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A corpus-based approach to corporate communication research

Elena N. MALYUGA ⬛✉

Peoples' Friendship University of Russia, Moscow, Russia
✉malyuga-en@rudn.ru

Abstract

Corporate Social Responsibility (CSR) has become a decisive reputation tool for companies and as such, a key concept in corporate communication as a phenomenon of intercultural and global significance. This has warranted a comprehensive examination of the language of CSR reports reflecting the principles of the corporate culture. Studies exploring the narratives of CSR reporting currently lack insights into the distribution of meaningful priorities evidenced in language use. This study sets out to explore the linguistic environment of the most frequently occurring language tokens to identify recurrent language patterns used to ensure efficient CSR reporting, and to further establish priority directions in CSR narrative composition evidenced in language use. A corpus-based approach and contextual analysis were adopted to examine CSR reports issued by Microsoft over the last seven years and recognised as an example of best practices in the corporate field. The corpus was compiled using the Prime Machine corpus concordancer tool and comprised 99,176 tokens. Following the study results, the study makes a number of inferences regarding the use of pronouns, "Microsoft + a verb denoting positive action", "more + than," "more + adjective", "Corporate" as part of compound terminological units, as well as a set of key tokens encountered within a descriptive linguistic environment with positive connotation. This, in turn, proved helpful in identifying the hierarchy of priorities distribution revealed in the course of material analysis. The results contribute to a systemic appreciation of corporate language policies facilitating efficient stakeholder communication and can be used in further research investigating related matters of scientific interest.

Keywords: *corporate social responsibility, corporate communication, corporate culture, linguistic environment, contextual analysis, corpus*

Корпусный подход
к исследованию корпоративной коммуникации

Е.Н. МАЛЮГА ⓘ ✉

Российский университет дружбы народов, Москва, Россия
✉malyuga-en@rudn.ru

Аннотация

Корпоративная социальная ответственность (КСО) стала действенным инструментом поддержания репутации компаний и одной из из ключевых концепций корпоративной коммуникации. Это привело к необходимости всестороннего изучения языка отчетов КСО, отражающего принципы корпоративной культуры как феномена межкультурной и глобальной значимости. Существующие исследования, рассматривающие тексты отчетов КСО, не дают представления о распределении смысловых приоритетов, проявляющихся в особенностях языкового оформления. В данном исследовании проводится анализ лингвистического окружения наиболее частотных языковых единиц с целью установления повторяющихся языковых моделей, используемых при составлении эффективных отчетов КСО, а также с целью определения приоритетных направлений их текстовой композиции, отражаемых в языке. Корпусный подход и контекстуальный анализ применяются в исследовании отчетов КСО, опубликованных компанией Microsoft за последние семь лет и признанных стандартом качества в корпоративной сфере. Корпус был создан с использованием конкордансера Prime Machine и инкорпорировал 99176 единиц анализа. На основе результатов исследования в работе предлагаются выводы в отношении использования местоимений, конструкций «Microsoft + глагол, обозначающий положительное действие», «more + than», «more + прилагательное», «Corporate» в составе составных терминологических единиц, а также набора ключевых единиц, встречающихся в рамках лингвистического окружения с положительной коннотацией. Это, в свою очередь, позволило идентифицировать иерархию распределения приоритетов, обнаруженную в ходе анализа материала. Полученные результаты способствуют системному осмыслению корпоративной языковой политики, позволяющей поддерживать эффективное коммуникативное взаимодействие с заинтересованными сторонами, и могут быть использованы в дальнейших исследованиях, рассматривающих смежные вопросы как объекты научного интереса.

Ключевые слова: *корпоративная социальная ответственность, корпоративная коммуникация, корпоративная культура, языковое окружение, контекстуальный анализ, корпус*

1. Introduction

Businesses today must deal with numerous requirements designed to ensure their adequate accountability. Corporate Social Responsibility (CSR) reports have recently grown into one of the key instruments of accountability relying on the premise that the focus on profits and sales cannot outshine the companies' crucially essential commitment to comprehend and regulate their impact on the society for the benefit of the latter. While companies may interpret "impact on the society" with a varying degree of substantive appreciation and consistent with their line of

activity which may carry specific traits, broadly speaking it all comes down to acknowledging and managing any applicable impact on the environment, health, local communities, employees, and general public welfare. Simply put, the idea behind CSR reporting suggests that businesses are required to make sure and subsequently prove that the negative socially relevant impact is being reduced, while the positive impact is being scaled up.

This study sets out to analyse the language of CSR reports using a corpus-based approach to single out the most efficient language patterns catering for efficient CSR reporting narratives. By looking into the linguistic environment of the most frequently occurring tokens within the compiled corpus, the study intends to address two essential research questions:

1. What predominant language tokens and patterns are used to ensure efficient CSR reporting?

2. Which priority directions in CSR narrative composition are evidenced in language use?

To offer substantiated answers, the study suggests theoretical observations to define the scope of inquiry, as well as empirical evidence, which is explored to set forward a number of relevant conclusions. The findings of this research will hopefully suggest valuable takeaways regarding the linguistic composition of efficient CSR reports which reflect the underlying principles guiding the linguistic manifestation of modern corporate communication and culture.

2. Theoretical background

The fundamental idea behind CSR as a rather recently established corporate practice is inherently rooted in sustainable development as a globally evolved construct. The very notion of sustainable development emerged on the bedrock of three key frameworks of reference – economic, social, and environmental.

The economic frame of reference making up the conceptual substance of sustainable development relies on the theory of sustainable income essentially alluding to the idea of the maximum flow of benefits possible from a given set of assets. The theory envisages the best possible utilisation of limited resources along with the environmentally sensitive technology catering for eco-friendly extraction and processing of raw materials, delivering environmentally sound commodities, waste reduction and management, etc.

The social frame of reference is human-centric and builds on the preservation of enduring social and cultural systems that entails dialling down toxic conflicts for the benefit of the society (Petrosyan & Grishechko 2019). A major plank under this framework is fair division of goods, preservation of cultural capital and diversity, as well as consistent commitment to employ the best practices for sustainable development. Seeing that a human's right to choose from multiple options is being increasingly recognised as a key value, the very concept of sustainable development assumes human participation in the matters that shape up their livelihood, which in

turn implies their direct involvement in the processes of decision making, implementation and enforcement (Tamimy et al. 2022).

The environmental frame of reference promotes maintenance of sound and intact natural systems, where the survivability of ecosystems as a basic premise for global biosphere stability is put to the forefront.

The three frames of reference have translated into the concept of the so-called Triple Bottom Line Reporting calling for an all-inclusive and accurate disclosure of financial, social, and environmental information, which has grown to be accepted as the best practice by both public and state agencies worldwide. Finding ways to accommodate these three perspectives within the bounds of specific corporate cultures and specific corporate communication practices adopted at individual companies can pose a challenge, for the three bedrocks of sustainable development making up the core of CSR reporting need to be handled in a balanced manner (Malyuga & McCarthy 2021). Whatever mechanisms are engaged in making the three perspectives interplay with one another is of chief concern for those involved in report compilation. Thus, disclosing the nature of the reciprocity of economic and social strands may be linked to attaining intergenerational justice (as in, in relation to allocation of earnings) or offering targeted support to the poor. The mechanisms behind the co-dependent economic and environmental outcomes will certainly have to do with the fair assessment of external environmental impacts and a due account of their budgetary implications. Finally, the interplay of social and environmental perspectives may call for a thorough disclosure of a myriad of issues having to do with respecting the rights of future generations and citizens' entitlement to weigh in on the decisions made (Popova 2018).

Fairly obviously, a company opting to disclose social responsibility information alongside their standard annual performance reports – and managing to do it right – will most probably manage to harvest additional support from stakeholders and the general public, which is understandably the ultimate goal for corporations engaged in any and all kinds of operations. Research suggests that the merits of CSR reporting are three-fold. First, this is a highly effective way to mould a holistic and consolidated image of a company. Second, disclosing this kind of data contributes to better market performance. And third, by offering non-financial reporting companies can manage the growing public demand for corporate transparency (Romanova & Smirnova 2019).

Thus, a CSR report can be defined as an instrument for informing stakeholders, workforce, affiliates, and communities about the manner and pace of delivering on the company objectives and plans related to economic resilience, social welfare and environmental stability. Interestingly, an older definition interpreted CSR as applying across "the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time" Carroll (1979: 500), thus leaving out – or at least not stressing specifically – any references to the environmental dimension of CSR, which has by now taken on a much more prominent role.

The structural-thematic composition of a CSR report, the procedures for its preparation and circulation, as well as the modalities for target audience feedback appraisal may vary depending on the specifics of company activity and the social communication strategies put in place. The overreaching goal, however, always presumes providing well-consolidated data on social initiatives and communicating these data to all stakeholders involved, including the general public, to uphold the company's image.

In a sense, a CSR report mirrors the functional potential of a promotional tool, as it raises the company's profile as far as the public image is concerned and, even better, has the power to drive the demand for its produce without actually "force feeding" it to the consumer, if handled correctly. Besides, regular social reporting can be useful for the purposes of holding and attracting investors who are much more likely to collaborate and stick around with a corporate partner that values social, economic, and environmental transparency.

Considering the apparent merits associated with CSR reporting, what comes to the fore is the need for an accurate and favourable data presentation, which of course requires certain language strategies to be put in place (Grishechko et al. 2015). Fostering efficient dialogue with the stakeholders and the general public to attain and maintain competitive advantage will require a circumspect approach to the wording of relevant facts, and the various issues associated with the language of CSR reports have naturally been brought up in multidisciplinary research offering a variety of perspectives on the topic.

While available research on the language and narratives of CSR reports is scarcer than that concerned with the more global spheres of marketing, business ethics or sustainability, it has been gaining traction to offer a number of valuable insights. Over the past two decades, some studies have looked into the composition of CSR reports to consider the use of narratives to communicate the firm's financial position (Yuthas et al. 2002, Boginskaya 2022), outline the specific characteristics of CEO-authored sections of CSR reports influencing their ultimate narrative outcome (Nickerson & de Groot 2005), or single out the genres related to CSR reports as a standalone type of corporate documentation bearing its unique narrative traits (Kolk 2008, Yu & Bondi 2019). Generally, the related research tends to go by a textual analysis of CSR reports investigating, for example, metaphors used in communicating with investors to validate their needs (Livesey & Kearins 2002), or the specific language units helping bring certain arguments home to the stakeholders (Ellerup Nielsen & Thomsen 2007, Ivanova & Larina 2022).

Importantly, literature review rather apparently highlights the tendency to pay heed to the national and cultural context, bringing into the focus the discourse, language and structural composition of CSR reports delivered by Indian (Planken et al. 2010), British and Spanish (Breeze & Fernández-Vallejo 2020), Malaysian (Rajandran 2016), Chinese (Yang et al. 2015), Nigerian (Nwagbara & Belal 2019), Korean (Lee & Parpart 2018), Romanian (Danilet & Mihai 2013), Ghanian (Andrews 2019) and other corporate entities manifesting culture-specific traits of social responsibility reporting.

An industry-specific outlook on CSR discourse is also a popular subject of research with studies offering insights into the language and communication strategies adopted in CSR reports within the oil (Jaworska 2018), gas (O'Connor & Gronewold 2013), mining (Talbot & Barbat 2020), energy (Dahl & Fløttum 2019) and other sectors.

What appears to be lacking in the research agenda with respect to the narratives of CSR reporting is the distribution of priorities evidenced in language use. By looking into the most consistently used patterns within the linguistic environment of the frequently occurring tokens, this study shall further on consider the priority directions in narrative composition evidenced in language use.

3. Material and methods

This study considers the case of Microsoft's CSR reports obtained from the company's publicly accessible Reports Hub (Microsoft 2022). The choice of Microsoft as the source of the material is due to its consistent high ranking for CSR reporting recognised as an example of best practices in the corporate field. Being one of the world's top companies, Microsoft has been very proactive in their commitment to pursue the most efficient social responsibility approaches and release their CSR reports following the guidelines put forward by the Global Reporting Initiative. Microsoft has also been placed at the top of the list of Corporate Responsibility Magazine's Best Corporate Citizens (Sehgal et al. 2020). This, coupled with the company's far-reaching stakeholder pool that motivates the executives to keep up with the ever-increasing reporting demands, makes Microsoft one of the most suitable corporate entities in terms of CSR language analysis.

Since Microsoft's official CSR reports record covers the period from 2016 to 2022, a total of the corresponding seven documents spanning the seven-year timespan has been included as research material subject to evaluation. The customised corpus was compiled using the Prime Machine corpus concordancer tool (Jeaco 2017) and comprised 99,176 aggregate tokens. The auxiliary parts of speech were not considered as analysable tokens and were thus disregarded (Figure 1).

All remaining notional parts of speech grouped as per frequency of their occurrence were further contextually analysed using the cluster instrument that displays the content both to the left and to the right of the node in question. The length of both left and right context included in the examples in the Study and Results section is curtailed or extended on an as-needed basis to provide essentially required contextual information in any individual case that displays enough context to grasp the idea behind the narrative. The linguistic environment along with the keyword frequency of occurrence information were assessed to infer the most efficient "go-to" language patterns of Microsoft's CSR reports that contributed to having them recognised as exemplary within the communities of corporate culture. This, in turn, proved helpful in deconstructing the hierarchy of priority topics in the analysed texts.
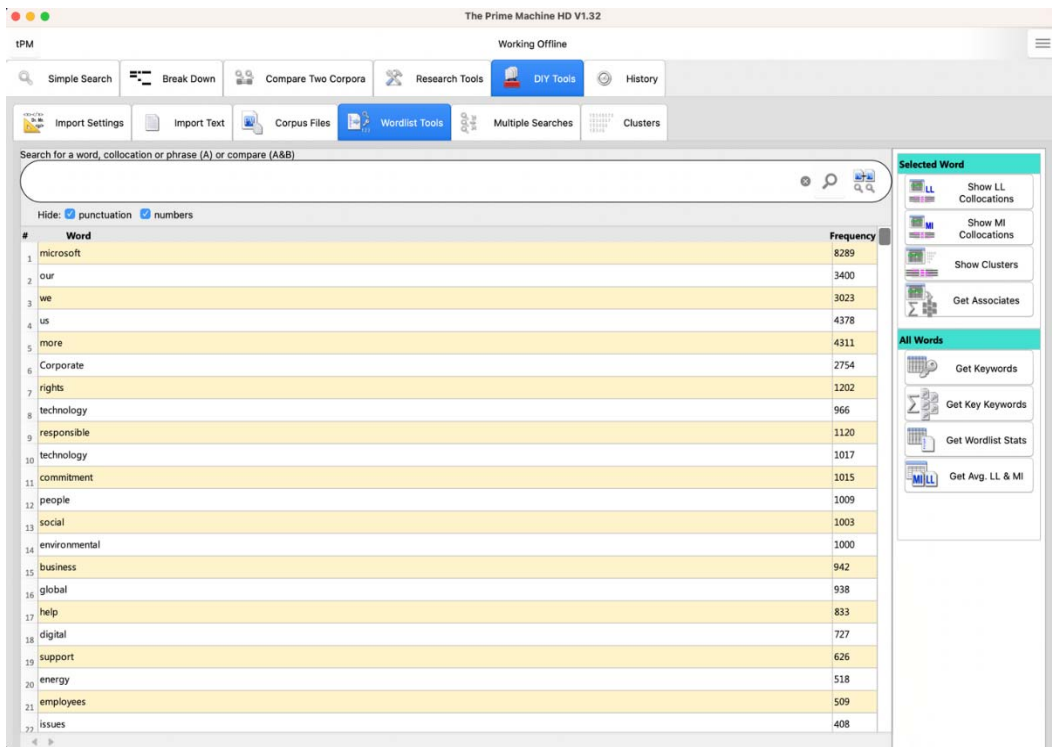
Figure 1. Customised corpus word list

4. Study and results

While the inferences made in this section are grounded on the frequency analysis later on supplemented with the contextual cluster analysis, the immediate results obtained upon corpus compilation called for some pre-emptive clarifications regarding possible groupings of analysable tokens that could be put in place. As shown in Figure 1, the most frequently occurring token encountered in the sample is *Microsoft* tallying at 8,289 total occurrences across the 99,176-token corpus. Although this would logically prompt its priority handling in the analysis as the most commonly occurring unit in the CSR reports considered in this research, proper allowance must be made for the following three tokens rated no. 2, 3 and 4 in the frequency ranking, since they constitute interlinked pronounal elements (*we* personal pronoun plural, *us* personal pronoun plural objective case, *our* possessive pronoun plural). Considering that for the purposes of this analysis these can be contemplated as a unified aggregate, the total occurrences of *Microsoft* amount to a whopping 10,801 instances placing it at the top of the list and making it an incontestable leader.

The following tables incorporate selective examples of the encountered linguistic environment for *our, we* and *us* found in the sample (Tables 1–3).

Table 1. **Examples of linguistic environment for "our" registered in the sample**

Left context	Token	Right context
empower	*our*	employees
to help stakeholders evaluate how we're meeting	*our*	commitments
to improving the world and building on	*our*	progress
to effect change through	*our*	ecosystem
as part of pursuing	*our*	mission and our commitments
one way to do this is via	*our*	supplier awards program
commitment to sustainable development through	*our*	products and solutions
is grounded in	*our*	philanthropic work
by installing sensors across	*our*	datacenters, we've been able to track water use in real time
protecting the data of both Microsoft and	*our*	customers
our 190,000 employees are the driving force behind	*our*	mission and purpose
employee giving is part of	*our*	culture and how we live our mission
leveraging	*our*	supplier relations to promote greater access to education
through	*our*	inclusive hiring programs
how we determine and understand	*our*	salient and supplemental human rights issues

Table 2. **Examples of linguistic environment for "we" registered in the sample**

Left context	Token	Right context
to help stakeholders evaluate how	*we*	're meeting our commitments
because	*we*	strive to make the world a better place
which is why	*we*	're evolving our design system to operate in a complex world
get the bigger picture about how	*we*	're equipping individuals for success in an increasingly digital world
here are some examples of how	*we*	're addressing this challenge
that's why	*we*	're empowering governments and partners on a global scale
to explain how	*we*	're expending access and eligibility
to show you how	*we*	have infused a focus on environmental sustainability across our business
To follow through with this,	*we*	have set ourselves ambitious climate goals that we are fully committed to achieving
At Microsoft,	*we*	are accelerating our investments in programs and partnerships that build foundational digital skills
to ensure a level of integrity of which	*we*	are all proud
because	*we*	are also collaborating on joint projects
and	*we*	are helping others to set and achieve their own climate goals
to achieve this	*we*	're donating hotspots and wireless connectivity equipment
At Microsoft,	*we*	're optimistic about the benefits of technology

Table 3. **Examples of linguistic environment for "us" registered in the sample**

Left context	Token	Right context
protect the data users entrust to	*us*	through strong security and encryption
accessibility-focused innovations allow	*us*	to deliver richer user experiences
it requires	*us*	to be thoughtful about the impact of our own business practices
our cloud growth puts	*us*	squarely on track to reach the goal we set a little over two years ago
our standards of business help	*us*	live our values
there is much more to do and that it will require all of	*us*	working together
The International Association of Privacy Professionals (IAPP) has recognized	*us*	for having the 'second largest number of certified privacy professionals (CIPP) of any company'
which puts	*us*	on a path to meet our carbon goal in 2022
In addition, these groups offer	*us*	the diverse points of view that test and up-level our thinking
principles that guide us over the long term while inspiring	*us*	to take action today
data plays a critical role in helping	*us*	understand and address major social and business challenges
it has enabled	*us*	to track progress, understand year-over-year growth
water is a growing focus for	*us*	, both internally and externally
our tools enable creativity in all of	*us*	and help drive public-sector efficiency and productivity
our purchase of green energy through this program has earned	*us*	recognition from the U.S.

Following on, *Microsoft* has been found to be a runner-up in terms of the frequency of occurrence throughout the sample with one rather visible pattern of use standing out as predominant – namely, *Microsoft + a verb denoting positive action*. While multiple other patterns are also present, they are spread thinly in the sample and are not exactly repetitive. Table 4 below has been compiled to include some illustrative examples of the most recurring pattern incorporating the *Microsoft* token.

The next item in the top-to-bottom frequency list is the token *more* (4,311 occurrences) that was registered as consistently occurring as part of two repeated patterns, namely, *more + than* and *more + adjective*. Having mapped these two recurrent patterns as the most representative for the token in question, the study brought them into the focus with some of the examples of the linguistic environment for *more* provided in Tables 5 and 6 below.

Table 4. **Examples of linguistic environment for "Microsoft" registered in the sample**

Left context	Token	Right context
to that end,	*Microsoft*	has adopted five principles that will guide our contributions and commitment to trusted data collaborations
To promote transparency,	*Microsoft*	provides a number of disclosures to help stakeholders evaluate our progress
related to anti-corruption, privacy, and security.	*Microsoft*	sparked the creation of the Committee on Supplier Ratings, a new/ collaborative effort designed to help purchasers engage indirect suppliers
to minimize the impact.	*Microsoft*	delivers these solutions for urban sustainability through buildings, infrastructure, and planning
and to adhere to the principles outlined in the Partner Code of Conduct	*Microsoft*	provides all partners with a free, online anti-corruption training course, in multiple languages
let by our departments around the world.	*Microsoft*	has invested in programs that reduce environmental impact across its worldwide business operations
to control their personal data and exercise GDPR privacy rights, which	*Microsoft*	has extended to all of our consumer customers worldwide
continue to ensure strong privacy protections are in place.	*Microsoft*	has advocated for federal privacy legislation in the US since 2005 and continues to push for action
shareholder engagement.	*Microsoft*	strives to create a respectful, rewarding, diverse, and inclusive work
Over the last two years,	*Microsoft*	has increased its indirect supplier response to the CDP Supplier questionnaire nine-fold
Following the program's launch,	*Microsoft*	has screened nearly 100,000 representatives and suppliers to enable Microsoft to monitor the risk profile and drive risk mitigation efforts accordingly
standing up for users' rights.	*Microsoft*	has helped lead our industry in pushing for government surveillance reforms
As part of pursuing our mission and our commitments,	*Microsoft*	has contributed to the Sustainable Development Goals (SDGs) since 2015
Through CityNext,	*Microsoft*	and empowers cities and citizens to unlock their potential by delivering innovative digital services that can help them lead safer and healthier lives
Also,	*Microsoft*	earned a cross-company, corporate-level ISO 14001 certification

Table 5. **Examples of linguistic environment for "more + than" registered in the sample**

Left context	Token	Right context
contracted to protect	*more than*	17,000 acres of land, putting us on a path to exceed our commitment to protect more land than we use by more than 5,000 acres
including a partnership with Grab to help	*more than*	500,000 of its drivers in Indonesia/ and Vietnam complete digital skills training
That's in addition to the	*more than*	$1 billion in technology donations Microsoft provided to NGOs around the world

Table 5, ending

Left context	Token	Right context
will deploy a variety of broadband technologies to cover	*more than*	four million people in the region, including 815,000 people in rural areas currently without access to broadband
Reduced company-wide emissions by	*more than*	9 million metric tons of car-bon-dioxide equivalent
To date,	*more than*	75 countries, 700+ companies, and 400 civil society organizations have signed on to commitments
representing the most extensive machine-readable coronavirus literature collection available for data and text mining to date, with	*more than*	130,000 scholarly articles.
Since 2017, our AI for Earth program has provided	*more than*	than 850 grants to organizations working in 110 countries
In FY17, Microsoft spent	*more than*	$2.6 billion with minority-, disabled-, veteran-, and woman-owned businesses
As part of our 2021 Microsoft Digital Civility Index, we surveyed	*more than*	11,000 teens and adults in 22 countries to increase awareness of online risks and encourage respectful online practices
We're well on our way toward achieving that goal and thus far have provided access to broadband to	*more than*	16.7 million people outside the US, 15.1 million of which live in rural areas
To date,	*more than*	than 43 million people have visited our privacy tools
The number of identified partners in our Black Partner Growth Initiative, designed to support Black tech companies and entrepreneurs, has increased by	*more than*	150%
Microsoft Philanthropies donated	*more than*	$1.2 billion in software and services in fiscal 2017, helping nonprofits around the world get the technology and skills they need for today's digital economy
In fiscal year 2020, Microsoft employees donated $221 million to nonprofits worldwide and volunteered	*more than*	750,000 hours in the US alone

Table 6. **Examples of linguistic environment for "more + adjective" registered in the sample**

Left context	Token	Right context
As part of our commitment to a	*more*	*sustainable* future, we operate an industry-leading Responsible Sourcing Program
Finally, we continue to build	*more*	*inclusive* and *productive* supply chains beyond Microsoft
to enable	*more*	*secure* and *verifiable* elections with our ElectionGuard software

Table 6, ending

Left context	Token	Right context
Microsoft wants to enable nonprofit, humanitarian organizations and social entrepreneurs to be	*more*	*productive* and *innovative*, and ultimately, to drive greater societal impact
Building on our commitment to create a	*more*	*diverse* Microsoft, we announced our dedication of resources against a range of priorities and initiatives focused on retention, culture, and pipeline expansion pivots
The underlining goal of this research is to encourage people to adopt	*more*	*respectful* online habits and practices
empowering scientists to create	*more*	*effective* strategies to protect and restore ecosystems
working to make clean energy	*more*	*accessible* and *affordable*
enabling a	*more*	*resource-efficient* and *productive* economy
to advance a	*more*	*equitable* world where the benefits of technology are accessible to everyone
build the intelligent cloud platform, and create	*more*	*personal* computing
In 2016, we rebuilt our company-wide accessibility program with a	*more*	*systematic* way to measure progress and set targets. This led to the
As a result, we are	*more*	*agile*, and our customers are better served
Microsoft recently partnered with Agder Energi on a pilot project using technology to make energy distribution	*more*	*responsive*, and manage both end uses and renewable sources more effectively
many of our accessibility-focused innovations and features allow us to deliver	*more*	*flexible* experiences for a wider range of users—not just those with disabilities

With a noticeable drop to 2,754 occurrences, *Corporate* was the next on the list with the results returned showing the token's clearly evidenced predominant use as part of compound terminological units related to company's legal, social, administrative and financial activity. Some of the most representative examples are offered in Table 7 below, displaying *Corporate* capitalised as part of terms and often supplemented with acronyms showcasing the terms' abridged usages as formal references mostly associated with formalistic technical documentation language.

The next table incorporates examples of *rights, responsible, technology, commitment, people, social* represented with a close-to-equal frequency of occurrence in the sample (1,202; 1,120; 1,017; 1,015; 1,009; 1,003; 1,000 occurrences for each of the seven tokens respectively) (see Table 8).

Table 7. **Examples of linguistic environment for "corporate" registered in the sample**

Left context	Token	Right context
As of October 2016, the content throughout our Microsoft	*Corporate*	Social Responsibility web site contains Standard Disclosures from the GRI's G4 Sustainability Reporting Guidelines
were used to guide our reporting on	*Corporate*	Social Responsibility efforts
to provide information on our Shareholder Outreach and	*Corporate*	Governance Cycle (CGC)
and freely disclose our	*Corporate*	Governance Fact Sheet (CGFS)
Microsoft's Committee on	*Corporate*	Governance and Ethics (CG&E)
including data related to	*Corporate*	Political Accountability and Disclosure (CPAD)
The Business and	*Corporate*	Responsibility Team (BCR) houses our policy efforts towards meeting our accessibility commitments and privacy
Microsoft Technology and	*Corporate*	Responsibility (TCR) team drives companywide approaches to key social responsibility issues
The committee—composed of senior managers in	*Corporate*	and Legal Affairs (CLA) at Microsoft—then decides which candidates and campaigns MSPAC will support
The Microsoft Philanthropies team and our business ethics and anti-corruption work sit within the	*Corporate*	, External and Legal Affairs (CELA) group
The	*Corporate*	Customer Service and Support (CCSS) group is integrating impact sourcing
The	*Corporate*	Vice-President of Business and Corporate Responsibility reports directly to Microsoft's President and Chief Legal Officer
by deepening our practice of evaluating each	*Corporate*	General Manager on their progress on diversity and inclusion

Table 8. **Examples of linguistic environment for "rights", "responsible", "technology", "commitment", "people", "social" and "environmental" registered in the sample**

Left context	Token	Right context
Microsoft aspires to leadership in business and human	*rights*	, and to serve as a/ catalyst for action by others—in the technology sector and beyond
The Global Compact is the most widely recognized CSR framework for businesses to respect labor	*rights*	, and to ensure environmental protection and combat corruption
We unequivocally support the fundamental	*rights*	of people, from defending democracy to addressing racial injustice and inequity
Microsoft is dedicated to achieving extended,	*responsible*	sourcing strategies
through our products and solutions, our	*responsible*	business practices, our programs, our policy and advocacy work and our philanthropic investments

Left context	Token	Right context
Our book, The Future Computed, outlines the future of	*responsible*	AI technology
We must ensure every person has access to the	*technology*	, skills, and opportunity to pursue in-demand jobs in the changing economy
to support change makers through grants, investments of	*technology*	, and expertise to amplify the capabilities of people with disabilities
It's our job to advance	*technology*	, and we believe it should respect and help protect the world's timeless values
This is one of the many ways we demonstrate our	*commitment*	to customer security and privacy
to uphold our	*commitment*	to the transparency of our political spending and/ contributions
gain a more comprehensive understanding of our	*commitment*	to diversity and inclusion
and universal commitment to deliver on ambitious global goals for	*people*	and the planet
which offers great feedback from the community as well as the opportunity to support	*people*	with disabilities in working with technology in this remote set up
to rebuild and reuse devices to help	*people*	and communities around the world embrace sustainable technology
by enabling a broad range of	*social*	opportunities worldwide
We believe technology can be a powerful force for	*social*	good, but we know tech advancement alone won't solve the world's challenges
focused on improving the daily lives, employability, and	*social*	connection of people
to an embrace of a culture that fosters	*environmental*	accountability
Given this complexity, we are focusing our efforts to influence	*environmental*	improvements in the/ extractive industries
in support of human rights, labor, health and safety,	*environmental*	protection, and business ethics

5. Discussion

Following from the results obtained for the linguistic environment of registered tokens of relevance, this study was equipped to make a number of inferences relying on both the frequency and contextual data analysis. The ten tokens of relevance for this research in the order of the frequency of their occurrence in the sample are (1) *our/we/us,* (2) *Microsoft,* (3) *more,* (4) *Corporate,* (5) *rights,* (6) *responsible,* (7) *technology,* (8) *commitment,* (9) *people,* (10) *social*, and (11) *environmental.* To suggest credible implications for the purposes of this research, the linguistic environment was considered with the following key conclusions drawn.

If any language pattern can be characterised as the most evident and clearly discernible in Microsoft's CSR reporting narratives, it is the pattern that aims towards displaying the personal approach, which rather apparently stands out in the overwhelming usage of *our, we* and *us* as references to the company and its representative bodies, agencies, departments, affiliates, and partners involved in the company's business operations at different levels and dimensions of activity. This trend towards personalising corporate entities via consistent deployment of personal/possessive pronouns has been explored in scientific literature and has been proven to serve as a powerful tool of corporate self-representation (see Casan-Pitarch 2016, Puschmann 2010, Wei 2020). This study views the consistent use of personal/possessive pronouns in Microsoft's CSR reporting narratives as a consolidated and very much intended strategy towards reducing the distance between the corporation and the general public, which works towards instilling the general sense of togetherness and creating the 'we-the-people' sensation for the target audience. On a deeper level, in a large number of instances the retrieved examples can be argued to appeal to the reader's sense of empathy, whereby the *us*-related reality is the one that the audience also appears to be a part of.

(1) *"This places **us** at a historic intersection of opportunity and responsibility to the world around us";*

(2) *"If **we** continue to live our mission, there is no limit to what **we** can achieve together";*

(3) *"**We** understand that meeting **our** responsibility to address these challenges and drive opportunity requires a principled approach, principles that guide **us** over the long term while inspiring **us** to take action today".*

The *Microsoft* token used overwhelmingly in the *Microsoft + verb denoting positive action* pattern can be argued to testify to a well-calibrated approach to language choice in the company's CSR reporting. The positively connoted linguistic environment clearly works towards creating positively charged perception, where no wrongdoing whatsoever could possibly be associated with the company name. The varied examples of text fragments compiled this way largely engage verbs in Present Simple, Present Continuous and Present Perfect to refer to actions and activities presented as facts, processes or completed performative measures. At that, the Present Continuous form appears to stand out as it is used abundantly to underline the consistently undertaken efforts to do something, thus conveying the idea of a purposeful and longstanding commitment to push towards completing the required goals. This is in line with Koller's (2009) theory suggesting that the focus on continuance has become one of the core policies in brand and corporate communications empowering self-representation grounded in the persistence of invested effort. Below are some of the examples registered in the sample testifying to the above argumentation:

(4) *"Microsoft **is investing** to help customers manage resources more effectively using big data".*

(5) *"Microsoft **is working** to create a trusted, responsible, and inclusive cloud".*

(6) *"Microsoft **is** now **offering** its employees family caregiver leave, a new global benefit that will allow workers to take up to four weeks of fully paid leave to care for an immediate family member with a serious health condition".*

(7) *"Microsoft **is** always **looking** for the best and brightest talent".*

The list of some of the most frequently encountered verbs denoting positive action registered in the linguistic environment of the *Microsoft* token includes *spark, believe, strive, invest, empower, advocate, support, help, contribute, leverage, uphold, enhance, ensure, encourage, launch, aspire, work, enable, collaborate, fund, engage,* etc.

The next observation somehow derives from the focus on positive perception, as it is rooted in reinforcing the company's assertive image with the targeted emphasising of its accomplishments that can be both calculated (quantitative assessment) and descriptively ascertained (qualitative assessment). This is implied by the extensive and sustained exploitation of *more* as a token of interest in the sample, most repeatedly used in the patterns *more + than* and *more + adjective*. As has been noticed in the analysis, in many instances the two patterns and their linguistic environment point not just to an accomplishment, but rather an overaccomplishment. This transfers the idea of an exaggerated progress, especially when encountered repeatedly with an insistent accentuation of doing more than expected or even conceivable. This particular pattern adds a sense of triumphalism to Microsoft's CSR reports, and yet may not come across as too self-aggrandising to the general public because of the copious amount of figures mentioned to substantiate the covert claim for praise. For example:

(8) *"The number of Black-owned businesses added to our supplier pipeline has grown **more than** 30%".*

(9) *"Windows 10 is active on **more than** 500 million devices around the world".*

(10) *"Microsoft grantees have trained **more than** 180,000 teachers who will go on to teach computer science around the world".*

The list of descriptive adjectives accompanying *more* in the sample is quite extensive and bears witness to the committed appreciation of using consistent persuasive language within the corporate language and communication policies adopted for CSR reporting. The list includes but is in no way limited to adjectives such as *equitable, sustainable, inclusive, secure, variable, productive, innovative, trusted, diverse, respectful, accessible, affordable, accurate, resource-efficient, informed, effective, informed, systemic, agile, responsive, secure, flexible,* etc.

The abundant use of the *more + than* and *more + adjective* patterns can be argued to be reflective of one of the principles of CSR reporting mentioned in Zsóka and Vajkai (2018), which is the principle of comparability that requires CSR reports to offer verified information on the previous and current state of affairs – obviously,

in terms of the growth perspective. The principle implies that social and ethical account, overhaul and accountability serve as the fundamental measuring points to assess and compare the activity of different corporations and look into the dynamics of their development in the sphere of corporate social responsibility.

As mentioned in Study and Results, *Corporate* was the next token to make the list, and it was this token that posed a particularly interesting case in the framework of this research. *Corporate* is met widely across the sample as evidenced in the data on the frequency of its occurrence, yet it is chiefly registered to be part of a compound term, rather than a descriptive adjective with a linguistic environment that warrants contextual evaluation. This led us to suggest that the high frequency of its occurrence in the sample testifies to the intentional attempts to, in a way, "blur" its actual semantics and dissociate its "loaded" meaning from the company's image painted in the CSR reports. In other words, by using *corporate* in an almost exclusively formulaic context, the texts build a narrative that distances the brand from its corporate background. Not to be repetitive, the study lists some of the most representative examples supporting this argument in Table 7 above.

As Table 8 above has illustrated with a number of examples, the rest of the most frequently used tokens found in the sample correlate with the topics of importance for CSR reports and are used as part of linguistic environment that helps shape effective CSR reporting narratives. Thus, the following intended meanings were correlated with the corresponding tokens:

rights – used to place into focus social entitlement as one of the key prerogatives governing corporate activity and goal setting (e.g., *human rights, fundamental rights, basic rights, cultural rights, privacy rights, users' rights, legal rights, people's rights,* etc.);

responsible – used to lay emphasis on duties and roles both stemming from corporate operations and seemingly outside of corporate activity (e.g., *responsible sourcing, responsible governance, responsible practices, responsible supply chain standards, responsible innovation, responsible decision making,* etc.);

technology – used to showcase core activity as a virtue (e.g., *the power of technology, to advance technology, access to technology, accessibility in technology, benefits of technology, affordable technology, the role of technology, building trust in technology,* etc.);

commitment – used as a promise of dedication and investment of consistent efforts stemming from genuine concern (e.g., *commitment to customer security and privacy, commitment to ethical business practices, carbon neutrality commitment, commitment to respect human rights, commitment to address social injustice, deepening the commitment to diversity and inclusion, remain resolute in our commitment to make a positive impact around the globe,* etc.);

people – used as a recurrent reference to key stakeholders (e.g., *to empower people across the planet, protecting people from digital threats, to improve people's quality of life, talented/young/creative people, to support people, bringing people and organizations together,* etc.);

social – used a recurrent reference to the welfare beneficial to the society (e.g., *social impact, social benefits, social opportunities, to advance social goals, social matters, social psychology, social capital,* etc.).

environmental – used to place into focus the efforts correlated with maintaining sustainable green practices (e.g., *environmental sustainability, environmental impact, environmental accountability, environmental innovation initiatives, environmental protection, environmental data, environmental regulations, environmental challenges, environmental science, environmental footprint,* etc.).

6. Conclusion

This study set out to investigate the language of CSR reports using a self-made corpus of Microsoft's social responsibility documentation to ultimately answer two research questions: what predominant language patterns are used to ensure efficient CSR reporting, and which priority directions in CSR narrative composition are evidenced in language use.

The findings relying on the frequency of occurrence of the most recurrent tokens were used to establish and analyse the "go-to" language patterns that included personal/possessive pronouns *us, we, our* referring to the company; *Microsoft + a verb denoting positive action; more + than; more + adjective; Corporate* as part of compound terminological units, as well as a set of key thematic tokens – *rights, responsible, technology, commitment, people, social, environmental* – carrying descriptive linguistic environment with positive connotation.

The corresponding priority directions in CSR narrative composition evidenced in language use were deduced from contextual analysis and can be summarised as follows: (1) displaying the personal approach, (2) creating positively charged perception of the company, (3) emphasising accomplishments through quantitative and qualitative assessment, (4) distancing the brand from its "loaded" corporate background, (5) placing into focus social entitlement as one of the key prerogatives governing corporate activity and goal setting, (6) laying emphasis on duties and roles both stemming from corporate operations and seemingly outside of corporate activity, (7) showcasing core activity as a virtue, (8) offering a promise of dedication and investment of consistent efforts stemming from genuine concern, (9) maintaining consistent reference to key stakeholders, (10) maintaining recurrent reference to the welfare beneficial to the society, and (11) placing into focus the efforts correlated with maintaining sustainable green practices.

The findings have thus suggested some comprehensive takeaways shedding light on the linguistic composition of efficient CSR reports which reflect the essential principles guiding the linguistic manifestation of the modern corporate culture. Some further research into the issue may include studies on the incremental change in CSR reporting practices, where a year-by-year evaluation of priority shifts might be deduced from the changing focus on different linguistic strategies applied in corporate reporting. Another possible direction of research could involve

exploring the issue of precedence (Malyuga & Akopova 2021) to characterise the linguistic strategies and patterns of CSR reports that appeal to familiar notions to attract the audience's attention.

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Bionote:
Elena N. MALYUGA is Professor of Linguistics, Head of Foreign Languages Department at the Faculty of Economics, Peoples' Friendship University of Russia, Doctor Habil. of Linguistics, Academician of Russian Academy of Natural Sciences, Editor-in-Chief of the research journals *Issues of Applied Linguistics* and *Training, Language and Culture*. Her research interests include theory and practice of intercultural professional and business communication, pragmatics, corpus studies and discourse analysis. She is author and co-author of over 300 publications.
e-mail: malyuga-en@rudn.ru
https://orcid.org/0000-0002-6935-0661

Сведения об авторе:
Елена Николаевна МАЛЮГА – профессор лингвистики, заведующая кафедрой иностранных языков экономического факультета Российского университета дружбы народов, доктор филологических наук, академик РАЕН, главный редактор научных журналов «Вопросы прикладной лингвистики» и "Training, Language and Culture". Ее научные интересы включают теорию и практику межкультурного профессионального и делового общения, прагматику, корпусные исследования, дискурс-анализ. Она является автором и соавтором более 300 публикаций.
e-mail: malyuga-en@rudn.ru
https://orcid.org/0000-0002-6935-0661