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## A Genre-based Analysis of Forward-looking Statements in Corporate Social Responsibility Reports

### Abstract

Corporate Social Responsibility reports (CSR) are becoming a widespread corporate discourse practice and are often considered corporate image-building documents. The present study examines forward-looking statements in CSR reports from a genre-based perspective, aiming to better understand the textual practices of reporting genres in a globalized context and to raise awareness about ways they are used to shape perception of corporate activity. Using a corpus of 90 CSR reports in Chinese, English and Italian and a subcorpus annotated with the move “Previewing future performance,” the study combines a focus on genre-related contextual features and rhetorical patterns of CSR reports with a corpus-based study of future markers. The analysis reveals some cross-cultural variation in the distribution of the move, while its commissive function marks a common trend. Words indicating change (*miglior\*/提升/improv\**) are found to be frequently used for future reference in all three languages, suggesting that future discourse, though regarded as an optional element of the genre, is widely exploited by companies in actual practice to promote a committed corporate image in CSR. Based on this analysis, the study puts forward the notion of “writing conformity,” a general feature of many reporting genres, which may turn out to pose new and important challenges for professional writers.

**Keywords:** future markers, reporting genres, corporate social responsibility, genre analysis, professional writing, corporate communication

Scholars in writing studies have often examined the linguistic and ideological features of organizational discourse, and in recent years, theorists of management communication have rhetorically examined how organizations use texts to shape social action (Sillince & Suddaby, 2008). The Corporate Social Responsibility (CSR) report in particular is becoming a widespread organizational genre and discourse practice through which companies disclose their strategies and activities regarding not only the financial dimension but also the environmental and social dimension. Companies choose to disclose CSR performance for various reasons such as competitive advantage or industry and social pressure. This communicative activity is often regarded as a rhetorical tool to construct a positive corporate image (e.g., van Riel & Fombrun, 2007) that is in line with the current international awareness of environmental and social issues, in order to account for the significant impact that corporations may have on the environment and on social life. As a reporting genre, the CSR report focuses mainly on past activities realized in the reporting period; and yet forward-looking statements are quite common in actual practice. The present study looks at forward-looking statements in the CSR report as a genre. The aim is to discuss how futurity discourse is exploited in reporting genres to promote corporate interests, to explore variation in CSR reports written by companies across cultures, and to provide implications for the writing of reporting genres in international contexts.

The methodological approach adopted in this study draws on the English for Specific Purposes tradition (Swales, 1990, 2004; Bhatia, 1993, 2004), which focuses on analyzing the communicative purpose(s) and rhetorical units of a genre, in combination with a critical perspective proposed more recently by Bhatia (2008, 2015, 2017). Within this tradition, a genre is normally composed by *obligatory* and *optional* rhetorical units with a specific communicative function (“moves”). Obligatory elements define the genre type of a text (Hasan, 1989, p. 62), while optional elements are “non-discriminative” (Bhatia, 1993) in determining the genre type. Both move types play a role in fulfilling authors’ communicative purpose(s): while constitutive moves guarantee the basic function of a genre, optional moves are more flexible and depend on writers’ rhetorical choice and specific intentions. One important task in ESP genre analysis is to identify obligatory and optional moves of a genre and then to explain why and how professionals use these rhetorical choices to achieve their communicative purpose (e.g., Swales, 1990; Bhatia, 1993; Henry & Roseberry, 2001). While admitting that the identification of obligatory elements reflects the “socially recognized purposes” (Bhatia, 1995) of a genre, examining how professionals appropriate optional resources can be interesting as well, in part because such analysis can provide insights into their “private intentions” (Bhatia, 1995, 2017).

This study focuses on an optional element of the reporting genre (i.e., futurity), with the aim of exploring its interrelation with the communicative purposes of the genre. The CSR report is mainly realized by the obligatory rhetorical element of reporting past performance, while forward-looking statements are optional. We look

at forward-looking statements in CSR to understand how they can contribute to the main purposes of the genre, for example by providing a positive representation of the company’s commitment to CSR principles or by introducing argumentative premises, as when economic forecasts are used to justify strategies.

The study of futurity discourse (or *anticipatory discourse*) in reporting genres is still in its infancy and mostly focused on media discourse and institutional discourse (de Saint-Georges, 2012). The choice to explore the issue in CSR reports is also related to the interest that lies in describing an emerging genre. In comparison to other highly standardized reporting genres such as the annual report, the CSR report is still in the process of development and its writing may need further normalization, particularly in relation to the factual or speculative nature of its content.

The present study also adopts a comparative perspective by investigating CSR reports written in Italian, Chinese and English. The cross-linguistic perspective is intended to provide insights into CSR reporting in a globalized context. The genre has taken shape in the context of business globalization and is regulated by national guidelines or international guidelines such as the Global Reporting Initiative (GRI). In order to achieve an international impact, CSR reports, especially those published by multinational companies, often have an English version, and are sometimes translated in multiple languages. This choice suggests that the textual practice of the CSR report aims at a diverse range of readers from different cultures. We hope that investigating CSR reports generated by cultures from different continents (Asia, Europe, America) may reveal common or culture-specific rhetorical patterns in the international trends of

CSR writing and suggest how corporations from different cultures might use reports to shape or manipulate perception of their activities, thus providing insights both for writing practitioners and guideline issuers.

The general aim of our study was to explore how companies write about future performance in CSR reports. Within the context of this article, we specifically explore the following questions:

- a) How do forward-looking statements relate to the genre and its contextual configuration?
- b) What are the lexico-semantic resources that report writers use in previewing future performance?
- c) How do the rhetorical and lexico-semantic features vary structurally and cross-culturally (if and when they do)?

The paper is organized as follows. The next section provides an overview of related research on futurity in discourse analysis, with a focus on corporate reporting genres. We then present the corpora and methods. The subsequent analysis examines how futurity is expressed in CSR reports, providing firstly a rhetorical analysis of the move “Previewing future performance (PFP afterwards)” across three corpora and a move-step analysis, with a focus on committing and predicting speech acts. Subsequently, we investigate potential expressions of futurity, introducing a comparative analysis of words of change, with a focus on how they become potentially associated with the

future. The final sections present an extensive discussion of findings and conclusions.

## Background

### *A genre-based approach to writing*

Genre approaches have been influential in the study of professional writing. Within the ESP tradition in particular, genres are defined as staged and structured communicative events motivated by various communicative purposes (Flowerdew, 2011, p. 139). The notion of *communicative purpose* is considered a fundamental element of genre analysis: the purpose shapes the rhetorical structure of a genre by influencing and constraining the choice of content and style (Swales, 1990, p. 58), and can thus be an important starting point in move analysis, a method originally proposed by Swales to analyze the textual structures of academic writing (Swales, 1990).

Integrating this functional focus with an investigation of the wider socio-pragmatic context of the genre can help researchers better understand the implications of such discursive practices. More recently, Bhatia (2008, 2015, 2017) has proposed the framework of *Critical Genre Analysis* (CGA), which is intended to go beyond the focus on textual artefacts and include the socio-pragmatic space in the understanding of genre (Bhatia, 2015). One of the crucial contributors for the conceptualization of CGA is the role of text-external factors (Bhatia, 2017, p. 32), such as “generic norms” and “professional goals” (Bhatia, 2004, p. 124). In comparison to a purely linguistic study of text-internal factors (e.g., lexical, rhetorical grammatical), a CGA approach is more effective in accounting for the intricate ways that corporate genres help to achieve

corporate objectives (Bhatia, 2017, p. 104). The present study adopts a CGA perspective to provide a general picture of the generic features of the CSR report as an example of a corporate reporting genre, with the aim to point out how companies exploit the genre to promote their corporate image by negotiating a representation of past actions and future commitments.

Reporting genres can be theorized as forming a “genre colony”, which Bhatia (2004) defines as “the grouping of related genres within and across disciplinary domains” (p. 58). The CSR report is a member of the “colony” of reporting genres, a group of related genres with the overlapping communicative purpose of reporting, one of the most popular “generic values” in professional discourse across domains (Bhatia, 2004, p. 81). Examples include *business reports*, *sales reports*, *annual reports*, etc. The genres of a “colony” present similar features in terms of textual and socio-pragmatic aspects. One noticeable feature of these reporting genres is the focus on reporting past events and performance (while the presence and the function of forward-looking statements are often overlooked).

Annual reports have been studied extensively from a genre perspective (e.g., Garzone, 2004), while interest in the CSR report has developed more recently, as the genre has established itself as a standard disclosure document. Catenaccio’s (2012) study has contributed to elaborating a macro move structure of the CSR report that identifies some of its main elements: “Presenting the company, with a focus on its role as a responsible social actor”; “Presenting the company’s CSR strategy”; “Reporting on CSR activities and performance”; and “Establishing credentials” (Catenaccio,

2012, p. 78). Drawing on this macro-structure, Yu and Bondi (2017) have introduced a more detailed move-scheme, acknowledging the consistent presence of moves oriented to previewing future performance. The role of future discourse, however, deserves closer examination, in order to understand why and how it is exploited in past-oriented genres.

### *The future in discourse: focus on corporate reporting*

As human action has an intrinsically forward-looking nature, futurity is an unavoidable element of discourse and social life (de Saint-Georges, 2012). Studies of futurity have focused on domains such as news reporting (e.g., Dunmire, 1997; Oddo, 2013), political discourse and political speeches (e.g., Dunmire, 2005; Evered, 1983), academic discourse (e.g., Liddicoat, 2004), and blogs (Fløttum, Gjesdal, Koteyko & Salway, 2014).

Different genres employ futurity in different ways. Research articles, for example, use future tense for two main reasons: linking different sections, and referring to future studies (Liddicoat, 2004). Studies of future discourse in news media and policy discourses often focus on how the future impacts social practices (Dunmire 2010). The projective and future-oriented nature of policy discourse (a “genre of governance”) is shown to play an important role in shaping expectations and actions (Fairclough, 2003), and changing social behavior and attitudes (Graham, 2001). Dunmire (2005), for example, shows how U.S. President George W. Bush used representations of the future as rhetorical strategies to convey his ideology.

In news reporting, future speculations play an important role in realizing a key social function of the media, as they enable viewers to make sense of the future and to manage the uncertainties of the present (Ellis, 2000). This function, however, also gives space for organizations to manipulate audiences' expectations about the future. As shown by Oddo (2013), the rhetorical act of previewing and contextualizing a future discursive event can be used to restrict space for audiences to imagine different futures, and to position audiences as "watchers" of the future, rather than "agents who might give the future a shape" (Oddo, 2013, p. 47).

Corporate reports differ from news reporting in terms of contextual features such as content, participants and professional goals. News reporting focuses on "what has happened in the society" or "what will or should happen," with the professional goal to achieve higher newsworthiness and a wider range of readers. Corporate reports, on the other hand, tend to address the stakeholders of a company, and focus on "what the agent/author has done or will do," with the aim of building a positive corporate image. This determines different discourse functions of future references: news media often focus on predictions and speculations, while corporate reports tend to highlight the commitment of the company and communicate corporate identity via projections of future action. As shown in a preliminary study of futurity statements in CSR reports (Bondi, 2016), companies use more commissive than predictive statements, i.e., statements showing commitment to future action or conduct, rather than statements predicting future events or outcomes. The study suggests that emphasis on commitment in CSR reports may be helpful in building a caring and collaborative image of the

company, while predictions imply the company's expertise and authority. Similarly, Aiezza (2015) analyzed forward-looking statements in CSR reports in order to examine how they contribute to creating a corporate ethical image, often representing the company's good intentions in CSR practices.

Corporate reporting has been regarded as an instrument for building favourable reputation (e.g., van Riel & Fombrun, 2007), and scholars have shown that the CSR report in particular helps to legitimate companies' activities by conveying performance information and creating a positive corporate image (e.g., Kushal, 2011). Image-related discourse such as CSR reporting has been criticized in the literature on corporate communication for the presence of promotional elements which are not related to the socially recognized communicative purpose of information disclosure. There are, however, also voices trying to legitimate image-related discourse. Christensen, Morsing, and Thyssen (2013), for example, argue that aspirational CSR talk, though often presenting a discrepancy between words and actions, may be helpful in motivating companies toward CSR improvement, although some statements showing commitment are rather elusive and hardly disputed (Bondi, 2016).

The present study examines how forward-looking statements are related to image-building discourse in CSR reports across cultures. Strategies for the construction of a favourable image may change across different cultural contexts, as corporate reputation is often connected to the beliefs and expectations of the audience. A cross-cultural analysis of forward-looking statements should not only contribute to a better theoretical representation of the genre, but also to a better understanding of the implications for

writing in international contexts.

## Corpora and Methods

The aim of this study was first of all to investigate how future references are realized and exploited in the CSR report as a past-oriented genre. The analysis adopted a corpus-based and cross-cultural perspective, combining three approaches developed in genre studies: Critical Genre Analysis (CGA) (Bhatia, 2008, 2015, 2017), move-step analysis (Swales, 1990; Bhatia, 1993; Biber, Connor & Upton, 2007), and corpus-based lexical analysis. Theoretical and methodological details are presented below.

### *The corpora*

The materials examined include a full corpus and an annotated subcorpus. The full corpus is composed by 90 CSR reports of the year 2013<sup>1</sup> (CSR-ICE), published by top-ranking companies in two sectors: energy (oil, gas, electricity) and banks. The full corpus contains approximately 3,000,000 tokens and is subdivided into three sub-corpora containing 30 CSR reports each: CSR-Ita (Italian, 1,516,284 tokens), CSR-Chn (Chinese, 650,574 tokens), and CSR-Eng (English, 878,039 tokens). The full corpus was used for quantitative data in lexical analysis.

For the qualitative analysis of moves and steps, we narrowed down the research scope to make it more manageable in size and annotated a subcorpus of 18 CSR reports (CSR-ICE-T), which contains approximately 610,000 tokens, distributed across six reports written in Italian (CSR-Ita-T, 284,633 tokens), six written in Chinese (CSR-

Chn-T, 70,076 tokens), and six written in English (CSR-Eng-T, 157,665 tokens). The reports selected (listed in Figures 2-4 below) are published by major companies in the sector according to national rankings. The subcorpus was annotated with 15 moves (see Yu & Bondi, 2017) according to their different communicative purposes, including the move “Previewing future performance,” which is the focus of the present study.

### *Methods and procedures*

Using *NoteTab light* for corpus annotation and *WordSmith Tools 6.0* (Scott, 2013) for corpus analysis, we investigated both the frequency and distribution of forward-looking statements and the lexico-grammatical resources relevant to future references. Corpus techniques can help shed light on the communicative nature of writing, by revealing the presence of repetitive rhetorical acts and writing conventions of a genre (e.g., Hyland, 2010). The identification of lexical patterns within a move highlights writers’ rhetorical choices and communicative intentions and can thus serve to illuminate the nature of the move and the genre. Focusing on specific lexico-grammatical resources can further highlight recurrent patterns in discourse.

The analytic procedures adopted in this study included different stages and three complementary approaches: (a) definition of a general configuration of contextual features of the genre; (b) identification of the “Previewing future performance (PFP)” move and its steps; (c) a study of future markers in the corpus. A look at the contextual features aimed at providing general background information for a richer interpretation of the genre and its future reference. The body of the analysis focuses on different

perspectives: on the one hand, we sketch the quantitative presence of specific moves and steps; on the other hand, we study how lexical choices belonging to specific semantic fields can be relevant to determining future reference; this is followed by a case study of a selected lemma<sup>ii</sup> set, aiming to explore its time reference and its typical co-text.

### *CGA: contextual features of the genre*

In order to develop an analysis that has implications for practice (as well as for a better understanding of future-oriented discourse in CSR reporting), our attention needed to extend beyond textual elements of this writing practice to include its contextual environment. We thus positioned our analysis in the CGA framework, considering not only text-internal factors, but also text-external factors (Bhatia, 2004, pp. 123-133). In terms of text-internal aspects, we considered *communicative purpose*, *participants* and *content*. For text-external aspects, we considered *discursive procedures* (*contributing genres*), *disciplinary culture* (*professional goals and objectives*, *generic norms and conventions*) and *discursive practices* (*communicative modes*).

With a close examination of the CSR reports in our corpus and an investigation of contextual information, we attempted to construct a general configuration of contextual features of the genre (see Table 1). These contextual features will be further considered when discussing the results of the study.

**Table 1:** Contextual features of the CSR report

<b>Communicative purpose</b>	Communicating the company's CSR performance to stakeholders in order to signal good business practices.
<b>Participants</b>	The company assumes the role of representative author in the compilation of the CSR report, which is the result of collaborative work of external or internal teams.  Readers may include shareholders, company's employees, potential employees, students, investors, customers, purchasers, suppliers and government employees. Most readers (e.g., minority shareholders) may not be able to fully grasp the complexities and implications of accounted numbers and may consider seriously predictions and speculative statements.
<b>Content</b>	A standard CSR report usually includes general disclosures on the company's profile, strategy and approach to CSR, and specific disclosures on the company's environmental, social and economic performance. Some CSR reports (especially those of British and American companies) incorporate also a legal disclaimer regarding forward-looking statements.
<b>Communicative modes</b>	The CSR report is a formal written document realized by textual and multimodal resources. It is often available on line in PDF format. In some case only the latest CSR report can be found while reports of previous years are not retrievable.



<b>Contributing genres</b>	One of the most important contributing genres is the annual report. Both genres contain similar sub-genres such as the CEO's letter and the auditor's report.
<b>Professional goals and objectives</b>	Professional objectives for CSR reporting may include enhancing competitive advantage, communicating corporate performance, managing image and public relations, achieving financial benefits from investor reactions, and responding to peer pressure and existing regulations.
<b>Generic norms and conventions</b>	International or national guidelines and standards for CSR reporting

### *Move-step analysis: "Previewing future performance" and its steps*

Move-step analysis is concerned with the identification of the rhetorical segments, i.e., moves and steps, that constitute a communicative genre. Moves are major communicative units which together realize the general communicative purpose of a text, while steps are minor communicative units which realize the local communicative purpose of a move.

The present study investigates the move "Previewing future performance" in the subcorpus CSR-ICE-T. This move is used to preview what the company will do or achieve in the short-term or long-term future, and also what will happen in the external circumstances. In other words, it commits to future performance or predicts the

company's future performance and external events. In comparison to other moves presented in the CSR report (e.g., the move "Stating values and beliefs" focusing on the company's opinions, attitudes and beliefs towards CSR), this move focuses on future discourse. An example of the move is shown below:

(1) We will continue to promote awareness of the Eco-efficiency Fund and encourage employees to develop their own initiatives across all global businesses and functions.  
(HSBC)

In this example, the company commits to its future performance, using future-oriented lexical resources such as *will*, *continue to* and *encourage*.

Based on the annotated corpus, we investigated the move PFP in relation to other move types in the genre. Afterwards, with the help of *WordSmith Tools 6.0*, we conducted a comparative analysis by looking at:

- 1) the distribution of the move PFP across the three languages;
- 2) the main steps of the move, with a focus on the predictive and commissive nature of the statements.

### *Lexical analysis: a study of potential future markers*

Markers of futurity are not limited to prototypical future markers such as *will* in English, the simple future tense in Italian, and 将 *jiang* "will" in Chinese. Other lexical resources, such as verbs, adjectives, adverbs and idioms, can be regarded as modality

markers with future references (see Biber & Finegan, 1989). The wide range of markers also determines a wide range of meanings that can be expressed in relation to the future. Schneider (2006) summarizes the conceptual space of futurity with notions of *intention*, *prediction*, *volition*, *obligation*, *command*, *scheduling*, *planning*, *expectation*, *hope*, *imminence*, and *remoteness*. It is interesting to investigate how this wide range of future meanings is expressed by lexical resources. As suggested by Aiezza (2015), for example, verbs like *aim*, *anticipate*, *believe*, *continue*, and *estimate* variously contribute to creating future meanings in CSR reports by expressing *intention*, *expectation*, *hope*, or *planning*, to realize forward-looking statements.

In this study, potential futurity markers were identified by scrutinizing the wordlist of the move PFP. The study focused on the semantic field that appeared to be prominent in the move, i.e., *words of change* (e.g., *improve*, *increase*, *enhance*). The full corpus (CSR-ICE) was then investigated to explore the general trends of the use of words of change across the three languages.

Finally, we conducted a case study of the lemma set *miglior\*/提升 tisheng /improv\**, which is the most frequent lemma among the words of change in each language. In order to explore time reference, we annotated each instance of the lemma in the full corpus CSR-ICE in terms of three time categories: *past reference*, *future in the past*, and *future reference*. The category *past reference* refers to the instances where a word of change is used to refer to past time. *Future in the past* refers to concordances where the word is used with future meanings in relation to a past time frame but is not presented explicitly as completed or initiated at the time of speaking. The category

*future* refers to concordances where the verb is used to refer to the future with reference to the time frame at the time of speaking.

Particular attention was paid to the category of future reference, investigating the syntactic patterns and semantic preferences of the lemma in each language. Semantic preference can be defined as the tendency of a word to co-occur with words sharing specific semantic features (Sinclair, 1996). For example, if the word *improve* co-occurs frequently with words with the same semantic element of “purpose,” such as *aim to*, *in order to*, *mission*, *seek to*, etc., then we could say that the semantic preference of *improve* in CSR reports includes “purpose”.

The study of the regularity of combinations is based on the following assumptions: the lexical item is not really separable from its surrounding text (Sinclair, 2004, p. 19), and textual meaning derives from particular combinations of lexical choices at one place in the text (Sinclair, 2004, p. 135). A cross-linguistic study of semantic preference in this respect can shed light on preferred semantic choices in the textualization of future reference in CSR reports across different cultures, by signaling the “typical topics” in the co-text of the items under investigation (Stubbs, 2015, p. 112).

## “Previewing Future Performance” (PFP): The Move and Its Steps

The CSR report generally includes two sections: one on general disclosures (e.g., corporate profile, strategy, governance) and one on specific disclosures (e.g., environmental, social and economic performance). As highlighted in a previous study

(Yu and Bondi, 2017), these two sections are mainly realized by 15 moves with specific rhetorical and communicative functions (see Appendix 1). Observing the annotated data, we noticed that the move PFP mostly appears in the section of specific disclosure and is often situated after the move “Presenting performance”. An example is provided in Figure 1.

**Figure 1:** Move sequence (“Chapter 5. People”, HSBC)

### Unconscious bias

Social behaviour may be driven by learned stereotypes that operate unconsciously and can lead to a less inclusive working environment. Since 2011, we have been addressing this through ‘unconscious bias’ training. This was delivered through e-learning to 8,300 managers and nearly 50,000 employees in 2013, compared with 21,000 managers and 8,000 employees in 2012.

We will continue to tackle unconscious bias in 2014 through targeted education; encouraging the development of a diverse talent pool, with an emphasis on women and local nationals; reinforcing a bias-free approach to performance management; improving internal and external candidate lists; connecting and leveraging our employee resource groups; and maintaining a consistent framework for governance and sponsorship.

Introducing an aspect of CSR performance

Presenting performance

Previewing future performance

This example represents a subsection of the CSR report. It is composed by one constitutive move (“Presenting performance”) and two optional moves (“Introducing an aspect of CSR performance” and the PFP move). This sequence represents a common rhetorical pattern used for disclosing specific performance in the CSR report. It starts by bringing up the topic of “unconscious bias” in order to introduce the specific performance data. Afterwards, the subsection is closed by the move PFP, underlining

the company’s commitment for further improvements in this field. Although this move does not concern specific disclosures (as prescribed in guidelines such as GRI), it is used to build a corporate image of “goodwill” (Bhatia, 2012), thus contributing to signaling good business practice.

A cross-cultural overview of how the move PFP is distributed in the three annotated subcorpora is presented below. Table 2 shows that the extensiveness of the move – i.e., the proportion of the move tokens to the whole subcorpus – is much lower in the Chinese subcorpus than in the Italian and English subcorpora.

**Table 2:** Extensiveness\* of the move PFP

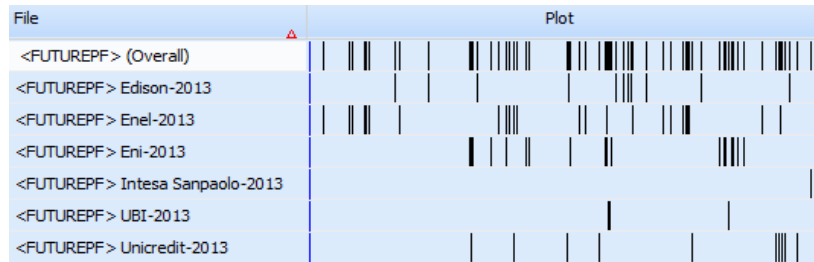
Move PFP	CSR-Ita-T	CSR-Chn-T	CSR-Eng-T
Extensiveness (%)	2.8	1.3	2.8

\*Extensiveness=move tokens / total tokens

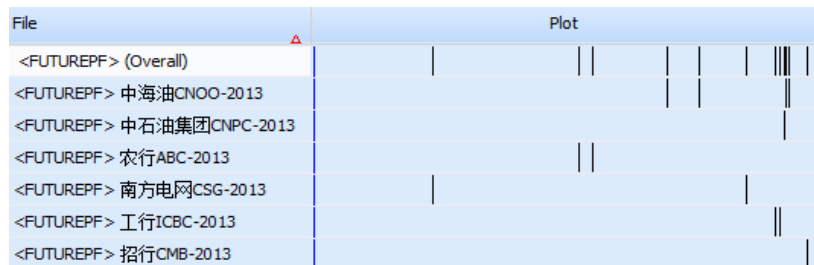
The position of the move was also thought to be relevant and was studied by examining its concordance plot (figures 2, 3, and 4), i.e., a visual representation showing where the PFP move came in the source texts. It was noticed that the move is dispersed throughout the reports in the Italian and English subcorpora, while in Chinese it is mainly used in the final part of the report. This may partly be ascribed to the fact that the Chinese CSR reporting guidelines (CASS-CSR 2.0) prescribe an “Outlook”

section to be positioned at the end of the report.

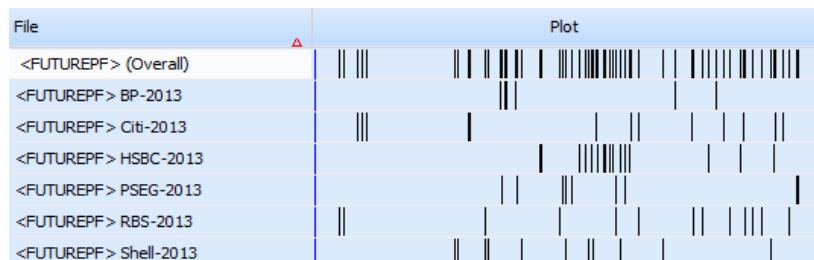
**Figure 2:** Plot of the move PFP in CSR-Ita-T



**Figure 3:** Plot of the move PFP in CSR-Chn-T



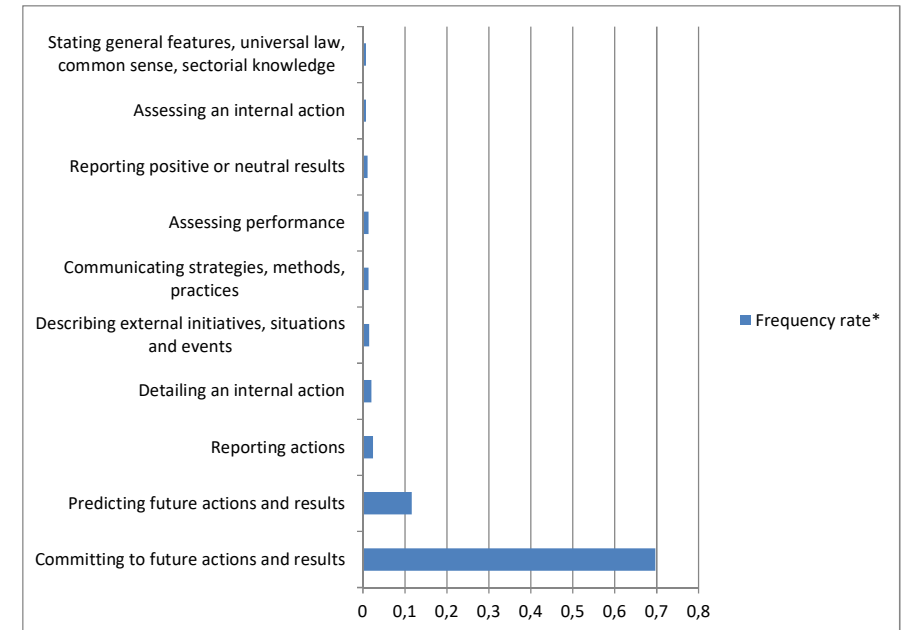
**Figure 4:** Plot of the move PFP in CSR-Eng-T



Then, in order to explore the rhetorical strategies used in the move, we annotated all the instances with steps, i.e., minor communicative components of the move. Figure 5 shows the frequency rate of the ten most frequent steps of the move PFP. An example

of each step can be found in Appendix 2.

**Figure 5:** Steps in the move PFP



\*Frequency rate=step frequency / total number of all steps

The step analysis revealed that, when making forward-looking statements, the company is mainly realizing the speech acts of “committing” and “predicting”. The two steps “Committing to future actions and results” and “Predicting future actions and results” (see Appendix 2 for examples) together account for 81.3% of all the steps in the move, thus becoming the constitutive steps of the move, as evidenced by their dominance (see Figure 5). When neither of these is present, the move cannot be defined

as PFP.

The other steps are merely additional. They are much less frequent (see Figure 5) and serve as complementary steps to support the constitutive ones. Consider, for example:

(2) (a) Oil sands production is water intensive. (b) In planning our SAGD projects,  
BP is committed to maintaining [...]. We plan to draw the water [...]. (BP)

In (2), statement (b) refers to the step “Committing to future actions and results” and is the core step in the move. Statement (a), “Stating general features,” provides background information as rationale for the actions of the company. It is a complementary step used to support the main act of committing.

Moreover, we noticed that the speech act of “committing” is generally much more frequent than “predicting,” as shown in Table 3.

**Table 3:** Proportion of “committing” to “predicting” in PFP

	CSR-Ita-T	CSR-Chn-T	CSR-Eng-T	CSR-ICE-T
<b>Committing</b>	85%	99%	79%	86%
<b>Predicting</b>	15%	1%	21%	14%

Slight differences are present across the three languages: the reports in the English corpus tend to make more predictive statements (21%) than the reports in the other two

languages, while Chinese CSR reports are extremely conservative in making predictions (1%). The English data is also in line with the study of Bondi (2016) which shows that in a sample of 200 concordances of *will* in CSR reports 25% are Prediction and 75% are Commitment.

While not strictly speaking constitutive of the CSR report as a genre, the role of the PFP move and the prevalence of commissive meanings seem to be in line with the macro-function of presenting the company’s CSR strategy and with managing corporate image and public relations.

## Potential Future Markers in the CSR Report: Words of Change

This section examines how futurity is expressed and to what extent it is used in CSR reports. In our sample, futurity is typically expressed by prototypical future markers. The wordlists of the move PFP in the languages showed that the most obvious future marker is *will* in the English corpus (106 occurrences, 24.4 ptw), *将 jiang* “will” in the Chinese sample (26 occurrences, 11.5 ptw), and the future verbal forms in Italian (e.g., 20 occurrences of the future of “be” as against 27 of the present). Beyond the use of modal verbs and future tense, we noticed that the move PFP is characterized also by lexical choices related to specific semantic fields which might potentially contribute to creating future meanings.

The analysis of the wordlists of the move PFP shows that the frequency of words expressing the notion of “change” is remarkable and that these often refer to the same

meanings in the three corpora. Words of change that have more than ten hits are: *sviluppo* “development” (42), *riduzione* “reduction” (21), *sviluppare* “develop” (16), *miglioramento* “improvement” (11), *rafforzare* “reinforce” (11) and *ottimizzazione* “optimization” in Italian; 发展 *fazhan* “develop” (34), 推进 *tuijin* “advance” (26), 提升 *tisheng* “improve” (19), 加强 *jiaqiang* “reinforce” (16), 加大 *jiada* “intensify” (11) and 加快 *jiakuai* “accelerate” (10) in Chinese; *develop* (14), *improve* (12) and *reduce* (11) in English.

The lemmatized wordlist of the three general corpora (CSR-Ita, CSR-Chn, and CSR-Eng) confirmed the frequency of words of change. We identified verbs and nouns of change among the top 3000 words in the wordlists. Examples include *improve*, *enhance*, *strengthen*, *foster*, *arise*, *accelerate*, etc. The lemma set *sviluppl* 发展 *fazhan*3/*develop*\* was excluded, because it is often used to refer to the economy in general (e.g., *economic development*, *rural development*) rather than to companies’ actual changes. The results show that the normalized frequency of words of change is highest in the Chinese subcorpus (8,805 occurrences, 14 ptw), much lower in English (6,922 occurrences, 8 ptw), and lowest in Italian (6,168 occurrences, 4 ptw). Moreover, we noticed that words indicating upward change and intensification (e.g., *improve*, *enhance*, *increase*, *foster*) are more frequently used than words indicating downward change and mitigation (e.g., *reduce*, *mitigate*, *decrease*). The proportions of the two categories in each language are: 82% vs. 18% in Italian, 87% vs. 13% in Chinese, and 69% vs. 31% in English.

The following section will focus on the case study of the lemma set *miglior*\*/提升

*/improv*\*, the most frequent words of upward change in each language, to explore the time references and semantic preferences of these words.

### A Case Study: *Miglior*\*/提升/*improv*\*

With the help of corpus tools, all the word forms of the (verbal and nominal) lemmas and their co-text were checked in the whole corpus (CSR-ICE) and were annotated according to three categories of time reference: *past*, *future in the past*, and *future*. The aim was to establish whether the lemma has a tendency to occur in contexts characterized by future reference and whether there were other notions (or semantic fields) that typically qualified the context.

**Past Reference.** The concordances with *past reference* were identified mainly by looking for grammatical or lexical markers of completion or initiation of the process in past time. Consider, for instance, the use of verb tense in the following example:

(3) In 2013, we **improved** our rankings in some key global employer surveys [...]

(HSBC)

(4) As a result, we may have revised some historical data to reflect **these** improvements. (Transalta)

In Example (3), the past time is explicitly realized by the verb tense of *improved*, while in Example (4), the past reference of *improvements* can be recovered contextually in the reference determined by *these*.

*Future in the Past.* In some cases, the lemma appears in a sentence where the main verb refers to the past, but the lemma itself does not have explicit past reference and refers to a process which takes place after the past reference point. This was annotated as *future in the past*, including both nominal forms and verbal forms. The most typical verbal form would be the purpose clause, introducing an aim in the past without making it explicit whether this has been realized or not. For example:

(5) We **worked to improve** our safety performance [...] (British Gas)

When the lemma is realized in nominal form, it is often used in complex noun phrases, as head or modifier. Consider the following example and notice how the *improvement*, unlike the main verb, is not necessarily implemented:

(6) This encouraged dialogue regarding areas of **improvement** [...] (Bank of America)

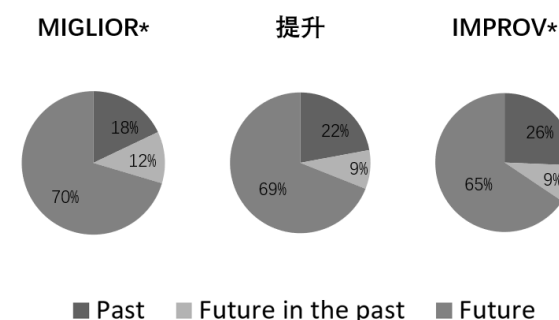
*Future Reference.* This category includes instances which are clearly marked with future reference. Classification is relatively simple when we are dealing with the main verb forms and patterns, such as prototypical forms or present progressive markers (e.g. *stare* + gerundio in Italian, *正在 zheng4zai4* in Chinese, and *be* + *-ing* in English). Classifying time reference of nominal and non-finite forms of the verb, on the contrary, often requires looking at wider patterns, beyond the single clause. English *-ing* forms (*improving*) and Italian gerunds (*migliorando*) are a case in point. The meaning can be

normally understood from the context, relying on other contextual clues, such as *while* in the following example:

(7) The support of the Citi Foundation and WWF Russia will help to preserve this amazing place, **while improving** the lives of those who live there. (Citi)

Summing up, Figure 6 illustrates the proportions of each time category across the three languages. Detailed data of the time references of each word form can be found in Appendix 3.

**Figure 6:** Percentage of time reference in the three languages



The figures reveal that the proportion of the different time references of the lemma *miglior\*/提升\*/improv\** is similar in the three languages. The future references account for 70% in Italian, 69% in Chinese, and 65% in English. As a typical example of word of change, the lemma set *miglior\*/提升\*/improv\** is definitely used more often to refer to the future than to the past.

### Miglior\*/提升/improv\*: Semantic preference

The study of the co-text of occurrences marked with future reference revealed interesting patterns of *semantic preference* across the three languages. Table 4 identifies a number of common semantic fields, with the most frequent words identified in the co-text of future occurrences and a few examples.

**Table 4:** Common semantic preferences of verbal *miglior\*/提升\*/improv\** with future reference

Semantic field		Examples
Purpose	IT	<p><i>per</i> “for”, <i>allo scopo di</i> “for the purpose of”, <i>finalizzato a</i> “aiming at”, etc.</p> <p>E.g., <i>Intrattiene inoltre rapporti di consulenza [...] allo scopo di migliorare la propria efficienza interna [...]</i>. (Carige)</p> <p>(Translation by Authors) <i>It also maintains consultancy relationships [...] in order to improve its internal efficiency [...]</i>.</p>
	CN	<p>宗旨 <i>zongzhi</i> “purpose”, 着眼于 <i>zhuoyanyu</i> “be aimed at”, 力争 <i>lizheng</i> “strive for”, etc.</p> <p>E.g., 本行 [...] 以提升客户满意度为宗旨 [...]. (ICBC)</p> <p>(Translation by ICBC) <i>The Bank strives to [...] for the purpose of enhancing customer satisfaction.</i></p>
	EN	<p><i>aim to, in order to, mission, seek to, expect to, the intention of</i>, etc.</p> <p>E.g., <i>We aim to continually improve the way we support our clients [...]</i>.</p>

		(Citi)
commitment	IT	<p><i>impegnarsi a</i> “undertake to”, <i>dedicarsi a</i> “dedicated to”, etc.</p> <p>E.g., <i>Il Gruppo si impegna a migliorare progressivamente i propri sistemi [...]</i>. (Iren)</p> <p>(Translation by Authors) <i>The Group undertakes to progressively improve its systems [...]</i>. (Iren)</p>
	CN	<p>努力 <i>nuli</i> “strive to”, 着力 <i>zhuoli</i> “strive to”, 坚持 <i>jianchi</i> “insist”, 注重 <i>zhizhong</i> “pay attention to”, etc.</p> <p>E.g., 我们将 [...] 努力提升 [...] 竞争力 [...]. (CMB)</p> <p>(Translation by CMB) <i>We will strive to strengthen the competitive advantages [...]</i>.</p>
	EN	<p><i>work to, strive to, focus on</i>, etc.</p> <p>E.g., <i>We [...] constantly work to improve processes [...]</i> (Capital One)</p>
continuity	IT	<p><i>continuare a</i> “continue to”, <i>con continuità</i> “continuously”, <i>di continuo</i> “continuously”, etc.</p> <p>E.g., <i>Condividiamo le best practice e continuiamo a migliorare i nostri servizi [...]</i>. (Unicredit)</p> <p>(Translation by Authors) <i>We share best practices and continue to improve our services [...]</i>.</p>
	CN	<p>不断 <i>buduan</i> “constantly”, 继续 <i>jixu</i> “continue to”, 持续 <i>chixu</i> “keep”, etc.</p> <p>E.g., 我们 [...] 不断提升自身的可持续发展能力。 (CDB)</p>



		(Translation by CDB) <i>We [...] <b>constantly raised</b> [...] our own sustainable development capacity.</i>
	EN	<i>continue to, continuously, continually, constantly, keep, etc.</i>  E.g., <i>We are also <b>continuing to</b> improve the effectiveness [...].</i>  (Exxonmobile)
comparison, change	IT	<i>Ulteriormente</i> “further”, etc  E.g., <i>Le relazioni tra gli RLS e l’azienda sono continue e basate sul comune obiettivo di migliorare <b>ulteriormente</b> le condizioni di [...].</i> (Edison)  (Translation by Authors) <i>The relations between RLS and the company are continuous and based on the common objective of <b>further</b> improving the conditions of [...].</i>
	CN	<i>进一步 jinyibu</i> “further”, <i>促进 cujin</i> “improve”, etc.  E.g., <i>我行 [...] 远程智能化水平将得到进一步提升。</i> (Ping An Bank)  (Translation by Authors) <i>The intellectualization of the remote system [...] will be <b>further improved</b>.</i>
	EN	<i>further, etc</i>  E.g., <i>Doing so helps us to remain true to [...] <b>further improve</b> performance [...].</i> (PSEG)

Across the three languages, future references of the lemma often collocate with markers of **purpose, engagement/commitment, continuity**, and **comparison/change**, signaling the typical topics in the co-text of the lemma. The study of semantic

preference illuminates the typical co-text of future references to “improvement”. CSR reports tend to refer to the notion of improvement in contexts characterized by statements of the company’s objectives or commitment, as well as contexts where the statement of direction also provides a picture of the current good standing of the company, by referring to the notion of continuity and comparison with the present situation.

## Discussion

In this article, we have investigated the CSR report as an example of reporting genre and focused on how companies from different cultures write about future performance. The analysis confirms that future reference plays an important role in CSR reports even if it is not constitutive of the genre. Examining the role of the optional move PFP in the context of the general move structure of the CSR report, we noticed that this move often appears at the end of a thematic section and mostly performs the function of making commitments on the basis of reported performance. Although not relevant to the commonly recognized purpose of reporting past actions, this move contributes to the “real” communicative purpose of the CSR report to signal good business practices by shaping a corporate image aspiring for positive changes (although it is not easy to make sure whether they are actually aspiring to make these changes).

From a CGA perspective, such private intentions of professionals in building a positive corporate image can be ascribed to the contextual status of CSR reports. Previous studies highlight a range of rationales for CSR reporting, which include

competitive advantage, peer and industry pressure, social pressure, financial benefits from investor reactions, public relations, corporate reporting awards, and so on (Buhr, 2007, pp. 63-65). These rationales are communication-oriented and have a shared goal in image-building. As shown in previous research, CSR provides potential benefits in promoting companies' reputation and competitive advantage (e.g., Saeidi et al., 2015), creating a space which may drive professionals to embed their private intentions in the acknowledged discourse practice. The present study highlights the presence of such private intentions in CSR reporting, by revealing both cross-linguistic differences and commonalities in the textual practice of forward-looking statements. Key cross-cultural findings are discussed in the following paragraphs, aiming at providing insights into the nature of the genre and implications for business writing in a globalized context.

The quantitative and distributional differences in the move "Previewing future performance" concern some particularities in the Chinese CSR reports. Firstly, the extensiveness of the move is less pronounced in the Chinese sample than in the Italian and English sample. Moreover, this move is often positioned at the end of the Chinese reports, rather than dispersed throughout the report, which is the case in the Italian and English sample. As mentioned, this peculiarity of Chinese CSR reports may be ascribed to the generic norms and conventions in the Chinese context: the prescriptions of the national guidelines (CASS-CSR 2.0) for CSR reporting in China encourage companies to close the report with an outlook section.

In terms of lexico-grammatical choices, the Chinese reports also present a particular interest in using words of change, which are potential future markers as suggested by

the lexical analysis, whereas the English corpus shows a preference for explicit markers of futurity and a wider range of lexical items in the semantic area of "change". These cross-linguistic differences in rhetorical choices could be interesting when textualizing reporting genres in an international context. On the one hand, culture-specific preferences can help reveal the general trend of readership interests in the specific cultural context and thus help writers to best realize the meanings by making flexible use of lexico-grammatical resources. On the other hand, it is important to reflect critically on why particular cultural differences are present. Taking the use of words of change as an example: why do the Chinese reports show more interests in this rhetorical choice than the English and Italian ones? What communicative effect will be produced if Chinese companies maintain this rhetorical preference when addressing the English versions of their CSR reports to international stakeholders? Such questions could lead to insights into the corporate writing practice itself.

When looked at from a semantic point of view, lexical choices showed substantial cross-cultural similarities. Starting from the observation that words of change are particularly frequent in the PFP move, an analysis of the lemma set *miglior\*/提升* /*improv\** showed that the notion of improvement is often presented in contexts where companies state their objectives and commitment, while also emphasizing continuity in CSR practices. The patterns of co-selection of the lemma suggest that, across different cultures, forward-looking statements involve different combinations of semantic units referring to similar concepts ("change," "purpose," "commitment," "continuity," "comparison") and that companies from different cultures reveal similar semantic

choices in textualizing their future direction. Another interesting cultural commonality concerns the time reference of the lemma: in all three languages these words of change are more often used to refer to the future than to the past. This suggests a close relationship between futurity and the notion of change and a centrality of the notion in the CSR report.

This future preference can be better understood when considering the contextual status of the genre. CSR reports are targeted at a wide range of readers, most of whom may lack the expertise necessary to interpret complex accounting data and who may be more likely to be convinced by companies' projections and speculative statements, especially when they view the presence of the auditor's report as a full endorsement of the complex report content. However, as a senior public accountant points out, "[a]ccountants are not responsible for the forecasting of the company's future" (Bhatia, 2017, p. 102). Moreover, the presence of a legal disclaimer for forward-looking statements in the report ensures that no responsibility will be accepted by the company, thus creating a comfortable textual space for the company to promote a positive image with future talk in order to sustain stakeholders' confidence in future corporate performance. Readers may be surprised, however, by incongruent corporate results in succeeding years. The attempt to avoid such communication "failure" may explain why some companies choose to disclose only their latest CSR reports while blocking the accessibility of previous ones. These contextual conditions suggest that the textual practice of forward-looking statements potentially allows companies to flexibly manage the degree of coherence between words and actions.

Moreover, this study has revealed an interesting cross-cultural convergence in the pragmatic function of future-related acts. The data show that all the corpora share the same tendency to privilege commitment over prediction (especially in the Chinese samples). In general, commissive statements are used to highlight the company's willingness to adhere to CSR principles and their specific promises in terms of CSR practices, while predictions focus on forecasting consequences of their CSR practices.

The dominance of commissive statements over predictions does not mean that the former is preferred or more expected by the reader (on the contrary, prediction may create better impression since it often provides more specific information), but the trend may be accounted for by a number of factors. First, it can be seen as a sign that promotional intentions are more relevant than informational purposes, as commissive statements contribute more explicitly to constructing the image of the company as caring for CSR (thus increasing trustworthiness). On the other hand, it can also be seen as a sign of elusiveness, as committing the organization to "being good" can hardly be disputed, whereas predictions of specific results or impact create expectations that may turn out not to be met (thus losing trustworthiness). The frequent use of commissive statements may be a potential sign of corporate rhetorical manipulation: it does not request much speech responsibility but may as well leave a positive impression on their stakeholders.

Both interpretations would be in line with a preference for lexical choices in the field of "change" as well. The words of change found in our corpora are mostly those characterized by general references (e.g., *improve*, *enhance*, *strengthen*), rather than

those with more specific implications (e.g., *increase*, which often collocates with specific numbers). As in the case of committing and predicting, a wide use of words of change with general reference is commonly present in CSR reporting. Although this “vagueness” may be accounted for by the uncertainty of the future, more explicit messages on future performance can be provided when companies strive to assess impact instead of falling into a “comfortable” vagueness.

These assumptions relate to the notion which we would like to call “writing conformity,” that is, relying on pre-existing generic conventions and textual patterns. The presence of this conformity in the report can be related to the contextual features of the genre. Firstly, the CSR report is the result of collaborative work of external or internal teams. In other words, it is a type of collective writing: although signed and endorsed by the CEO of the company, its actual compilers are often external teams or employees whose stake in the company is more limited in terms of involvement and access to specific information. Secondly, the available generic norms highlight the company’s CSR performance in the past reporting year rather than emphasizing forward-looking statements with specific parameters. Thirdly, in comparison to personal writings, the CSR report is a public-facing genre intended to achieve professional goals which involve responding to peer and industry pressure and existing regulations. The degree of vagueness adopted may not seem fully aligned with the expectations of the stakeholders, who might hope to find more specific details on good business practices when reading a corporate report. On the other hand, it certainly fits the needs of the company, whose (vague) commitments and predictions are more easily

realized.

Conformity also characterizes many other professional reporting genres, often influenced by the conventionalized patterns and writing strategies suggested by writing studies or by specific guidelines. Writers may begin to rely heavily on suggested patterns and follow widespread conventions, instead of sticking to the original aspirations and communicative purpose of the writing itself. As observed by Bhatia (2017, p. 88), corporate disclosure documents, especially in recent years, have been gradually losing sight of their original function of *informing* and *reporting* and are increasingly interested in *promoting* the companies to their stakeholders by appropriating specific linguistic resources. A similar tendency can be found in CSR reporting discourse which tends to exploit elusive future statements in constructing a corporate image committed to CSR.

In the case of CSR reporting, the presence of conformity may even be related to the special normative status of the genre. CSR reporting is in most cases not required by law; it is rather a voluntary practice that companies often adopt to represent their vision or just to keep up with the policies of their competitors, in discursive forms of “mimetic isomorphism,” i.e., the tendency to appear similar to other organizations in the same industry. The degree of precision with which reported impacts can be measured in CSR reporting may well turn out to be the next important challenge for professional writers in international corporate settings.

## Conclusions

This study reveals that although future discourse is an optional rhetorical element of the genre, in actual practice it is widely exploited by companies to promote corporate interests and build a commissive corporate image in CSR. The present study's focus on optional elements of the genre (i.e., forward-looking statements) aims to draw attention to the role of non-constitutive rhetorical elements among genre analysts. As shown in this study, this perspective can help shed light on the complex private intentions of writers beyond the commonly recognized communicative purposes. The cross-linguistic perspective can provide insights into the international trends of CSR reporting, revealing different or common rhetorical patterns and highlighting common writing problems in corporate reporting (e.g., writing conformity and appropriation of non-substantial rhetorical resources to achieve private intentions).

Integrating this perspective with a CGA approach helps to demystify the nature of reporting genres by highlighting the interaction between textual patterns and the contextual status of the genre. It's an effective approach for writing scholars to understand why professionals write the way they do and how they use language to achieve professional objectives. By discussing how and why companies write about their future performance in the CSR report, we hope this study can help raise attention among CSR practitioners, guideline issuers, and readers (stakeholders) towards a better understanding of CSR communication.

An area that deserves further exploration is the interaction between corporate writing conformity and stakeholders' reactions. The exploitation of future references

certainly plays a role in promoting corporate interests, but it could be misleading and could lead to a loss of long-term trust with stakeholders, when expectations are not fulfilled. The promise of unrealistic results and preperformances is certainly not a positive case of corporate vision. Of course companies may not want to restrain themselves from using convenient rhetorical tools in a rather voluntary writing practice like CSR reporting, as management communication tends to encourage building up corporate vision as a part of corporate culture. The challenge, rather, is related to the shaping of stakeholder perceptions and their ability to measure actual impacts of the commitment heralded in reports. The present study raises awareness of and provides insight into these practices by showing how futurity functions rhetorically and creates the possibility for manipulation in CSR reporting.

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## Appendices

### Appendix 1: The move structure of CSR reports (Yu & Bondi, 2017)

Macro-move	Move
1. Presenting the company, with a focus on its role as a responsible social actor	1. Presenting corporate profile 2. Presenting corporate governance 3. Stating values and beliefs 4. Stating missions 5. Showing commitment 6. Establishing credentials
2. Presenting the company's CSR strategy	7. Stating strategies/methods/practices 8. Previewing future performance
3. Reporting on the company's CSR activities and performance	9. Presenting performance 10. Presenting an internal action 11. Detailing an issue 12. Presenting individual cases
4. Situating the context (complementary)	13. Describing external circumstances 14. Introducing an aspect of CSR performance 15. Presenting risk and difficulties

### Appendix 2: Examples of the ten most frequent steps in the PFP move

“Committing to future actions and results”

We will strengthen our comprehensive ESE risk management framework and its implementation through increased training and awareness. (RBS)

“Predicting future actions and results”

Nitrogen injection is expected to extend the project's life by around 15 years, and ultimate gas



recovery could rise from 73% to as much as 83%. (Shell)
<i>“Reporting actions”</i>
It will take some time for us to work through the details of these recommendations, and we will continue to report on these. <i>We have already identified some immediate actions</i> that will ensure we can increase gross lending to SMEs [...]. (RBS)
<i>“Detailing an internal action”</i>
BP and our partners plan to use a production technology [...]. <i>This production technique involves pumping steam into the oil sand reservoir through a horizontal well to heat and extract the oil.</i> (BP)
<i>“Describing external initiatives, situations and events”</i>
Quest will potentially capture more than [...]. <i>The provincial government of Alberta and the federal government of Canada are supporting its development with funding of [...].</i> (Shell)
<i>“Communicating strategies, methods and practices”</i>
<i>In 2014, we are focusing on engaging key employees in HSBC's global businesses [...]. We will run three-day residential workshops [...].</i> (HSBC)
<i>“Assessing performance”</i>
We will assess the benefits of 'green lease' arrangements [...]. <i>As most of our portfolio is leased, this is potentially a far-reaching step, and allows us to extend HSBC's sustainability approach across more of our buildings.</i> (HSBC)
<i>“Reporting positive or neutral results”</i>
<i>In 2014, we are piloting a four-week vocational training [...]. Forty-five young people began the scheme in January 2014, with 250 due to take part by December.</i> (HSBC)

<i>“Assessing an internal action”</i>
The Household Economic Security Project will create a platform for cities, businesses and community groups [...]. <i>This initiative aligns perfectly with Citi's commitment to connecting [...].</i> (Citi)
<i>“Stating general features, universal law, common sense, or sectorial knowledge”</i>
We aim to reclaim the land used in our oil sands mines by [...]. <i>Reclamation is required by law.</i> (Shell)

### Appendix 3: Time references of the lemma set *miglior\*|提升\*|improv\**

	Word forms	In total
<b>Past reference</b>	<i>migliorando</i> (9), <i>migliorato</i> (21), <i>migliorati</i> (9), <i>migliorata</i> (15),	254
	<i>migliorate</i> (4), <i>miglioramento</i> (156), <i>miglioramenti</i> (30), <i>migliorandone</i> (3), <i>miglioria</i> (1), <i>migliorie</i> (4), <i>migliorativ*</i> (2)	
	<i>提升 tisheng</i>	
<b>Future in the past</b>	<i>improve</i> (1), <i>improving</i> (23), <i>improved</i> (230), <i>improvement</i> (47),	379
	<i>improvements</i> (78)	
	<i>migliorare</i> (70), <i>miglioramento</i> (90), <i>miglioramenti</i> (1), <i>miglioria</i> (1), <i>migliorativ*</i> (3)	
	<i>提升 tisheng</i>	116
	<i>improve</i> (73), <i>improving</i> (20), <i>improvement</i> (21), <i>improvements</i> (15)	

Future reference	<i>migliorare</i> (349), <i>miglioriamo</i> (1), <i>migliora</i> (9), <i>migliorano</i> (8),	
	<i>migliorando</i> (20), <i>miglioreremo</i> (2), <i>miglioramento</i> (569), <i>miglioramenti</i>	
	(14), <i>migliorerrebbero</i> (1), <i>migliorino</i> (3), <i>migliorarsi</i> (1), <i>migliorassero</i>	997
	(1), <i>migliorabil*</i> (3), <i>migliorativ*</i> (16)	
	<i>提升</i> <i>tisheng</i>	896
	<i>improve</i> (539), <i>improves</i> (20), <i>improving</i> (164), <i>improvement</i> (176),	
	<i>improvements</i> (71),	970

\* The adjectives *migliore/migliori/miglior* were excluded.

<sup>i</sup> Except for CARIME 2011; 云南电网 2012; and 华夏银行 2012, as at the date (January 2015) when the corpus CSR-ICE was built, they were the most recent CSR reports published by the companies. See Yu and Bondi (2017) for the full list of reports included.

<sup>ii</sup> A 'lemma' is the canonical form of a word. For example, *improving* and *improved* are two different word-forms, of which *improve* is the lemma.