



## MANAGERIAL DISCOURSE IN FINANCIAL COMMUNICATION OF AN ALGERIAN PRIVATE COMPANY

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### Abstract

This study investigates the corporate communication practices in an Algerian firm from 2019 to 2023. The research concentrates explicitly on the language subtleties seen in the presentation letters accompanying the yearly financial statements produced by the management. This study aims to comprehend the many persuasive strategies employed without digging into the later ramifications that may arise. This study utilises a cross-sectional approach to examine the interplay between language, culture, and the depiction of reality.

This study highlights the significance of social and discursive environments in influencing communication, explicitly focusing on factors such as the author's identity, the intended audience, and the interconnections between them. The present study also examines the form of argumentation in financial communication, providing insights into the interpretive frameworks of speakers operating within the corporate environment of Algeria.

The importance of good communication in promoting commitment and demonstrating social responsibility is emphasised. Algerian firms employ various communication tactics to effectively communicate their contributions to the nation's development and navigate enterprise's expectations. This study provides significant insights into the changing financial communication techniques firms employ in Algeria.



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## 1 Introduction

In the last several decades, corporations have encountered credibility issues due to the democratisation of society, the empowerment of people and social groupings, and technological advancements (Nadeem, 2020; van der Meer and Jonkman, 2021). The elements above have significantly influenced the formation and development of several social movements (Das, 1981; Knutsen, 2021). As a result, organisations have been compelled to use various communication strategies to garner support and acceptance from different influential groups within their social contexts (Zorlu and Korkmaz, 2021).

The field of accounting originated as a scholarly study aimed at quantifying economic transactions conducted by organisations and has since evolved to adapt to the expanding information requirements of the business world (Belfo and Trigo, 2013; McBride and Verma, 2021). One such instance is integrating fair value assessment as a technique (Shuv and Ostrovsky, 2022). Nevertheless, business leaders must refrain from only relying on quantitative data to assess their organisation's efficacy as a social institution. Although quantitative data, such as financial metrics and performance indicators, offer vital insights into the functioning of businesses, they possess some limits in assessing an organisation's social impact and efficacy. (Feng et al., 2022; Palanski et al., 2021).

Every year, organisations make their financial statements public to support decision-making for internal and external stakeholders. The reports, also known as annual reports, begin with a cover letter officially approved by the board of directors or directors of diverse corporations. The cover letter inside a yearly report is crucial in effectively conveying significant information to internal and external stakeholders. The introductory section establishes the overall context of the report and offers a succinct summary of the organisation's accomplishments, obstacles, and future potential.

This research examines the language used in the management's presentation letters accompanying the financial statements of one Algerian enterprise from 2019 to 2023. The limitation of including just one firm in this study resulted from factors beyond the researcher's control, while the first contact was made with many companies. Except for one company, the remaining companies showed hesitancy in sharing their bank account communication, even though they were assured anonymity for academic purposes. The enterprise examined in this study produces products (book sales) and services (book editing, proofreading, and translation services).

It is essential to acknowledge that this research broadly centres on the viewpoint of statement persuasiveness rather than its subsequent repercussions. The significance of content stays unaltered by later outcomes, and the investigation does not dive into the element of reception.

## 2 Materials and Methods

The data used in this research were acquired from the presentation letters that accompanied the yearly financial statements of the enterprise mentioned above from 2019 to 2023. The study used a cross-sectional analytical methodology to investigate discourse in financial account presentation letters, focusing on identifying and analysing lexical components. This approach considers the interactive and intersubjective elements of language usage, using empirical methodologies and conducting data analysis.

This research goes beyond individual phrases, delving into the intricate connection between language and culture. The technique used in this study is interpretive since it adopts a perspective that considers enterprises as subjective entities (Bylund and Packard, 2022). The primary emphasis of this approach is on the representations and views of the individuals involved in this enterprise (Langley and Royer, 2006). The discourse inside these correspondences is seen as polyphonic, indicating the importance of the content and its intended influence on the social construction of reality (Poole and Samraj, 2010).

The perception and construction of reality are impacted by people or collectives who interpret and reconstruct it via their cognitive processes, shaped by their histories and the prevalent social and ideological contexts. These factors form their value system (Friedman, 2016).

Discourse and influence are intricately linked since they function as mechanisms for disseminating information and altering the recipient's circumstances or convictions (Beetz et al., 2021). The purpose of speech is not just to depict the existing state of the world but also to shape and create a preferred representation of reality. In linguistics, the process of discourse creation, whether in the form of spoken or written language, entails a conscious intention to exert influence on others (Hidalgo Tenorio, 2011; Klemfuss et al., 2012).

Enterprises use communication to influence and establish control using sensemaking processes (Cristofaro, 2022). Communication is crucial in changing the understanding of enterprises and contexts via discursive practices. The enunciation context significantly shapes the formation of enterprise discourse within this framework. The establishment of effective communication necessitates the presence of a shared understanding of cultural assumptions. Several factors influence speech actions, such as the communication context, language skills acquisition, and social realities construction. The significance of language in constructing a collaborative enterprise identity is of utmost importance (Aririguzoh, 2022; Sahadevan and Sumangala, 2021).

The interpretative data analysis approach regards history as reflecting the cultural environment (Bail, 2014). This research examines three implicit characteristics crucial for comprehending written language: social, cognitive, and discursive. Understanding written language encompasses a range of psycholinguistic processes, including fundamental cognitive skills like attention and perception and more advanced functions like decision-making and reflection (Kretzschmar and Voelkel, 2021).

## 2.1 Social and Discursive Context of the Document

This study examines the context, precisely the non-linguistic elements that influence the formation and presentation of management discourse in the financial communication of the enterprise. The ability to effectively communicate orally and in writing is of utmost importance for enterprises when conveying financial information to stakeholders (Prabavathi and Nagasubramani, 2018). Examining the correlation between rhetoric, which pertains to the art of persuasion, and hermeneutics, which involves the process of interpretation, is of central importance in this research (Mailloux and Mootz, 2017; Martin, 2022).

A considerable body of scholarly work has investigated the interrelationship among context, communication, and discourse comprehension, enhancing our knowledge of communication as a social and discursive phenomenon (Graesser and Forsyth, 2013; Sparks, 2012). The context analysis is conducted via a social and discursive lens, emphasising three essential inquiries: the author's identity, the intended audience, and the established connection (Matsuda, 2015; Walmsley, 2019). The identification of the author of management discourse has significant importance in comprehending the strategic positioning and communication strategies used by Algerian enterprises in their interactions with stakeholders. Understanding the intended audience is crucial in evaluating the efficacy of financial communication. In conclusion, examining the relationship forged between the enterprise and its audience includes analysing rhetorical methods used to shape audience perceptions and attitudes.

This investigation focuses on the social and linguistic dimensions of the concluding financial report of an Algerian corporation. This report's social and discursive components will be comprehended by applying insights derived from a survey and a series of questions. This study aims to conduct a thorough analysis emphasising significant trends, patterns, and insights into the discourse found within the financial report.

### 1. Who is Writing?

- o Advertiser: The authorship of the financial report is attributed to the advertiser.
- o Speaker: The financial report is presented in the singular form when considering the advertiser as the speaker. However, when multiple advertisers are involved, it takes a plural form.
- o Neuter: Sometimes, the report may adopt a neuter form where no specific speaker is identified. This neutrality can be observed in the use of language.

### 2. Who is He Talking To?

- o Recipient: The recipient of the financial report is the person or entity that receives it. Depending on context and audience, this can be in singular, plural, or neuter forms.

### 3. What Relationship is Established?

o Symmetrical and Asymmetrical: The nature of the relationship established through the financial report can be both symmetrical and asymmetrical. Symmetry refers to a balanced arrangement of elements, while asymmetry can encompass assertive, interrogative, or intimidating aspects.

The survey offers more insights into academic dialogue's social and discursive dimensions.

- Recognising the social dimension and discursive aspect is often considered essential to academic discourse. This highlights the significance of considering the social and language dimensions in financial reporting analysis.
- The poll underscores that the speaker's identification in the financial report fluctuates depending on the presence of one or more marketers. The differentiation above has significance as it has the potential to impact the overall tone and style of the report.
- The user's text does not provide any information to be rewritten. The neuter form indicates a position of neutrality within the context of the financial report. Maintaining objectivity and fairness in financial reporting is of utmost importance.
- The user's text does not contain any information to rewrite. The study highlights the importance of comprehending the intended audience of the report. Tailored communication techniques and content may be necessary for various receivers.
- The user's text does not contain any information to rewrite. The report can build a relationship that ranges from symmetrical, signifying equilibrium, to asymmetrical, which may encompass aggressive, interrogative, or frightening components. The recognition of this distinction is crucial for facilitating efficient communication within the realm of academic discourse.

Speech actions link the external meaning domain, which pertains to the situational context, and the internal meaning domain, which relates to discourse. These acts significantly impact the process of understanding, as they influence and shape the interpretation of meaning. It is essential to comprehend the manifestation of these interactions inside the managerial discourse of Algerian enterprises within the scope of this study.

Social figures derived from discursive formations are recognised within the realm of discourse, including the topic under investigation (the enterprise) and the subject accountable for interpretation (Koller, 2009). This research examines the influence of social figures on the comprehension of financial communication and dialogue among stakeholders (Lutz and Hoffmann, 2013).

## 2.2 Communication Analysis

This research aims to investigate the financial communication practices inside the enterprise from 2019 to 2023, focusing on the argumentation structure as seen via cognitive and discursive lenses. This study aims to establish a correlation between the communicated information and its corresponding source within the given environment.

The main objective of this inquiry is to ascertain the interpretative framework of the speakers, which encompasses their presuppositions within the particular setting of the enterprise. Thus, it would give us insights into how this enterprise organises its financial discourse and the factors that shape its communication decisions.

The secondary inquiry examines the fundamental concept of reality that underlies financial communication. This study examines the perceptions and interpretations of the enterprise on its economic environment, as well as the players and elements that influence its decision-making in communication (Peng and Walid, 2022).

The communication practices used by this enterprise include both oral and written forms of expression and the establishment of links with other areas of involvement. Individuals participate in communication through comprehending various realms of activity and the acts performed by others, playing a role in forming a shared social reality. This study analyses the portrayal of particular events in this enterprise, focusing on communication tactics and their impact on prospects' perceptions (Nwogwugwu, 2018).

The cognitive and discursive dimension refers to the mental and communicative aspects of a particular phenomenon or concept (Magirovskaya, 2020). The outcome is contingent upon the nature of the information being conveyed: What is the content of the communication? The design of the corporate environment and its associated interactions.

Besides, this research examines the manager's role as an intermediate between the enterprise and its external environment, focusing on its actions and behaviours. Individuals use several strategies to comprehend the enterprise context and operational obligations of this enterprise, whether via spoken or written modalities (Fuertes et al., 2020).

Speech acts demonstrate an individual's understanding of communal customs and creative portrayals associated with their social collective. Speech actions often aim to exert influence over others (Green, 2016; Moeschler, 2001).

This research primarily examines the significance of communication in the presentation letters accompanying this enterprise's financial statements. This study aims to investigate these letters' role in enabling corporate operations' surveillance and their impact. This investigation offers valuable insights into the significant role that management discourse plays in the financial communication of the enterprise mentioned above over the specified timeframe.

### **3 Results and Discussion**

### 3.1 Social and Discursive Context of the Documents

The research demonstrates that the social functions of speakers are contingent upon the context in which they are situated. In this case, the manager assumes a pivotal role, often characterised by various professional backgrounds.

The firm uses a collective approach using the pronoun “we” to foster an inclusive attitude. This selection demonstrates conformity to prevailing social discourses (Cruz et al., 2017).

The firm’s manager exhibited a notable level of self-assurance through their strategic use of discourse. In the present scenario, confidence pertains to the manager’s conviction in his capabilities, attributes, and decision-making. Acknowledging that the confidence mentioned above should not be conflated with arrogance, a psychological trait characterised by an inflated perception of one’s significance, is imperative. The manager’s actions and judgments demonstrated a sense of self-assurance since he was executed with a belief in his talents and a readiness to undertake measured risks despite the context being associated with the COVID-19 pandemic in 2020 and 2021. This confidence is likely to have been cultivated by the individual’s accumulation of experience, consistent practice, and utilisation of positive self-affirmation. Additionally, the manager’s capacity to identify his strengths and shortcomings, establish attainable targets, and proactively pursue those goals were critical aspects of the process.

The present research emphasises the tactics and strategies used in management discourse, highlighting the significance of social roles, communication, and managerial dynamics in constructing financial discourse.

### 3.2 Communication Analysis

Algerian business executives meticulously formulate remarks that consider their substantial engagement in the economic domain. The enterprise demonstrated its dedication to its partnership by including this pledge in its financial statement presentation letters.

The research period has demonstrated power dynamics concerning several interest groups, including workers. The manager emphasised the significance of workers and social responsibility programs, essential in collective bargaining.

The enterprise strived to continually cultivate positive corporate images to appeal to prospects and foster a sense of confidence. Additionally, it demonstrated dedication to society by emphasising social responsibility endeavours, focusing on fostering community cooperation.

The manager used a communication strategy emphasising his dedication to advancing his enterprise and his sense of social responsibility. In order to underscore his commitment to promoting the enterprise, the manager consistently communicated his vision for the enterprise’s future and the strategies used to accomplish it. It encompassed disseminating strategic plans,

milestones, and objectives to workers and prospects. Through this action, he demonstrated his dedication to advancing the enterprise and fostering inclusive opportunities for all workers.

Furthermore, the management underscored his commitment to social responsibility, demonstrating that the enterprise's objectives extend beyond financial gain to encompass a proactive role in fostering societal well-being. This objective was achieved by explicitly communicating the enterprise's core principles, moral benchmarks, and endeavours focused on ecological sustainability, community involvement, and employee welfare. The manager's communication plan showcased a comprehensive comprehension of the broader implications that the enterprise may exert, extending beyond its financial achievements.

### **3.3 Role of Financial Communication**

The primary goals of managerial discourse in the cover letters accompanying the enterprise's financial statements are focused on maintaining a positive leadership perception.

This enterprise maintains power dynamics through engaging with many interest groups, most notably the workforce. The enterprise significantly emphasises social responsibility activities, focusing on social, cultural, economic, environmental, and human resources.

The communication efforts of an enterprise reflect its role in contributing to its development, with a particular emphasis on historical events and the fulfilment of social responsibilities. This enterprise acknowledges the significance of incorporating environmental factors into its operational endeavours. This enterprise acknowledged and appreciated the significance of integrating environmental considerations into its operational pursuits. The enterprise aims to positively contribute to the environment by considering many environmental factors, including sustainability, conservation, and environmental harm reduction. The enterprise also endeavours to get its potential customers to engage in editing digital publications rather than physical books. Furthermore, the enterprise promotes the adoption of environmentally responsible behaviours and practices among its workers, suppliers, and customers.

This enterprise used international communication strategies when deemed appropriate, highlighting the favourable influence of overseas activities on financial outcomes directed toward prospects and prospective investors. The enterprise placed significant emphasis on the positive impact of its international operations on its financial performance. The likely emphasised aspects were the potential for improved income streams, market expansion, cost-efficiency, and access to new resources or talent.

The enterprise sought to showcase the profitable possibilities of its worldwide operations to potential investors by emphasising these good outcomes. This implies that the enterprise sought to appeal to prospective customers and investors by emphasising the beneficial outcomes of its worldwide operations. Potential investors and prospects might benefit from forming a strategic alliance with a corporation that has demonstrated positive financial performance due to its global



business activities. On the contrary, potential investors would demonstrate an interest in investment prospects associated with an enterprise with a history of achievements in international marketplaces.

#### 4 Conclusion

This research examines the financial communication practices of an Algerian enterprise from 2019 to 2023, focusing on formulating hypotheses to assess the efficacy of communication in effectively communicating messages and fostering commitment.

Various enterprises in Algeria adopt diverse communication strategies, emphasising their dedication to national growth and social responsibility. The abovementioned ways indicate the enterprise's core principles and the prevailing social milieu, influencing its communication tactics.

Algerian managers engage in proactive communication of their financial success, emphasising their contributions to the overall growth of the country and their dedication to upholding social responsibility. The process of communication has an impact on several stakeholders, including stockholders as well as societal pressure groups.

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