



# Texts Complying with Societal Pressures: Changing Genres in Finnish Companies' CSR Reporting

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## Introduction

Changes in society tend to bring along changes in the institutional production and consumption of texts, including those representing the business world. For example, sustainability reports of companies are today available for interested publics online, following the increasing requirements of openness and transparency by different stakeholders. Thereby, the number and diversity of potential readers of these reports have increased, which has had consequences for both content and form of the texts.

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We thank the *Foundation for Economic Education* and *Vaasa Aktia foundation* in Finland for financial support.

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C. Nyström Höög et al. (eds.), *Nordic Perspectives on the Discourse of Things*,  
[https://doi.org/10.1007/978-3-031-33122-0\\_3](https://doi.org/10.1007/978-3-031-33122-0_3)

In this chapter, we study—in the spirit of the Nordic studies of *sakprosa* (*non-fictional prose*)—texts, through which listed companies conduct their sustainability reporting. In a company context, this is usually referred to as *corporate social responsibility (CSR)* reporting. CSR is often understood as incorporating economic, environmental, and social dimensions of corporate social responsibility (for the so-called triple-bottom-line framework, see Elkington 1999). The CSR reporting texts represent professional discourse and language for specific purposes, LSP, but they can increasingly be considered as everyday texts in today's society, where the public is continuously showing more interest in sustainability issues. Still, it can be contested whether the reporting counts as genuine *sakprosa*. However, following Berge (2001: 10), *sakprosa* can be defined pragmatically according to the variable contexts of text production, including cultural, institutional, and business settings. From this perspective, CSR reporting texts hold interest for *sakprosa* research as texts reflecting a changing society, where companies present their reports as factual, objective, and informative descriptions, while most readers interpret them as combinations of informative and persuasive goals (see e.g., Bondi 2016).

CSR reports may be understood as representatives of a *genre*, given that they constitute linguistically realized activity types and thus also communicative events that share communicative purposes, which are recognized by the discourse community. Moreover, they belong to the established *colony of reporting genres* (Bhatia 2004) and are closely connected with other genres, to the degree that it is possible to talk about a *genre system* and *genre embedding* in the sense that the CSR reports are often incorporated as parts of annual reporting and corporate websites. (For definitions of the genre-related concepts, see e. g. Mäntynen and Shore 2014.)

The aim of this chapter is to analyse how generic and intertextual resources are used in Finnish companies' CSR reporting over a time span (2016–2020) when regulative conditions for the reporting have been changing. A major change during the studied time span concerned larger companies in the EU, which from the 2017 financial year onwards have had to report on their non-financial and diversity information annually (under Directive 2014/95/EU). Thus, we present two research questions:

- (1) Which reporting formats have been and are prevalent in the context of companies' CSR reporting?
- (2) How is intertextuality manifested across CSR reporting formats and online disclosures on corporate websites?

The first research question focuses on the reporting format, which we understand as an important generic resource for corporate disclosure. Changes in reporting format indicate changes in communicative practices, which again may imply changes in the text-society relationship.

Based on the answers to the first question, that is, focusing on companies following different logics in their reporting practices, the second research question sets out to study the relationship between the CSR report genre and texts about CSR on the companies' sustainability web pages. Because the communicative goals and intended audiences of the reporting genres differ from those of the corporate websites (see Malavasi 2018), we seek to find out how different intertextual and interdiscursive resources are used to serve the needs of CSR communication in the two channels. We assume that there is a connection between the selected reporting format and the use of intertextual and interdiscursive resources, such as genre embedding, genre hybrids, mixing and blending, for example, when it comes to using the affordances of digital media for combining informative and persuasive elements.

In line with earlier *sakprosa* research, we are interested in the relationship between texts and changes in society (see Andersen 2021: 15). We also align with earlier Nordic studies of *sakprosa* (e.g., Rahm and Sandell 2016; Skärlund 2020) in that we illustrate how a change in the societal context has consequences for regularly published texts.

Regarding the first research question, we apply a longitudinal approach, as recommended by Yu and Bondi (2017: 288), who call for more studies of the diachronic variations of CSR reports in order to shed light on how the rapid development of reporting activities is reflected in the generic features of the reports. We address the second research question by focusing on the latest online CSR texts of selected companies and thereby contribute to the discussion raised by, for example, Malavasi (2018) about the differences and similarities between CSR reports and CSR communication on corporate websites.

In the next section, “Genre Perspectives on CSR Reporting,” we present an overview of relevant earlier studies of CSR reporting as a background for our analysis. Subsequently, we explain our data in more detail and explicate the methodology (Section “Data and method”), after which we present the analyses of the reporting format and intertextual relations (in the section “Variability and Intertextuality in CSR Reporting”). We conclude this chapter by discussing the implications of our findings for *sakprosa* research as well as for research on CSR reporting (“Discussion and Conclusion”).

## Genre Perspectives on CSR Reporting

Corporate social responsibility (CSR) reporting has attracted a great deal of scholarly attention during the past 20 years. Not only has it been the object of study in business economics and accounting, it has also been studied in disciplines such as sociology, political studies, and philosophy (Gonzalez-Perez 2013: 3). From a communication, language, and discourse studies point of view, CSR has been analysed for more than a decade already (e.g., Bondi and Yu 2018; Raupp et al. 2011). In particular, the seemingly objective reporting combined with corporate image construction and reputation enhancement in CSR communication has proven to be a fruitful starting point for many studies.

The emergence of the CSR report is discussed by Fifka (2013: 122), who explains that it can be traced back to the development of the social report as a corporate reporting format in the 1970s as a reaction to an increasing external demand for information about companies’ social care for employees. In the 1990s, the environmental report was established as a reporting format—a result of increasing public demands for reporting on environmental aspects. From the turn of the millennium, greater emphasis was placed on reporting on social and economic aspects in addition to environmental aspects, which gave rise to the first CSR reports. Consequently, the pressure from the stakeholders’ side has been increasing. As Eccles and Krzus (2010: 161) point out, integrated reporting that combines the disclosure of financial and non-financial

information offers a possibility to meet growing demands and, ultimately, achieve a sustainable society.

In a recent study of legitimation strategies in corporate discourse, Lin (2021) introduces earlier research on CSR reports, including studies of communicative purposes and rhetorical moves of the reports (e.g., Bondi and Yu 2018; Catenaccio 2012; Yu and Bondi 2017), of linguistic features, such as appraisal, stance, tense, and metaphor (e.g., Fuoli 2018), and promotional and future-oriented talk (e.g., Bondi 2016). In many of these studies, the genre perspective has been highlighted. For example, Catenaccio (2012: 65) concludes that there is a standard type of CSR report, which large companies publish on their websites to represent themselves in a positive light. On the other hand, Bondi (2016: 286) states that CSR reports form a complex and extended genre characterized by *hybridity*, combining informative, descriptive, and argumentative textual elements, which are interwoven with each other intertextually and connected through interactive links. Bondi and Yu (2018: 182) study the macro generic structure of CSR reports. They see the CSR report as a complex and extended genre with semi-independent part-genres, conventional sections and established rhetorical moves, often similar to those in annual reports. According to Bondi and Yu (2018), and relevant for our study, the genre is characterized by an increasing complexity as it is more and more integrated with corporate accounting and corporate communication. They also found strong cross-cultural convergence, which indicates that there are global trends in CSR reporting (see also Enell-Nilsson and Koskela 2020). Even though Bondi and Yu (2018) emphasize hybridity, referring to different types of blending, mixing, and combining that occur in genres and texts (see Mäntynen and Shore 2014: 738), they do not mention the role of the CSR report as an *embedded genre* within the context of annual reporting or corporate websites.

The broader genre system around CSR reports is addressed by Malavasi (2018), who compares stand-alone CSR reports with sustainability websites of large European companies as different tactical means to demonstrate their own responsibility. According to Malavasi (2018: 230–231), the combination of a dedicated report and corporate website is the preferred way for companies to publish information about their CSR achievements and goals. The focus of Malavasi's (2018) study was on

textual, multimodal, and linguistic configurations. The results show that websites tend to be more popularized and easily readable than the reports, which are highly informative and focus on results, actions and progress. On the company websites, more attention is given to goals, values, partnerships, and projects. The contents of the websites have been adapted to the type of media and a broader target audience, and therefore both contents and multimodal and lexical resources are different from those in reports. Consequently, the reports contain factual self-descriptions while the websites are more emotional and “down-to-earth” (2018: 246). The result is in part explained by regulatory requirements concerning the reports but not the websites.

Further, while Malavasi (2018: 246) calls for more research on the differences between “hard-copy” stand-alone reports and digital CSR disclosures as adaptations to different media and target audience, we recognize that the question of the media in use and the adaptation to them is steered by many different (and sometimes even conflicting) forces, including global, multi-national, national, business-field specific regulations and guidelines as well as corporate-level social practices. In this regard, digitalization offers the optimal solution, as it accommodates for a wide range of hybrid forms, which companies can then make use of while striving to demonstrate to different audiences that they are responsible and trustworthy actors.

Our contribution here is that unlike Malavasi (2018), we do not focus on digitalization as the driver of changes and variations, but combine an analysis of genre development (i.e., longitudinal changes in reporting format) with an analysis of intertextual variations to account for a broader perspective, in line with Nordic *sakprosa* research.

## Data and Method

In our analysis, we look at two types of data: CSR or annual reports and corporate websites. The first data set consists of CSR or annual reports of companies listed in the Nasdaq Helsinki Stock Exchange (OMXH25) on 1 June 2021 for the financial years 2016–2020 (published 2017–2021). They were chosen since the EU Directive 2014/95/EU concerns them as

large companies, and they typically serve as models for other companies to follow, for example, in terms of CSR reporting, in their respective branches. The second data set includes sustainability contents of corporate websites (collected in July 2021) of three selected companies among the aforementioned: Fortum, Huhtamäki, and TietoEVRY. These companies were chosen specifically because the first data set revealed different profiles in the reporting format within the analysed time span. Furthermore, they represent different types of industries with diverse sustainability issues and were seen as utilizing dynamic reporting conventions. The two types of data were collected, first, to include the companies' CSR reports from a time span covering reporting years both before and after the EU directive entered into force, and second, to include different reporting practices and, consequently, (sub-)genres used in CSR disclosure. A longitudinal perspective can be applied to the reports, which must be archived and are downloadable on the companies' websites, whereas general website content is continuously edited and thus does not easily translate for longitudinal studies. The details of the two data sets are presented in Table 1.

Our research method is a qualitative data analysis inspired by traditional genre analysis (see Bhatia 2004: 164–166). Given that we are interested in changes and variations, our approach carries some features of a

**Table 1** Details of the data

<b>Data set 1: CRS reports or annual reports for the financial years 2016–2020</b>		
Cargotec	Metso Outotec	Sampo
Elisa	Metsä Board	Stora Enso
Fortum	Neles	Telia Company
Huhtamäki	Neste	TietoEVRY
Kemira	Nokia	UPM-Kymmene
Kesko	Nokian Renkaat	Valmet
Kojamo	Nordea Bank	Wärtsilä
Kone	Orion	
Konecranes	Outokumpu	
<b>Data set 2: Sustainability contents of the corporate websites</b>		
<b>Fortum</b>	<b>Huhtamäki</b>	<b>TietoEVRY</b>
<a href="https://www.fortum.com/about-us/sustainability-report-highlights">https://www.fortum.com/about-us/sustainability-report-highlights</a>	<a href="https://www.huhtamaki.com/en/sustainability/">https://www.huhtamaki.com/en/sustainability/</a>	<a href="https://www.tietoevry.com/sustainability">https://www.tietoevry.com/sustainability</a>

comparative constant method (see Glaser and Strauss 2006 [1967]) in that we applied inductive coding where data was compared with data to identify similarities and differences.

In the first phase, we searched for and identified the CSR or annual reports for the financial years 2016–2020 on the websites of the most traded listed companies (Helsinki OMX25) and coded them according to the *reporting format*. For this coding, the starting point was a categorisation into stand-alone reports (i.e., the CSR reporting as a report of its own) and combined reports (i.e., the CRS reporting as part of the annual report) (see Maniora 2017: 759). However, some reports seemed to fall in between these categories, and as our interest lies in the changing and hybrid nature of the CSR reporting genre, we paid specific attention to deviations in our data. Where in most cases the categorization could be made based on the overall form and title of the report (e.g., “Annual report” or “Sustainability report”), some reports needed to be read more closely, namely if there were different versions available for downloading. We also searched the reports for *metatalk*, that is, explicit comments about the CSR reporting and communication, in order to understand how the companies themselves defined their reporting and described how they have reacted to the changes in regulations.

In the second phase, we located sustainability-themed contents on the three selected case companies’ websites: Fortum, Huhtamäki, and TietoEVERY. We focused our data collection on the section which was explicitly labelled “sustainability”, even though there often was sustainability-related information elsewhere as well, for example, on investor pages and on the front page. We then compared the contents and form of the three selected companies’ most recent CSR reports and sustainability sections on the websites. The most recent CSR reports were published in spring 2021, and the website data was collected in July 2021, which gave reason to assume that there would be similarities between the contents of reports and websites. Consequently, we analysed the data from the perspective of intertextuality (see e.g., Bhatia 2004: 126–127) through close-reading and comparing the reports and websites side by side per company. We looked for similarities, on the one hand, and variation, on the other; how much and which things were copied and pasted, and what was disclosed only in the report or on the website.



## Variability and Intertextuality in CSR Reporting

In this section, we present the results of our data analysis. In light of the longitudinal analysis, our findings paint a picture of the CSR report as a complex genre characterised by variation in both form and content. The analysis of the reporting format shows that form is a layered concept stretching from micro-level linguistic choices to macro-level choices in terms of subgenres and variable use of generic and intertextual resources. In the following, we discuss the findings in more detail and present examples of companies following different logics in their reporting practices. First, we discuss the CSR reporting practices, where the focus is on the (longitudinal) stability versus variable reporting formats of the OMX25 listed companies (in the section “Stable versus Variable Reporting Formats”). Second, we present a more detailed analysis of recent CSR disclosure of the three companies Fortum, Huhtamäki, and TietoEVRY from the perspectives of intertextuality (in the section “CSR Reporting on Corporate Websites from the Perspective of Intertextuality”).

### Stable Versus Variable Reporting Formats

Out of the 25 Finnish most traded companies listed at the point of company selection for our study (1 June 2021), the CSR reporting formats of 23 companies from the time span 2016–2020 could be investigated (see Table 2). Due to company mergers, the longitudinal perspective could not be applied for two companies, and the data collected regarding these includes only the reports for the financial year 2020.<sup>1</sup>

The longitudinal data shows stability in terms of reporting format in the sense that the majority—in total 15 companies of the 23—used the same reporting format from year to year. However, there is a clear division between those preferring a stand-alone report versus a combined report: Out of the 15 companies, 8 consistently presented a stand-alone CSR report; whereas 7 companies used a combined report throughout

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<sup>1</sup>Metso Outotec and Neles presented combined reports for the financial year 2020. They were founded in July 2020 when Outotec and Metso Minerals merged, and the remaining parts of Metso were transformed into Neles.

**Table 2** Stability and variability in CSR reporting

Type	Reporting format (years 2016–2020)	Companies	Quantity (n = 23)	
Stability (n = 15)	Stand-alone report	Elisa, Fortum, Kone, Nokia, Nokian Renkaat, Nordea Bank, Orion, Outokumpu	8	
	Combined report	Cargotec, Kemira, Kojamo, Telia Company, UPM-Kymmene, Valmet, Wärtsilä	7	
Variability (n = 8)	- Selective variability	From combined report to stand-alone report	Konecranes, Sampo	2
		From stand-alone report to combined report	Huhtamäki, Metsä Board	2
	- Hybridity	E.g., interactive PDF file, integrated report	Kesko, Neste, Stora Enso, TietoEVRY	4

the investigated time span. This indicates that reporting practices may be slow to change. However, our analysis shows that even companies which did not change their reporting format, to some extent experimented with digital affordances, such as audio book format as an additional feature.

Nokia is one of the eight companies which reported in a stand-alone format from year to year using the same title “Nokia People & Planet Report” combined with the reporting year in question. In this case, the choice of the stand-alone report with this consistent, distinctive title can be seen as a branding strategy by Nokia. Interestingly, the main part of Nokia’s metatalk about the reporting format was also formulated in the same way from year to year. However, Nokia comments on the changes due to the new requirements related to the EU Directive 2014/95/EU in the report for the financial year 2017:

- (1) We have published annual corporate responsibility reports since 1999 and the reports are available in digital format on our website from as far back as 2003 at [www.nokia.com/sustainability](http://www.nokia.com/sustainability). Sustainability and corporate responsibility topics are also discussed in our official annual reports,

including the annual report on Form 20-F that is filed with the U.S. Securities and Exchange Commission in the United States\*. The Board Review of 2017 Annual Accounts includes non-financial information as required for the first time by the Finnish Accounting Act implementing the EU Directive on disclosure of non-financial and diversity information. (Nokia 2018)

Kemira is one of the seven companies which consistently presented a combined report in the analysed time span. The change in regulation did not seem to affect the reporting format of the company, but there were changes in report content for the financial year 2017 onwards, such as sections and tables including non-financial and diversity disclosure.

For the remaining 8 companies of the investigated 23, the longitudinal data exhibited variability of two types. The first type is what we call *selective variability*, meaning that one change in the reporting format of a company occurred within the investigated time span, otherwise there was stability in the reporting format. In our data, examples of change in both directions could be found. There were two companies changing the format from a combined report to a stand-alone CSR report, and two companies going from a stand-alone CSR report to a combined report during the investigated time span.

In the metatalk, the change on the regulative conditions was explicitly mentioned, for example, in Sampo's first stand-alone report for the financial year 2017:

(2) This is Sampo plc's first Corporate Responsibility Report (CR Report). The Report has been prepared to meet the regulatory requirements on non-financial information in accordance with Chapter 3a, Section 5 of the Finnish Accounting Act and EU Directive 2014/95/EU. The purpose of this Report is to be transparent and disclose Sampo Group companies' business and their impact on environmental, social and governance issues. The Report also highlights the Group's progress during 2017 and sets the tone for group-level corporate responsibility reporting in the future. (Sampo 2018)

Huhtamäki is one of the companies which moved from a stand-alone CSR report to a combined report from the financial year 2020 onwards.

This was stated in the metatalk of the report, but the reasons for the change were not explicitly commented on (see example 3). Nonetheless, the report contained several references to the company's renewed sustainability ambitions, which might indicate that the change in the reporting format was connected to an overall change in strategy.

(3) The Huhtamäki Annual Report 2020 is comprised of four sections describing our 2030 Strategy, sustainability and financial performance and governance. Huhtamäki does not publish a separate sustainability report for 2020. (Huhtamäki 2021)

The remaining four cases are characterized by the second type of variability, which we call *hybrid forms* or *hybridity*. Hybridity is variability in the sense that the reporting format has characteristics typical of, on the one hand, an annual report and, on the other hand, of a stand-alone CSR report. One example was Stora Enso, which used the wording “as a part of our annual report” regarding the CSR report, even though the CSR report had its own independent page numbering, and the company was elsewhere referring to their CSR or sustainability report as if it would be an independent report. These different hybrid forms are enabled by the digitalized format, giving the companies a variety of possibilities to, for instance, provide interactive PDF files where the users themselves can pick and combine parts of the available reporting materials of interest for them.

Finally, in addition to the terms *stand-alone CSR report* and *combined report*, the term *integrated report* is used in previous research in the context of hybrid forms of CSR reporting. At its core, the concept of integrated report refers to reporting that integrates sustainability information with strategic and financial information that is presented in the annual report. Thus, the term *integrated reporting* is not limited to the reporting format but has a much wider scope. This reporting trend, stemming from the 2010s, has been promoted by leading accounting firms and relies on the notion of *value creation* as its central argument (Catenaccio 2018). However, it is still considered vague and idealistic. For example, Eccles and Serafeim (2014: 8) have found that recognizing which reports really are integrated and which are not is impossible. According to them, there

are companies that claim to be following an integrated reporting strategy, but are in fact not, and also companies that implement integrated reporting without using such a label.

The vagueness of this concept was also reflected in our data, and we were not able to identify clear criteria for distinguishing an integrated report from a combined report. The references to integrated reporting in the data were formulated with caution. As illustrated by example 4, the ICT company TietoEVERY stated that they have “taken inspiration” from it.

(4) In preparing the value creation model shown on the next page, we have taken inspiration from the international <IR> Framework. (TietoEVERY 2021)

Such cautious formulations may stem from the ideological, disputed, and vague character of the framework, as stated by Catenaccio (2018) and Eccles and Serafeim (2014).

Figure 1 summarizes the CSR report genre development as presented and discussed above. The section “Past,” on the left, depicts the early stage of the emerging CSR report genre as a stand-alone report, developed from the social report via the environmental report, and added to the genre system of corporate reporting (see Fifka 2013: 122). The section “Present” (referring to the time span 2016–2020), in the middle, illustrates the reporting formats represented in the longitudinal data of our study. As presented above, the stand-alone report and the combined report are used as the two main reporting formats. Selective variability,

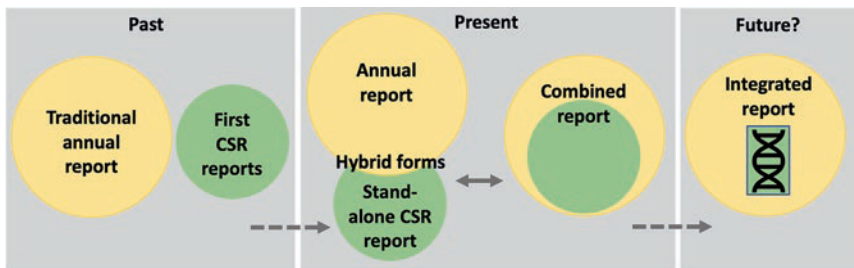


Fig. 1 Genre development

meaning a change from one main format to the other, is indicated with the arrow between the two main reporting formats: Some companies using a stand-alone report were moving towards a combined report and other companies were going from a combined report to a stand-alone report. In addition, hybrid forms that have characteristics typical for both the annual report and the stand-alone report were present in our data, representing the other type of variability. However, most of the companies investigated kept the same reporting format throughout the analysed time span.

The section “Future,” on the right, depicts a potential direction for future genre development. As the cautious formulations regarding integrated reporting presented above demonstrate, there are indications that sustainability is gradually being embedded in the core of the companies’ business strategies. For example, on its website the company Huhtamäki claimed to be “Embedding sustainability in everything we do.” Similarly, TietoEVERY stated that “Sustainability is in our core.” According to our earlier research (see Koskela et al. 2021), corporate communication practitioners frequently use the expression “sustainability is in our DNA.” Therefore, we have chosen to use this DNA metaphor in Fig. 1 to visualize the integrated reporting format.

## CSR Reporting on Corporate Websites from the Perspective of Intertextuality

The relationship between the CSR reports, which are downloadable on the websites, and the contents of the sustainability websites of the same companies can be characterized as *intertextual* at many levels (see e.g., Malavasi 2018). In this section, we answer our second research question about how intertextuality was manifested across CSR reporting formats and online disclosures by concentrating on three cases with different patterns of stability and change in their reporting format: the companies Fortum, Huhtamäki, and TietoEVERY.

These three companies’ CSR reporting is affected by different industry-level sustainability issues, as well as company-level choices. What was topical for the CSR reporting of the state-owned energy company Fortum

in the analysed time span was that, in 2020, it acquired the German energy company Uniper, making Fortum one of Europe's biggest polluters according to environmental organizations (Greenpeace & Europe Beyond Coal 2019). In a broader context, Fortum's CSR communication can be seen as responding to this criticism. The acquisition is reflected in the reporting through explicit references to Fortum's and Uniper's distinct operations and reporting practices. Our second case company, the food packaging company Huhtamäki, was special from a sustainability point of view in that it emphasized its role in enabling responsible consumption through providing sustainable food packaging solutions and reducing food waste. Our last case company, the ICT company TietoEVERY, was founded through a merger by Tieto and EVERY in 2019. In its sustainability reporting, TietoEVERY highlighted the perspective of being a responsible employer and spoke for diversity and inclusion.

Throughout the analysed time span, Fortum's reporting strategy has been consistent in the sense that it has published a stand-alone CSR report as a part of its "reporting entity" from the financial year 2016 onwards. Huhtamäki, again, published its first combined report in 2021, while previously the company used a stand-alone CSR report. Utilizing the technological affordances of online reporting, TietoEVERY's reporting was characterized by hybridity as the report was downloadable both as an annual report and a CSR report (i.e., the annual report without "governance" and "financials" sections). This user-friendly approach gave the reader the choice of the reporting format (see Eccles and Krzus 2010: 192).

All case companies had a section labelled "sustainability" on their websites, and the CSR report archives were accessible through a submenu. As pointed out by Malavasi (2018), the two types of contexts for CSR reporting have different conditions: while the annual (and/or CSR) report is a highly institutionalized genre, as regulations and guidelines strongly steer its contents and structure, the corporate websites allow for more leeway in terms of what to disclose and in what manner. According to our study, however, companies choose different strategies for taking advantage of the relative freedom on the websites.

One of the case companies closely followed the structure of the CSR report on its website. We call this intertextual strategy *convergence*, referring to a high degree of similarity between the CSR reporting and the

sustainability page. The second company applied some reformulation, thus representing the intertextual strategy here called *adaptation*. The third case company had a less apparent connection between the texts, which we interpret as the intertextual strategy *divergence*. Next, we discuss the most prominent features of these three *intertextual strategies* in our data.

Figure 2 illustrates the intertextual strategies, convergence, adaptation, and divergence, applied by the case companies in our data. The figure is based on the most used strategy between the case companies' different CSR report formats and sustainability pages; that is, resources of the three strategies can be seen in all cases. However, there is a connection between the reporting format and online disclosure in our data when looked at from a genre perspective. The stand-alone CSR report (Fortum) was to a large extent similar to the online disclosure in the sense that the sustainability page was clearly based on the report. The combined report (Huhtamäki), again, had a more two-way relationship to the sustainability page, evident in the way in which the different genre conditions had been taken into account. Lastly, TietoEVRY's hybrid form of the CSR report and sustainability page showed a great deal of divergence as genres, even though they both draw on the same idea of integrated reporting and value creation.

Convergence between the report text and the web text can be recognized by the use of a similar heading structure as well as by the copying and

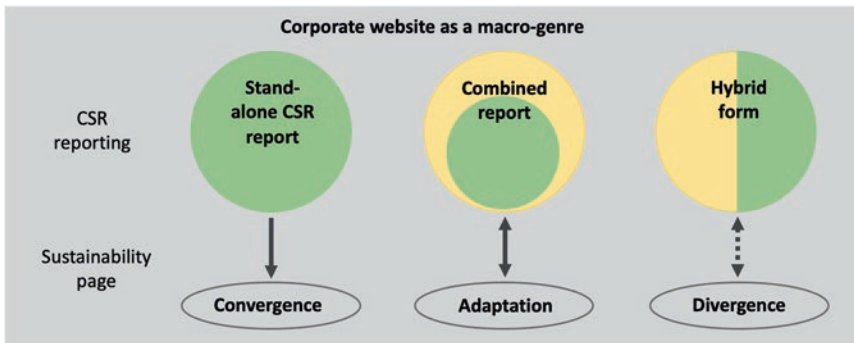


Fig. 2 Intertextual strategies on corporate sustainability websites



pasting of information. In Fortum's case, the sustainability section on the website mirrored to a large extent the sustainability report. Items were presented in the same order and mostly under the same headings (see Figs. 3 and 4). Huhtamäki, again, mostly used tables and illustrations from the report as such on the website. This can be considered the “copying and pasting” method (see Malavasi 2018: 238), as often especially the beginnings of chapters are “recycled” as part of the website. Not all the information a lengthy report holds can be included on a website, and the



Fig. 3 Running head in Fortum's CSR report

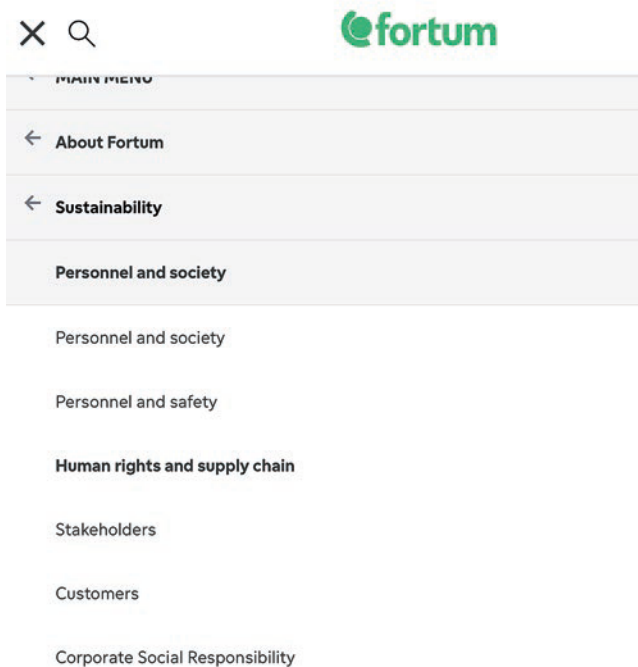


Fig. 4 Submenu on Fortum's sustainability page

different media as well as different target audiences require some level of adaptation (Malavasi 2018: 246).

Adaptation as an intertextual strategy includes editing the text in terms of form and content and making adaptations to the modes of expression, either to account for the different needs of readers or to make use of the affordances offered by an online environment. One prominent starting point for adaptation is multimodality. Corporate annual reports often utilize multimodality to a high degree, as they feature graphs, figures, and photographs (Bondi and Yu 2018: 180). The conditions for multimodality of a PDF file (let alone a paper version) are however limited, whereas the corporate website allows for the use of several semiotic modes. For example, the digital environment enables the utilization of interactive visuals so that the website user can click on a figure to get more information, which in the report is presented in a separate table. This was the strategy applied by Fortum, for example.

Besides structure and content, other resources characteristic for the annual reporting genre were also utilized on the corporate websites, indicating adaptation between the genres. For example, where Huhtamäki used portraits and signatures of board members in its annual report (see Fig. 5), some sub-sections on TietoEVERY's sustainability page contained the name and portrait of a person relevant to the subject, such as a "Head of Sustainability" (see Fig. 6). This can be read as an authorization strategy (see Van Leeuwen 2007: 94), in that the information disclosed is given a face and a "voice" (see also Bondi and Yu 2019).

Divergence is characterized by dispersed information on the website and the variance of different multimodal resources. In TietoEVERY's case, most infographics from the CSR report were not imported on the website; instead, short videos and photographs were uploaded. This can be seen as adaptation, as in utilizing different digital affordances, but also as a divergence strategy, in that the online disclosure genre is inviting a more pervasive emotional approach compared to the official report (see Malavasi 2018: 245). Thus, the information dense figures are left to the report, and pictures often representing people are included on the website instead.

Furthermore, hyperlinks indicate intertextuality inside the corporate website, considered here a macro-genre (see Fig. 2). This was especially



Fig. 5 Portrait in Huhtamäki's CSR report (Photo courtesy of Huhtamäki)

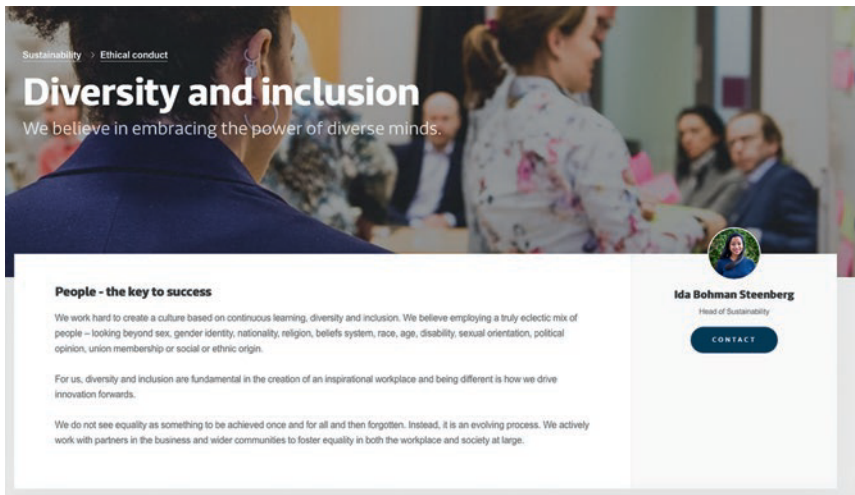


Fig. 6 Portrait on TietoEVRY's sustainability page (Photo courtesy of TietoEVRY)

prominent in TietoEVRY's case, perhaps explained by its overall approach to CSR. As discussed earlier (see example 4 above), TietoEVRY described how it has taken inspiration from the framework of integrated reporting in its value creation model. Integrated reporting is not merely a question of producing a report, as it also entails providing information in a more

integrated and interactive way on corporate websites (Eccles and Krzus 2010: 191). The idea of sustainability as integrated into all operations was echoed on TietoEVERY's website, for example, under the heading "Diversity and inclusion" on the sustainability section, where there was also a link to a career page stating: "We encourage applications from all." Sustainability information was thus linked to other pages on the website in a prominent manner, not by mere reference but as integrated. Consequently, the report and online disclosure seem to reflect the same underlying idea—having sustainability in the DNA of the company (see the section "Stable Versus Variable Reporting Formats")—even though as texts representing different genres they are characterized by divergence.

## Discussion and Conclusion

This chapter has focused on the use of generic and intertextual resources in CSR reporting of listed companies in a context where regulative conditions for the reporting are changing. We analysed the variability of reporting formats and the logic of changes, and qualitatively studied patterns in the intertextual ties between CSR reports and corporate websites. Through our analysis, we have from the perspective of CSR communication contributed to the tradition of the *sakprosa* studies interested in the relationship between text and society.

Our findings illustrate a text-society relationship where it is possible to discern how a genre emerges, evolves, develops, and may potentially vanish. The CSR report is an excellent example of the relative stability of genres, given that they are in constant flux. There are driving forces, such as changes in directives or regulation, as well as factors slowing down the developments, such as consolidated traditions and established practices related to reporting. From being separate and scattered content items in the annual reports of listed companies, the importance of different aspects of sustainability is highlighted due to societal pressures, audience interest, self-regulation, and legal requirements. This, together with the companies' goal to look as responsible as possible, leads to the emergence of a CSR report, which is either published as a stand-alone report or embedded in the annual report. Connected to different company practices, this

can gradually lead to hybrid forms. Finally, when sustainability becomes an integrated part of the companies' business-logic and strategy, a return to an embedded CSR report may be expected, which again may lead back to sustainability issues being a singular, but central content item along with others.

In a parallel manner, the corporate website as a macro-genre contains a dedicated sustainability section, which does not need to follow the strict guidelines for reporting. As our results show, companies use the technological and promotional affordances offered by the website context to different degrees. When the affordances are not used, prevalence is given to the official CSR report genre, and simultaneously trust is created among selected audiences, such as (potential) investors and regulators. On the other hand, utilizing the relative freedom of the website indicates that the company wants to reach the general public for branding or other promotional purposes. According to our results, the choice is connected with the business field and strategy. In the case of CSR reporting, the following question remains relevant: What does it reveal about society that when required to report publicly on how they handle economic, environmental and social issues in a responsible way, companies turn responsibility into a competitive advantage?

A potential interpretation is offered by the ideological dispute of neoliberal free market economy and government regulation versus self-regulation. Already Max Weber (1978 [1921]) noted that economic actors are always influenced by noneconomic phenomena including community, networks, culture, habits, traditions, and values. Indeed, Weber's (1978 [1921]) fundamental insight that social action, social structures, and cultural norms are interconnected, is a valid starting point for studying the text-society relationship in corporate social responsibility (CSR) reporting. The trends in the prevalence of the two macro-genres, annual reporting and corporate websites, form an interesting topic for future studies. Furthermore, cross-cultural studies might reveal different tendencies reflecting the text-society relationship with different dynamics between stability and change, established tradition and potential future developments.

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