# Constructing *Transparency* in the Car Transportation Sector
## A Corpus–Based Analysis of CSR Disclosures

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## Abstract

In addition to its common definition as the act of openly sharing information, 'transparency' has been defined in various ways, namely as information 'disclosure,' 'completeness,' 'accuracy,' 'clarity,' 'availability,' and 'visibility.' Research in Corporate Social Responsibility (CSR) communication has highlighted the impact of 'transparency' on the trust attitudes of stakeholders. Despite the importance of this issue, no linguistic research on CSR disclosures has focused on the discursive construction of the concept of 'transparency.' To fill this gap, this research uses the car rental and ride sharing sectors as a case study and analyses a corpus of CSR/ESG reports and news releases published by companies operating in these fields of transportation, combining quantitative and qualitative methods of corpus-based discourse analysis. The results suggest that 'transparency' is presented as an ethical value and a tool ensuring accountability, understandability and fairness. In relation to the strategies used to communicate the companies' approach to 'transparency,' the data reveal a plethora of commissive statements, through which they demonstrate their commitment to this issue. Finally, the frequent use of quality assessment verbs or adjectives, nouns with generic use, and vague expressions of degree, suggest that the concept of 'transparency' assumes a vague meaning in CSR disclosures.

## 1. Introduction

*Transparency* is a significant concern in diverse contexts, particularly in institutional and corporate communication. It goes beyond merely sharing information. Numerous studies, especially in the field of management, have identified various dimensions in its definition and conceptualisation, including completeness, accuracy, clarity, and the avoidance of vague language.

Transparency has become a critical concept in corporate communication, particularly in the field of Corporate Social Responsibility (CSR). Companies are increasingly expected not only to adopt ethical and socially responsible business practices but also to be transparent about how they address CSR-related issues, as a demonstration of their socially responsible behaviour.

Studies on CSR communication from a linguistic perspective have examined how companies position themselves concerning environmental and social sustainability, as well as how they use language to regain stakeholders' trust. However, despite the significance of transparency, there is still a gap in linguistic research focusing on how transparency is discursively constructed, and whether it assumes a clear or vague meaning in CSR disclosures.

The transportation sector is a significant example for examining this issue in CSR communication. The Covid-19 pandemic increased the need for transparency and accountability, particularly regarding the stringent measures taken by operators of this sector to reduce health and safety risks. At the same time, global sustainability goals and social equity issues placed additional pressure on these companies to demonstrate their efforts in reducing environmental impacts and promoting fair practices.

Set against this background, this paper examines the car transportation field as case study, exploring how *transparency* is discursively constructed within the CSR disclosures of the companies in this sector. A subsequent aim of the research is to investigate whether the term assumes a specific or vague meaning in these documents. In terms of the structure of this paper, Section 2 provides a theoretical background, and it is divided into two sub-sections: Sub-section 2.1 explores the concept of transparency and language vagueness; Sub-section 2.2 provides a brief review of linguistic research on CSR communication, including the use of vague language. The research materials and methods are described in Section 3, while the findings obtained are presented and discussed in Section 4. Section 5 makes some concluding remarks and provides suggestions for further research.

## 2. Theoretical background

### 2.1 Transparency and language vagueness

*Transparency*, besides being commonly known as the act of openly sharing information, has been defined in different ways. It has been characterised, among others, in terms of information "amount" (Winkler 2000) or "completeness" (Vaccaro and Madsen 2006). Schnackenberg and Tomlison (2016) argued that transparency is not a single-dimensional construct and instead has three dimensions, namely *disclosure*, *accuracy*, and *clarity*: the first corresponds to the relevance of the information; the second relates to the comprehensibility of information received from a sender; the third considers the correctness, but also the completeness, of the information. Other aspects linked to transparency include information *availability* and *visibility* (Turilli and Floridi 2009).

The advocacy and implementation of transparent behaviours and practices ensure different positive outcomes. A strong link exists, in fact, between transparency and *trust* (Schnackenberg

and Tomlison 2016). In other words, disclosing accurate and clear information can enhance stakeholders' perceptions of a company or organization as competent and adhering to shared principles. Similarly, Kim and Lee (2018) argued that the perceived level of transparency results in a more or less sceptical attitude towards an organisation. Accuracy and completeness also contribute to *accountability* (Kim and Lee 2018; Turilli and Floridi 2009). From this perspective, Turilli and Floridi (2009) argued that companies or organisations try to be transparent not only to meet compulsory requirements (DiPiazza and Eccles 2002) but also to support and facilitate their stakeholders in their decision-making, viewing transparency as a "business opportunity" (Kim and Lee 2018; Turilli and Floridi 2009, 106). Finally, it has been argued that, although transparent practices risk revealing negative aspects of a company or an organisation or the disclosure of sensitive data, they are ethically desirable (Turilli and Floridi 2009, 108). In light of these considerations, best practices for transparent communication include understanding the type of stakeholders and making linguistic choices accordingly, as well as disclosing complete, veridical, meaningful, comprehensible, accessible, and usable information (Schnackenberg and Tomlison 2016; Turilli and Floridi 2009).

The extent to which communication is truly transparent depends on both the writer's intention and the recipients' perception. Therefore, as the level of transparency in information is influenced by individual interpretations, identifying the specific linguistic choices that communicate transparency becomes challenging. Consequently, linguistic vagueness can serve as a tool to detect non-transparent linguistic and communicative choices. Studies in linguistics and pragmatics have provided various definitions of vague language, including that of language deliberately imprecise or ambiguous (Channel 1994), or having inherently unspecified, or underspecified, meaning in the context in which it occurs (Cheng and Warren 2003). Channel (1994), in her analysis of academic and economic language, identified three categories of vague linguistic items: vague nouns (e.g., words such as *things* and *stuff*); vague categories (e.g., *stuff like that*, or *something like that*); vague approximators (for instance, *about* and *around*). Linguists studying vagueness in various contexts – including professional communication (e.g., Koester 2007) and spoken interaction (e.g., O' Keeffe and Cheng 2015) – have mostly relied on these categories. They also agreed that the key functions of vague language are, among others: making social interactions less formal, less direct and more natural (e.g., McCarthy 1998); preventing from impolite and face-threatening interaction (e.g., Carter 1998); and providing an appropriate amount of information (Koester 2007, 44). In many of these studies, the use of vague language is attributed to the shared prior knowledge between senders and recipients, which allows implicit information to be understood without the need for more precise language. However, in contexts where interlocutors do not share the same level of knowledge, the use of less precise linguistic choices may result in a lack of transparency.

## 2.2 CSR communication, transparency and vagueness

The notion of Corporate Social Responsibility (CSR) commonly refers to the inclusion of environmental, social, and economic issues into a company's business strategies and practices (e.g., Carrol 2016; Dahlsrud 2008). Since the 20th century, companies have used various genres to address stakeholders like investors, employees, and customers, demonstrating their ethical and social responsibilities. These include, among others, CSR reports, news releases, and corporate websites (Breeze 2012). In more recent times, many companies have transitioned from CSR to ESG (Environmental, Social, and Governance) reports, though both CSR and ESG reports maintain the focus on social issues and ethical practices. Linguistic studies on CSR communication have concentrated on the discursive construction of trust (e.g., Bondi and Nocella 2023; Fuoli 2018), and themes such as sustainability (e.g., Fuoli and Beelitz 2023; Lischinsky 2015; Lischinsky and Sjölander 2014) and diversity, equity and inclusion (Malavasi 2023; Nocella 2023; Turnbull 2023).

Simply communicating an organization's approach to CSR issues is insufficient to maintain a positive image with stakeholders, but it is essential that this information is communicated transparently and without vague language (Turilli and Floridi 2009). When practices and disclosures are transparent, they positively influence stakeholders' perceptions of the company's commitment to shared principles (Kim and Lee 2018). Conversely, providing information that is untruthful, inaccurate, or incomplete can challenge public credibility (Fombrun and Van Riel 2004).

Regarding vague language in CSR communication, Jin (2022) analysed CSR reports from the cosmetics industry and identified various types of vague linguistic items. These included vague expressions of quantity, time and frequency, degree, and softening stance-taking. Vague terms related to quantity, such as *more than*, *many*, *various*, and *some*, are often used to avoid revealing specific numerical values (Jin 2022, 85). Similarly, vague expressions of time and frequency, such as *early*, *recent*, *often*, *by the end of*, and *always*, are used when specific timing information is absent (Jin 2022, 90). Vague degree items, such as *important*, *well*, *significant*, *better*, *appropriate*, *effective*, and *good*, are employed to positively assess practices and create a favourable corporate image, even when data quantifying the actual improvements is lacking (Jin 2022, 88-89). Additionally, softening stance-taking expressions, such as perspective-taking verbs (e.g., *suggest*, *think*) and possibility indicators (e.g., *possible*, *may*), may be used to leave room for negotiation in case of unforeseen circumstances or negative evaluations (Jin 2022, 92). Notably, Jin argued that while vague language may indicate a lack of transparency, it could also be strategically used to "provide an appropriate amount of information, demonstrate solidarity, enhance persuasion, and self-protection" (Jin 2022, 77).

Despite the development of studies exploring how companies communicate aspects related to CSR and how certain vague linguistic choices can compromise the communicative transparency of a text towards various stakeholders, it is also necessary to investigate what meaning these companies attribute to the concept of transparency and how it is presented to the various stakeholders. Given that, to the best of my knowledge, no research has been conducted specifically on these aspects, this paper addresses the following research questions (RQs):

- RQ.1: To what extent is the notion of *transparency* mentioned in CSR disclosures of car transportation companies?
- RQ.2: How do the companies construct and communicate the concept of *transparency*? Is it possible to draw comparisons between the car rental and ride sharing sectors?
- RQ.3: In the CSR disclosures being examined, does the concept of transparency have a clear or vague meaning?

In terms of the structure of the paper, the research materials and methods are described in Section 3, while the findings obtained are presented and discussed in Section 4. Section 5 makes some concluding remarks and provides suggestions for further research.

## 3. Data and methods

### 3.1 Data

This study is based on the *Car rental and sharing corpus* (henceforth, *CarRS corpus*). This ad-hoc corpus brings together different CSR disclosures, namely English CSR/ESG reports, and news releases issued by internationally popular North American companies operating in the car rental and ride-sharing sectors within the timeframe 2020-2022. This corpus is further subdivided into two sub-corpora, i.e., *Rental* and *Sharing* sub-corpora. *Avis Budget Group*, *Enterprise Mobility*, and *Hertz* were selected for the first sub-corpus, as they are among the largest car rental companies in the United States.[1] With the same logic, *Lyft* and *Uber* were selected for the second sub-corpus.[2] The main criterion adopted during data collection was to select documents related to the results or performances achieved by the companies in the period 2020-22 that were available on their websites.

The 2020-2022 period was pivotal for the field of transport, marked by unprecedented challenges and rapid adaptation, making it a significant timeframe for analysing CSR reports and news releases of companies operating in this sector. The Covid-19 pandemic exposed

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[1] See: https://www.nerdwallet.com/article/travel/what-is-the-best-car-rental-company. All websites were last visited on 24/07/2024.
[2] See: https://www.linkedin.com/pulse/top-10ride-hailing-market-companies-world-gogpf/.

significant vulnerabilities, leading to an increasing demand for transparency and accountability, particularly in industries with extensive environmental and social impacts, such as those of the car transportation sector. CSR reports published in this period disclose how these companies also addressed operational disruptions, implemented health and safety measures, and maintained business continuity, reflecting their commitment to stakeholder engagement (Broadstock et al. 2021). Simultaneously, the global push for environmental sustainability placed the sector under intense pressure. In CSR disclosures, companies responded to it by highlighting efforts to reduce carbon footprints, adopt greener technologies, and align with global sustainability goals (Bilgili and Magazzino 2022). Additionally, in this period there has been an increasing attention to social equity issues. This awareness has been reflected in many ESG disclosures, where corporations demonstrate their commitment to responsible business practices in these areas (Daugaard 2020).

In addition, in relation to the selection of the reports, I chose texts that despite showing different titles, displayed a structure similar to that of CSR reports. The table below (Tab. 1) provides a breakdown of the corpus, including the number of tokens. For the sake of clarity and due to space constraints, the titles of the news releases are not included in it and abbreviations are used for "Corporate Social Responsibility" (CSR) and "Environmental Social and Governance" (ESG).

| Sub-corpus | Companies | Reports (R) | News releases (NR) |
|---|---|---|---|
| Rental | Avis Budget Group | • 2020 CSR report [2020 results] 17,015 tokens <br> • 2021 ESG report [2020 results] 14,851 tokens <br> • 2022 ESG report [2021 results] 13,881 tokens <br> • 2023 ESG report [2022 results] 9,413 tokens | • 2020 – 9,972 tokens <br> • 2021 – 9,335 tokens <br> • 2022 – 10,540 tokens |
| | Enterprise Mobility | • 2020 Sustainability report [2020 results] (1,460 tokens) <br> • 2022 ESG report [2022 results] (14,353 tokens) | • 2020 – 25,066 tokens <br> • 2021 – 30,989 tokens <br> • 2022 – 30,799 tokens |
| | Hertz | • 2022 Sustainability and impact report [2022 results] (11,810 tokens) | • 2020 – 37,639 tokens <br> • 2021 – 42,441 tokens <br> • 2022 – 37,303 tokens |
| Sharing | Lyft | • 2021 ESG report [2020 results] (28,538 tokens) <br> • 2022 ESG report [2021 results] (18,187 tokens) | • 2021 – 20,668 tokens <br> • 2022 – 21,354 tokens |
| | Uber | • 2021 ESG report | • 2020 – 23,061 tokens |

| | | [2020 results]<br>(19,890 tokens)<br>• 2022 ESG report<br>[2021 results]<br>(26,244 tokens)<br>• 2023 ESG report<br>[2022 results]<br>(30,760 tokens) | • 2021 – 14,431 tokens<br>• 2022 – 13,889 tokens |
|---|---|---|---|
| Total | *CarRS*<br>548,890 tokens<br><br>*Rental* (316,790)<br>*Sharing* (232,100) | R – 206,402 tokens | NR – 297,640 tokens |

**Tab. 1:** The *CarRS corpus* – structure and size

As can be noted, the sub-corpora are not homogeneous. This is due to challenges encountered during data collection, specifically the different ways with which each company in the corpus decided whether or not to provide information on results achieved in specific years, particularly in their reports: *Avis Budget Group* published the 2020 CSR report and the 2021 ESG report, with data relating to 2020. *Lyft* did not publish reports on results achieved in 2022, as the 2023 ESG report covers that year; *Hertz* published their reports every three years; and no 2021 report was available for *Enterprise Mobility*.

All texts have been manually downloaded in .pdf format, saved as .txt files, and cleaned and formatted for whitespace, characters, HTML, links, duplicates, and others. Due to the linguistic focus of this research, the visual and non-linguistic components of texts such as images, tables and graphs were disregarded to concentrate on language use.

### 3.2 Methods

To achieve the research aims, the corpus was analysed by working along the lines of corpus-based discourse analysis (Baker 2023; 2006) and using the corpus software *AntConc 4.2.0* (Anthony 2022). The analysis was subdivided into two phases, quantitative and qualitative, respectively.

The quantitative analysis consisted of two procedures. In the first I calculated the normalised frequencies of *transparen\** in each sub-corpus to determine whether or not the term is frequently used in the CSR disclosures. Given the number of tokens in the sub-corpora, frequencies were expressed per 100,000 words. Following this step, I retrieved the collocations of *transparen\** in each sub-corpus. Considering that in discourse studies, the repeated use of strong lexical patterns around specific objects, people, or concepts may reveal the discourses reproduced around them (Baker 2006, 114), collocates were generated to obtain preliminary insights into how transparency is discursively constructed in the car rental and ride sharing sectors. Collocates were retrieved selecting a 5L-5R span of co-text and adopting multiple statistical association measures – these include MI, MI3, MI2, Dice and LogDice, which favour

rare or less rare collocates occurring almost exclusively in the company of specific search words (Brezina 2018, 70). The p-value, indicating the level of statistical significance which needs to be met, was set at 0.0001 and the minimum frequency at 3 items. Note also that only the collocates calculated with MI score are reported in this paper since results obtained with each statistical test were almost identical.

The second phase of the research consisted in analysing the extended concordance lines of the collocates of *transparen\**, setting the span of co-text at 10L-10R. Given that "meaning arises from words in particular combinations" (Sinclair 2004, 148), rather than from words in isolation, examining the collocates of *transparen\** in their linguistic context to identifying the most recurrent lexico-phraseological patterns helped to better understand how companies communicated their approach to *transparency*. Moreover, this methodological procedure was useful to explore the meaning that the concept assumed in the CSR disclosures. In addition, a complementary manual close reading of further co-text was conducted to identify any linguistic patterns that could not be found through the examination of the concordance lines.

## 4. Results

### 4.1 Quantitative results

The analysis of the normalised frequencies of *transparen\** revealed that the term is rarely used in the corpus. Indeed, the term occurs only 129 times – i.e., 23.5 times per 100.000 words. In addition, the graph below shows that the search word occurs only 9.5 and 42.7 times per 100,000 words in the two sub-corpora, respectively.
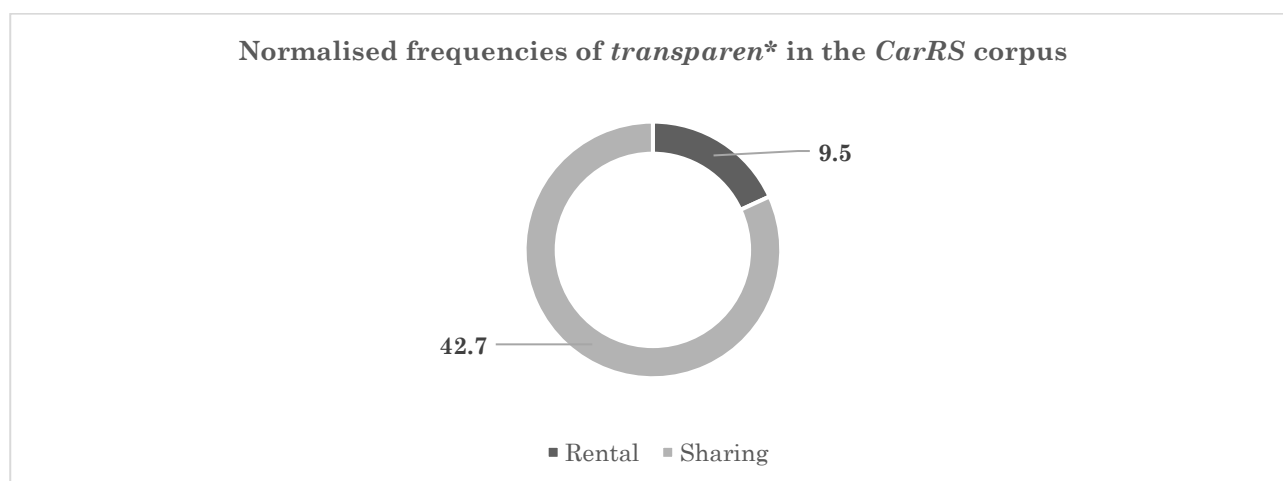


**Fig. 1:** Frequencies of *transparen\** in the *Rental* and *Sharing* sub–corpora (normalised per 100,000 words)

This finding suggests that the term is more frequently used by ride-sharing operators. However, this divergence between the two sub-corpora is primarily due to the high number of occurrences

of *transparen\** in the disclosures issued by *Uber*, as shown in the following bar chart reporting the number of hints of the word (Fig. 2).
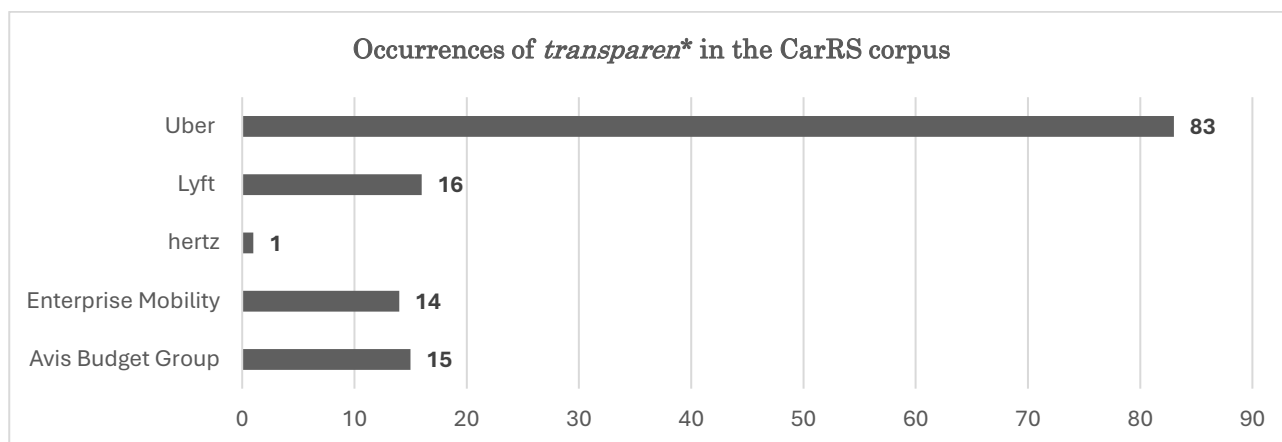


**Fig. 2:** Occurrences of *transparen\** in the *CarRS* corpus

The difference in the number of occurrences of *transparen\** between the two sub-corpora is also reflected in the quantity of collocates retrieved for the search word from each sub-corpus. As shown in Tab. 2, there are only three collocates in the *Rental* sub-corpus and seven in the *Sharing* sub-corpus.

| Collocates of *transparen\** (with likelihood values) | |
|---|---|
| Rental sub–corpus | Sharing sub–corpus |
| *inclusion* (35.176); *policy* (18.488); *customers* (12.705) | *investors* (66.995); *understand* (62.165); *accountability* (44.995); *accountable* (43.972); *fair* (36.762); *earnings* (26.125); *help* (26.025); *providing* (15.895); *climate* (15.176); *opportunities* (12.058) |

**Tab. 2:** Collocates (with likelihood values) of transparen\* in the *Rental* and *Sharing* sub–corpora

The first notable difference between the sub-corpora, as shown in the table, relates to the collocates indicating different types of stakeholders: *customers* is found in the *Rental* sub-corpus, while *investors* appears in the *Sharing* sub-corpus. This finding suggests that the companies view different stakeholders as specific recipients to whom they need to communicate or disclose information transparently. Secondly, in the *Rental* sub-corpus, *transparen\** collocates with *inclusion*, while in the *Sharing* sub-corpus, it occurs alongside with words related to salary and environmental issues, as suggested by the collocates *earnings* and *climate*. Other significant collocates of *transparen\** in the *Sharing* sub-corpus include lexical items associated with the concepts of accountability (e.g., *accountability* and *accountable*), understandability (e.g., *understand* and *help*), and fairness (e.g., *fair*).

These quantitative results are not sufficient to draw conclusions about the discursive construction of *transparency* in the *CarRS* corpus. A qualitative analysis of the corpus was essential to corroborate most of the findings discussed above and to identify discursive patterns that could not be observed in the first stage of this research.

### 4.2 Qualitative results

Starting from the analysis of the *Rental* sub-corpus, the close reading of the concordance lines of the collocate *customers* suggested that ride-sharing companies tend to place importance on transparency in relation to aspects of customers' journeys. This pattern may be observed, for example, in (1), which highlights *Enterprise Mobility*'s commitment to enhancing the customer experience through the implementation of certain technologies.

(1)    Our technologies are focused on increasing personalization, transparency and control for *customers* – so they can travel on their terms and have clarity during each step of the process. (Enterprise Mobility – 2022 ESG Report)

From the instances of the collocate *inclusion*, it was observed that transparency tends to appear together with lexical items denoting good principles of CSR – see, for instance, the words *respect*, *responsibility* and *understanding* in (2), which co-occur with terms such as *culture* and the verb *commit*. This pattern might suggest that transparency is constructed as one of the companies' key values.

(2)    We are focused on creating a culture and a business environment based upon transparency, *inclusion*, mutual *respect*, *responsibility*, and *understanding*. (Avis Budget Group – 2020 CSR Report)

This discursive construction could also be observed through the analysis of the extended concordance lines of the collocate *policy*, as suggested by the expression *we are committed to* in (3), in which Avis Budget Group presents transparency as a principle that regulates public policy participation.

(3)    At Avis Budget Group, *we are committed* to providing transparency into our public policy participation and helping to promote important issues facing our industry and the communities that we serve. (Avis Budget Group – 2021 ESG Report)

Moving on to the findings of the *Sharing* sub-corpus, as shown in Table 2, *investors*, *understand* and *help* are three strong collocates of *transparen\**. The scrutiny of their extended concordance lines revealed their co-occurrence in example (4), found 12 times in different news releases published by *Lyft*, in which the company mentioned aspects concerning the re-organisation of specific contents within an agreement. Although this extract is identical in different documents of the sub-corpus, the repeated use of the verbs *help* and *understand* contributes to the conceptual association of transparency with *understandability*.

(4)     For <u>transparency</u>, to *help investors understand* the ultimate economic benefit of the Reinsurance Agreement, we have broken out "Net amount of claims ceded under the Reinsurance Agreement," which would otherwise have been captured in "Changes to the liabilities for insurance required by regulatory agencies attributable to historical periods." (Lyft – News release 11/07/2022)

As discussed in the preliminary analysis of the collocates, accountability is another concept strongly associated with transparency in the *Sharing* sub-corpus. This finding was further supported by a close reading of the extended concordance lines of the collocates *accountability*, *accountable*, and *climate*. These showed the co-occurrence of the noun *transparency* or the adjective *transparent* and the word *accountability* in instances related to the reporting of environmental issues (5) and incidents (6), as well as adherence to the principle of transparency in corporate governance (7).

(5)     Being <u>transparent</u> and *accountable* to the public by reporting on emissions and other environmental impacts. (Uber – 2021 ESG report)

(6)     (…) we recognize that even one critical incident is one too many, as it reflects the devastating personal experience of an individual using Uber. These reports bring hard data to bear in order to drive <u>transparency</u> and *accountability* and improve safety for Uber and the entire industry. (Uber – 2022 ESG Report)

(7)     Our Board of Directors is committed to best-in-class corporate governance and firmly believes that we must be <u>transparent</u> with, and *accountable* to, our stockholders with respect to our culture, governance, and corporate responsibility. (Uber – 2021 ESG Report)

The importance of transparency in relation to environmental reporting also emerged during the analysis of the concordance lines of the collocate *providing*. This specific investigation revealed several instances in which *Uber* emphasised its commitment to transparency in the release of environmental data, as suggested by the use of futurity in (8).

(8)    We must do better, and we look forward to using the data in this report to reduce our carbon footprint. Uber has joined the Science Based Targets initiative (SBTi) to ensure that we implement leading practices in emissions accounting, target setting, and <u>transparency</u>. And *we'll* begin *providing* riders with information on the carbon impact of their travel, as well as tips for how to reduce it. (Uber – News release 08/09/2020)

As emerged from the analysis of the collocates *fair*, *earnings* and *opportunities*, in the *Sharing* sub-corpus *transparency* is also associated with the concept of *fairness*, especially in relation to employees' salaries. This finding was supported by the frequent co-occurrence of the adjective *fair* with *transparency* in commissive statements referring to pay equity. Such a commitment is expressed, for instance, through words expressing continuity and values, as suggested by the verb *continue* in (9) and *believe* in (10).

(9)    We *continue* to advocate for quality platform work that provides independent platform workers with flexibility, fair and <u>transparent</u> *earning opportunities*, access to social protection and benefits, meaningful representation, and learning and development opportunities. (Uber – 2023 ESG Report)

(10)   We *believe* good platform work should provide independent platform workers with: […] Fair and <u>transparent</u> *earning opportunities*. (Uber – 2023 ESG Report)

In relation to the last stage of the qualitative analysis, evidence showed that transparency assumed a vague meaning in almost all of the corpus' disclosures. This is reflected by the frequent co-occurrence of vague nouns, i.e. lexical items used with generic meaning, in the co-text of *transparen\**. For instance, in (11), the word *issue* is used generically without specifying the specific types of issues involving the various stakeholders. Consequently, the expression *informed debates* also lacks clarity, as the information being discussed in the debates is not mentioned in the text.

(11)   ABG believes in <u>transparency</u> and ensuring the company's voice is heard on policy *issues* that matter most to customers, employees, and the industry. Through

participation in public policy, the company aims to facilitate *informed debates* and constructively contribute to the policymaking process. (Avis Budget Group – 2023 ESG Report)

In (12), the adjective *transparent* is used in reference to the implementation of a new app that is intended to enhance, among other things, transparency with customers during the car rental phases. However, many of the co-occurring lexical items are vague. First, the word *journey* could have been used metaphorically to suggest that *Avis Budget Group* is continuously developing new products to increase transparency with customers. However, it might also be interpreted as a vague expression of time, as it provides no information on how long the process took. Second, the sentence referring more specifically to the app is permeated by quality assessment verbs and adjectives, such as *substantial*, *exceeding*, and *stronger*, which neither effectively quantify the improvements made by the company, nor clarify the specific customer expectations, nor indicate how many clients still choose the company for car rental.

(12)   We have embarked on a *journey* to reinvent the rental experience we offer customers by making it more <u>transparent,</u> convenient, personalized and seamless. One example of this is our Avis mobile app, which is driving *substantial* improvements in our net promoter scores by app users, signalling that we are *exceeding* our customers' expectations and contributing to *stronger* loyalty. (Avis Budget Group – 2020 CSR Report)

In (13), which is an extension of (5), *Uber* expresses its commitment to transparency in the disclosure of environmental information, but the generic use of *other* prevents the reader from understanding the specific events impacting on the environment.

(13)   To reach our goals, we are taking 5 actions to reduce emissions from riders served by our mobility platforms and corporate operations: (…) 04 Being <u>transparent</u> and accountable to the public by reporting on emissions and *other* environmental impacts. (Uber – 2021 ESG Report)

Similarly, in (14), the use of *other* in reference to existing mobility platforms might also be interpreted as a strategic choice to avoid explicitly mentioning *Uber*'s main competitors and thus avoid any direct confrontation with them. In addition, the expression *more action* does not help to understand the specific practices enacted by the company to increase transparency and

accountability regarding the transition to electric vehicles, making it difficult to draw comparisons with other ride-sharing companies.

(14)   While we're not the first to set ambitious goals in transitioning to EVs, we intend to be the first to make it happen. Competing on sustainability is a win for the world, and today we challenge *other* mobility platforms to <u>transparency</u>, accountability, and *more action*.

## 5. Concluding remarks

This paper has explored how the notion of *transparency* is conceptualised and linguistically communicated in a corpus of 2020-22 CSR disclosures, using the car transportation sector as a case study, and employing the quantitative and qualitative methods of corpus-based discourse analysis.

Findings from the frequency analysis suggested that the term *transparency* is not frequently used in the CSR disclosures of this transportation sector. This result does not necessarily imply that this theme is less relevant in the analysed documents, as the concept could be conveyed through different lexical items expressing the idea of information release (for instance, the verbs *disclose* and *report*), which were not investigated in this paper due to the focus on the linguistic profile of the word *transparen\**. It also emerged that the higher or lower frequency of this word does not depend on the specific transportation sector, but on the choice of each company to mention the concept of transparency, as suggested by the higher frequency of the term in the disclosures published by *Uber*. Nevertheless, the low number of occurrences did not facilitate a more robust analysis of how this notion is conceptualised, although the scrutiny of the extended concordance lines of the collocates of *transparen\** provided some insights into the issues and meanings associated with it.

Evidence from this analysis showed that companies in both sectors communicated their approach to the issue of transparency mainly through commissive statements (Bondi 2016), presenting it as an ethical value. Compared to the ride-sharing sector, car rental companies placed more emphasis on transparency with their customers. In the Sharing sub-corpus, the greater number of collocates of *transparen\** facilitated the identification of more discursive constructions around this word. In the disclosures of this sub-corpus, transparency is associated with clarity of information, accountability and fairness. Moreover, ride-sharing operators showed concern about transparency in relation to diverse issues, including environmental reporting and pay equity.

The analysis revealed that, despite the strong interest in the issue of transparency, no linguistic-communicative choices were adopted that would allow diverse recipients to understand how it is actually pursued. It is certainly essential to further investigate transparent or non-transparent communication regarding various aspects related to sustainability, to assess the level of transparency of the information provided on these issues. However, the predominance of nouns with generic meaning and quality assessment expressions in the co-text of *transparen** revealed that the word assumed such a vague meaning as to suggest a permeation of vague language in CSR disclosures, possibly due to the more promotional than informative nature of these textual genres.

This research is not without limitations. In fact, suggestions for further research may include the application of the methodology adopted in this study to companies or institutions operating in different sectors, and contrasting analyses of CSR disclosures written in different languages. In addition, this study has not explored linguistic transparency or vagueness in relation to more specific issues. Future studies need to take this aspect into account to address the theoretical concerns of studies of transparency (Schnackenberg and Tomlison 2016), first and foremost investigating the link of this concept with information quality. Future research may also consider the possibility of complementing linguistic research with ethnographic approaches, including the distribution of questionnaires aimed at measuring the impact of transparency in the organisation/company, stakeholder relationships, and mechanisms that influence transparency perceptions.

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## Bionote

Federico Zaupa, Ph.D., is a Research Grant Holder and Adjunct Professor at the University of Modena and Reggio Emilia. He holds a Ph.D. in Human Sciences, with a thesis focusing on the discursive representation of LGBTQIA+ people and communities in the broadsheet press and press releases from LGBTQIA+ organizations in the UK and Italy, using the methodologies of corpus linguistics and critical discourse analysis. His research areas include language, gender,

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