Picture This: Developing a Model for the Analysis of Visual Metadiscourse

Elizabeth De Groot,[1] Catherine Nickerson,[2] Hubert Korzilius,[1] and Marinel Gerritsen[1]

Abstract

Corporate documents increasingly rely on visual rhetoric to complement text. Although previous studies have indicated that companies' local culture may be reflected in the images they employ, scholars have never systematically investigated the use of visual rhetoric as it is used across different business cultures. This study analyzes visual rhetoric using a new model of visual metadiscourse—a set of devices that designers use to convey meaning in order to influence the audience's interpretation of the text. The study compares the visual metadiscourse in photos used in English management statements in the annual reports of Dutch and U.K. companies. The results show that metadiscourse is inherent not only in the written text of a corporate document but also in the visuals that a design team chooses to include. The results also indicate that despite some similarities, Dutch-

[1]Radboud University, Nijmegen, the Netherlands
[2]Zayed University, United Arab Emirates

Corresponding Author:
Hubert Korzilius, Institute for Management Research, Radboud University, Nijmegen, the Netherlands.
E-mail: h.korzilius@fm.ru.nl

based and U.K.-based statements contain differences in their use of visual metadiscourse. Several of these differences can be attributed to cultural differences between the Netherlands and the United Kingdom. The study underlines the applicability of the new model and warns international text designers not to overlook cultural differences in visual metadiscourse.

In recent years, the use and importance of pictures in accounting texts such as annual reports have greatly increased. Beattie, Dhanani, and Jones (2008) showed, for example, that in British annual reports, the number of pictures increased by 100% between 1964 and 2004. Pictures are more than just decorative or representational devices in annual reports: They also reflect the organizational and societal background against which the reports were written (Davison, 2014). According to Rowley-Jolivet (2002), the extensive use of images in annual reports indicates ''the inability of linguistic modes alone to satisfy fully the cognitive and communicative needs'' of these texts (p. 22). The increasing use of pictures in professional texts has made scholars more aware that images play a significant role both in meaning making within texts and in influencing the text recipients' attitudes and beliefs (Kostelnick, 1994; Wekesa, 2012).

In the 1990s and early 2000s, studies of communication and design attempted to deconstruct how we make sense of pictures and how they gain meaning (Ashwin, 1984; Dragga, 1992; Dragga & Gong, 1989). These studies influenced scholars who were interested in how visuals contribute to the design of professional documentation. David (2001a, 2001b), for example, used a semiotic approach to identify how visual elements in annual reports are used to promote corporate values and professional women's authority, Kostelnick (2008) took a reader perspective in analyzing the visual rhetoric of graphical illustrations of data, and Kostelnick and Roberts (2010) applied rhetorical strategies in analyzing visual communication in the workplace.

Visual elements, as a mode of discourse that is complementary to the text, are now increasingly included in linguistic and rhetorical analyses of documents. But even though researchers have addressed the discursive role of images in multiple qualitative analyses of news reports, public Web sites, and magazines (Knox, 2009), they have seldom systematically investigated

visual communication within the international management context despite visuals' potential to build firm–stakeholder relationships (Meyer, Höllerer, Jancsary, & Van Leeuwen, 2013). Thus, our study investigates the use of visual rhetoric across two different business cultures, paying particular attention to how the photos included in an important business genre (i.e., the annual report) contribute to the relationship between a corporation and its stakeholders.

We had two objectives for this study. First, we wanted to compare the pictures used in English annual reports of companies in two countries with comparable European economies, the Netherlands and the United Kingdom. To achieve this objective, we developed a working model of visual metadiscourse based on the textual metadiscourse framework proposed by Hyland and Tse (2004) and the account of multimodal discourse given by Kress and Van Leeuwen (2006). We focused on metadiscourse because, as we will demonstrate, it allowed us to explore the relationship between the writers and the readers of the reports as this relationship is communicated through the reports' visuals. Second, we wanted to explore whether local culture is reflected in the pictures included in the annual reports, which were produced in two different business cultures (i.e., those of the Netherlands and the United Kingdom) but were written for an international audience. This investigation will contribute to the discussion on whether corporations should standardize or adapt their communication media, particularly their visual discourse.

First, we provide a short overview of previous work on the occurrence and function of images in international business texts and the influence of the sender's locale on the inclusion of certain visuals. After that, we explain our research objectives and the concept of metadiscourse. Next, we develop a research model combining Hyland and Tse's (2004) metadiscourse framework and Kress and Van Leeuwen's (2006) account of multimodal discourse. Then we discuss our methodology and report the results of our systematic application of the model to a corpus of English-written management statements from the annual reports of British and Dutch companies. Finally, we discuss these results and the implications of our study for international business communicators and future research.

Visual Discourse in International Business Texts

Kress and Van Leeuwen (2006, p. 1) explained that images represent a distinctive semiotic system, including not only signs of "lexis" (i.e., depicted elements such as people or objects) but also signs of "grammar" (i.e., the meaningful combination of these elements). Since images can contain and

convey messages independently, they may operate independently from the written text to express meanings that the text on its own conveys less easily. But they may also operate in combination with the written text within one integrated textual space (Knox, 2009; Rowley-Jolivet, 2002). The written texts in a company's annual report, for example, may emphasize the value that all employees create for clients while the adjoining photographic images may indicate that it is primarily the employees of a specific gender or race who create this value, thereby suggesting a company ideology that is oriented toward a specific gender or ethnicity (Duff, 2011). This example shows that visual discourse, in realistic (i.e., documentary) images, is capable of creating, organizing, communicating, emphasizing, and maintaining ideas about reality. In addition, whereas words operate linearly and sequentially, the total composition of signs in images presents meaning, or constructs reality, instantaneously, naturalistically, and holistically (e.g., David, 2001b; Meyer et al., 2013; Moya Guijarro, 2011).

The intensity and meaning-making potential of images suggest that they may be a key factor in establishing contact with the audience. Previous studies have shown that images are used to reflect senders' interpretation of the world, their personality, beliefs, and attitudes, and to regulate the sender–receiver relationship (e.g., Moya Guijarro, 2011). In professional documents, for example, a designer may include visuals to minimize the distance between sender and audience because visuals can make information more concrete and accessible by either supporting the written text in the document or replacing the lengthy written text that would be needed to convey the same message. Moreover, senders may employ images to convey evaluative meanings or subjective perspectives in order to direct recipients' reading of the visual message (Gardner & Luchtenberg, 2000; Rowley-Jolivet, 2002). For example, designers of annual reports may include images of globes to symbolize the company's internationalization strategy (Preston & Young, 2000) or male-dominated images to signify a corporate identity that is primarily traditional and masculine (Benschop & Meihuizen, 2002).

As with written text, viewers need to place and process visual discourse in context in order to interpret it. Birdsell and Groarke (as cited in Wekesa, 2012) argued that images derive their meaning not only from internal elements such as the people or objects they depict but also from the immediate visual and textual context and the wider visual culture outside of the text. The immediate visual and textual context refers to the direct relationship of an image to the surrounding visuals and words in the same text whereas the wider visual culture refers to the cultural values and norms that operate

outside of the immediate context of a particular text as part of the general sociocultural context in which users refer to the text. Thus, the effectiveness of visual discourse in texts depends on a process of socialization: Both the sender and the receiver of the discourse need to have experienced and learned the same conventions for using images in order for them to share an understanding of what the content and form of these images mean (Kostelnick, 1994; Meyer et al., 2013).

Senders can capture their expression of culture in various image elements, such as in depictions of emotions or intimacy, gestures and power differences, or group status (LaFrance & Mayo, 1978). Furthermore, some research on international, multimodal business texts has confirmed the presence of the sender's national culture in the images used in texts, such as in international business Web sites (Singh, Kumar, & Baack, 2005) and international advertisements (Frith, Shaw, & Cheng, 2005). These results indicate that although multinational companies may try to standardize the visual discourse that they use to address a wide international audience, they may also unconsciously incorporate the values and norms that reflect their own local culture. Visual communication, then, might depend on the ''prevailing taste of . . . the cultural communities in which we live and work'' (Kostelnick, 1995, p. 195).

Annual Reports and the Sender's Locale in Texts and Visuals

While a specific company is the official publisher of an annual report, the report is the result of a cross-functional, collaborative writing process. A team of internal authors, such as chief executive, financial, and operating officers, and external parties, such as accountants, lawyers, and designers, is generally involved in determining the content and style of the report. The team is often led by an internal coordinator who manages the process and collates the texts, and the writing process ends with the formal approval of the report by the company's board of directors (Arvidsson, 2011; Beattie, 2014; Davison, 2011; De Groot, Korzilius, Nickerson, & Gerritsen, 2006; Piotti, 2014).

Through words and images, annual reports aim not only to inform various stakeholders (e.g., investors, media, authorities, and employees) about a company's strategic, operational, and financial state but also to create a favorable impression of the corporation in order to evoke goodwill and financial interest (Bhatia, 2010; Ditlevsen, 2012). Thus, they need to inform and influence their readers. In internationally distributed annual reports,

standardization across home and foreign markets often occurs through the use of English as an international business language and the inclusion of the same images in reports that are used to communicate with stakeholders based in different countries (De Groot et al., 2006). To date, however, scholars have paid little attention to the comparison of visual discourse in international annual reports originating in different national cultures. Prior analyses have focused only on verbal discourse and the content or effect of images, or they have analyzed these reports only in a monocultural setting and have not made a comparison between cultures (e.g., De Groot, Korzilius, Gerritsen, & Nickerson, 2011; Duff, 2011; Guthey & Jackson, 2005; Hyland, 1998b; Karreman, De Jong, & Hofmans, 2014).

Within annual reports, images are particularly prominent in the narrative texts preceding the numerical financial accounts, for example, in the management statement, directors' report, operating and financial review, and sustainability report (Penrose, 2008). In addition, readers clearly seem to pay close attention to the images included in these texts (Karreman et al., 2014). And even though market changes or corporate history may influence how frequently pictures occur in annual reports (Ditlevsen, 2012; Hui & Rudkin, 2010), images are generally an omnipresent feature of these texts. In today's off-line and online versions of annual reports, photographic images contribute strongly to the creation and shaping of company–stakeholder relationships because they attract readers' attention, document the corporate story in a factual as well as mythical way, elicit favorable emotional responses, and facilitate the recall of information (Davison, 2014). Furthermore, whereas in the recent past, a number of well-documented negative accounting incidents have led to the introduction of international reporting standards for the financial overviews in annual reports, few regulations determine either the textual or the visual design of the narrative texts (Beattie, Dhanani, & Jones, 2008; Davison, 2014). As a result, the multimodal composition of the narrative annual report texts—that is, the combination of textual and visual elements officially allowed in the report—remains largely at the discretion of the corporation's design team (Davison, 2010).

Given the flexibility that is allowed in narrative annual report texts and the likelihood that designers will use national cultural communication norms within them (e.g., Wawra, 2007), it seems plausible that the images in these texts would reflect the designers' culture-based preferences for visual discourse. Maitra and Goswami (1995) observed, for instance, that images in Japanese-based annual reports are characterized by an aesthetic style that seems unrelated to the text (to Western observers) whereas images in U.S.-based reports incorporate an explicit style that is directly related to

the accompanying text. Further, De Groot, Korzilius, Nickerson, and Gerritsen (2006) found differences in the use of images between Dutch-English and British-English annual reports; in particular, they identified cultural differences in the photographic themes in the management statements included in the reports. Although the Dutch CEO's statements were primarily characterized by photographic themes referring to the management collective, or team, the British CEO's statements mainly included photographic representations of individual members of the board (see also De Groot et al., 2011).

Research Objectives

Our first objective for this study was to compare the photos used in management statements in English annual reports originating in the Netherlands and in the United Kingdom. In the past three decades, management statements have consistently been a popular voluntary section in annual reports (Beattie et al., 2008). Investor relations managers believe that these introductory statements form the primary outlet for nonfinancial information (Arvidsson, 2011). Previous studies have shown that the narrative management statements, in particular, often reflect the duality of purpose that the annual report presents (David, 2001b; Hyland, 1998b): These statements not only offer an overview of facts about corporate strategy or performance, but they often include visual illustrations that are intended to influence the reader in a positive way. In other words, management statements usually contain interpersonal discourse (Garzone, 2004) and evidence "of 'sense-making' by corporate writers who wish to construct support for organizational practices" (Conaway & Wardrope, 2010, p. 142). Since management statements in particular seem to "provide more direct and meaningful clues to understanding the interaction between a company" and its stakeholders (Garzone, 2004, p. 321), our first research question in our cultural investigation of visual rhetoric was the following:

> **Research Question 1:** What are the similarities and differences between the visual metadiscourse reflected in photos in Dutch-English and British management statements in annual reports?

In the next sections, we describe a model of visual metadiscourse that we developed in order to investigate this research question.

Our second objective for this study was to explore how local culture is reflected in photos in the management statements of English annual reports

originating in the Netherlands and the United Kingdom. Previous research has indicated that while the visual elements included in international annual reports may be standardized for "global audiences," they may still also express the reports' "locale" (Singh & Matsuo, 2004, pp. 864, 869). Once we had identified the similarities and differences in visual metadiscourse included in the management statements, we then determined whether they could be related to the specific local culture. Our second research question, then, was this:

> **Research Question 2:** To what extent do the photos in Dutch-English and British management statements in annual reports reflect the local culture in which they originated?

Metadiscourse

Prior research has focused on the design of culture-specific textual communication based on specific pragmatic categories (e.g., bargaining dimensions in Heydenfeldt, 2000; argument structures in Suzuki, 2010) or on a selection of lexicogrammatical features (e.g., adjectives or adverbs in Park, Dillon, & Mitchell, 1998). Studies that methodically disentangle and identify the constituents of visual communication in a given culture, however, appear to be rare. But we found that by using Hyland and Tse's (2004) model of verbal metadiscourse in combination with Kress and Van Leeuwen's (2006) understanding of multimodality, we could systematically map visual features onto particular rhetorical functions (Coniam, 2004).

Metadiscourse is a rhetorical concept that focuses on the way in which writers use lexicogrammatical features to convey their personality, credibility, or sensibility toward readers and their stance toward the topic and message in the text (Hyland, 1998a). Hyland (2010) argued that metadiscourse is primarily related to the text's *interpersonal metafunction*—how writers seek to influence readers' understanding of the text content—and it also exposes writers' attitudes or intentions toward the text and its audience (e.g., Crismore, Markkanen, & Steffensen, 1993; Hyland, 1998a). Hyland (1998b) emphasized that "metadiscourse is not an independent stylistic device which authors can vary at will. It is integral to the contexts in which it occurs and is intimately linked to the norms and expectations of particular cultural and professional communities" (p. 438). Metadiscourse, then, is about how senders—based on what they feel is appropriate in a given social setting—convey the meaning in a text to their audience in an attempt to influence the audience's interpretation of the text. As an example of visual metadiscourse, Figure 1 shows an annual report image of a new Selfridges
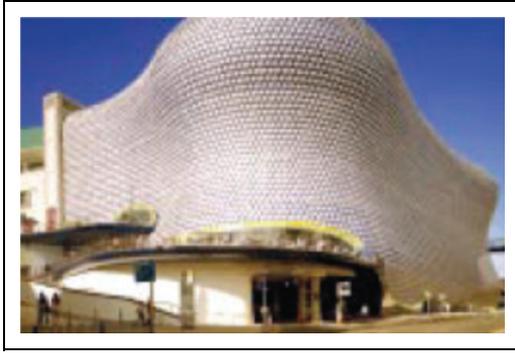
Figure 1. A photo of Selfridges store in Birmingham, England, depicts an end product of Balfour Beatty (2004, p. 22).
Source. Reproduced with permission from Balfour Beatty plc.

store in a quiet shopping area. This photo, taken from a low angle, not only depicts Balfour Beatty's end product (i.e., a newly designed building), it also emphasizes the serene magnitude and innovative nature of the end product. The image therefore suggests that the corporate sender feels that boosting the quality of the product in this way is acceptable in order to persuade receivers to consider an association of some kind with the company, for instance, as an investor, customer, or employee.

Hyland and Tse's (2004) model contains two dimensions of language use: the organizational, or interactive, dimension and the relational, or interactional, dimension. The *interactive* dimension establishes a discourse structure that allows the writer to guide the reader's text interpretation; it is based on writers' assessments of ''readers' knowledge'' and writers' ideas of what ''needs to be made explicit'' in the text. The *interactional* dimension creates the personal or impersonal tone in the text; it is determined by the degree to which writers wish to relate to the text's content and audience and includes markers of ''intimacy,'' ''attitudes,'' ''commitments,'' and ''reader involvement'' (Hyland, 2010, p. 128). Both dimensions can be subdivided into several metadiscursive categories with particular rhetorical functions that are realized through lexicogrammatical features. For instance, interactive endophoric markers may be realized by cross-references (e.g., *noted above*), and interactional hedges may take the form of modal verbs (e.g., *might*). Table 1 shows Hyland and Tse's (2004) account of interactive and interactional verbal metadiscourse.

In the next section, we show how this model may be extended by using Kress and Van Leeuwen's (2006) work on multimodality to

Table 1. Model of metadiscourse in academic texts (Hyland & Tse, 2004, p. 169).

Category	Function	Examples
Interactive Resources	Help to Guide Reader Through the Text	
Transitions	Express semantic relations between main causes	In addition/but/thus/and
Frame markers	Refer to discourse acts, sequences, or text stages	Finally/to conclude/my purpose here is to
Endophoric markers	Refer to information in other parts of the text	Noted above/see Fig/in section 2
Evidentials	Refer to source of information from other texts	According to X/(Y, 1990)/Z states
Code glosses	Help readers grasp functions of ideational material	Namely/e.g./such as/in other words
Interactional Resources	Involve the Reader in the Argument	
Hedges	Withhold writer's full commitment to proposition	Might/perhaps/possible/about
Boosters	Emphasize force or writer's certainty in proposition	In fact/definitely/it is clear that
Attitude markers	Express writer's attitude to proposition	Unfortunately/I agree/surprisingly
Engagement markers	Explicitly refer to or build relationship with reader	Consider/note that/you can see that
Self-mentions	Explicit reference to author(s)	I/we/my/our

Source. Reproduced with permission from the first author, Ken Hyland.

provide a way of systematically analyzing the visuals used in management communication.

From Verbal to Visual Metadiscourse

Using Kress and Van Leeuwen's work (2006) on multimodal discourse as a theoretical starting point, we can incorporate multiple rhetorical categories into a model of visual metadiscourse. As in Hyland and Tse's (2004) work, the concept of multimodality also refers to the interpersonal metafunction, and this metafunction has been investigated in multimodal discourse studies to explain the meaning of images and how people react to them (e.g., Goodnow, 2010; Halliday, 1978; Karreman et al., 2014; Oddo, 2013). According to Kress and Van Leeuwen (2006), the *interpersonal* metafunction of

images focuses on the realization of "a particular social relation between the producer, the viewer, and the object represented" (p. 42). It includes visual aspects through which the sender can influence the viewer's perception of the objects in the image and the subject matter that it portrays (Goodnow, 2010). Visual aspects that determine the relationship between the producer, viewer, and the objects depicted include (1) *gaze*, which means that the object demands attention by directly gazing at the viewer, or, alternatively, it avoids the viewer and presents itself as an object of contemplation; (2) *social distance*, which refers to the virtual proximity of the object in close, medium, or long shots; (3) *power*, which involves the relative power distance between the viewer and the object through high-angle, eye-level, or low-angle shots; and (4) *authenticity*, which refers to the natural or abstract reality in which the object in the image is depicted (Kress & Van Leeuwen, 2006; Oddo, 2013).

Kress and Van Leeuwen (2006) see visual signs as a distinct semiotic system forming "an *independently* [emphasis added] organized and structured message, connected with the verbal text, but in no way dependent on it" (p. 18) and not as being interpreted only through their relationship to the surrounding verbal text. Moreover, Kress and Van Leeuwen discuss the fact that their approach relates closely to Peirce's semiotics in that it assumes that, as in spoken or written interactions, visual semiotic signs are defined by a set of motivated rather than arbitrary associations between the signifiers (concrete forms) and the signifieds (meanings) that are established by a specific sign maker in "a specific social context" (p. 9). Although Kress and Van Leeuwen do not explicitly refer to different categories of signs that articulate the interpersonal metafunction of images, they do provide examples that can be further analyzed in terms of metadiscourse.

Kress and Van Leeuwen's (2006) analysis of the commercial Ford Mondeo Web page, for instance, provides a good illustration of how to identify this metadiscourse in visuals. The Web page includes a naturalistic image with the following features: (1) a glass wall, a concrete floor and stairs, a man, a woman, and a car (objects); (2) the man and woman standing behind the car, wearing suits and smiling at each other (posture, clothes, facial expression, and gaze); and (3) all objects viewed from a distance at a low angle (social distance and power). The way in which the objects are represented together with the camera work realize the image's interpersonal meaning: Viewers "are made to 'look up to'" the happy couple and the car with envy from across the street (p. 132). Viewers can infer from the context of the Web page that the couple standing behind the car exemplify Ford's consumer target group. They therefore represent a *visual code gloss*, used

to help viewers understand an overarching idea or concept, within the interactive dimension of metadiscourse. At the same time, viewers are helped to grasp the additional—and more abstract—meaning of the car that is only instrumentally described in the verbal text: According to the visual components, the Ford Mondeo is owned by stylish and happy young professionals who, like the car, enjoy a degree of social status. As such, the visual elements also represent an *attitude marker* (i.e., Ford = stylishness, happiness, status) within the interactional dimension of metadiscourse.

A Model for the Analysis of Visual Metadiscourse

Few studies have considered applying a metadiscourse model to images, and they have also only focused on the single category of *endophoric markers*, that is, devices incorporating cross-references within the text. Hyland and Tse (2004, p. 169) suggested, for instance, that endophoric metadiscourse in particular enables readers of scientific texts to switch between written and visualized messages (e.g., the phrase *see Fig. 2*, which realizes a cross-reference to a diagram in the running text of an article). Similarly, Fuertes-Olivera, Velasco-Sacristán, Arribas-Baño, and Samaniego-Fernández (2001) showed that endophoric markers in ads help to establish coherence between headlines and images, such as in an ad for Omega watches in which the slogan "Cindy Crawford's Choice" establishes a cross-reference to the adjoining image of the model wearing an Omega wristwatch (p. 1303).

Table 2 shows a detailed overview of the specific categories of metadiscursive resources that we identified in an extensive set of images in Dutch-English and British annual reports and a comparison of their functions to Hyland and Tse's (2004) proposed functions of verbal metadiscourse. Our overview was based on a larger research project that included Dutch-English and British management statements as well as profile descriptions and operational reviews (De Groot, 2008). The categories of metadiscursive resources that we observed in these annual reports were transitions, evidentials, and code glosses, which were compositional (interactive) resources that help readers to interpret the photographic content, and boosters, attitude markers, engagement markers, and, self-mentions, which were interpersonal (interactional) resources that involve readers in the photographic content. In Table 2, for each of these categories, we have provided its function in visuals, specifically, in the annual reports we examined. We adapted Hyland and Tse's original list, excluding the interactive categories of endophoric markers and frame markers and the interactional category of hedges.

Table 2. Overview of the specific categories of interactive and interactional metadiscursive resources identified in images in Dutch-English and British Annual Reports and a comparison of their functions to Hyland and Tse's (2004) functions of verbal metadiscourse.

Compositional (Interactive) Resources That Help Readers to Interpret Photographic Content

Category	Function in Verbal Text (Hyland & Tse, 2004)	Function in Visuals in Annual Reports
Transitions	Express semantic relation between main clauses (e.g., additive, consequential) in order to mark steps within the discourse and link arguments	Express semantic relationship between sections or fragments in the text in order to establish a central theme throughout the annual report (e.g., by including photos that are semantically related)
Evidentials	Refer to source of information outside the current text in order to establish a skilled and credible writer identity	Refer to additional source(s) affirming company information in order to prove the company's high capacity or professionalism (e.g., by portraying people or organizations that have applauded the company)
Code glosses	Help readers grasp meaning or functions of ideational material by restating ideas or concepts in order to clarify information, create discursive coherence, and articulate the author's stance toward the message	• Exemplify or specify ideational material (i.e., company information) • Illustrate the factual internal or external identity of the company represented in the text • Illustrate the instrumental value of the company's products or services • Illustrate the market and marketing activities of the company, product, or service • Improve readability of the text by visualizing abstract written information

Interpersonal (Interactional) Resources that Involve Readers in the Photographic Content

Category	Function in Verbal Text (Hyland & Tse, 2004)	Function in Visuals in Annual Report Texts

(continued)

Table 2. (continued)

Boosters	Emphasize force of propositions in order to express the writer's certainty toward and commitment to the message	Emphasize force of (company-related) proposition in order to illustrate the company's high capacity or professionalism (e.g., by using camera work that shows the grandness of the company or its products)
Attitude markers	Evaluate propositions in terms of appreciation or importance in order to emphasize the writer's attitude toward or appraisal of the message	• Express sender's attitude toward (company related) proposition • Illustrate the associative internal or external identity of the company represented in the text • Illustrate the associative added value of the company's products or services
Engagement markers	Selectively focus readers' attention or address readers as participants in the text in order to explicitly refer to or build a relationship with readers	• Build relationship with readers • Appeal to readers' emotions or attitudes
Self-mentions	Explicitly refer to author(s) of the text in order to reflect the degree of author presence	Refer to the author(s) of the text in order to provide the company with a personal face

We did not include these categories because the visual counterparts of frame markers and hedges did not occur in the annual reports in our corpus, and the visual counterparts of endophoric markers, where references are made to information in other parts of the text, involved full pictures rather than the rhetorical function of specific visual elements within the pictures.

Table 3 shows the completed working model for visual metadiscourse that we applied to our analysis of Dutch-English and British annual reports. In addition to the categories of metadiscursive resources and their functions, it contains the visual components that were central to our identification of the particular categories of metadiscourse. Drawing on intercultural communication theory (e.g., LaFrance & Mayo, 1978) and multimodal discourse theory (Kress & Van Leeuwen, 2006), we mapped six types of visual components that can realize the interpersonal meaning of images in annual reports:

Table 3. Model of Visual Metadiscourse and Photographic Realizations.

Compositional (Interactive) Resources That Help Readers to Interpret Photographic Content

Category	Function in Visuals in Annual Reports	Visual Components	Example
Transitions	Express semantic relationship between sections or fragments in the text in order to establish a central theme throughout the annual report (e.g., by including photos that are semantically related)	Objects Activities Clothing Scene	Consistent portraits of men and women (i.e., employees) wearing clothing with Rentokil logo and holding tools (Rentokil Initial, 2004, p. 3)
Evidentials	Refer to additional source(s) affirming company information in order to prove the company's high capacity or professionalism (e.g., by portraying people or organizations that have applauded the company)	Objects Activities Clothing Scene	Image of award adjoining a text about one of Aviva's unique, awarded achievements (Aviva, 2004, p. 18)

15

Table 3. (continued)

Category	Function in Visuals in Annual Reports	Visual Components	Example
Code glosses	• Exemplify or specify ideational material (i.e., company information) • Illustrate the factual internal or external identity of the company represented in the text • Illustrate the instrumental value of the company's products or services • Illustrate the market and marketing activities of the company, product, or service • Improve readability of the text by visualizing abstract written information	Objects Pose Activities Clothing Scene	Image of construction site with man wearing a vest with the company's name on it (Balfour Beatty, 2004, p. 3)

Interpersonal (Interactional) Resources That Involve the Reader in the Photographic Content

Category	Function in Visuals in Annual Reports	Visual Components	Example
Boosters	Emphasize force of (company-related) proposition in order to illustrate the company's high capacity or professionalism (e.g., by using camera work that shows the grandness of the company or its products)	Objects Scene Camera view	Impressive, frog-view image of building with car business (i.e., product) adjoining a text that presents the building as one of the company's products (Inchcape, 2004, p. 10)

(continued)

Table 3. (continued)

Attitude markers	• Express sender's attitude toward (company related) proposition • Illustrate the associative internal or external identity of the company represented in text • Illustrate the associative added value of the company's products or services	Objects Facial expressions and poses Activities Clothing Scene	Portrait of a smiling, happy man (i.e., the client) in professional dress adjoining a text in which he discusses his experience with the corporate product (ING, 2004, p. 36)
Engagement markers	Build relationship with readers in order to appeal to their emotions or attitudes	Objects Facial expressions and poses Camera view	Close-up, intimate image of the hand of a baby on the hands of adults (i.e., clients; Numico, 2004, cover)
Self-mentions	Refer to the author(s) of the text in order to provide the company with a personal face	Objects Pose Clothing Scene	Portrait of professional-looking, businesslike men (i.e., members of the executive board) adjoining a CEO statement that starts with "On behalf of the managing board" (ABN AMRO, 2004, p. 4–5)

17

(1) objects, (2) facial expressions and poses, (3) activities, (4) clothing, (5) scene, and (6) camera view. The model in Table 3 includes examples of photos representing the metadiscursive categories. This model attempts to provide a categorized and detailed view of how senders organize or compose visual discourse in an image through incorporating metadiscursive devices and how such visual discourse helps build sender–audience relationships.

As Table 3 indicates, the same type of visual component may be used to realize different categories of visual metadiscourse in different photos. Camera view, for instance, can be used as a visual booster (e.g., by a frog view of a company product) or a visual engagement marker (e.g., by a close-up of adult and baby hands as objects). Further, all the metadiscursive categories and visual components in the model presented in Table 3 can be applied to the investigation of images in both the Dutch-based and U.K.-based reports. Because our analysis included not just the occurrence of certain visual components but also their interpretation in context, we were able to identify the differences between the use of metadiscourse in the Netherlands and the United Kingdom. After looking at the objects, pose, and clothing in several male portraits in Dutch-English as well as British-English management statements, for example, we found that Dutch managers looked straight into the camera lens, while British managers looked away from it. Although we focused on the same visual components for the Dutch-based and U.K.-based images, the interpretation of the camera-view component, in particular, taught us that only the Dutch managers in these portraits displayed such an open pose.

In addition, we found that a single annual report picture can contain multiple metadiscursive categories. This is an important distinction between visual and textual metadiscourse. The presence of multiple categories in one photo is illustrated in Table 4, in which one of the employee photographs in Rentokil's management statement simultaneously realizes the interactive categories of transitions and code glosses and the interactional categories of attitude markers and self-mentions. Whether a picture could be assigned to a particular metadiscursive category often depended on the presence of certain visual components (e.g., the Rentokil logo on the woman's shirt), the analyst's interpretation of those visual components (e.g., the smile on the woman's face as a facial expression), and the context in which the picture was located (e.g., a statement signed by Rentokil's CEO).

Method

To investigate our research objectives, we used the model presented in Tables 2–4 to analyze the visual metadiscourse in documentary photos in

Table 4. Illustration of Multiple Categories of Visual Metadiscourse in One Photo in a Management Statement of an Annual Report.

Compositional (Interactive) Resources That Help Readers to Interpret Photographic Content

Category	Function in visuals in annual reports	Visual components	Example
Transitions	Express semantic relationship between sections or fragments in the text in order to establish a central theme throughout the annual report (e.g., by including photos that are semantically related)	Objects Activity Clothing	Part of consistent portraiture of Rentokil's employees (Rentokil Initial, 2004, p. 3)
Code glosses	• Exemplify or specify ideational material (i.e., company information) • Illustrate the factual internal or external identity of the company represented in text	Objects Activity Clothing	Portrait of one of Rentokil's employees (Rentokil Initial, 2004, p. 3)

Interpersonal (Interactional) Resources That Involve the Reader in the Photographic Content

Category	Function in Visuals in Annual Reports	Visual Components	Example
Attitude markers	• Express sender's attitude toward (company related) proposition	Objects Facial expressions and poses	Portrait of a smiling, happy Rentokil employee with an open glance

(continued)

Table 4. (continued)

	• Illustrate the associative internal or external identity of the company represented in the text	Activity Clothing	toward the camera (Rentokil Initial, 2004, p. 3)
Self-mentions	Refer to the author(s) of the text in order to provide the company with a personal face	Objects Activity Clothing	Portrait of a Rentokil employee adjoining a management text repeatedly referring to *we* as the company (Rentokil Initial, 2004, p. 3)

Source. Reproduced with permission from Rentokil Initial plc.

the management statements of Dutch-English and British-English annual reports. In this section, we discuss our corpus and describe our procedure for analyzing the visual metadiscourse features that we identified in the corpus, including the role played by two independent coders in carrying out the analysis.

Corpus

We derived our corpus of management statements from English annual reports produced by Dutch and British companies listed on the Amsterdam Stock Exchange and the London Stock Exchange. These multinational companies originated in either the Netherlands or the United Kingdom and still had their headquarters in their country of origin at the time of this study. We obtained print versions of all the annual reports after filling out online request forms or e-mailing the corporations' communication officers. We

selected 44 of the annual reports via a combination of purposive, cluster, and random sampling (Neuendorf, 2002): After sampling reports based on criteria related to market value, English-language policy, and an absence of Anglo-Dutch merger history, we then fine-tuned the selection through industry-related clustering by referring to industry parallels between the United Kingdom and the Netherlands. As a final step, we randomly selected British and Dutch companies within a given industry.

The final set of management statements that we selected represented Dutch and British companies in 15 industries, ranging from banking and finance, telecom and chemicals, to transportation, media, and food. This range was intended to eliminate industry-specific findings and instead yield national culture-specific findings. All management statements in our corpus reported on the 2003–2004 financial year.

Because the production process for creating annual reports has remained relatively stable for many years (Beattie, 2014; De Groot, 2006) and reporting guidelines for the visuals used in annual reports have yet to be standardized (Beattie et al., 2008; Davison, 2014), we believe that little has changed in the decade since the reports in our corpus were created. This view has most recently been reinforced by a study of reader response to annual report visuals by Karreman, De Jong, and Hofmans (2014), whose selection of materials reveals the same type of photographs that were present in our corpus.

Presumably as a result of differences in management systems between the United Kingdom and the Netherlands (Hooghiemstra & Van Manen, 2004), the Dutch annual reports contained one introductory management statement by the CEO whereas the British reports often included an introductory statement by the nonexecutive chairman of the board and a more elaborate statement by the CEO on corporate performance. Because the distinction between a chairman's statement and a CEO's statement in British reports has remained relevant since the time when our annual reports were published (Davison, 2011), we included all three types of management statements in our analysis.

Since documentary photographs constitute the majority of graphical illustrations accompanying management statements, we only included these types of images in our analysis. *Documentary,* or naturalistic, images depict objects that "resemble the way we would see [them] in natural reality" (Oddo, 2013, p. 251). In annual report images, these objects, which may be managers, employees, or headquarters, are often included for the purpose of suggesting a truthful image of the company (David, 2001b; Ditlevsen, 2012). In total, we manually selected 47 management statements that included documentary photos from the 44 annual reports. We then analyzed

the photos in 17 Dutch-English CEO statements, 14 British chairman state-ments, and 16 British CEO statements. The total number of photos in these statements was 73. Our analysis showed that the model for visual metadis-course was applicable to all 73 photographs. Using this model allowed us to identify 358 discrete realizations of visual metadiscourse within the 73 photographs due to the multiple meanings that visuals may simultane-ously carry to those who are viewing and interpreting them.

Procedure

First, we considered the general visual culture inherent in each of the national business cultures to help us understand the photos' rhetorical function in the management statements. Based on interviews with British and Dutch annual report coordinators, De Groot (2006) found that in both countries, annual report photos may serve an interactive function (e.g., visually illustrating the company's marketing strategy or establishing a central annual-report theme) and an interpersonal function (e.g., providing the added value of the product or giving the company a personal face). Second, we used both contextual knowledge and the surrounding verbal text to interpret the meaning of the individual visual components (the six types described earlier) and their com-binations. Third, we identified any of the meanings that we could ascribe to those visual components that matched the categories and functions in our model of visual metadiscourse. In other words, we used this model to deter-mine which categories and functions would apply to and typify the pictures that are used in Dutch-English and British management statements.

   The analysis showed the recurrent use of specific realizations of partic-ular categories of visual metadiscourse. For example, a manager's portrait exemplifying (i.e., personally symbolizing) the corporate identity was a common way of realizing an interactive code gloss. Likewise, a portrait of a smiling manager establishes an interactional attitude marker in which the smile represents both the depicted manager's own optimism and the positive qualities of the corporate identity.

   Before continuing with a full cross-cultural corpus analysis, we con-ducted an intercoder test to assess the reliability of the metadiscursive cod-ing procedures that we intended to use.

Intercoder Reliability Tests

Two coders analyzed 10% of the full sample of 47 management statements (Neuendorf, 2002). One of us (De Groot) was the first coder and a graduate

student in cultural studies, with a near-native proficiency in English, was the second coder. We held three training sessions before the formal intercoder test, in which the two coders executed a preliminary round of coding based on our model of visual metadiscourse (see Tables 2 and 3). The preliminary round of coding involved British and Dutch-English management statements in annual reports from 2003 to 2004 that were not part of the final research sample. After labeling the visual metadiscourse in the preliminary analysis, the two coders compared results and discussed any disagreements in order to standardize their coding procedures for the formal intercoder test. In the formal intercoder reliability test, the two coders analyzed eight photos in five English management statements in annual reports that were part of the final research sample. Cohen's κ values for the two coders' labeling of visual metadiscourse ranged from .51 to .70; mean κ score was .62 (mean agreement of 81%). Therefore, intercoder agreement was substantial, and we could consider the coding system for visual metadiscursive items as a reliable instrument for our analysis (Rietveld & Van Hout, 1993).

Data Analysis

We registered the frequencies of occurrence for the visual metadiscursive items using IBM SPSS Statistics (Version 22). As in previous scholarly work on text explorations (Lee & Myaeng, 2002), these frequency counts depended on the inclusion or exclusion of a metadiscourse item within a given text, regardless of how often an item appeared in that particular text. This generated document frequency counts revealing the number of documents (i.e., management statements) containing a certain visual metadiscursive item. To test the cultural differences, we conducted χ^2 tests and, when relevant, Fisher's exact tests (Kilgarriff, 2001).

Results

The model presented in Table 2 and illustrated in Table 3 allowed us to analyze the visual metadiscourse in the photos included in our sample of Dutch-English and British management statements. While all of the photos could be analyzed with the help of the model, not all of the metadiscursive categories included in our model occurred in these statements. Although visual evidentials were part of the larger research project, for instance, they did not occur in this sample of management statements.

Table 5 presents the results of our analysis of the visual metadiscourse in the photos in Dutch-English and British management statements. As Table 5

Table 5. Cross-Cultural Results for Visual Metadiscourse Within Dutch (Du) and British (Br) Management Statements.

Metadiscourse Categories	DuCEO n = 17		BrCEO n = 16		BrChair n = 14		Total %	$\chi^2 (df = 2)$	p
	Count	%	Count	%	Count	%			
Interactive									
Transition—providing semantic coherence									
Consistent theme	0	0.0	3	18.8	0	0.0	6.4	c	.06
Code gloss—illustrating company information (identity)									
Focus on CEO or chairman	10[a]	58.8	14	87.5	14	100.0	80.9	c	<.05
Board members, no CEO	1	5.9	0	0.0	0	0.0	2.1	c	1.00
Focus on CEO + board members	6[b]	35.3	1	6.3	0	0.0	14.9	c	<.05
Corporate product—in use	2	11.8	5	31.3	0	0.0	14.9	c	.06
Corporate workplace—inside/outside	3	17.6	2	12.5	0	0.0	10.6	c	.35
Corporate employee(s)	0[a]	0.0	7[b]	43.8	0	0.0	14.9	c	<.001
Corporate market/marketing	0	0.0	4[b]	25.0	0	0.0	8.5	c	<.05
Accommodation	0	0.0	2	12.5	0	0.0	4.3	c	.20
Corporate operations	0	0.0	2	12.5	0	0.0	4.3	c	.20
Interactional									
Booster—emphasizing the high capacity of company or product									
Impressiveness product/service	1	5.9	1	6.3	0	0.0	4.3	c	1.00
Attitude marker—showing company stance toward its identity or product									
Optimism, confidence, enthusiasm	16	94.1	14	87.5	13	92.9	91.5	c	.83
Sincerity, openness	14[b]	82.4	8	50.0	5[a]	35.7	57.4	7.38	<.05
Businesslike/reserved nature	4	23.5	7	43.8	9	64.3	42.6	5.23	.07
Professionalism, seriousness	16	94.1	15	93.8	13	92.9	93.6	c	1.00

(continued)

Table 5. (continued)

Metadiscourse Categories	DuCEO n = 17 Count	%	BrCEO n = 16 Count	%	BrChair n = 14 Count	%	Total %	$\chi^2(df = 2)$	p
Eye for style/modernism	3	17.6	1	6.3	2	14.3	12.8	[c]	.66
Friendliness, sociability	5	29.4	5	31.3	5	35.7	31.9	[c]	1.00
Involvement, commitment to tasks	4	23.5	9	56.3	4	28.5	36.2	4.32	.12
Powerfulness, respectability	4	23.5	1	6.3	1	7.1	12.8	[c]	.34
Multigender nature	1	5.9	5[b]	31.3	0	0.0	12.8	[c]	<.05
Male-oriented nature	0	0.0	2	12.5	0	0.0	4.3	[c]	.20
Multicultural nature	0	0.0	5[b]	31.3	0	0.0	10.6	[c]	<.05
Global nature	0	0.0	4[b]	25.0	1	7.1	10.6	[c]	<.05
Grandeur, well-established nature	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
At service of stakeholders	0	0.0	2	12.5	0	0.0	4.3	[c]	.20
Added significance, quality of product	1	5.9	4	25.0	0	0.0	10.6	[c]	.07
Positive emotions caused by product	0	0.0	1	6.3	0	0.0	2.1	[c]	.64
Engagement marker—appealing to readers' emotions									
Intimate, close-up contact with manager	5[a]	29.4	12	75.0	12[b]	85.7	61.7	12.11	<.05
Self-mention—promoting the sender as personal face of the company									
Focus on CEO or chairman	10[a]	58.8	14	87.5	14	100.0	80.9	[c]	<.05
Board members	1	5.9	0	0.0	0	0.0	2.1	[c]	1.00
Focus CEO and board members	6[b]	35.3	1	6.3	0	0.0	14.9	[c]	<.05

[a,b]The frequency of a theme was [a]lower or [b]higher than might be expected on the basis of row and column totals (i.e., adjusted standardized residuals < −1.96 or > 1.96). [c]Fisher's exact test

25

shows, we found several similarities in the use of visual metadiscourse across the two different business cultures. With regard to the interactive resources, for instance, there were no significant differences in the use of visual code glosses illustrating the company's board members, products, workplace, accommodations, and operations. And for the interactional resources, there were no significant differences in the use of (a) product-related boosters; (b) attitude markers evaluating the company or its product as being professional, modern, friendly, involved and committed to tasks, powerful and respectable, stakeholder oriented, and of high quality; and (c) self-mentions that promote the board members (without the CEO) as the personal faces of the company.

But we also found a number of statistically significant differences between the two cultures. Compared to the two types of British management statements, the Dutch-English CEO statements had a lower frequency of visual code glosses in the form of individual CEO portraits symbolizing the corporate identity. We also found that the Dutch-English statements had a significantly lower frequency of self-mentions in the form of photos of individual CEOs. We could ascribe these results to a significantly higher frequency of Dutch-English statements containing (a) code glosses and (b) self-mentions reflecting images of complete management teams (i.e., CEO and board members). These results suggest that Dutch companies have a relatively strong preference for visually identifying their organization through photos of the management collective rather than of individual achievers.

Next, we observed that British CEO statements had a higher frequency of visual code glosses referring to the corporate market based on photos of the countries or clients that the company services. Compared to Dutch-English CEO statements, they also included more code glosses of employee images in order to refer to the internal corporate identity. Further, more British CEO statements than Dutch-English CEO statements contained visual attitude markers symbolizing the company's multigender nature (i.e., images with both sexes) and its multicultural and global nature (i.e., images of people from multiple ethnic backgrounds).

Finally, on the one hand, our analysis revealed that a low frequency of British chairman statements and a high frequency of Dutch-English CEO statements included manager portraits reflecting visual attitude markers symbolizing the company's sincerity and openness: It was less common in British chairman statements to portray managers looking straight into the camera lens and therefore at the reader of their texts. On the other hand, the analysis showed that more British chairman statements than Dutch-English

CEO statements contained manager portraits representing visual engage-ment markers symbolizing the company's close relationship with its stake-holders. Intimate close-up shots of managers were less frequent in the Dutch-English CEO statements than in the British chairman statements. From a communication perspective, then, although the former result might diminish the level of reader–company interaction or closeness in the British chairman statements, the latter might compensate for it.

Discussion

Our first research objective was to identify the similarities and differences in the visual metadiscourse in the photos included in Dutch-English and British management statements. To do so, we conducted a cross-cultural analysis based on a newly developed working model of visual metadis-course. Our second research objective was to explore to what extent these differences could be related to the sender's local culture.

The research results first of all showed that there were no significant dif-ferences in the use of some types of visual metadiscourse, such as interac-tive code glosses related to company products and the workplace. Additionally, cross-cultural similarities existed for interactional attitude markers reflecting professionalism and friendliness. In the United Kingdom and in the Netherlands, such attitude markers were often expressed through images of smiling managers in formal dress, in which "the smile invites a connection of social affinity" (Hyland, 2011, p. 294). The similarities that we observed in the management statements would seem to suggest that a corporate visual reporting discourse "may exist regardless of the national cultures of the individual" companies (Nickerson, 2000, p. 176). This find-ing may be due to the genre that we analyzed: Previous annual report studies have observed that corporations use this genre recurrently to convince inter-national stakeholders that the company is in good financial shape (Conaway & Wardrope, 2010; Garzone, 2004; Rutherford, 2005). Therefore, the Dutch-English and British statements would seem to be part of a genre that is "global in nature" (Bhatia & Bhatia, 2007, p. 264) and thus characterized by a genre-specific style in images.

Another reason for the cross-cultural similarities in visual metadiscourse that we found might be that visual communication norms in the United Kingdom and Dutch business cultures overlap. Multiple advertising studies, for instance, have also observed a nondistinctive use of visual rhetoric in U.K.-based and Dutch-based texts (Odekerken-Schröder, De Wulf, & Hofs-tee, 2002; van Enschot, Beckers, & van Mulken, 2009).

Our second research objective was to explore whether local culture is reflected in the pictures included in these management statements. To do so, we identified any differences between the two sets of statements and then decided whether these differences were the result of differences in national business culture. We identified differences between the Dutch-English and British management statements for interactive metadiscourse such as code glosses related to a focus on the CEO (individually), on CEO and board members, on employees, and on the market or marketing. And for interactional metadiscourse, we found variation in the visual attitude markers reflecting sincerity and openness and multigender, multicultural, and global natures as well as in visual self-mentions related to a focus on the CEO or chairman (individually) and on the CEO and board members, and the visual engagement marker reflecting intimacy. We can offer several explanations for these differences.

The higher frequency of visual code glosses and self-mentions involving management teams (CEO and board members) in the Dutch-based statements and the higher frequencies of visual code glosses and self-mentions involving individual managers in the U.K.-based statements, for instance, could stem from a difference in management culture. Dutch management style has been described as consultative, consensus based, and egalitarian whereas British management style tends to be based on values such as self-enhancement and achievement (Byun & Ybema, 2005; van Meurs, 2003). Portraying the management collective rather than the individual in Dutch-based statements may indicate that Dutch companies prefer to see company performance as a joint responsibility in which all executive board members have an equal share.

Also, differences in the visual attitude markers related to sincerity and openness toward the reader might be due to a relatively strong concern for the avoidance of emotional engagement or embarrassment within British culture (Dunkerley & Robinson, 2002; van Meurs, 2003). Images in the Dutch-English CEO statements established face-to-face contact with the reader and a sense of corporate directness or openness by including portraits of managers looking into the camera lens. Such direct gazes are likely to strengthen the (imaginary) relationship between the portrayed manager and the reader, who becomes an immediate addressee (Hyland, 2011). Conversely, the introductory British chairman's statements established a level of intimacy by filling the reader's field of vision with close-ups of managers looking away from the camera, suggesting that there is a close relationship between the manager and the reader but that the reader is left to watch and judge (Knox, 2009). This distinction in portrayal could stem from a stronger

preference for indirect, nonconfrontational communication in the U.K. culture than in that of the Netherlands (Korac-Kakabadse, Kouzmin, Korac-Kakabadse, & Savery, 2001; van Meurs, 2003).

Finally, our analysis revealed that a relatively large frequency of British CEO statements included photos of markets or clients reflecting their corporate marketing strategy, employees symbolizing their corporate identity, and men and women from different ethnic backgrounds symbolizing the multigender, multicultural, and global nature of the corporation. These results may be accounted for by the communicative purpose of the British CEO statements: Although both the Dutch statements and the British statements aim to provide general summaries of corporate achievements, the British CEO statements in particular tend to include more text in order to offer a detailed and illustrated summary of these achievements (De Groot, 2006). As a result, British CEO statements generally contain more photos that leave room for a greater variety in metadiscursive choices.

The Dutch and British companies represented here made both distinctive and nondistinctive choices in the documentary photos they chose to include in their management statements. On the one hand, these results might suggest a standardized approach to the way in which the sender's stance (e.g., in relation to corporate identity, activities, and results) and sender–reader interaction are reflected in the photos in international annual reports. On the other hand, these results indicate that within this standardized approach, there is also a significant tendency to use photos to express the senders' local cultural knowledge (Singh & Matsuo, 2004) or "the cultural origins of the companies" (Wawra, 2007, p. 143).

Implications and Limitations

Our findings indicate that British and Dutch corporations do not use the same visual communication in their annual reports. Drawing on Hyland (1998a), we can argue that by uncovering cultural differences in their metadiscourse, we are showing that these companies employ culturally distinctive stylistic devices through which they attempt to visually realize the communicative purposes of their annual reports. Given that style is about how senders convey meaning in a text in order to influence the audience's interpretation of that text (Gudykunst et al., 1996), our model of visual metadiscourse appears to be a useful tool for the rhetorical analysis of texts with both an informational and a promotional purpose. Furthermore, De Groot, Korzilius, Gerritsen, and Nickerson (2011) showed that cultural differences in visual communication have a negative impact on the

communication that takes place across different business cultures (e.g., British readers felt less attracted to a Dutch visual communication style). The findings reported by Gudykunst et al. and De Groot et al. (2011) provide support for St. Amant's (2005) observation that image design can be one of the most problematic areas in intercultural communication.

Most recently, Karreman et al. (2014) found that Dutch readers pay a great deal of attention to the content of the images included in annual reports, and such experimental work is an important step in unpacking the consequences of using different types of visuals in annual reports. As they suggested, more research is necessary that focuses on reader response and considers the views of international audiences. Likewise, although studies of reader response do exist, as we have outlined here, future research needs to take a more comprehensive approach by asking audiences to consider several different aspects of the texts (e.g., a combination of visual and verbal elements and other design features, such as color).

Knowing what we now know about how visuals in an annual report reflect the culture of the sender and the negative impact that cultural differences between the sender and the receiver might have on the effectiveness of the communication, we believe that it is crucial that designers of corporate documents are made aware of such differences and the influence that they can have. These differences do not merely articulate the role of culture in visual communication preferences (Wekesa, 2012); they can also provide internal communication officers or external designers with a choice between standardization or adaptation in selecting the multimodal corporate texts that are used in communicating with foreign markets that may have different visual communication norms.

Hyland and Tse's (2004) metadiscourse model proved to be a useful point of departure for studying visual metadiscourse in Dutch-English and British statements. Although this model was initially introduced to identify textual metadiscourse, we extended it to include Kress and Van Leeuwen's (2006) theory on multimodality and to account for visual metadiscourse in photos. This newly developed model allowed us to systematically classify a set of devices in images based on their rhetorical function within management texts. The substantial levels of intercoder reliability showed that the model is reliable. Therefore, this extended model allows for an integrated understanding of textual and visual metadiscourse in multimodal texts, including those that originate in different national cultures. In other words, the model that we have proposed could be used to deconstruct photographs used in other professional genres, particularly those that are multimodal and promotional in nature (e.g., corporate Web sites and corporate advertising).

We believe that the communication context of other texts is likely to determine which metadiscursive categories are relevant for analyzing images in these texts and that determining which categories these are will constitute a fruitful area of enquiry. For example, the communication context of product-related advertisements might cause the visual metadiscourse categories of code glosses and attitude markers to be particularly prominent and the category of self-mention to be irrelevant.

In addition, our study suggests a number of other avenues for future research to further develop the model. Although our examination of visual metadiscourse in these management statements was closely tied to their context, it was not related directly to the detailed analysis of textual metadiscourse. Future research could investigate the relationship between textual and visual metadiscourse in (inter)national business texts and consider how this relationship could be incorporated into the model. Such research could move beyond metadiscourse and could, for instance, look at other aspects of the text and how they affect readers, such as the use of passive and active tenses in the text, the size of the photographs that are included, and the colors that are used. In his study of the Web sites of western universities, Hyland (2011) suggested that photos of academic employees may function as interactional attitude markers because they often include ''muted hues and narrow colour range'' that give a sense of ''credibility to the message'' (p. 294). Given that they can have different meanings in different cultures (Aslam, 2006), cross-cultural analyses of colors in images in English annual reports would provide further insight into the intended message quality or corporate positioning.

Finally, this analysis has revolved around visuals in two neighboring European cultures and in one international genre. Albeit relevant from an explorative point of view, our geographical and generic scope was limited. Additional research may include other cultures or genres—inside or outside the annual report—to further test the analytical framework we developed in this study. Such research would also add to existing knowledge (e.g., in advertising) in that it would generate further evidence for or against the standardization of visual discourse in international business texts. In an era marked by multimedia advancements in all genres—perhaps especially those that have evolved in business communication—the development of analytical frameworks that allow for the consistent investigation of both verbal and visual discourse across different genres seems increasingly important. Our work here makes an initial contribution to that effort.

Declaration of Conflicting Interests

Funding

References

ABN AMRO. (2004). *Annual report 2003*. Amsterdam, the Netherlands: Author.

Arvidsson, S. (2011). Disclosure of non-financial information in the annual report: A management-team perspective. *Journal of Intellectual Capital*, *12*, 277–300.

Aslam, M. M. (2006). Are you selling the right colour? A cross-cultural review of colour as a marketing cue. *Journal of Marketing Communications*, *12*, 15–30.

Ashwin, C. (1984). Drawing, design and semiotics. *Design Issues*, *1*, 42–52.

Aviva. (2004). *Annual report and accounts 2003*. London, England: Author.

Balfour Beatty. (2004). *Annual report and accounts 2003*. London, England: Author.

Beattie, V. (2014). Accounting narratives and the narrative turn in accounting research: Issues, theory, methodology, methods and a research framework. *British Accounting Review*, *46*, 111–134.

Beattie, V., Dhanani, A., & Jones, M. J. (2008). Investigating presentational change in UK annual reports: A longitudinal perspective. *Journal of Business Communication*, *45*, 181–222.

Benschop, Y., & Meihuizen, H. E. (2002). Keeping up gendered appearances: Representations of gender in financial annual reports. *Accounting, Organizations and Society*, *27*, 611–636.

Bhatia, V. K. (2010). Interdiscursivity in professional communication. *Discourse & Communication*, *4*, 32–50.

Bhatia, V. K., & Bhatia, A. (2007). Global genres in local contexts. In C. N. Candlin & M. Gotti (Eds.), *Intercultural aspects of specialized communication* (2nd ed., pp. 263–282). Bern, Switzerland: Peter Lang.

Byun, H., & Ybema, S. (2005). Japanese business in the Dutch polder: The experience of cultural differences in asymmetric power relations. *Asia Pacific Business Review*, *11*, 535–552.

Conaway, R. N., & Wardrope, W. J. (2010). Do their words really matter? Thematic analysis of U.S. and Latin American CEO letters. *Journal of Business Communication*, *47*, 141–168.

Coniam, D. (2004). Concordancing oneself: Constructing individual textual profiles. *International Journal of Corpus Linguistic*, *9*, 271–298.

Crismore, A., Markkanen, R., & Steffensen, M. S. (1993). Metadiscourse in persuasive writing: A study of texts written by American and Finnish university students. *Written Communication*, *10*, 38–71.

David, C. (2001a). Investitures of power: Portraits of professional women. *Technical Communication Quarterly*, *10*, 5–29.

David, C. (2001b). Mythmaking in annual reports. *Journal of Business and Technical Communication*, *15*, 195–222.

Davison, J. (2010). [In]visible [in]tangibles: Visual portraits of the business élite. *Accounting, Organizations and Society*, *35*, 165–183.

Davison, J. (2011). Paratextual framing of the annual report: Liminal literary conventions and visual devices. *Critical Perspectives on Accounting*, *22*, 118–134.

Davison, J. (2014). Visual rhetoric and the case of intellectual capital. *Accounting, Organizations and Society*, *39*, 20–37.

De Groot, E. (2006). The genre context of English annual general reports published by Dutch and British corporations. In P. Gillaerts & P. Shaw (Eds.), *The map and the landscape: Norms and practices in genre* (pp. 63–87). Bern, Switzerland: Peter Lang.

De Groot, E. (2008). *English annual reports in Europe: A study on the identification and reception of genre characteristics in multimodal annual reports originating in the Netherlands and in the United Kingdom*. Utrecht, the Netherlands: Landelijke Onderzoekschool Taalwetenschaap.

De Groot, E., Korzilius, H., Gerritsen, M., & Nickerson, C. (2011). There's no place like home: UK-based financial analysts' response to Dutch-English and British-English annual report texts. *IEEE Transactions on Professional Communication*, *54*, 1–17.

De Groot, E. B., Korzilius, H., Nickerson, C., & Gerritsen, M. (2006). A corpus analysis of text themes and photographic themes in managerial forwards of Dutch–English and British annual general reports. *IEEE Transactions on Professional Communication*, *49*, 217–235.

Ditlevsen, M. G. (2012). Revealing corporate identities in annual reports. *Corporate Communications: An International Journal*, *17*, 379–403.

Dragga, S. (1992). Evaluating pictorial illustrations. *Technical Communication Quarterly*, *1*, 47–62.

Dragga, S., & Gong, G. (1989). *The design of rhetoric*. New York, NY: Baywood.

Duff, A. (2011). Big four accounting firms' annual reviews: A photo analysis of gender and race portrayals. *Critical Perspectives on Accounting*, *22*, 20–38.

Dunkerley, K. J., & Robinson, W. P. (2002). Similarities and differences in perceptions and evaluations of the communication styles of American and British managers. *Journal of Language and Social Psychology*, *21*, 393–409.

Frith, K., Shaw, P., & Cheng, H. (2005). The construction of beauty: A cross-cultural analysis of women's magazine advertising. *Journal of Communication*, *55*, 1460–2466.

Fuertes-Olivera, P. A., Velasco-Sacristán, M., Arribas-Baño, A., & Samaniego-Fernández, E. (2001). Persuasion and advertising English: Metadiscourse in slogans and headlines. *Journal of Pragmatics*, *33*, 1291–1307.

Gardner, R., & Luchtenberg, S. (2000). Reference, image, text in German and Australian advertising posters. *Journal of Pragmatics*, *32*, 1807–1821.

Garzone, G. (2004). Annual company reports and CEOs' letters: Discoursal features and cultural markedness. In C. N. Candlin & M. Gotti (Eds.), *Intercultural aspects of specialized communication* (2nd ed., pp. 311–341). Bern, Switzerland: Peter Lang.

Goodnow, K. (2010). Museums, new media and community participation. In H. L. Skartveit & K. Goodnow (Eds.), *Changes in museum practice: New Media, refugees and participation* (pp. 54–67). New York, NY: Berghahn Books.

Gudykunst, W. B., Matsumoto, Y., Ting-Toomey, S., Nishida, T., Kim, K., & Heyman, S. (1996). The influence of cultural individualism–collectivism, self-construals, and individual values on communication styles across cultures. *Human Communication Research*, *22*, 510–543.

Guthey, E., & Jackson, B. (2005). CEO portraits and the authenticity paradox. *Journal of Management Studies*, *42*, 1057–1082.

Halliday, M. A. K. (1978). *Language as a social semiotic*. London, England: Arnold.

Heydenfeldt, J. A. G. (2000). The influence of individualism/collectivism on Mexican and US business negotiation. *International Journal of Intercultural Relations*, *24*, 383–407.

Hooghiemstra, R., & Van Manen, J. (2004). The independence paradox: (Im)possibilities facing non-executive directors in the Netherlands. *Corporate Governance: An International Review*, *12*, 314–324.

Hui, F., & Rudkin, K. (2010, July 12–13). *An analysis of visual images and associated motifs in the annual reports of HSBC, 1958-2008*. Paper presented to the Sixth Asia Pacific Interdisciplinary Research in Accounting Conference, Sydney, Australia.

Hyland, K. (1998a). Exploring corporate rhetoric: Metadiscourse in the CEO's letter. *Journal of Business Communication*, *35*, 224–244.

Hyland, K. (1998b). Persuasion and context: The pragmatics of academic metadiscourse. *Journal of Pragmatics*, *30*, 437–455.

Hyland, K. (2010). Metadiscourse: Mapping interactions in academic writing. *Nordic Journal of English Studies*, *9*, 125–143.

Hyland, K. (2011). The presentation of self in scholarly life: Identity and marginalization in academic homepages. *English for Specific Purposes*, *30*, 286–297.

Hyland, K., & Tse, P. (2004). Metadiscourse in academic writing: A reappraisal. *Applied Linguistics*, *25*, 156–177.

Inchcape. (2004). *Annual report and accounts 2003*. London, England: Author.

ING. (2004). *Annual report 2003*. Amsterdam, the Netherlands: Author.

Karreman, J., De Jong, M., & Hofmans, S. (2014). The effects of different parts of the annual report on potential investors' attitudes towards the company and on the corporate reputation. *IEEE Transactions on Professional Communication*, *57*, 1–20.

Kilgarriff, A. (2001). Comparing corpora. *International Journal of Corpus Linguistics*, *6*, 97–133.

Knox, J. S. (2009). Punctuating the home page: Image as language in an online newspaper. *Discourse & Communication*, *3*, 145–172.

Korac-Kakabadse, N., Kouzmin, A., Korac-Kakabadse, A., & Savery, L. (2001). Low- and high-context communication patterns: Towards mapping cross-cultural encounters. *Cross Cultural Management: An International Journal*, *8*, 3–24.

Kostelnick, C. (1994). From pen to print: The new visual landscape of professional communication. *Journal of Business and Technical Communication*, *8*, 91–117.

Kostelnick, C. (1995). Cultural adaptation and information design: Two contrasting views. *IEEE Transactions on Professional Communication*, *38*, 182–196.

Kostelnick, C. (2008). The visual rhetoric of data displays: The conundrum of clarity. *IEEE Transactions on Professional Communication*, *51*, 116–130.

Kostelnick, C., & Roberts, D. (2010). *Designing visual language: Strategies for professional communicators*. London, England: Longman.

Kress, G., & Van Leeuwen, T. (2006). *Reading images: The grammar of visual design*. London, England: Routledge.

LaFrance, M., & Mayo, C. (1978). Cultural aspects of nonverbal communication. *International Journal of Intercultural Relations*, *2*, 71–89.

Lee, Y. B., & Myaeng, S. H. (2002). Text genre classification with genre-revealing and subject-revealing features. In M. Beaulieu, R. Baeza-Yates, S. H. Myaeng, & K. Järvelin (Eds.) *Proceedings of the 25th annual International ACM SIGIR conference on research and development in information retrieval* (pp. 145–150). New York, NY: ACM.

Maitra, K., & Goswami, D. (1995). Responses of American readers to visual aspects of a mid-sized Japanese company's annual report: A case study. *IEEE Transactions on Professional Communication*, *38*, 197–203.

Meyer, R. E., Höllerer, M. A., Jancsary, D., & Van Leeuwen, T. (2013). The visual dimension in organizing, organization, and organization research: Core ideas, current developments, and promising avenues. *Academy of Management Annals*, *7*, 487–553.

Moya Guijarro, A. J. (2011). Engaging readers through language and pictures: A case study. *Journal of Pragmatics*, *43*, 2982–2991.

Neuendorf, K. A. (2002). *The content analysis guidebook*. Thousand Oaks, CA: Sage.

Nickerson, C. (2000). *Playing the corporate language game: An investigation of the genres and discourse strategies in English used by Dutch writers working in multinational corporations*. Amsterdam, the Netherlands: Rodopi.

Numico. (2004). *Annual report 2003*. Zoetermeer, the Netherlands: Author.

Oddo, J. (2013). Discourse-based methods across texts and semiotic modes: Three tools for micro-rhetorical analysis. *Written Communication*, *30*, 236–275.

Odekerken-Schröder, G., De Wulf, K., & Hofstee, N. (2002). Is gender stereotyping in advertising more prevalent in masculine countries? A cross-national analysis. *International Marketing Review*, *19*, 408–419.

Park, M. Y., Dillon, W. T., & Mitchell, K. L. (1998). Korean business letters: Strategies for effective complaints in cross-cultural communication. *Journal of Business Communication*, *35*, 328–345.

Penrose, J. M. (2008). Annual report graphic use: A review of the literature. *Journal of Business Communication*, *45*, 158–180.

Piotti, S. (2014). *Exploring corporate rhetoric in English: Hedging in company annual reports: A corpus-assisted analysis*. Milan, Italy: EDUCatt.

Preston, A. M., & Young, J. J. (2000). Constructing the global corporation and corporate constructions of the global: A picture essay. *Accounting, Organizations and Society*, *25*, 427–449.

Rentokil Initial. (2004). *Annual report 2003*. East Grinstead, England: Author.

Rietveld, T., & Van Hout, R. (1993). *Statistical techniques for the study of language and language behavior*. Berlin, Germany: Mouton de Gruyter.

Rowley-Jolivet, E. (2002). Visual discourse in scientific conference papers: A genre-based study. *English for Specific Purposes*, *21*, 19–40.

Rutherford, B. A. (2005). Genre analysis of corporate annual report narratives: A corpus linguistics-based approach. *Journal of Business Communication*, *42*, 349–378.

Singh, N., Kumar, V., & Baack, D. (2005). Adaptation of cultural content: Evidence from B2C e-commerce firms. *European Journal of Marketing*, *39*, 71–86.

Singh, N., & Matsuo, H. (2004). Measuring cultural adaptation on the Web: A content analytic study of U.S. and Japanese Web sites. *Journal of Business Research*, *57*, 864–872.

St. Amant, K. (2005). A prototype theory approach to international image design. *IEEE Transactions on Professional Communication*, *48*, 219–222.

Suzuki, S. (2010). Forms of written arguments: A comparison between Japan and the United States. *International Journal of Intercultural Relations*, *34*, 651–660.

Van Enschot, R., Beckers, C., & Van Mulken, M. (2009). Rhetorical figures in UK and Dutch TV commercials. The occurrence of schemes and tropes and their effects on ad likeability. In P. De Pelsmacker & N. Dens (Eds.), *Advertising research: Message, medium and context* (pp. 23–31). Antwerp, Belgium: Garant.

Van Meurs, N. (2003). *Negotiations between British and Dutch managers: Cultural values, approaches to conflict management, and perceived negotiation* (Unpublished doctoral dissertation). University of Sussex, Brighton, England.

Wawra, D. (2007). On course for the next stage of success: The annual reports of US and Japanese companies. In G. Garzone & C. Ilie (Eds.), *The use of English in institutional and business settings: An intercultural perspective* (pp. 127–146). Bern, Switzerland: Peter Lang.

Wekesa, N. B. (2012). Cartoons can talk? Visual analysis of cartoons on the 2007/2008 post-election violence in Kenya: A visual argumentation approach. *Discourse & Communication*, *6*, 223–238.

Author Biographies

Elizabeth De Groot is an assistant professor in the department of communication and information studies at the Radboud University, Nijmegen, the Netherlands. Her teaching and research involve the use and effectiveness of English and multimodality in international business texts.

Catherine Nickerson is a professor in the College of Business at Zayed University in the United Arab Emirates. Her current research interests include the use of English as a lingua franca in the Gulf region and corporate social responsibility communication.

Hubert Korzilius is an associate professor in research methodology at the Institute for Management Research at the Radboud University, Nijmegen, the Netherlands. His work focuses on research methodology and design, quantitative analyses, system dynamics, decision making, and intercultural management communication.

Marinel Gerritsen is an emeritus professor of intercultural business communication at the Radboud University, Nijmegen, the Netherlands. Her research is about differences between cultures in communication, the impact that this has on intercultural communication, and the use of English as an international language.