Assessing ethical performance: a quantitative analysis of Appraisal in BP and Ikea’s sustainability reports

Saturated markets, heightened competition and the emergence of new forms of critical consumption compel multinational corporations to invest increasing resources in the implementation and promotion of principles of ethical business. In ‘sustainability reports’, companies account for and assess their performance across the ‘triple bottom line’ (environment, society, profit).

Despite the wealth of research on evaluation (see Hunston and Thompson 2000), few studies have concerned the genres of business communication (e.g. Malavasi 2007, 2008). The present work aims at partially filling this gap by applying the Appraisal theory (Martin 1995, 2000; Martin and White 2005; Macken-Horarik and Martin 2003; White 2001) to the analysis of evaluation in a small corpus, comprised of BP and Ikea's 2009 sustainability reports (total word count: approx. 55000 tokens).

Based on the assumption that evaluation plays a fundamental role in the rhetorical ‘texturing’ of social and institutional identities (Fairclough 2003), the analysis aims to show how these two companies use evaluative resources to represent themselves and to construe their relationship with their stakeholders.

The analysis is quantitative and focuses on the Appraisal systems of Attitude and Engagement, the former concerning the linguistic expression of affect and attitudes, the latter encompassing a wide range of resources that have been studied under the headings of ‘evidentiality’ (Chafe and Nichols 1986), ‘hedging’ (Hyland 1996), ‘modality’ (Hoye 1997, Palmer 1986).

The analysis of Attitude is based on the manual annotation and categorization of instances. In light of the degree of subjectivity which is involved in this process (Hunston 2004), an inter-coder agreement test on a sample from the corpus was carried out. The test yielded a chance-corrected coefficient of $k = 0.62$ (Cohen 1960), which indicates a substantial level of agreement and can be thus taken as a positive indicator of the reliability of identification and quantification of Attitude in the corpus.

The analysis of Engagement has been performed using an automatic procedure for the quantification of ‘markers’ of Engagement. Engagement lends itself better than Attitude to software applications, as it is possible to identify in advance a circumscribed set of resources that can be searched for and quantified. For this analysis, I have assembled two collections of potential markers of Engagement, created adapting and integrating the lists of ‘stance markers’ provided in Biber and Finegan (1989).

The analysis highlights substantial differences in the use of Appraisal in the two reports. BP deploys attitudinal language to strongly foreground its technical capabilities and expertise. Ikea displays affect, emphasizes ‘improvements’ and hedges propositions more frequently than its counterpart. This different use of evaluation construes two very different institutional and corporate identities, which can be read and decoded in view of the specific features of the contexts in which the two companies operate and of the sustainability challenges they have to face in their daily operations.

REFERENCES


