run which will allow them to evaluate the quality of its current management and to predict future progress. Interested parties can comment

authoritatively on and criticise what is occurring and can make sensible decisions, such as whether or not invest in the business, whether or not to lend it money and whether or not to continue to have confidence in the current board of directors.

In other words, accounts are intended to enable the user to:

- assess a business's potential and the implications of potential for its future
- form a view of the management's ability to exploit this potential

Nevertheless, very convincing arguments (Brockington) can be adduced to show that:

- the AR is not a fully comprehensive package of information
- the AR does not enable predictions to be made about the future course of events
 - ARs do not distinguish between management incompetence and the successful management of a difficult situation
 - ARs are not relevant to a determination of the value of a business.

Indeed, if ARs were all that they were believed to be, it could be argued that unexpected profit or loss could never be made by investing through the Stock Exchange and that no company could ever fail because of mistakes made by its management or because it was overwhelmed by adverse events.

Argumentation and information in ARs

The complex nature of the ARs as a genre has been demonstrated. Research in textual linguistics has underlined that texts combine different features to change readers' minds. There are no pure texts, and there is no *perfect* information. In ARs, informative, descriptive and argumentative texts are interwoven in order to guarantee:

- the *effectiveness and efficiency* of the genre, from a linguistic point of view;
- that ARs' *effectiveness and efficiency* comply with the Financial Reporting Standards and give a *true and fair view* of the financial position of the company, from a financial point of view.

Descriptions in ARs can be considered informative, but information can nevertheless be regarded as persuasive. Indeed, the different textual types are not separable: on the contrary, they need one another to create a successful informational *texture*. ARs are required by law or by statute; they must respond to rules imposed by Financial Reporting Standards and Financial Reporting Councils, and they are accepted if they are certified by chartered accountants and audit inspection units.

Even though company accounts are becoming more and more informative (much more so now than they have been in the past), it would be unreasonable to think that they are becoming purely argumentative, or that they are becoming more

similar to advertising texts, and so less technical or domain-centred. On the contrary, they have gradually certain elements of the accounts and of the prescribed *disclosure* are defined with a greater precision which goes beyond that required by a strict application of law.

More and more attention has been paid to *non-accounting information*, such as a company's general management policies towards its workforce or towards the environment. The ever-growing use of disclosures warns of the deficiencies of the law with respect to increasingly complex financial and accounting situations; it is by no means the answer to the advertising needs of a company, or to the need to persuade the reader. At least, this information is not conceived as such by accountants and financial specialists. The *notes to the financial statement* are normative texts, but have an argumentative function if they are read together with the numerical data. These notes may be considered as an excellent example of the effectiveness and efficiency of the specialized language in a specialized professional context. They respond both to the main principles of any business' organisational performance and to the foundations of human communication.

Financial specialized discourse: new trends of analysis

In a broader academic context, ARs have generated interest from researchers and scholars since the early 1980s. Garzone (2004) offers an interesting list of approaches, based on content analysis, narrative analysis, discoursal and semiotic strategies, communicative effectiveness, ethical content, the validity of assertions, gender and class bias, environmental responsibility, the use of symbolism, readability, the reliance on graphs, the CEO's letters, and rhetorical constructions.

The list could be be enriched with some other relevant topics, such as:

- *Metaphors and financial statements* (Walters-York; Young; Walters).

Recent studies (McGoun, Bettner and Coyne) have emphasised the role of metaphors in financial statements (i.e. the metaphors of lenses, photographs, and the board game, Scrabble) associated with accounting education: these metaphors not only describe financial statements but also affect our interpretations of and behaviour towards them. The lens metaphor, for instance, appears in the popular financial press, in accounting textbooks, and in professional literature, as a means of projecting ideas of transparency, clarity of perception, emphasis, and focus. The meaning of the photographic metaphor is more or less obvious when it is remembered that the balance sheet is a snapshot of an economic enterprise and an accurate image of a business at a single point in time. Both financial statements and Scrabble rely upon symbols arranged in accordance with rules governing their usage: the elements of financial statements, like the tiles on a Scrabble board, are

comprised of symbols with numbers assigned to them for the purpose of measuring and scoring performance.

- *The semiotics of financial reporting* (Walters-York; Young).

Financial statements are *signs* which represent businesses. They are necessary by-products of the operations of a business. A business cannot operate without generating financial statements: thus, financial statements signal that a business has been operating and are, indeed, all that is seen of an enterprise. As such, they are not merely by-products or traces, but iconic images of the business itself.

- *Visual images in ARs* (Preston, Wright and Young).

Visual images are integral components of corporate annual reports, but have nevertheless largely been ignored by accounting research. These images have a representational, ideological, and constitutive role in ARs. The image conveys an intentional corporate image: on the one hand, it is the reflection of a basic reality, but on the other hand, it may also be a mask for and perversion of that basic reality in that visual images are needlessly produced from models of reality to become pure simulacra. The constructive potential of images is most starkly demonstrated by any combination of text and image in any AR. We rarely see a photograph *in use* which is not accompanied by language. Images may have representational or constructive qualities, both in isolation or in combination with a text. The constructive potential of texts and numbers is now fairly well established within the accounting literature.

- *Globalisation in ARs* (Appadurai; Featherstone; Gotti 2007).

ARs represent and construct the global through texts, numbers and images of people, technologies, and money. They deliberately seek, through various textual, visual and numerical strategies, to invite or incite the viewer to accept corporations' representations both of themselves as global entities, and of the global as real. In this respect, they offer possibilities for constructing imagined worlds within which the corporation itself may then also be located. In ARs, the global is often seen as an opportunity for expanding markets, as a site for capital investment and as a source of increased earnings.

To sum up, business reporting involves far more than the production of accounts and a few supporting explanations. Indeed, while ARs contain accounting statements and other technical and regulatory information, this information is just one small part of a much larger picture. ARs have become a key way of projecting a self-image – a way of portraying a corporate personality and, most importantly, a way of delivering both implicit and explicit messages. In many ways, an AR *is* the company. It is the corporate voice delivering corporate messages not merely to

shareholders and debenture-holders, but also to the wider world, including potential investors, employees and the general public.

Financial specialized teaching of business English: a new perspective

From a pragmatic point of view, the perspectives outlined in this paper represent a serious revision of the contents of the Business English courses in the Faculty of Economics. Students should be ready for international accounting *in* English. The main objective of an English course for future accountants or auditors should be to teach students how to argue – or to approach argumentation – in international financial and accounting contexts. Many Italian students are comparatively unfamiliar with the genre of corporate Annual Reports, even though they study some parts of ARs during their business courses and approach some texts taken from ARs in business English courses. Students should be given the opportunity to approach, read, and discuss ARs, both with an accounting expert and with a linguist, as a matter of priority. Nevertheless, some form of authentic exchange of competence and information between financial and language experts in academic contexts in Italy is still poor.

The financial specialized genre described in this paper is an example of the relevance of interdisciplinarity in ESP. In order that it may be taught adequately and analysed carefully, the texts on which financial specialized discourse is based require the attention of both financial and linguistic experts.

The main objective of this paper was to show how ARs should become one of the main specific communication tools in the formation of financial and accounting experts. Placing *specificity* at the heart of the teaching of business English means that we are less likely to focus on decontextualised forms and see genres as artefacts rather than interactive processes. Placing *specificity* at the heart of our role means that we are able to teach one genre – particularly the AR genre – in a manner that experts are likely to find effective and persuasive.

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