Strategic Silence and Discursive Repair: A Critical Genre Analysis of Negative Safety Disclosures in CSR Reports

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Abstract

Corporate social responsibility (CSR) reports increasingly include negative disclosures acknowledging organizational failures and safety incidents, creating tensions between transparency obligations and reputation management. This study examines how Fortune 500 companies rhetorically construct negative safety disclosures using Critical Genre Analysis. Through systematic analysis of 20 safety disclosure sections from companies across five industries, we investigate rhetorical moves, interdiscursive practices, and cultural values characterizing these communications.

The analysis reveals a standardized three-move rhetorical structure: "presenting the safety scene," "reporting safety disclosure," and "prompting action," comprising ten constituent steps. Key findings demonstrate systematic interdiscursivity involving demonstrative, legal, and evaluative discourse types that transform regulatory compliance into strategic positioning opportunities. Three dominant cultural orientations emerge: altruistic culture extending safety benefits beyond organizational boundaries, human-centered culture emphasizing employee value, and science-based culture foregrounding technological sophistication.

Results indicate companies strategically limit detailed incident reporting (15% of reports) while universally emphasizing safety commitments (100% of reports) and future endeavors (90% of reports). Negative disclosures function as complex rhetorical achievements rather than simple transparency exercises. These findings contribute to corporate communication research by illuminating how organizations balance competing stakeholder expectations while maintaining strategic advantage through sophisticated rhetorical strategies that simultaneously fulfill transparency obligations and advance corporate positioning.

Keywords: corporate social responsibility, negative disclosures, critical genre analysis, rhetorical moves, interdiscursivity

1. Introduction

Corporate social responsibility (CSR) reporting has evolved from voluntary disclosure to a strategic communication practice that significantly influences stakeholder perceptions and financial performance. CSR reports document organizational responses to environmental, social, and governance challenges, providing stakeholders with information about corporate sustainability practices and their associated risks (Carroll, 1999). Research demonstrates that CSR disclosures contain value-relevant information for investors and can directly impact market valuations (Dhaliwal et al., 2012).

Within CSR reports, negative disclosures—sections acknowledging organizational failures, incidents, or adverse outcomes—present particular communication challenges. These disclosures encompass safety violations, environmental incidents, regulatory penalties, and other organizational shortcomings that companies are required or choose to report. Negative disclosures create tension between transparency obligations and reputation management, potentially affecting investor confidence and stakeholder trust (Bansal & Clelland, 2004). The strategic presentation of such information requires careful rhetorical construction to maintain organizational legitimacy while fulfilling disclosure requirements.

Existing research on CSR reporting has predominantly focused on positive disclosure strategies (Hahn & Lülfs, 2014) or employed purely quantitative content analysis approaches (Lin, 2019). While studies have examined linguistic features of CSR texts, limited research has applied comprehensive genre analysis frameworks that integrate textual analysis with broader institutional and cultural contexts. This gap represents a significant limitation, as negative

disclosures cannot be fully understood without considering the external pressures, regulatory requirements, and professional cultures that shape their rhetorical construction.

The absence of systematic rhetorical analysis of negative CSR disclosures limits our understanding of how organizations navigate competing communicative demands. Without examining both linguistic strategies and contextual factors, we cannot adequately explain why certain rhetorical choices emerge or assess their effectiveness in managing stakeholder relationships. Furthermore, the lack of genre-based analysis prevents identification of standardized patterns that could inform both corporate communication practices and regulatory oversight.

This study addresses these limitations by applying Critical Genre Analysis (Bhatia, 2004) to examine negative disclosure sections in Fortune 500 company CSR reports. Critical Genre Analysis provides a comprehensive framework for analyzing both textual features and the socio-professional contexts that influence genre construction, making it particularly suitable for understanding corporate disclosure practices.

The study is guided by three theoretically grounded research questions derived from Bhatia's (2004) tri-dimensional analytical framework:

RQ1: What rhetorical moves and linguistic resources characterize negative disclosures in CSR reports?

RQ2: How do professional discourse communities influence the construction of negative disclosures?

RQ3: What institutional and cultural factors shape the rhetorical strategies employed in these disclosures?

These questions collectively examine the relationship between textual features (RQ1), discourse community practices (RQ2), and broader socio-institutional contexts (RQ3), providing a comprehensive understanding of negative disclosure as a communicative practice. The study contributes to corporate communication research by revealing how organizations rhetorically manage transparency requirements while protecting institutional interests.

2. Literature Review: Negative Disclosures in CSR Reports

2.1 Genre Theory and Critical Genre Analysis

Genre, defined by Swales (1990) as "a class of communicative events with shared communicative purposes recognized by the discourse community," serves as the theoretical foundation for this study. Traditional genre analysis focuses on identifying textual regularities and move-step structures within specific communicative contexts (Swales, 1990). However, this approach has been critiqued for its limited attention to power relations and ideological positioning within professional discourse (Bhatia, 2017).

Critical Genre Analysis (CGA) addresses these limitations through Bhatia's (2004, 2017) tri-dimensional framework that integrates: (1) textual analysis of linguistic features and rhetorical moves, (2) interdiscursive analysis examining relationships between professional discourse communities, and (3) critical analysis investigating socio-institutional contexts and power dynamics. Unlike traditional approaches, CGA recognizes genres as sites of ideological contestation where organizations negotiate competing stakeholder demands while maintaining strategic positioning (Bhatia, 2017).

Previous applications of CGA in corporate communication include Qian's (2020) analysis of MD&A discourse and Lung's (2015) examination of public relations communication, demonstrating the framework's capacity to reveal how professional genres serve both informational and promotional functions simultaneously.

Research on negative disclosures within Corporate Social Responsibility (CSR) reporting has evolved from initial linguistic examinations to more recent genre-based analyses. Early studies, such as Rutherford (2005), analyzed corporate annual report narratives and observed that companies frequently use vague or passive constructions to soften the impact of unfavorable information. Similarly, Li (2008) focused on the readability of annual reports, concluding that poor financial performance correlates with lower textual clarity—a finding later supported by Thoms et al. (2019), who noted that negatively connoted passages in corporate reports tend to be significantly more difficult to read than positive ones. However, these form-focused studies concentrated solely on textual complexity and did not consider rhetorical purpose or institutional context.

Moving beyond linguistic form, content-focused analyses have examined the extent and quality of negative disclosures. Deegan and Gordon (1996), in their foundational study of environmental disclosures from Australian companies, revealed that firms selectively reported adverse outcomes, often omitting critical details. Bouten et al. (2011) confirmed similar patterns in Belgian CSR reports, where disclosures were often incomplete, particularly regarding vision, performance, and management strategies. Melloni et al. (2017) extended this line of inquiry by investigating disclosure balance in integrated reports, finding that firms experiencing poor financial outcomes used longer and less balanced narratives when reporting negative information. These studies collectively highlight a pattern of disclosure avoidance or

minimization, yet none explore the rhetorical structuring or discursive tactics used to shape these omissions.

Discourse-based approaches have sought to address these gaps by focusing on genre and communicative intent. Skulstad (2008) analyzed corporate environmental reports and identified common rhetorical moves, such as the presentation of policies and environmental achievements, while Catenaccio (2011) traced the evolution of CSR report structure, noting the emergence of standardized macro-moves. Although both studies provided valuable insights into CSR as a genre, they paid limited attention to the sub-genre of negative disclosures. Yu and Bondi (2017), in a cross-cultural comparison of CSR reports from Italy, China, and English-speaking countries, found convergence around a fifteen-move structure, suggesting globalization of CSR genre norms. However, they too failed to isolate or evaluate how negative content disrupts or conforms to these globalized structures.

More directly relevant is Lin's (2019) study of occupational incident disclosures in Chinese CSR reports. Using a genre-based approach, she identified a four-move rhetorical structure—preparing the reader, delivering the bad news, mitigating the bad news, and reassuring the reader. Her findings showed that organizations employ structured rhetorical tactics to communicate incidents without overly damaging their image. Nevertheless, her analysis focused primarily on lexical and grammatical features and did not incorporate external contextual factors such as regulatory discourse or institutional pressures. This limitation is crucial, given that CSR disclosures—especially negative ones—are often influenced by industry norms, legal obligations, and professional ideologies.

The current study builds upon these foundations by employing Bhatia's (2004, 2017) Critical Genre Analysis (CGA), a tri-dimensional framework that integrates textual features, interdiscursive practices, and socio-institutional context. While CGA has been successfully applied to management communication, such as in Qian's (2020) and Lung's (2015) analyses of MD&A sections in annual reports, it has not yet been comprehensively applied to CSR disclosures—particularly those involving negative safety reporting. This omission is notable given CGA's capacity to uncover how professional discourses (e.g., legal, promotional, evaluative) intersect within specific genres.

In summary, while previous studies have shed light on selective disclosure practices (Deegan & Gordon, 1996; Bouten et al., 2011), linguistic obfuscation (Li, 2008; Thoms et al., 2019), and emerging genre conventions (Skulstad, 2008; Yu & Bondi, 2017), few have integrated these dimensions within a single analytical framework. Lin's (2019) work on negative incident reporting offers a vital stepping stone but remains largely text-internal. This study addresses this critical gap by applying CGA to systematically analyze how Fortune 500 companies construct negative safety disclosures, considering not only rhetorical and linguistic patterns but also the broader institutional and cultural forces that shape them.

3. Corpus and Methodology

3.1 Data Collection Procedures

The corpus for this study comprises 20 safety disclosure sections extracted from annual reports of Fortune 500 companies. Reports were selected from the 2019-2023 period to capture post-regulatory standardization effects following the 2018 SEC guidance on sustainability disclosures, while providing sufficient temporal distance for comprehensive incident reporting and analysis of emerging disclosure patterns in response to increased stakeholder pressure for CSR transparency. Companies were selected through a systematic three-stage process. First, we identified 150 Fortune 500 companies with documented occupational safety incidents reported in OSHA databases between 2019–2023. Second, we conducted preliminary content analysis to identify companies with substantive safety-related negative disclosures (minimum 200 words). Third, we applied purposive sampling to ensure industry diversity, selecting four companies each from manufacturing, energy, construction, transportation, and chemicals sectors.

All annual reports were downloaded from company investor relations websites and SEC EDGAR database. Safety disclosure sections were identified using keyword searches ("safety," "occupational health," "workplace incidents," "injury rates") and manual verification. Disclosure sections ranged from 180–450 words (mean = 287 words).

3.2 Analytical Framework

Our analysis employed Bhatia's (2004) Critical Genre Analysis framework, implemented through four systematic stages. Rhetorical moves, defined as "discoursal units that perform coherent communicative functions in response to specific rhetorical situations" (Swales, 1990), were identified through systematic analysis of linguistic features including lexical bundles, discourse conjuncts, and metadiscourse markers.

Move identification procedures utilized:

   - Lexical bundles signaling functional transitions (e.g., "in accordance with," "as part of our commitment," "moving forward")

- Discourse conjuncts indicating rhetorical relationships:

- Temporal markers: "following the incident," "subsequently"

- Contrastive markers: "however," "nevertheless," "despite"

- Causal markers: "as a result," "therefore," "consequently"

- Evaluative language patterns indicating attitudinal positioning

- Modal expressions showing certainty/uncertainty levelsThese included: (1) textual analysis examining linguistic features and rhetorical moves, (2) contextual analysis investigating institutional constraints and stakeholder pressures, (3) interdiscursive analysis exploring relationships with regulatory discourse and industry practices, and (4) critical analysis evaluating power dynamics and ideological positioning in disclosure strategies.

Textual analysis utilized move-step structure identification, supplemented by Martin and White's (2005) Appraisal Theory for evaluative language analysis. Contextual factors were coded using stakeholder theory categories. All coding followed predetermined schemes developed through pilot testing on five additional company reports.

3.3 Reliability and Validation Measures

Two trained coders independently analyzed all 20 disclosure sections using detailed coding manualsthat included operational definitions of rhetorical moves and constituent steps, along with linguistic criteria for boundary identification. Inter-rater reliability was assessed using Cohen's kappa, achieving substantial agreement for move identification ($\kappa = 0.78$) and evaluative language coding ($\kappa = 0.72$). Disagreements were resolved through discussion and third-party arbitration when necessary.

Validation involved member checking with two corporate communications specialists and triangulation with regulatory filing requirements. Content validity was ensured through expert review by three applied linguistics researchers specializing in corporate discourse analysis.

4. Findings and Discussion

4.1 Genre Analysis

This section analyzes the rhetorical structure of negative safety disclosures in CSR reports. Our analysis reveals that these sections serve dual communicative purposes: presenting transparent safety performance data while maintaining organizational credibility. Through systematic examination of our corpus, we identified three sequential rhetorical moves comprising ten constituent steps that companies employ to navigate this communicative tension.

Table 1 presents the frequency distribution of rhetorical moves and steps across our 20-company corpus. The three primary moves— "presenting the safety scene," "reporting safety disclosure," and "prompting action"—appear with varying frequencies, suggesting both standardized practices and strategic variation in disclosure approaches.

Table 1. Rhetorical Move Analysis of Negative Safety Disclosures

Move	Step	Reports Containing Step	Percentage	Reports Containing Move
1: Presenting the safety scene	1a: Presenting importance of safety	16	80%	20
	1b: Showing safety commitment/strategies	20	100%	
	1c: Showing safety values	10	50%	
	1d: Stating safety practices	20	100%	
2: Reporting safety disclosure	2a: Describing overall safety performance	16	80%	19
	2b: Giving detailed safety incidents	3	15%	
	2c: Judging safety prevention measures	15	75%	
3: Prompting action	3a: Timely reaction to specific accidents	12	60%	19
	3b: Expressing regret	4	20%	
	3c: Promising future safety endeavors	18	90%	

Move 1: Presenting the Safety Scene

The opening move appears in all 20 reports, establishing the contextual framework for subsequent negative disclosures. This move functions to position safety within corporate priorities before acknowledging failures or incidents. The move comprises four steps that collectively construct organizational safety commitment.

Step 1a: Presenting the importance of safety (80% of reports) positions safety as a fundamental business priority. Companies employ superlative language to emphasize safety's centrality to operations:

Exelon's talented, committed, and diverse workforce is critical to our company's future success. Workforce safety and health is our highest priority and we implement policies and programs that maintain a strong safety culture. (Exelon, 2018)

The phrase "highest priority" exemplifies the rhetorical strategy of categorical positioning, where safety transcends operational considerations to become definitional of corporate identity.

Step 1b: Showing safety commitments/strategies appears universally across our corpus (100%), indicating its obligatory status within this genre. Companies detail systematic approaches to safety management, often employing passive construction to emphasize process over agency:

Our Contractor Health, Safety and Environment (HSE) Standard provides corporate HSE requirements for the company's contracting process. This process allows HSE risks to be identified and quantified using the ConocoPhillips Risk Matrix. (ConocoPhillips, 2014)

The passive voice construction ("risks to be identified") and nominalization ("HSE Standard," "Risk Matrix") create professional distance while suggesting systematic, objective approaches to safety management.

Step 1c: Showing safety values (50% of reports) elevates safety from operational priority to organizational principle:

Safety is more than just a priority at ExxonMobil—it is a core value. A commitment to safety is a value that shapes all decision-making at every level. (ExxonMobil, 2013)

The contrastive structure ("more than just a priority...core value") positions safety as transcendent and transformative rather than merely procedural.

Step 1d: Stating safety practices (100% of reports) provides concrete evidence of safety implementation through action-oriented language:

To reinforce DuPont Core Values, mandatory safety meetings are held each month. These meetings provide in-person training and updates on safety topics both inside and outside the workplace. (DuPont, 2018)

The deployment of active verbs ("reinforce," "held," "provide") creates an impression of systematic implementation while the temporal marker ("each month") suggests ongoing commitment.

Move 2: Reporting Safety Disclosure

This central move (appearing in 19 of 20 reports) contains the substantive negative information while employing various mitigation strategies. The move balances transparency obligations with reputation management through three primary steps.

Step 2a: Describing overall safety performance (80% of reports) typically presents statistical information using improvement narratives and comparative framing:

In 2013, we progressed toward our goal of Nobody Gets Hurt. When compared with 2012, our workforce lost-time incident rate decreased by nearly 9 percent. Since the inclusion of XTO Energy in 2011, we have reduced our workforce lost-time incident rate by 45 percent. However, we are still not where we want to be. We deeply regret that six workers were fatally injured in five incidents related to ExxonMobil operations in 2013. (ExxonMobil, 2013)

This excerpt demonstrates the rhetorical sequencing typical of this step: positive performance trajectory ("progressed," "decreased," "reduced") followed by concessive acknowledgment ("However") and regretful disclosure of fatalities. The contrast between quantified improvements and vague positioning ("not where we want to be") illustrates strategic precision in statistical presentation.

Step 2b: Giving detailed safety incidents appears in only 15% of reports, representing the most restricted step in our analysis:

We deeply regret the fatal accidents that claimed the lives of five UPS employees in 2014, all of whom were men. Three of the fatalities involved auto accidents, while two involved a tragic workplace shooting. (UPS, 2014)

The minimal occurrence of detailed incident reporting suggests strategic limitation of specific information that might increase legal liability or reputational damage.

Step 2c: Judging safety prevention measures (75% of reports) attributes positive outcomes to organizational systems:

An increased focus on verification of the Life Saving Rules in 2015 is believed to have contributed to the improvement in our serious incident rate. Business units are accountable for developing and implementing a field verification program. (ConocoPhillips, 2015)

The hedged causality ("is believed to have contributed") and emphasis on systematic accountability demonstrates how companies construct explanatory narratives that credit internal processes for improvements.

Move 3: Prompting Action

The concluding move (19 of 20 reports) projects organizational responsiveness and future commitment through three steps that collectively construct ongoing reliability.

Step 3a: Timely reaction to specific accidents (60% of reports) demonstrates organizational competence in crisis response:

Whenever an accident occurs on the job at UPS, our management invests a significant amount of attention investigating the contributing causes and improving procedures and safety training where necessary. (UPS, 2014)

The temporal marker ("Whenever") suggests systematic preparedness while action verbs ("investigating," "improving") project competent response capabilities.

Step 3b: Expressing regret   appears in only 20% of reports, typically reserved for severe incidents:

We at Exelon are deeply saddened by this loss of life. (Exelon, 2018)

The emotional language ("deeply saddened") contrasts with the technical discourse dominating other steps, suggesting strategic deployment of affective appeals for particularly serious incidents.

Step 3c: Promising future safety endeavors (90% of reports) represents the most frequent step in this move:

In 2019, we will continue to improve our programs and focus on serious injury and fatality prevention. (Exelon, 2018)

Future-oriented commitments ("will continue to improve") provide closure while projecting organizational learning and development.

4.2 Interdiscursivity Analysis

Following Bhatia's (2004) Critical Genre Analysis framework, this section examines how negative safety disclosures integrate multiple discourse types to address competing communicative demands. Our analysis reveals systematic interdiscursive mixing that reflects the hybridized nature of contemporary CSR reporting, where informational and promotional functions converge.

The interdiscursive complexity emerges from the multiple stakeholder audiences these disclosures address—employees, regulators, investors, and communities—each requiring different communicative approaches. This multiplicity necessitates what Fairclough (1993) terms "boundary restructuring" between discourse orders, generating hybrid genres that combine regulatory compliance, corporate promotion, and professional expertise.

Our analysis identifies three primary discourse types that companies systematically integrate within negative safety disclosures:

Demonstrative Discourse

Demonstrative discourse emphasizes organizational competence and systematic approaches to safety management. This discourse appears prominently in Move 1 (presenting the safety scene) and continues through Move 2 (reporting safety disclosure), creating coherence between safety commitments and performance outcomes.

In 2014, the company continued to implement the 8 Life Saving Rules, which are designed to reduce risks during critical activities. In one year the rules have helped reduce the company's serious incident rate by 35%. Work is ongoing to continue improving processes and training in an effort to drive incidents out of the business. We implement corrective actions to address the root cause in order to eliminate recurrence. (ConocoPhillips, 2014)

This discourse employs several characteristic features: quantified outcomes (35% reduction), systematic naming ("8 Life Saving Rules"), and process-oriented language ("implement corrective actions," "address the root cause"). The causal attribution consistently links positive outcomes to internal organizational factors rather than external

circumstances, constructing corporate agency as the primary driver of safety improvement.

The interdiscursive integration occurs through the embedding of technical safety management discourse within broader corporate communication. Professional safety terminology ("lost-time incident rate," "serious incident rate") provides authority while promotional elements ("helped reduce," "drive incidents out") suggest efficacy and commitment.

Legal Discourse

Legal discourse addresses regulatory compliance and industry standards, appearing throughout all three moves but particularly prominent in steps discussing external requirements and partnership criteria. This discourse serves primarily informational functions, contrasting with the promotional orientation of demonstrative discourse.

We actively participated in the Global Industry Response Group (GIRG), which formulated recommendations similar to the API effort on a global level. (ConocoPhillips, 2015)

We track contractor OSHA recordable rates and review them monthly. Each year we set a safety performance goal for all major contractors to match or improve prior-year performance. (Exelon, 2018)

Legal discourse employs passive construction ("recommendations...formulated") and regulatory terminology ("OSHA recordable rates") to signal compliance orientation. However, the language remains notably vague regarding specific outcomes or enforcement mechanisms, using hedged participation verbs ("actively participated") rather than concrete achievement claims.

The interdiscursive relationship between legal and demonstrative discourse reveals strategic positioning: companies foreground internal systems while backgrounding external regulatory requirements. This pattern suggests resistance to presenting safety as primarily externally mandated rather than internally driven.

Evaluative Discourse

Evaluative discourse recontextualizes factual and regulatory information through appraisal resources (Martin & White, 2005) that construct stakeholder relationships and organizational identity. This discourse appears most prominently in Move 3 (prompting action) but permeates all moves through attitudinal positioning.

As part of our ongoing efforts to provide our employees with the best training and learning opportunities which are most relevant to their roles, DuPont provides employees avenues to training through 4 different learning management systems and through various online vendor hosted learning academies. We are proud of our culture of safety, and we strive to be a global safety leader not only in our industry but among all companies worldwide. (DuPont, 2014)

Evaluative discourse transforms procedural information (training systems) into identity claims through intensification ("best training," "most relevant") and aspiration language ("proud," "strive to be a global safety leader"). The superlative positioning ("among all companies worldwide") exemplifies how evaluative discourse constructs competitive advantage from safety performance.

The interdiscursive integration creates layered meaning where operational information simultaneously functions as promotional content. Statistical data becomes evidence of organizational excellence while regulatory compliance demonstrates leadership rather than mere adequacy.

4.3 Professional Culture Analysis

This section examines the cultural values embedded within negative safety disclosures, analyzing how companies construct organizational identity through value-laden language and positioning strategies. Our analysis reveals three dominant cultural orientations that shape how companies present themselves within the constraints of negative disclosure requirements.

Altruistic Culture

Altruistic culture positions corporate safety initiatives as extending beyond profit maximization to encompass broader social welfare. This cultural orientation appears across all three rhetorical moves but is particularly prominent in Move 1, where companies establish safety as serving multiple stakeholder groups.

Our culture of safety begins with our Be Safe principles. We share safety information with all V Teamers so they can be safe at work, at home and on the road, and also share it with their families. A safe work environment is also good for our customers. A safe workplace helps the V Team innovate, collaborate and deliver a great experience—whether our people are working in a research lab, a call center, a garage work center, a store or office

building, on the road in our fleet, or at a customer's location. (Verizon, 2017)

The altruistic positioning expands safety benefits beyond workplace boundaries ("at work, at home and on the road") and extends to secondary stakeholders ("their families," "our customers"). This expansion transforms safety from regulatory compliance into social contribution, repositioning corporate self-interest as community benefit.

The rhetorical strategy creates what Fairclough (1993) identifies as "promotional colonization" of professional discourse, where informational content serves promotional functions. By emphasizing benefits to families and customers, companies construct caring corporate personas that transcend traditional profit-oriented stereotypes.

Human-Centered Culture

Human-centered culture emphasizes employee value and participatory decision-making, reflecting broader trends toward democratization in institutional discourse (Fairclough, 1992). This cultural orientation appears most frequently in Move 1 and Move 3, where companies position employees as valued contributors rather than mere resources.

We value our Employee Resource Groups (ERGs) as vibrant contributors to the Verizon experience and our ability to create a collaborative, inclusive and diverse environment where V Teamers can bring the best of who they are and their talents to the table. (Verizon, 2017)

Valero recognizes that its people are its greatest asset, and that also plays a key role in a prompt and successful response. (Valero, 2017)

The human-centered discourse employs metaphorical language that elevates employee status: "contributors," "greatest asset," "bring...talents to the table." The theatrical metaphor ("bring...to the table") suggests collaborative performance rather than hierarchical instruction, while "greatest asset" transforms personnel from cost center to value creator.

This cultural positioning addresses contemporary expectations for organizational democratization while serving strategic communication functions. By emphasizing employee value, companies construct themselves as preferred employers while implicitly arguing that valued employees contribute to superior safety performance.

Science-Based Culture

Science-based culture emphasizes technological sophistication and evidence-based decision-making, positioning companies as knowledgeable and innovative rather than merely compliant. This cultural orientation appears across all moves but is particularly prominent in steps describing safety systems and performance measurement.

After piloting a promising technology at two of its units in 2010, the Robinson refinery implemented it facility-wide in 2011 to assess its utility when applied broadly. (Marathon, 2011)

Each year, we keep over half a billion workers safer and more productive with voice-enabled software, barcode scanners, mobile computers and protective equipment. (Honeywell, 2016)

Science-based discourse employs technical terminology ("voice-enabled software," "mobile computers") and systematic methodology ("piloting," "implemented facility-wide," "assess its utility") to construct competence narratives. The quantified scale ("half a billion workers") transforms individual company operations into industry-wide influence.

The cultural positioning serves multiple functions: demonstrating innovation capacity, suggesting competitive advantage, and providing rational basis for safety claims. By emphasizing technological sophistication, companies construct modern, forward-thinking identities that contrast with traditional industrial stereotypes.

These three cultural orientations work interdiscursively to create complex organizational identities that address multiple stakeholder expectations while managing the reputational challenges inherent in negative safety disclosures. The systematic integration of altruistic, human-centered, and science-based values demonstrates how contemporary corporate communication transforms regulatory requirements into strategic positioning opportunities.

5. Conclusion

This study employed Critical Genre Analysis to examine negative safety disclosures in Fortune 500 CSR reports, investigating how companies rhetorically navigate the tension between transparency obligations and reputation management. The analysis addressed three research questions examining rhetorical structure, professional discourse integration, and cultural values within these disclosures.

At the genre level, our analysis identified a systematic three-move rhetorical structure comprising ten constituent

steps. The obligatory moves— "presenting the safety scene," "reporting safety disclosure," and "prompting action"—demonstrate standardized approaches to negative disclosure management. Key findings include the universal presence of safety commitment statements (100% of reports) and future endeavor promises (90% of reports), contrasting with minimal detailed incident reporting (15% of reports). This pattern reveals strategic selectivity in disclosure depth, where companies emphasize commitment and future action while limiting specific incident details.

Regarding professional practice, the analysis revealed systematic interdiscursivity involving three discourse types: demonstrative, legal, and evaluative discourse. Companies strategically integrate technical safety management language with promotional elements, creating hybrid communications that simultaneously fulfill regulatory requirements and advance corporate positioning. The interdiscursive mixing reflects the colonization of professional genres by promotional discourse, transforming compliance-oriented communication into strategic positioning opportunities.

At the professional culture level, three dominant value orientations emerged: altruistic culture extending safety benefits beyond organizational boundaries, human-centered culture emphasizing employee participation and value, and science-based culture foregrounding technological sophistication and evidence-based approaches. These cultural orientations work collectively to construct corporate identities that address contemporary stakeholder expectations while managing reputational challenges inherent in negative disclosures.

This study contributes to corporate communication research by demonstrating how negative disclosures function as complex rhetorical achievements rather than simple transparency exercises. The systematic rhetorical structure identified provides insight into how organizations balance competing communicative demands while maintaining strategic advantage. The interdiscursive analysis reveals how contemporary CSR reporting transcends traditional informational functions to serve promotional purposes, suggesting fundamental changes in corporate disclosure practices.

For practitioners, the findings illuminate strategic options for managing negative disclosures while fulfilling transparency obligations. The identified rhetorical moves and cultural positioning strategies provide frameworks for corporate communication professionals navigating similar disclosure challenges.

This study focused exclusively on Fortune 500 companies within safety disclosure contexts, limiting generalizability across organizational types and disclosure domains. Future research should examine negative disclosure practices in smaller organizations and different CSR domains such as environmental incidents or social responsibility failures. Additionally, comparative analysis across national contexts would illuminate how regulatory environments and cultural expectations shape disclosure practices.

Longitudinal analysis tracking disclosure evolution following major incidents would provide insight into dynamic aspects of corporate communication strategy. Finally, stakeholder reception studies examining how different audiences interpret these rhetorical strategies would complement the production-focused analysis presented here.

The study establishes Critical Genre Analysis as a valuable framework for understanding corporate disclosure complexity, revealing how seemingly straightforward transparency requirements generate sophisticated rhetorical practices that serve multiple strategic functions within contemporary business communication.

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Data sharing statement

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