

# **Linguistic construction of the concept of sustainability – Corpus-based analysis of integrated reports**

**Emre Parlakkaya**

Henley Business School  
University of Reading  
United Kingdom

**Renata Stenka**

Henley Business School  
University of Reading  
United Kingdom

**Sylvia Jaworska**

Department of English Language and Applied Linguistics  
University of Reading  
United Kingdom

## **Abstract**

Integrated reporting (IR) as a new and *hybrid* genre of corporate disclosure has proven to be highly contentious since its emergence. Whether IR fulfils (or otherwise) its motivating claim to find “the right balance between ... often conflicting priorities, namely the profitability and sustainability” (Prince of Wales, 2009), is fiercely debated. Yet, the nature of the *hybridity* of IR remains elusive in these debates. Our study addresses this problem at the level of the linguistic structure of IR reports. Specifically, we focus on the processual linguistic operationalization of the concept of sustainability in a sample of 106 integrated reports, endorsed by the IIRC as good practice. Drawing on the linguistic insights of the phraseological theory of meaning (Firth, 1957), we utilize corpus-based methodology to investigate consistently recurrent language patterns, that is ‘collocations’, to understand how sustainability is conceptualized by reports’ producers. We find some evidence that *hybridizing* linguistic processes (as reflected in ‘development’ and ‘strategy’ collocates) characterise the application of sustainability ideas in integrated reports.