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CSR reporting across cultures and sectors: a multimodal discursive approach

Widespread awareness of the important social roles played by large companies has led to the rise of Corporate Social Responsibility reporting, both in the form of specific CSR reports, and in the companies' Annual Reports. Recent research into CSR practices across the world has suggested that these are subject to cultural variations: for example, future orientation, uncertainty avoidance, power distance and gender balance tend to be positively correlated with sustainability practices, whereas performance orientation is not (Miska, 2018). However, despite the usefulness of research of this kind, it is clear that this is not the whole story. On the one hand, it is likely that these findings might be more predictive as regards the social and environmental aspects of CSR, and less relevant as far as the economic domain of sustainability practices is concerned. On the other hand, although national cultures are important, not least because many CSR practices and corporate reporting practices are usually enshrined in national legislation or codes of practice, we need to bear in mind that the type of activities in which the company engages are likely to have profound effects on the way it approaches CSR, and also on the way that it reports CSR-related aspects. This paper will look at the way the three essential components of CSR are represented discursively and multimodally in the Annual Reports of UK companies from four very different sectors: mining, pharmaceuticals, media and banking. The conclusions stress the importance of understanding the cultures of different sectors within the business world, which influence both practices and representation, and suggest that the way ahead may lie in exploring the intersection between sectorial and national cultures.

Miska, C., Szócs, I, Schiffinger, M. 2018. Culture's effects on corporate sustainability practices: A multi-domain and multi-level view. *Journal of World Business* 53, 263-279.