

[Legalistic and commitment-oriented corporate codes of ethics: distinctive macro-textual and lexico-syntactic traits]

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[Abstract] *With its relatively recent major role in corporate discourse, the code of ethics is the expected privileged locus for a company to signal its ethical commitment to self-regulation. As underlined by Catenaccio and Garzone (2017), a legalistic approach seems to be distinguishable from a commitment-oriented approach. The present study sets out to investigate if distinctive traits of the two approaches are identifiable both at the macro-textual level and at the micro-textual (lexical and syntactic) level, and, if so, if they are influenced by the industry to which the company belongs. In order to do this, selected codes from eight distinct industries and from FTSE 100 companies are investigated within the theoretical framework of discourse analysis.*

[Keywords] *discourse analysis, corporate communication, codes of ethics*

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[1] Contextual framework: business ethics and the adoption of codes

In the new, global economy, competition is intense and corporations need to match the way they do business with societal values and expectations if they are to survive. The ethics of the business community have frequently been under question, but a liberal, capitalistic-oriented economy can function only if the participants and the responsible players follow a certain set of ethical principles (Schnebel and Bienert 2004). Many corporations have faced strong and widespread criticism when they have failed to meet public expectations; they need legitimacy, and they need to be profitable. There are many reasons for the crisis of legitimacy, including inadequate corporate governance, a lack of sustainable corporate social responsibility, incompetent leadership, and widespread unethical practices. To restore public trust, corporations need to (re)align their values to what is perceived as the common good: this can be of more vital importance than their pure economic and financial performance in order to ensure corporate resilience and long-term survival.

Historically, code adoptions and revisions came as a response to major scandals: corruption, bribery, environmental incidents, or financial scandals. Codes were also a reaction to regulatory developments and pragmatic measures. Both types of these “exogenous shocks” (Greif and Laitin, 2004) threatened companies’ survival and triggered reflection upon corporations’ legitimacy on the part of both internal and external stakeholders. Corporate codes have come a long way to reach their present standardized form. They have evolved from simple moral concepts and rules developed to regulate business conduct in comparatively simple settings (cf. Cotrugli, 2018) into being a prominent part of the discourse of corporate responsibility and playing a crucial role in corporations’ process of legitimacy construction.

The term “business ethics” has been coined relatively recently, as business relations have become increasingly ethically challenging, leading to the emergence of a social movement to improve ethics in business conduct, which first came to prominence in the U.S. during the 1970s. Business ethics then established itself as a discrete field of study, and was accompanied by both an increase in literature and also a widespread adoption of corporate codes of ethics on the part of institutions.

A great deal of interest in codes of ethics exists in both the business community and the academic community, where this interest has given rise to a number of studies which have mainly focused on the content of various codes. Depending on the nature of the business, the codes cover a wide range of issues, such as labor relations, conflicts of interest, gifts, political contributions, confidential information, insider trading, human rights, consumer rights, or workplace health. Most codes also include procedures for periodic self-evaluation and investigation, and while some codes delineate business goals and ethical boundaries, others focus on corporate social responsibility.

The adoption of codes of ethics is a relatively recent phenomenon: although the first corporate codes appeared more than a century ago, in the U.S. 70% of them have been created since 1990 (Guillén, Melé, Murphy 2002), and the popularity of the codes has grown in the last three decades. It began as an essentially American practice, which slowly made its way to Europe via the subsidiaries of U.S. firms (Langlois and Schlegelmilch 1990, p. 524). While Europe lagged behind the U.S. in code adoption during the 1980s and 1990s (Kaptein and Wempe 1998), an in-

creasing number of European companies, trade organizations, (semi-)governmental organizations and professional associations began to develop codes of ethics from then on. In the 2000s, different surveys (e.g. KPMG 2008, Svensson, Wood, Singh and Callaghan 2009) reported a dramatic increase in code adoption, and the Harvard Law Review (2003) reported that 90% of Fortune 500 companies and approximately half of all the other companies had some type of code by the early years of the 21st century. Today, most large companies, particularly in the U.S., regularly update their codes and frequently state that their codes are reviewed annually to remain relevant. Although it is true that there are regional differences – with 100% of code adopters in North America, the UK and Europe, and a much lower percentage in Asia (Chua 2015, p. 185) – a global trend is nevertheless detectable. One of the reasons for this trend is the fact that most multinational companies are listed on major U.S. and European exchanges, so they have to comply with the respective listing requirements. From this point of view, the code adoption rate may also be directly linked with a company's level of internationalization.

Many reasons behind the trend of adopting codes of ethics have been identified in academic literature (Kaptein 2011; Singh 2011; Winkler 2011). Together with a growing ethical consciousness, codes of ethics are seen in two very different ways: either as principles that companies truly seek to follow, or as a way to enhance corporate reputation and image among ethically aware consumers. Some previous studies on corporate codes of ethics have shown the strategic, self-interested rationale behind the adoption of a code on the part of corporations (e.g. Long and Driscoll 2008), while other researchers (e.g. Stevens 2009) have focused their attention on how code creation is mostly a managerial strategy aimed at restoring stakeholders' trust, or at least changing stakeholders' perception. This school of thought is skeptical of the rise of corporate codes, and tends to dismiss this trend as meaningless rhetoric (Ashforth and Gibbs 1990) or considers the trend a managerial control strategy due to companies' dependence on the securities markets for their financial resources. From this school's point of view, the codes' audiences cannot naively presume that the firms invoke codes for morally motivated reasons. The other school recognizes some value in such voluntarily given disclosures, and believes that managers' stance towards code adoption can reflect their sincere commitment to responsible, ethical behavior as an end in itself, not only merely as an instrumental practice. From this perspective, business ethics are evolving, and corporate ethical commitment is the result of the moral progress of a society which sees in ethical principles an asset of the highest importance for any type of business.

[2] Literature review

A brief review of the relevant literature reveals that codes of ethics have been investigated mostly by researchers of non-linguistic disciplines, such as business ethics (e.g. Stevens 2009; Scott 2002), socio-psychology (e.g. Fairfax 2007), organization studies (e.g. Brown, Ainsworth, and Grant 2012), or management studies (e.g. Gillespie, Hurley, Dietz, and Bachmann, 2012). Even if lacking specific linguistic research tools, many of these researchers have recognized the critical role of language and text in the institutional process of legitimacy construction which is the aim of codes. Nevertheless, apart from studies by Farrell and Farrell (1998), Pollach (2003), Long and Driscoll (2008), Holder-Webb and Cohen (2012) and Chua (2015) – who have examined linguistic data from their non-linguistic perspectives – only a limited amount of specifically

linguistic research on the discursive role of codes has been carried out, with the exception of Catenaccio and Garzone (2017), whose work laid the foundations for the present paper and will be discussed later.

A great deal of research on codes has chosen content analysis as its method of inquiry, in order to provide rich information about which subjects are present or absent (Krippendorff 2013; Farrell and Cobbin 2000; Erwin 2011). Descriptive statistics provide summaries of the content of codes, underlining commonalities and differences. Some scholars have focused their attention on overlapping content (Holder-Webb and Cohen 2012), while others have identified thematic code categories (Chua 2015, p. 188). However, a deeper comprehension of codes that extends beyond content analysis is needed if we are to understand codes and how they work, as content analysis usually does not discern more subtle nuances in specific texts, but is rather aimed at gathering some thematic information to analyze the content of corporate codes with a variety of focal points (Bauer 2000). A more specific focus on codes' language seems necessary to unravel similarities – e.g. levels of language formality, text organization, and possible code typologies which may be identified beyond thematic patterns. The “legalistic” code type and the “commitment-oriented” code type which have been identified in the present study feature typical traits both at macro- and micro-textual levels, as will be explained in the following paragraphs. It might be worth mentioning here that professionals also distinguish between what they call “principle-based” codes and “rule-based” codes (KPMS 2008, p. 4). KPMG, a well-known consulting firm that has supported many national and international companies in the development, implementation and monitoring of their codes and compliance programs, recognizes that most codes contain a combination of the two types, and this point seems to be in line with the findings of the present study, as will be discussed in section 5 of this paper.

Finally, it needs to be underlined that research on corporate codes of ethics has also investigated other aspects besides code content. Prior studies have focused on perceptions of code users (Kaptein 2011), code quality (Erwin 2011), and physical appearance – e.g. length, eye-catching visuals, or format. For the purpose of the present study, it should be noted that these types of studies have analyzed corporate codes from different perspectives in a quite detailed way, and they have led the way for further – language-focused – research.

[3] Purpose of the study, methods and corpus

[3.1] Methodology and research questions

Corporations are increasingly under public scrutiny and are subjected to intense external pressures to align their ethics to what is considered culturally and socially appropriate. At the same time, they are expected to pursue internal stakeholders' (e.g. employers', shareholders') interests and to be profitable. Therefore, companies need to construct their identity considering on the one hand societal, external stakeholders, and on the other hand internal stakeholders; codes of ethics are one of the key genres in corporate communication where this construction takes place.

This paper is based on the rationale that an investigation of the way in which a company's ethical commitment is textualized in codes may shed some light on possible exploitations of this corporate communication tool on the part of corporate writers. The study of codes is expected to be advanced by applying the theoretical framework of discourse analysis for observing

corporate reality. Top managers are invested with the task of promoting – and presenting – ethical decisions which may affect the value and viability of their companies. Discourse analysis is deemed to be likely to help explain the role of managerial discourse in the construction of one of the most important intangible assets of companies, i.e. their corporate identity.

Previous studies on corporate communication (Gigliani 2014) showed that discourse analysis proved to be adequate to reveal CEOs' and chairmen's apologetic strategies to convey a positive company image even at times of financial and economic crisis. From the same perspective, corporate discourse in codes of ethics will be analyzed to understand the way companies build their image. As has already been mentioned, on the one hand codes aim to inform their employees, managers, and trading partners about companies' ethical culture, while on the other hand they want to promote companies' (ethical) image externally. Therefore, codes' communicative intent is twofold, and from this point of view they can be assimilated to other genres of corporate communication such as annual company reports and press releases, which have been defined as hybrid genres (Bhatia 2004, p. 90; Fairclough 1992, p. 207) due to their dual communicative purpose. In the domain of corporate communication, the blurring of boundaries between discourses is especially prominent, and – as Jacobs (1999) suggests – this hybridization could be related to the general trend towards what Fairclough defines as the “commodification” of discourse, i.e. the tendency of promotional discourse to colonize other types of discourse, a phenomenon extensively investigated by Bhatia in his studies on genre mixing, bending, and embedding for the purposes of promotionalization (Bhatia 1997; 2002; 2004; 2012).

As has been mentioned above, Catenaccio and Garzone (2017) have focused their analysis of corporate codes on two clear approaches: the legalistic approach and the commitment-based approach. This distinction is partly drawn from Frankel (1989), who identified aspirational, educational and regulatory codes but focused his research on professional organizations. Catenaccio and Garzone's findings suggest that codes can be either framed as an aspect of compliance or as an issue of voluntary commitment, also in consideration of the section of the corporate website in which they are featured. Their classification – new in the field of linguistics but quite established among practitioners (e.g. Institute for Global Ethics, 2008, p. 2) – is combined with an analysis of modality, while it is the aim of the present study to identify other distinctive traits of legalistic and commitment-oriented codes at both macro- and micro-textual levels. Two research questions can thus be outlined:

- RQ1) Can we identify typical traits of legalistic vs. commitment-oriented codes?
- RQ2) Does one of the two types prevail in any specific industry?

[3.2] Corpus description

In a previous part of this research on codes of ethics – which was presented in December 2018 at the CLAVIER (Corpus and Language Variation In English Research Group) conference in Milan – twenty codes were analyzed to carry out a comparison between the codes issued by the top ten investment banks and codes issued by ten non-financial FTSE 100 (Financial Times Stock Exchange Index) listed companies. The findings proved that pure legalistic codes are quite rare even in the financial industry, contrary to expectations – notwithstanding their prevalent presence in the governance section rather than in the CSR section of companies' websites (cf. Catenaccio and Garzone 2017).

With the purpose of assembling the corpus for the present study, seventeen more codes were retrieved prevalently from the Corporate Governance website section or, alternatively, from the CSR section. It must be noted that other sections are also becoming popular nowadays, together with their reader-friendly names – such as “About us” or “Who we are” sections. All the retrieved codes are stand-alone codes in booklets with an average length of 32 pages, although the number of pages can be a quite imprecise unit of measurement since other elements need to be taken into consideration to evaluate a code’s length (such as text layout and visuals). The format of a distinct, formal and self-contained document is meaningful since it gives the appearance of formalizing the behavioral standards of a particular organizational culture (Weaver, 1993). Code length will also be discussed later in this paper, as length was found to be a distinctive trait in the classification of codes.

The present study focuses on a corpus composed of seventeen corporate codes issued by companies listed in the FTSE 100 index from nine non-financial sectors: mining, media, food, tobacco, beverages, pharmaceuticals, aerospace & defense, oil & gas, and personal goods. According to the Industry Classification Benchmark (ICB), the sectors’ classification is organized within ten super-sectors, which have all been included here with the exception of the financial sector (which was already investigated in the previous part of the research). All codes collected are digitalized and easily accessible from their company website, making it simple to process them: the downloading process resulted in seventeen electronic documents. Although computing technology brings some advantages, such as speed, volume, and consistency (Krippendorff, 2013; Neuendorf, 2002), for the purpose of the current study a mere automatic computer analysis was considered of limited use, and a critical reading was preferred in order to reveal implied meanings within texts, especially in terms of what is not stated.

If on the one hand the typology of the selected codes was expected to be influenced by the type of industry to which the company belongs, on the other hand it was problematic to predict which approach – legalistic or commitment-oriented – might have suited specific industries. Nowadays big corporations are necessarily impacted by the environment in which they operate – physical, cultural and societal – so ethical behavior is not only expected, but indeed required, and it is frequently regulated in every type of industry.

[4] Some typical traits of legalistic and commitment-oriented codes

[4.1] Textual and linguistic traits of legalistic codes

The list of legalistic traits was partially drawn from Candlin, Bhatia, and Jensen (2002) and from Garzone and Salvi (2007), and it is not intended to be exhaustive, although it is believed that it will allow interesting preliminary considerations. At a macro-textual level, when the following traits have been identified, the codes have been classified as legalistic: (short) code length, contract-style layout, predominance of lists, absence of visuals, of a CEO’s message and of comprehension aids (e.g. questions & answers sections, glossaries) – these last three being typical traits of commitment-oriented codes. Below are examples from, respectively, Burberry’s and Antofagasta’s codes. Due to space restrictions, the same examples will be referred to also when this paper’s attention shifts from the macro-textual level to the lexico-syntactic level.

[1] “Business Associates” refers to any individual, entity, business, company, partnership or any other body or group associated with Burberry including, without limitation, any such individual, entity, business, company, partnership or any other body or group supplying products, goods, raw materials, components, services, real estate or anything else, directly or indirectly, to any member of the Burberry Group or otherwise working directly or indirectly with or on behalf of any member of the Burberry Group. This also includes any person (an “Indirect Supplier”) providing products, goods, raw materials, components, services or anything else to (i) a direct supplier of Burberry or any other member of the Burberry Group or (ii) any other Indirect Supplier. “Burberry Associates” include, without limitation, the following: finished goods vendors; raw material and/or component suppliers; persons or entities which carry out any processing on any goods directly or indirectly supplied to Burberry; all production sites of any Business Associate; non-stock vendors; construction contractors (and their construction sites); franchisees; licensees; joint venture partners; consultants; contractors; wholesale customers; service providers; agents; landlords; any subcontractor of the above. “Modern Slavery” encompasses any slavery, servitude, forced and compulsory labour and human trafficking or analogous activity (Burberry, n.d.: 1–2).

Example 1 exemplifies the predominance of lists as a typical trait of legalistic codes. The first three lines of the first paragraph, and basically the entire second and third paragraphs, are made up by lists of nouns. All three paragraphs start with a definition introduced by verbs (i.e. “refer”, “include”, “encompass”), which can be classified here as semi-performative verbs as they define words and concepts for the purpose of the text (Gunnarsson 1984).

[2] Article 3

Without prejudice to what might be agreed in a Person’s employment contract, Antofagasta plc acknowledges and respects the right of the Persons to perform activities outside the Group, whether of a political, educational, religious, financial, commercial or other nature. However, such activities must be lawful and not prejudice, interfere or conflict with the fulfilment of their duties with the Group or with their employment contract.

The aforementioned activities must not, in any event, involve any actual or potential damage to or use of the name, credit, reputation, goods, trademarks, licences, industrial patents, relationships, confidential or inside information or other assets of the Group. Furthermore, these activities must not interfere with Persons’ work time or adversely affect the performance of all employment obligations. (Antofagasta 2016: 9).

The second example is intended to show the contract-style layout of the *Antofagasta Code of Ethics*, a code organized in thirty-three articles and presented as a document to be signed by “all Persons working in the Antofagasta Group.” Lists of nouns are also clearly identifiable in this example: a five-item and a ten-item list are embedded in sentences both in the first and in the second paragraph.

The last legalistic trait at a macro-textual level to be mentioned is the length of the codes. In the corpus under investigation, the average length of the codes which have been classified as legalistic is 13 pages, notably shorter than the average 32-page length of commitment-oriented codes. This is also due to the fact that no visuals are included, a detail which will be discussed later, as visuals play a crucial role and they aim at creating an effective response appealing to the emotional experience of readers.

At a micro-textual level, the above-illustrated examples also demonstrate (see the underlining) four out of the six distinctive syntactic and lexical traits which have been identified as legalistic: formal words (e.g. “analogous”, “aforementioned”), phraseological units (e.g. “without limitation”, “without prejudice”, “in any event”), attempts at extreme precision (e.g. “furthermore”), impersonal style which mostly implies the use of passive verb forms (e.g. “be agreed”), and third-person subjects (e.g. “the Group”). The last two traits which typify legalistic codes are the overuse of the modal verb “shall” and nominalization. *The Burberry Ethical Trading Code of Conduct* (n.d.) – where “shall” occurs thirty-seven times in seven pages – is the only clear example of the overuse of this modal verb, a typical verb in legal English. As will be discussed later, the frequency of “shall” was found to be high in a special type of code; all these codes qualify as legalistic and are targeted at executives.

[3] WORKING CONDITIONS SHALL BE SAFE AND HYGIENIC

A safe and hygienic working environment shall be provided. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practical, the causes of hazards inherent in the working environment.

- I. As a minimum, building, including structural, fire and electrical safety standards must be compliant with local laws and regulations.
- II. Workers shall receive regular and recorded health and safety training provided by the Business Associate, and such training shall be repeated for new or reassigned workers.
- II. Access to clean toilet facilities and to safe drinking water, and, if appropriate, clean sanitary facilities for food storage shall be provided.
- IV. Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.
- V. Each Business Associate observing the Ethical Trading Code of Conduct shall assign responsibility for health and safety to a senior management representative (Burberry, n.d.: 4).

Nominalization (underlined in example 4 below) is the last trait which needs to be mentioned, as it is a syntactic trait which occurs very frequently in legalistic codes.

- [4] The purpose of the Code of Ethics is to regulate our professional conduct in the following manner:
- Ensuring the ethical and professional behaviour of Persons.
 - Establishing relationships of trust, based on integrity, honesty and responsibility.
 - Contributing to a working environment that fosters healthy working relationships.
 - Improving the reputation of the Group by demonstrating of high standards of ethical behaviour.
 - Facilitating compliance with all legal require-

ments and internal policies and guidelines, ensuring respect for Human Rights.

- Preventing, detecting, and reporting all types of fraud, bribery and corruption.
- Contributing to the sustainability of the Group's businesses (Antofagasta, 2016: 6).

The above example was selected as it can be considered a very clear example of the presence and use of nominalization, and it is believed to be so also in consideration of its prominent position in the text, i.e. it is featured in the code's introduction. However, nominalization is a high-frequency trait in all the codes identified as legalistic in the corpus, with no exceptions.

To better understand the distribution of traits at a macro-textual level in the corpus under investigation, see Tables 1 and 2 (in the following paragraph), where the code length is trait number 3 (number of pages), while trait 4 (the CEO's message), trait 5 (visuals), and trait 6 (comprehension aids) are typical traits of commitment-oriented codes. Traits 4, 5 and 6 do not normally appear in legalistic codes, although there are a few exceptions. And vice versa: some legalistic traits may appear in codes which qualify as commitment-oriented codes.

To sum up the analysis conducted at a micro-textual level, it needs to be underlined that traits which identify legalistic codes have been detected as major traits in the following codes: AstraZeneca (short code, lists, nominalization), Antofagasta (contract-style layout, attempt at extreme precision, nominalization, third-person subjects - e.g. "the Group"), and Burberry (short code, contract-style layout, overuse of "shall", nominalization, formal words, phraseological units, third-person subjects - e.g. "the Group").

[4.2] Textual and linguistic traits of commitment-oriented codes

At a macro-textual level, commitment-oriented codes - which are typically long documents - largely rely on four traits: visuals, *ad hoc* titles, comprehension aids, and CEOs' messages. The two last traits are meant to emphasize the dialogic and interpersonal component of the genre, a component which is likely to have a positive impact on the reception of the codes (Kaptein 2011).

The two grids below (Table 1 and 2) show the distribution and some details of the traits which helped to define commitment-oriented codes at a macro-textual level.

Company name	CocaCola	Diageo	Antofagasta	Anglo American	Tesco	Astra-Zeneca	Glaxo	BEA Systems	Rolls-Royce
Industry	Beverages	Beverages	Mining	Mining	Food	Pharma	Pharma	Aerospace & Defence	Aerospace & Defence
1. Website section	Corporate Governance	Corporate Governance	Corporate Governance	Sustainability	About us	Sustainability	About us	Our company	Sustainability
2. Ad Hoc title	Integrity. The essential ingredient.	No	No	Our Code of Conduct, our values in section	No	No	Living our values and expectations. Our code of conduct	Code of conduct. Doing the right thing	Our group policies: Enabling us to be at our best
3. Number of pages	41	48	26	36	32	6	25	66	35
4. CEO's Message	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Si
5. Visuals	Yes	Yes	No	Yes (drawings)	Yes	No	Yes	Yes	No
6. Comprehension aids	Yes (flags, navigation bar)	Yes (Q/A)	No	Yes (always/never)	Yes (Q/A)	No	Yes (keywords to search for)	Yes (Q/A)	Yes (navigation bar, code short version)

[Table 1] Typical traits of commitment-oriented codes (macro-textual level)

Company name	BP	Shell	Informa	Pearson	Unilever	Burberry	BAT	Imperial Brands
Industry	Oil & Gas	Oil & Gas	Media	Media	Personal Goods	Personal Goods	Tabacco	Tabacco
1. Website section	Who we are	About us	Sustainability	Corporate	Who we are	CSR	Corporate Governance	Corporate Governance
2. Ad Hoc title	Our code. Our responsibility	Our code of conduct. Making the right decision	No	No	No	No	No	Stronger, better together. How you do it. Our code of conduct.
3. Number of pages	26	44	19	23	43	7	27	40
4. CEO's Message	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
5. Visuals	No	Yes	No	Yes (drawings)	Yes	No	Yes	Yes
6. Comprehension aids	Yes	Yes	Yes (bullet points)	Yes (Q/A)	Yes (bullet points)	No	Yes ("who to talk to")	Yes (Q/A dos/don'ts)

[Table 2] Typical traits of commitment-oriented codes (macro-textual level)

Below are two examples of typical commitment-oriented traits, respectively from British Petroleum (visuals and CEO's letter, page 5), and Glaxo (visuals and *ad hoc* title, front page).

If attention is shifted to the micro-textual level, among the syntactic features which characterize commitment-oriented codes there are some worth highlighting as they are present in all codes which qualify as commitment-oriented: the prevalence of relatively short sentences and



[5]



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paratactic structures, and the widespread presence of active verb forms and first-person-plural personal pronouns (i.e. “we”). With reference to this last trait, it may be worth noting that there are only two codes (Unilever 2016 and Rolls-Royce 2018) in which third-person subjects (e.g. “the Company”) are also employed quite frequently. Example 8 below aims to illustrate some of the above-mentioned typical traits of commitment-oriented codes at a micro-textual level. In fact, in the Coca-Cola code these traits appear from the very beginning of the text – the table of contents (see example 8 below) – and the code also includes a type of comprehension aid at the very top of the page, as well as figurative language (i.e. the section titles “The Last Drop” and “A Fountain of Information”), which is a clear choice from the very title: *Integrity. The essential ingredient. Code of Business Conduct* (Coca-Cola 2018). Apparently, a real effect on the audience can be achieved via persuasion rather than by the imposition of will through rules and regulations, and persuasion depends heavily on the force of emotional appeal. Therefore, the use of figurative language as well as of first-person pronouns – which emphasize the recipients’ participation in a larger community – needs to be considered in this perspective.



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Differently from legalistic codes, the lexicon and syntax of most commitment-oriented codes tend to be simple and clear. If legal terms or concepts are used, they are often accompanied by explanatory parts and are likely to be clarified throughout the text. Being and looking comprehensible seems to be the goal of this type of code, and this goal is pursued through discursive and textual choices both at macro- and micro-textual levels.

[5] Research findings

Some traits of what can at this point be defined as two prototypical code types have been identified both at macro- and micro-textual levels. The concept of prototype used here is taken from Swales's definition of genre and implies the fact that certain features would "identify the extent to which an exemplar is prototypical" (Swales 1990: 52). Legalistic codes are short and are characterized by a predominance of lists, a contract-style layout, and an absence of visuals, of the CEO's message and of comprehension aids, while at micro-textual level they may feature formal words, phraseological units, attempts at extreme precision, overuse of "shall", nominalization and impersonal style (i.e. a prevalence of third-person subjects and passive verb forms). At the same time, typical textual and linguistic traits of commitment-oriented codes can also be identified. Codes of this type are long documents and largely resort to visuals, *ad hoc* titles, comprehension aids, and CEOs' messages. At a micro-textual level, commitment-oriented codes may use figurative language, and they typically opt for a more personal style, i.e. the use of first-person plural pronouns and active verb forms. Not all the traits need to be present to classify a code as either legalistic or commitment-oriented, but one of them is always avoided in legalistic codes, i.e. visuals (e.g. pictures, maps, diagrams), an even more meaningful fact if we consider that the web-mediated environment is quite visual (Salvi 2016, p. 388) and codes are mainly accessed via companies' websites. Vice versa, only two out of the fourteen identified commitment-oriented codes do not make recourse to visuals (i.e. British Petroleum and Rolls Royce). However, these both feature the CEO's message and comprehension aids, and they are long codes, thus largely complying with the commitment-oriented type.

The research seems to suggest that pure legalistic codes are nowadays rare in corporate communication, regardless of the industry to which the company belongs. In the seventeen-code corpus selected for the present paper, only one code could be defined as purely legalistic: *The Burberry Ethical Trading Code of Conduct* (n.d.). The other two codes which may be classified as legalistic – due to the prevalence of legalistic traits both on macro- and micro-textual levels – are AstraZeneca's and Antofagasta's codes. However, although Antofagasta's contract-style code uses legal jargon and an extremely limited number of pictures and does not use comprehension aids at all, the CEO's message is present, and it opens a long, twenty-six-page document. AstraZeneca's code features no CEO's message, no comprehension aids and no visuals, and it is a short, seven-page document crammed with bullet-point lists (about 70% of the text), thus complying with the legalistic prototype. However, other legalistic traits such as formal words, phraseological units and passive verb forms are avoided. In fact, the most striking feature of the bulleted outline of AstraZeneca's code is its prevalent use of the active voice in the present tense with first person plural subjects, an eminently non-legalistic feature.

Differently from what was habitual in the 1980s, when codes were used to mitigate the undesirable consequences of scandals at the time and tended to be legalistic (Benson 1989, p. 308),

pure legalistic codes nowadays seem to be quite uncommon, and a hybrid form of code has replaced them. As far as it concerns the corpus under investigation in the present study, this fact is not related to the business sector, i.e. none of the two code types prevails in any specific industry.

For completeness of information, it needs to be added that there is a niche where pure legalistic codes prevail; this niche is made up by codes specifically targeted at either financial officers or senior officers. Documents of this type – if present – are separate documents which are usually more difficult to retrieve from companies' websites and are frequently introduced by an explanatory note. They typically feature passive verb forms, overuse of “shall”, third-person subjects, formal words, phraseological units, attempts at extreme precision, and nominalization. At the same time, visuals, comprehension aids and CEOs' messages never appear. In the corpus selected for the already-mentioned first part of the research (cf. section 3.2), 30% of the banks analyzed and 20% of the non-financial companies analyzed had dedicated codes for executives. These percentages are in line with the percentages in the corpus under consideration for the present study, where three out of seventeen companies have a dedicated code for executives: Diageo (food & beverages), Shell (oil & gas), and BAT (consumer goods). This sub-group of legalistic codes is particularly meaningful in relation to the second research question outlined in the paper, because it highlights the fact that the presence of a dedicated code for top management is likewise not related to the business sector.

In conclusion, it seems appropriate to state that the genre plays a key role in fostering an ethical culture, in setting a company's ethical climate and communicating it both internally and externally, and this fact appears not to be related to the type of industry. It is a largely shared opinion among scholars and practitioners that codes should attempt to state the major philosophical principles and articulate the values embraced by corporations, rather than merely reacting to current legislative pressure towards corporate responsibility. This opinion may partially explain the relatively recent widespread presence of commitment-oriented corporate codes of ethics, also in consideration of the productive academia/practice interface in the field of corporate communication.

To better understand the prevalence of commitment-oriented codes highlighted in this study, another element should be considered: the majority of codes are texts which are similar both in terms of content and language in its very broad sense, i.e. including visuals. In 2011 Farrell et al. employed textual analysis to explore the extent of language commonality and found a significant percentage of sentence matching in the corpus they selected for their analysis. Therefore, the prevalence of a code type can also be considered as the result of a mimetic process, as code drafters are strongly influenced by pre-existing codes. On a theoretical level, the seminal work by René Girard (1978) on human behavior as essentially mimetic is deemed to have led the way to more recent studies on the so-called “cut and paste society” (Holder-Webb and Cohen, 2012). On the practitioners' side, manuals and ready-to-use online resources – such as the popular nine-step model created by the Institute of Business Ethics for developing effective codes – seem to foster ethics consumerism, and even if codes can be conceived as safeguards against the erosion of business ethics (Galavielle, 2004) and if their goal is bold, the tendency to isomorphism may bring into question companies' sincere ethical commitment to re-legitimize the business world.

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