

# Doing the Locomotion

## Aspects of Trust and Transparency in Railway Communication

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### Abstract

In the last few decades, Corporate Social Responsibility (CSR) has become a priority on the corporate agenda and a pillar of corporate communication. Firms have been increasingly called upon to behave responsibly and disclose information about their ethical values and ‘values translated into action.’ Recently, the growing distrust towards businesses and their CSR practices has prompted companies to reengage with stakeholders and disclose information in a way that is perceived by the general public as transparent and trustworthy. While extensive research on transparency has been conducted in fields such as management, organisational studies and marketing, little work has been done on the role of language in the creation of transparency and as a consequence, of trust. Set against this background, the study focuses on a particular industry sector in which public perceptions of transparency need to be carefully managed and maintained, namely transportation. Specifically, the analysis sets out to investigate how transparency and trust are linguistically and discursively constructed in the CSR reports belonging to a selection of rail companies operating in different geographical areas across the world (Europe, North America and Asia). Special attention is paid to the discussion of issues relevant to the sector, namely environmental impacts. With the support of quantitative and qualitative analysis tools, the sections of the reports covering environmental topics are examined in a variety of lexicogrammatical items and their phraseology. The study sheds light on the discourse strategies adopted by rail companies for trust creation and transparent reporting of information relating to environmental issues.

## 1. Introduction

With the emergence of a highly competitive and turbulent economy, communication has become a strategic tool for companies to enhance reputation, increase their credibility, and foster trust (Cornelissen 2014; van Riel and Fombrun 2007; Goodman 2006, 2001; Christensen 2002). Undeniably, nowadays companies’ success in gaining their license to operate has become ever more dependent upon their commitment to Corporate Social Responsibility (CSR) (Dahlsrud 2008; Lantos 2001). In an attempt to align their behaviour with the interests of stakeholders,

who demand firms to engage in CSR, companies have started to target their activities and communication practices towards value creation on three levels: “People (creation of well-being in and outside the organisation), Planet (achievement of ecological quality) and Profit (maximization of profit)” (Resche 2007, 14). Quoting Podnar (2008, 75), CSR communication is

a process of anticipating stakeholder expectations, articulation of CSR policy and managing of different organization communication tools designed to provide true and transparent information about a company's or brand's integration of its business operations, social and environmental concerns, and interactions with stakeholders.

Recently, well-publicised corporate scandals and the consequent distrust towards businesses and their CSR practices have urged corporations to reengage with stakeholders and disclose information in a way that is perceived by the general public as transparent and trustworthy. Following Stacks et al. (2013, 570),

Stakeholders ascribe strong reputation to the organization when it is transparent in the conduct of its affairs. On the contrary, if the organization avoids communication with stakeholders or provides only minimal, incomplete, or untruthful information to stakeholders, it loses ground in the court of public opinion (Fombrun and van Riel 2004).

Although in corporate settings transparency is typically associated with the disclosure of financial information, in recent years, it has emerged as an imperative concern for firms in the disclosure of non-financial information including environmental and social issues (Lee and Chung 2023; Kim and Lee 2018; Coombs and Holladay 2013). To face public scepticism surrounding CSR motives and practices, which are often seen as firm-serving and ‘greenwashing’ rather than genuine or altruistic, companies are ‘compelled’ to communicate sustainability topics to stakeholders effectively and transparently (Kim and Lee 2018). Several studies have stressed the value of transparency in CSR communication as a way to ensure responsible behaviour from companies and inhibit stakeholder scepticism of CSR messages (Lee and Chung 2022; Sendlhofer and Tolstoy 2022; Lee and Conello 2019; Kim and Lee 2018; Coombs and Holladay 2013). In this particular field, transparency is predominantly intended as strategic information disclosures that “increase the consumers’ perceived CSR credibility and attitude toward the company” (Lee and Chung 2022, 590).

Nevertheless, notwithstanding the assumed value of transparent communication, there is a lack of consensus on what exactly transparency is (Albu and Flyverbom 2016). The volatile and ambiguous nature of the concept, which makes it difficult to explore, has led to the adoption of different approaches to the study of transparency and of various labels being used to define it

(e.g., accessibility, visibility, and availability to name but a few. For a review of definitions of transparency, see Wehmeier 2018; Schnackenberg and Tomlinson 2016).

Traditionally, transparency has been equated with the disclosure of more information, while recently it has been conceptualised in relation to information quality and “in consideration of stakeholders’ feedback to the organization’s message and organizations’ responsible communication that enhances trust (Coombs and Holladay 2013)” (Kim and Lee 2018, 112). Thus, transparency has gained ground as a dynamic process rather than a static attribute, which “requires stakeholders to actively ‘look inside the corporation’ by determining whether or not the information the corporation provides meets their needs” (Christensen and Cheney 2015; Albu and Wehmeier 2014; Coombs and Holladay 2013, 219; Rawlins 2009). The centrality of stakeholders also emerges from Rawlins’ understanding of transparency (2009, 74), “defined as having these three important elements: information that is truthful, substantial, and useful; participation of stakeholders in identifying the information they need; and objective, balanced reporting of an organization’s activities and policies that holds the organization accountable.” More to the point, transparency as a complex and multidimensional construct has been discussed by Schnackenberg and Tomlinson (2016, 1794; Schnackenberg et al. 2021), who posit that “transparency appears to be a function of three theoretically viable and managerially relevant factors: disclosure, clarity, and accuracy.” Disclosure is defined as the perception that complete and relevant information is released (rather than hidden) in a timely manner; clarity is intended as the perceived level of comprehensibility or understandability of information; and accuracy is viewed as information reliability or “the extent to which information is reflective of reality rather than exaggerated or biased” (Schnackenberg et al. 2021, 1629; Schnackenberg and Tomlinson 2016, 1792-1794).

While attempting to systematically theorise the concept, extensive transparency research has been conducted on the positive values it creates, such as employee relationships, consumer loyalty, and most of all trust (Kim and Lee 2018; Schnackenberg and Tomlinson 2016; Kang and Hustvedt 2014). In particular, transparency is intended as a “prerequisite for trust,” which is “the belief that a company will act in the stakeholders’ best interest, further their interests, and intentionally cause no harm” (Koskela and Crawford Camiciottoli 2020, 62).

The interconnectedness between trust and transparency has been widely explored in literature specifically in the healthcare sector (Rawlins 2008) and from an organisational perspective in companies of different type and size (Pirson and Malhotra 2011). Mayer et al. (1995) first theorised trust in organisational settings by considering two specific parties involved in this process: the trustor – the one who gives trust, and the trustee – namely the one to be trusted. Starting from this distinction, they define trust as “the willingness of a party to be vulnerable to the actions of another party based on the expectation that the other will perform

a particular action important to the trustor” (1995, 712). Their definition highlights both the vulnerability of the trustee and the strength of the trustor, through which the perception of the trustee is defined. Mayer et al. (1995) further define the trustee according to three characteristics, namely ability, benevolence, and integrity. Ability groups the skills and competences of the trustee, benevolence is “the extent to which a trustee is believed to want to do good to the trustor” (1995, 718), namely the perception of a positive orientation of the trustee. Integrity is linked to how the trustee “adheres to a set of principles that the trustor finds acceptable” (1995, 719), in other words how the trustee abides by moral codes of the trustor. Starting from this division, Fuoli and Paradis (2014) developed a trust-repair model framework highlighting the discursive strategies adopted by companies to achieve the intended sought effect (ability, benevolence, and integrity) while showing their commitment to pursuing the values of transparency and openness. Moreover, while proving how such discursive strategies are used by firms when engaging with potential sources of distrust (Fuoli and Paradis 2014, 52), this framework can be adopted to investigate how companies communicate and reinforce their “trustworthy identity.”

As trust has been defined also as an emotional bond between parties based on the relationship, beliefs, and moral character of the trustee (Wicks et al. 1999), it is not difficult to understand why it has been mostly analysed in terms of perception from the trustor’s point of view (Dang-Van et al. 2020; Song et al. 2019; Choudhury 2008).

Through survey methods, some scholars have investigated CSR communication and trust on social media (Kollat and Farache 2017), while others have focused on the study of trust in terms of consumers’ expectations and whether these were met (Kim 2019). Trust has also been analysed from the point of view of distrust and scepticism, looking at how CSR communication is perceived by stakeholders in terms of knowledge (sharing achievements and potential future goals), transparency (openness of information), objectivity (facts versus factual information), consistency (how steadily a company communicate changes and achievements), personal relevance (reference to people’s personal life), and promotional tone (whether a text is perceived as promotional) (Kim and Rim 2019).

While considerable scholarly attention has been paid to the influence of transparency on trust and its strategic value in CSR communication, empirical examinations of transparency as a discursive construction are scarce. Therefore, this study sets out to investigate how transparency manifests itself in corporate disclosures and more specifically in CSR reports, and how it affects stakeholders’ trust in the company. The focus is on discourse used in a particular industry sector in which public perceptions of transparency need to be carefully managed and maintained, namely transportation. The study analyses the CSR reports belonging to a selection of rail companies operating in three different geographical areas across the world, i.e. Europe,

North America and Asia, and attempts to shed light on how transparency and trust are linguistically and discursively constructed, enhanced or hindered in the discussion of issues relevant to the sector, namely environmental impacts. The materials and methods used for the research are discussed in Section 2. The following section addresses the strategies adopted by the companies for transparency as well as trust purposes, and some concluding remarks close the paper.

## 2. Materials and methods

In order to map the construction of transparency and trust in CSR disclosures, we considered the case study of three rail companies headquartered in three different countries and continents, namely Amtrak in the USA (North America), Deutsche Bahn in Germany (Europe), and West Japan Rail Company in Japan (Asia).<sup>1</sup> We selected passenger railway operators that were included in the 2020 list of companies adopting sustainability measures,<sup>2</sup> and that at the time of this study published online CSR documents in English. As the focus of this research is on environmental issues, the analysis examined the sections covering environment-related topics in a sample of Sustainability or Integrated Reports for the year 2021. When Sustainability documents were not available, Integrated Reports were considered in the analysis as they comprise both financial and non-financial information, and present a “holistic picture of the business, including future targets and links between financial performance” and non-financial performance (Jensen and Berg 2012, 300). For each report a corpus was created including those specific portions of text dedicated to environmental topics (see Table 1).

Rail Company	Country	Continent	Type of report	Corpus: Environment sections (no. tokens)
Amtrak	USA	North America	Sustainability Report 2021 <sup>3</sup>	2,214
Deutsche Bahn (DB)	Germany	Europe	Integrated Report 2021 <sup>4</sup>	4,618
West Japan Railway company (JR-West)	Japan	Asia	Integrated Report 2021 <sup>5</sup>	2,736

**Tab. 1:** Corpora and their sizes

<sup>1</sup> A limited number of companies and reports were considered as this is intended to be a pilot study, which is part of a larger project dealing with the construction of transparency in corporate disclosures belonging to a wider sample of companies.

<sup>2</sup> <https://www.globaldata.com/esg/companies/sustainable-railways-operators/>. Last visited 19/03/2024.

<sup>3</sup> <https://www.amtrak.com/content/dam/projects/dotcom/english/public/documents/environmental1/Amtrak-Sustainability-Report-FY21.pdf>. Last visited 20/05/2025.

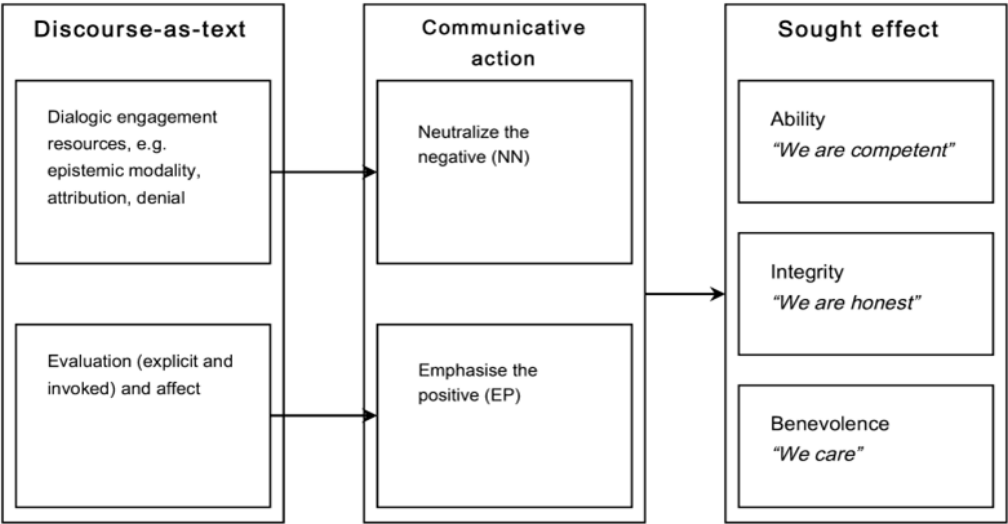
<sup>4</sup> [https://ibir.deutschebahn.com/2021/fileadmin/pdf/DBK\\_e\\_IB21\\_web.pdf](https://ibir.deutschebahn.com/2021/fileadmin/pdf/DBK_e_IB21_web.pdf). Last visited 20/05/2025.

<sup>5</sup> [https://www.westjr.co.jp/global/en/ir/library/annual-report/2021/pdf/jr\\_west\\_integrated\\_report\\_2021.pdf](https://www.westjr.co.jp/global/en/ir/library/annual-report/2021/pdf/jr_west_integrated_report_2021.pdf). Last visited 20/05/2025.

In the first stage of the study, transparency was examined along the three dimensions proposed by Schnackenberg and Tomlinson (2016): disclosure, i.e., information amount, completeness and relevance; clarity or understandability of information; and accuracy, i.e., information reliability. To this end, we explored the three small corpora with the support of corpus linguistics tools and the software suite AntConc 3.5.8 (Anthony 2019), and a frequency wordlist was generated for each database. Manual reading of the texts and close inspection of the top 30 most frequent words informed the selection of a sample of recurrent lexical items belonging to the semantic field of environment. The study focused on the most recurrent words as it aimed to analyse how the most relevant environment-specific issues are communicated by the three companies. We then qualitatively examined the selected words in their co-text, to verify whether the information provided by the railway companies on their environmental responsibility is transparent, namely complete (i.e., disclosure), understandable (i.e., clarity) and reliable (i.e., accuracy) (Schnackenberg et al. 2021; Schnackenberg and Tomlinson 2016). The visual resources in both their linguistic and non-linguistic components were not included in the databases but were considered in the study because of their key role in the construction of transparency.

The second part of the study investigates transparency as a prerequisite for trust. Fuoli and Paradis' (2014) trust-repair framework (Figure 1) was applied to the corpora in order to explore the linguistic strategies adopted in the communication of environmental issues. Specifically, we looked at the communicative strategies adopted by the companies to enhance trust, namely *emphasize the positive* (EP) and *neutralize the negative* (NN). The former is used to boost the company's positive qualities, while the latter is used to mitigate and soften their potential damage. As described in Figure 1, both communicative actions are achieved linguistically and discursively through specific discursive resources, namely evaluation and affect for EP, and dialogic engagement resources for NN. Drawing upon Martin and White's (2005) appraisal theory, evaluation is related to the "linguistic expression of positive or negative subjective assessments of people, objects or events" while affect is more linked to "the linguistic expression of emotions" (Fuoli and Paradis 2014, 60). On the other hand, engagement is used to "take a stance on the current topic"; this is achieved through "epistemic modals (e.g. believe, think, be certain that), markers of evidentiality (e.g. see, hear, show that), expressions of attribution (e.g. say, claim, argue), adversative discourse markers (e.g. yet, but) and negation/denial" (2014, 59).

For each of the communicative actions we also considered the sought effect that they might achieve: ability, which is the competence of a company, integrity which "relates to the trustee's moral and ethical values," and benevolence, which shows "the trustee's care and goodwill to the trustor" (Fuoli and Paradis 2014, 54).



**Fig. 1:** Trust repair discourse model (Fuoli and Paradis 2014, 58)

In order to apply Fuoli and Paradis’ framework, we manually tagged the textual parts of our corpora using the UAM corpus tool, which allowed us to mark segments according to the aforementioned categories: communicative actions (EP and NN) and sought effects (ability, benevolence, and integrity). More specifically, the tagging was based on the identification of specific discursive resources for EP (e.g., intensifiers used to express evaluation) and for NN (e.g., adversative markers, markers of evidentiality, markers of attribution, and epistemic modals). These same segments were then tagged according to the intended sought effect of each communicative function. This was achieved through a close reading of the tagged segments and by trying to deduce whether the general meaning stressed on the company’s competence (ability), honesty (integrity), or care (benevolence). However, in some cases sought effects were hard to distinguish due to their ambiguity (e.g., integrity and benevolence) and were tagged twice.

Through a comparative perspective, this research, which provides a more qualitative approach to the data, explores how trust creation and transparency reporting are intertwined.

### 3. Findings

#### 3.1 Transparency

For the analysis of transparency in the reporting of environmental goals and performance, we examined first discourses surrounding the most frequently used words in each corpus and then the whole sections covering environment-related topics. As for the specific lexical items under examination, Table 2 provides a breakdown of their rankings, frequencies and normalised frequencies per thousand words (ptw).

Amtrak: rank and word	Freq. (normalized freq.)	Deutsche Bahn: rank and word	Freq. (normalized freq.)	West Japan: rank and word	Freq. (normalized freq.)
8 energy	25 (11.29)	12 climate	45 (9.74)	17 environment	24 (8.77)
17 carbon	15 (6.77)	15 waste	37 (8.01)	18 environmental	23 (8.40)
18 climate	14 (6.32)	17 noise	35 (7.57)	24 change	17 (6.21)
27 emissions	10 (4.51)	29 reduction	23 (4.98)	25 climate	17 (6.21)
30 renewable	10 (4.51)	30 energy	22 (4.76)		

**Tab. 2:** Most frequent lexical words in the three corpora

As regards Amtrak, the study of the selected content words in their surrounding discourse reveals that timely and relevant information is provided regarding topical environmental issues such as *fuel usage*, *greenhouse gas emissions*, *electricity consumption* and procurement of *carbon-free electricity* (see Example 1, our italics as in the other quotations).

- (1) *With four targets as part of our Sustainability Strategic Plan and long-term goal, Amtrak aims to reduce our Scope 1<sup>2</sup> and 2<sup>3</sup> emissions 40% by 2030<sup>4</sup>. In FY21, we established interim goals of reducing fuel usage and greenhouse gas emissions by 5% from 2019 (pre-pandemic) and reducing electricity consumption by 1.5% from 2020. We recently set a goal to procure 100% carbon-free electricity in our operations by 2030, and we continue to progress towards more ambitious targets.*

<sup>2</sup>. Scope 1 emissions are direct *greenhouse* (GHG) *emissions* that occur from sources that are controlled or owned by an organization (e.g., *emissions* associated with fuel combustion in boilers, furnaces, vehicles). <sup>3</sup>. Scope 2 *emissions* are indirect GHG *emissions* associated with the purchase of *electricity*, steam, heat, or cooling. <sup>4</sup> Amtrak's *carbon emission* baseline year is 2010.

More to the point, an account is given not simply of promising goals for the future (Examples 1-3) and attempts to comply with internal, federal and international targets (e.g. *a Renewable and Carbon-Free Energy Plan* and the International Energy Agency, *IEA* in Example 4), but also of concrete performance (Examples 4 and 5).

- (2) *Renewable energy* is produced from solar, wind, geothermal, biogas, eligible biomass, and low-impact small hydroelectric sources, and *carbon-free energy* is produced from sources that include *renewable energy*, nuclear, and large hydroelectric sources. The differentiation between *carbon-free* and *renewable energy* allows for the inclusion of



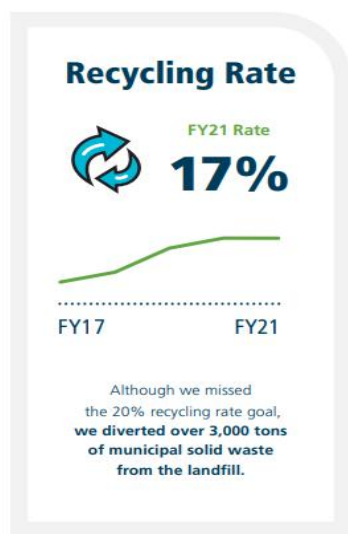
clean energy sources that do not emit *greenhouse gases* but are not typically considered renewable by local or state laws. The use of *clean energy is an important goal to reduce greenhouse gas emissions*, but also plays a role in reducing air pollution, a result of combusted fossil fuels that leads to dangerous health implications on communities in areas of poor air quality.

- (3) Looking ahead, *Amtrak is working hard to become even more climate-friendly over time. The funding that the IJA provides will support that effort, helping to make our existing service, infrastructure, and equipment more sustainable and resilient than ever—and bringing new service to communities where Amtrak isn't currently an option.*
- (4) *The IEA Net Zero report calls for rapidly scaling up affordable renewable energy, such as solar and wind technologies, to meet future energy demands while staying on path to limit carbon emissions and keep the long-term increase in average global temperatures to 34.7° F. In FY21, Amtrak initiated the creation of a Renewable and Carbon-Free Energy Plan to lay out the foundation for a clean energy future.*
- (5) *In FY21, Amtrak sourced 51% of electricity from carbon-free sources with additional goals set to reduce electricity consumption. We remain committed to reducing our emissions, through several key initiatives like energy efficiency upgrades, using as little fuel as possible and running more efficient locomotives.*

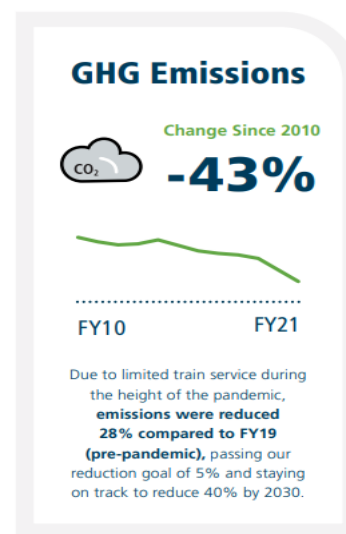
Commitments and activities, which, however, often remain vaguely described, turn out to be strategically merged by the American rail company to demonstrate its good citizenship and increase the believability of its CSR messages. In particular, to describe and narrate commendable aims and sustainable activities in a way that is understood by receivers, Amtrak relies on definitions (see footnotes in Example 1), explanations (Example 2), and generally simple and digestible sentences. Comparable and uncomplicated data are used by the company to create in the readership the perception that information is truthful and meaningful (see Example 6 below).

- (6) Today, intercity travel on Amtrak is already cleaner and more sustainable than most alternatives. On average, our service is *46% more energy efficient than travel by car, or 34% more efficient than domestic air travel*. And on the electrified Northeast Corridor, where locomotives produce zero at-the-source greenhouse gas emissions, *Amtrak travel emits up to 83% less GHG than car travel, and up to 72% less than flying*.

In addition to the description of successes, partnerships and commitments, Amtrak honestly admits its failure to achieve goals (Figure 2) or reveals that targets were met thanks to ‘beneficial’ factors beyond the firm’s control (Figure 3), thus increasing its accountability in the eyes of stakeholders. Despite appearing in captions and thus not a salient part of the description, these confessions accompany clear yet somehow simplistic line graphs, which nevertheless ‘inject’ a flavour of accuracy and clarity in the disclosure of environmental information.



**Fig.2:** FY21 Sustainability Goals and Progress (Amtrak 2021, 4)



**Fig.3:** FY21 Sustainability Goals and Progress (Amtrak 2021, 4)

The ‘incompleteness’ of data in the graphs above, where only percentages and trends are indicated, is partially counterbalanced by more comprehensive numerical information being released in the so-called *FY21 Performance Scorecard*, which outlines the company’s progress on environmental, social and economic issues. On the whole, transparency of Amtrak’s CSR messages seems to mainly derive from clarity or the company’s ability to package and tailor information in a way that can be readily digested by stakeholders, albeit to a slight detriment of disclosure and accuracy, namely information exhaustiveness, preciseness and reliability.

As regards the German company, the examination of the most recurrent words in their context, i.e. *climate*, *waste*, *noise*, *reduction* and *energy*, suggests that Deutsche Bahn (henceforth, DB) provides detailed, relevant and diversified information on environmental topics. Evidence is also given by the size of the corpus, which is almost twice as big as the other two. This is presumably due to the fact that the report under study was drawn up in accordance with the recommendations of the Global Reporting Initiative (GRI) and the Task Force on Climate-related Financial Disclosures (TCFD). Indeed, these frameworks prompt companies to report on

several CSR topics, including, for instance, *climate protection, nature conservation, resource conservation and noise reduction* (see Example 7 below).

- (7) To help advance the Green Transformation, we have defined *four environmental areas of action: climate protection, nature conservation, resource conservation and noise reduction*.

DB was found to combine references to TCFD and GRI (Example 8), and mentions of national and international targets (Example 9) to confer validity to both the information discussed and the goals strived for by the company.

- (8) *RECYCLING RATE GRI 306-3 306-4 306-5* By accounting and collecting certain types of waste separately, we can recycle them and generate revenues for specific waste. In 2021, about 0.7 million tons more waste was generated. The main driver was the construction waste, which increased by about 9%. At 96%, the recycling rate remains at the previous year's level. By using targeted measures, such as selective decommissioning and contractual binding of sorting and recycling facilities, we kept the share of recyclable waste high and the share of waste destined for disposal or incineration at a very low level.
- (9) We are seeking to create incentives to shift traffic towards rail. Achieving a shift in the mode of transport is key to meeting Germany's climate protection targets in the transport sector. Even as the transport sector moves towards electrification, the low levels of friction generated by wheel-rail contact mean that rail travel will continue to be the most efficient form of energy use. In 2020, the Science-Based Targets Initiative (SBTi) provided us with scientific confirmation that: *our targets for reducing greenhouse gas emissions contribute to achieving the goals of the Paris Climate Agreement*.

On the one hand, providing information subject to compliance with reporting regulations and standards instils reliability. On the other hand, stressing consistency of DB's strategies and federal or international targets adds legitimation to the company's CSR performance while maintaining a sense of shared responsibility for the safeguard of the planet. As evidenced by the extracts above, the German rail company balances ambitious commitments for the future with factual narratives of past performance and numbers. Notably, tables (see Example 10), which are accompanied by a short comment on the figures shown, contribute to enhancing the perception that information is accurate.

- (10) The share of renewable energies in the DB traction current mix in Germany is not the only measure by which we manage our progress in climate protection. We also track the development of our specific greenhouse gas emissions in comparison to 2006.

SPECIFIC CO <sub>2</sub> e EMISSIONS IN COMPARISON TO 2006 / %	2021	2020	2019
DB Group	-36.1	-34.4	-34.8

2021 excluding DB Arriva.  
Excluding fleet vehicles, DB Schenker stationary divisions,  
DB Arriva and individual divisions of DB Cargo.

As part of our *Group climate protection target*, we were able to further reduce specific greenhouse gas emissions and are therefore significantly ahead of our forecast from the 2020 Integrated Report 182. Our absolute greenhouse gas emissions 261 f. have increased again following a sharp decline resulting from Covid-19, but are still well below the level of 2019.

Worthy of note, as in Amtrak's disclosure, is DB's admission of slightly unsatisfactory results achieved (see Examples 8 and 10). Overall, however, despite the provision of detailed and accurate information, contents are presented by using quite technical language and cryptic constructions (Example 11), which may hinder readers' understandability of the message being conveyed.

- (11) As part of the "innovative freight cars" *research project initiated by the BMDV, DB Cargo and the railway freight car lessor VTG tested technologies for a quieter, more energy-efficient, smart freight car.* [...] Various innovative components were combined and installed. For instance, *the effects of noise skirts, innovative brake systems, and wheel dampers were tested on selected freight car types.* [...] There were very promising results in noise reduction, particularly where *wheel-mounted noise absorbers and ring elements were concerned.*

Hence, in the DB report transparency turns out to be achieved more through disclosure and accuracy rather than clarity, i.e. through providing complete and reliable information rather than tailoring information to stakeholders' needs.

Finally, the Japanese group's CSR disclosure was explored in discourses surrounding *environment, environmental, climate and change*. The passages in which these lexical items occur show remarkable insistence on future commitments. In particular, the formulations of future goals were found to appear in general claims and long sentences, where 'elusive' and vague concepts are juxtaposed, such as *protect the environment, improve the sustainability of*

*our society, environmental goals, and respond to or address climate change* (Examples 12 and 13).

- (12) The JR-West Group *will pursue measures to protect the environment and improve the sustainability of our society*, and we will continue to support the lives of our customers and fulfill our mission as a social infrastructure business group, helping to achieve our vision for the future.
- (13) As social movements aimed at achieving a decarbonized society rapidly gain ground, understanding that Group businesses such as railways emit a large amount of CO<sub>2</sub> and *responding to climate change* caused by global warming, such as storms and floods and other intensifying natural disasters, are *important management issues that must be addressed for the JR-West Group to continue doing business*. In recognition of the need for the JR-West Group to be more active in *addressing climate change*, we have formulated the “JR-West Group Zero Carbon 2050” *long-term environmental goals*, in addition to the *environmental goals* included in the Group’s Medium-Term Management Plan.

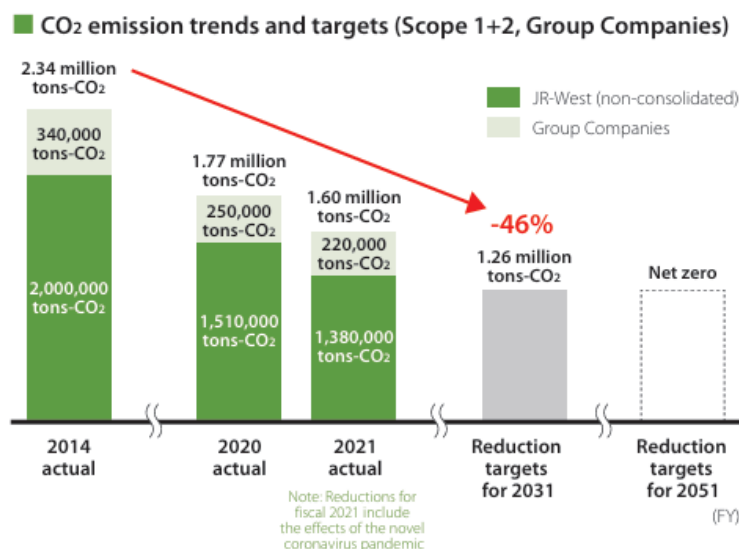
General statements that describe JR-West’s measures to be adopted for the safeguard of the environment and to meet internal and international goals (e.g. *the “JR-West Group Zero Carbon 2050” long-term environmental goals* and *the Paris Agreement* in Example 14 or *ISO14001* in Example 15) go hand in hand with few examples of concrete *initiatives* developed by the company (see Example 15).

- (14) *The JR-West Group has formulated the “JR-West Group Zero Carbon 2050” long-term environmental goals and, with these as targets, has set the objective of reducing CO<sub>2</sub> emissions for the entire Group effectively to zero by fiscal 2051, with an interim goal of reducing emissions by 46% of fiscal 2014 levels by fiscal 2031. We believe that this is a level that will result in Japan meeting the goals that it has set for CO<sub>2</sub> reduction and lead to the achievement of the targeted temperature increase of 1.5°C or less, or less than 2°C higher than that of the time of the industrial revolution—the goal of the Paris Agreement. The JR-West Group will promote initiatives to reduce CO<sub>2</sub>, and, through initiatives intended to realize the goals of “JR-West Group Zero Carbon 2050,” we will contribute to the creation of a sustainable society.*
- (15) Examples of *initiatives*. *Environmental impact reduction /environmental management of the rolling stock division, use of water-based paint for rolling stock (Hakusan Depot,*

*Kanazawa Branch) The Hakusan Depot handles large amounts of waste, oil, grease, and chemical substances related to rolling stock maintenance, and to ameliorate our effect on the global environment, we are using detailed check sheets for each location in line with actual conditions at the time of operational inspections, to enable us to effectively operate environmental management systems unique to JR-West in accordance with ISO14001.*

In addition to scarce emphasis on achievements, the report also shows a limited amount of data, which, when included, are not fully discussed (Example 16), thus jeopardising the interpretability of the information disclosed. Indeed, in line with Coombs and Holladay (2013, 217), when the commentary on how figures demonstrate social responsibility is very limited, “the reporting resembles “data dumping” rather than thoughtful reflection on how these indicators pertain to their CSR efforts.”

- (16) Target values include *reducing CO<sub>2</sub> emissions for the entire Group by 46%* (in comparison to fiscal 2014) by fiscal 2031 and to virtually zero by fiscal 2051.



Overall, the findings suggest that in the JR-West Group’s report, which turns out to be quite deficient in disclosure, clarity and accuracy, the information being released is not complete, the way in which it is presented does not accommodate stakeholders’ requirements of unambiguity, and the company’s espousal of CSR appears to be decoupled from actual implementation.

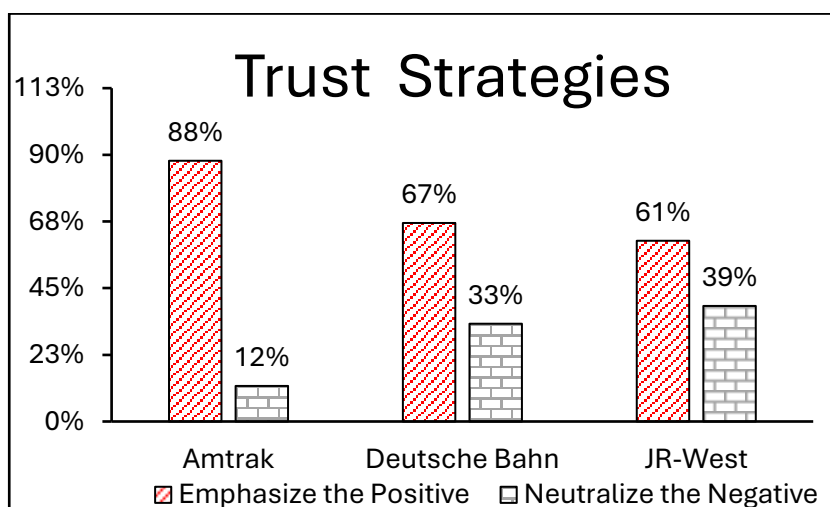
### 3.2 Trust

In this second stage of analysis, we explored how trust is built in the three companies. Starting from a quantitative overview of our results, Table 3 shows the number of segments (N) that were tagged for each communicative action (EP and NN) with its respective mean.

Company	Amtrak		Deutsche Bahn		JR-West	
	Mean	N	Mean	N	Mean	N
Emphasize the Positive	0.88	28	0.67	33	0.61	14
Neutralize the Negative	0.12	4	0.33	16	0.39	9

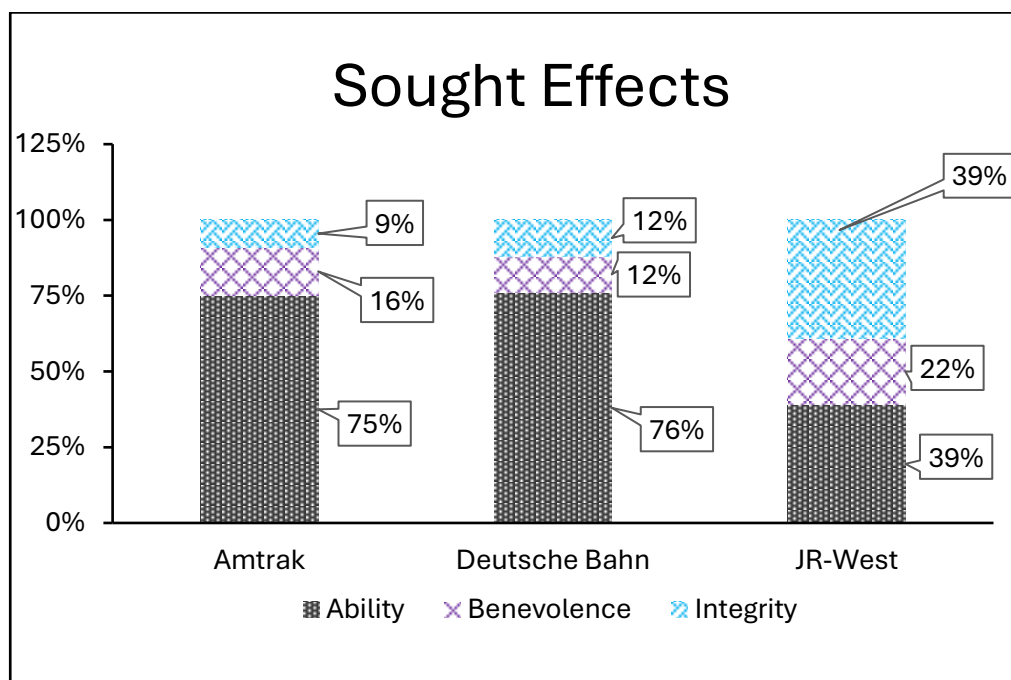
**Tab. 3:** Communicative actions in the three corpora

As we can notice, EP is the most frequent communicative action in all three companies. However, NN still represents one third of the communicative actions in JR-West and DB, while it is rarely present in Amtrak. This might be due to the fact that images' captions, where Amtrak was found to refer to their partly unsatisfactory performance (see Section 3.1.), were not taken into account in this part of analysis. Nonetheless, such results, which might slightly differ from those on the first part of analysis, confirm the 'marginal role' that Amtrak gives to their negative aspects without reporting them in the body of the text (Figure 2 and Figure 3). Figure 4 provides a visual representation of the percentages of the communicative actions adopted in the three corpora.



**Fig. 4:** Percentages of the communicative actions in the three corpora

With regard to the sought effects achieved by the three companies (Figure 5), ability is the most frequent one in Amtrak and DB, representing circa two thirds of the tagged segments in both cases. This shows that these companies build trust by remarking upon their competencies and skills. On the other hand, JR-West shows a more equal distribution of the sought effects, with integrity and ability being achieved in the same proportion, shedding light on both their practical and moral commitments.



**Fig. 5:** Percentage of the sought effects achieved by the three companies

From a qualitative perspective, each company achieves the various sought effects through different discursive strategies.

With regard to Amtrak, ability and benevolence are mostly obtained using intensifiers, namely comparative (e.g., travel is *cleaner*, *more sustainable*; *more energy efficient* – Example 6) and superlative forms (*major expansion of energy-efficient passenger rail service*; *we initiated the most focused and comprehensive climate resilience efforts to date*), which are used to describe their services, future plans, and equipment, suggesting a promotional approach to CSR communication (Kim and Rim 2019).

Evaluation is also realised implicitly (i.e., invoked evaluation – See Martin and White 2005) by reporting materials which indirectly express the positive connotation of a product, method, or procedure (e.g., *procurement of fuel-efficient...*, *Tier 4-compliant ALC-42 locomotives*, *modacrylic fiber*, *polyester*, *tactical solar power* – Example 17).



- (17) “By leveraging *tactical solar power* at exactly where Amtrak needs it, we have unlocked a capability to deploy *enterprise technology* with unprecedented precision and speed with no carbon footprint.”

Ability and benevolence are also conveyed using both verbs that emphasise the companies' efforts (e.g., *improve, test, enhance* mobility) and reassure (e.g., the Innovation Team *had to ensure* the technology could withstand inclement weather) stakeholders. Moreover, the use of adverbs (*every time, continually*) and adjectives (e.g., *ongoing* effort) related to time communicate an idea of continuity and commitment of the company, highlighting their reliability and determination, which might help in building trust with the reader.

NN is mostly implicit through verbs of reduction (e.g., *mitigate* the environmental impact from Amtrak operations; *reduce* the consequences of climate change), so implicitly admitting responsibility about something and explaining how to tackle it (Example 18).

- (18) Amtrak's vision is to become an industry leader in climate adaptation by *substantially reducing* climate-related losses, disruptions, and health and safety impacts while systematically implementing resiliency into business-wide operations.

Moreover, what seems to characterise Amtrak is the narrative structure of their text, which appears to be dialogic, direct, informal with a one-to-one approach (Example 19). This is in line with the definition of trust being both personal and organisational (Pirson and Malhotra 2011): in this case, despite the vertical position of the company, the dialogue with the reader is mostly constructed in an informal and interpersonal one-to-one way.

- (19) *The good news is that* renewable sources of energy continue to grow rapidly, setting yet another annual record in 2021 following a year of exceptional growth in 2020.

This direct and dialogic approach in communication is also framed using a narrative structure (e.g., *yet when the time came to replace*) which opens the virtual and engages the reader through processes and ethical choices (e.g., *saw an opportunity to divert waste from...*) of the company (Example 20).

- (20) *Yet when the time came to replace* the old soft goods, the Customer Experience team *was mindful* that simply disposing of the used items would result in a significant carbon footprint. Since the used soft goods were still in good condition, the Customer

Experience team *saw an opportunity to divert* waste from the landfill and direct the items into the hands of people who can make beneficial use of them.

Again, this horizontal form of communication might contribute to a more personal approach to trust. This confirms results from Section 3.1, as elements of transparency are reported through a narrative approach: in this case, trust and transparency coexist and reinforce one-another through a dialogic approach.

Moving to Deutsche Bahn, their positive emphasis on future plans and technological innovations is mainly conveyed with evaluative adjectives (e.g., *significant* contribution to increasing energy efficiency; *ambitious* milestones/target; *new* battery-operated vehicles), some of which are linked to the semantic field of the environment (e.g., *New, climate-friendly* technologies – See Example 21).

- (21) *New, climate-friendly* technologies are being tested and piloted across all business units.

Furthermore, the use of both comparative (e.g., we work *greener*) and superlatives forms (Example 22) show how environmental issues are DB's top priority, highlighting their benevolence and reassuring the potential reader and passenger.

- (22) Safe rail operations and climate and environmental protection are our *highest priorities*.

Implicit evaluation of their environmental solutions is also achieved by adjectives describing the mechanical and material characteristics of their machinery and models (e.g., *phase-change or thermally optimized* coatings – See Example 23). Reporting measures, numbers, and percentages (Example 24) also might be a strategy adopted by the company in order to achieve transparency and hence, gain the stakeholder's trust.

- (23) We are also actively working on the existing network and are additionally deploying new methods, materials and knowledge – such as *phase-change or thermally optimized* coatings developed in space technology research.

- (24) The agreement will also *save up to 153,000 t of* CO<sub>2</sub> each year in comparison to electricity supplied by coal power.

Similarly to Amtrak, the use of adverbs of time (e.g., *consistently*, *continuously*) also stresses on the idea of continuity: in Example 25, *since 1990* remarks on the fact that DB has constantly addressed climate issues for the last thirty years. The idea of investing time in *climate protection* highlights the loyalty, persistence, and care of the company, which might help in building the trust relationship bond with the trustor.

- (25) Compared with other modes of transport in Germany, *only* rail has made a *consistently* positive contribution to climate protection *since 1990*.

Moreover, by implicitly comparing themselves to other means of transport in Germany, the previous example also shows how DB values its uniqueness (e.g., *only* and *consistently*), adopting a self-promotional tone.

In terms of rhetorical patterns, DB supports their claims by referring to higher institutions and research centres. Ability – achieved by reporting the stages of the project in detail – and integrity – realised by citing the various institutions (e.g., *BMDV*) – not only add credibility to DB, but also enhance trust with their stakeholders (See Example 11 in Section 3.1).

The communicative action of NN is realised by using adversative conjunctions in combination with external factors. For instance, Example 26 shows, on the one hand, how *Covid-19* implicitly justifies the previous decline in gas emissions, as means of transport were not constantly running during the pandemic and, on the other hand, how the company implicitly sees their increase as an achievement (e.g., *but are still well below* the level of 2019). DB also mitigates negative aspects by reporting their efforts to reduce risks due to external forces (e.g., weather conditions), and maintaining a positive framing (Example 27). The last example intensifies the company's effort, stressing their benevolence as they are acting to adjust something that they had not caused.

- (26) Our absolute greenhouse gas emissions 261 f. *have increased again* following a sharp decline resulting from Covid-19, *but are still well below* the level of 2019.

- (27) *In response to* the expected future development of extreme weather conditions and the simultaneous expansion of rail transport in Germany, *we are taking various* measures to mitigate the consequences of climate change: [...]

However, while admitting and reporting the issues that they might face, not much detail is provided in terms of accuracy and quality. NN is also presented implicitly, meaning that despite not openly addressing environmental issues, DB still reassures stakeholders by using action

verbs (Example 28) in combination with the modal auxiliary verb *will*, which is used to both make a promise to their readers and to stress their commitment in solving such problem.

- (28) For our other waste, in particular municipal waste, *we will increase* the recycling rate over the next few years by developing an improved waste management.

Finally, JR-West mostly conveys ability and benevolence by stressing on potential initiatives for environmental protection. This is discursively achieved through markers of commitment, namely future forms (e.g., *will contribute*, *will promote* – Example 29) and progressive forms (Example 30). Such commitment is also intensified by the use of action verbs reporting strategies and methods (Bondi and Yu 2017), which are not, however, followed by details (Example 31).

- (29) The JR-West Group *will contribute to* the creation of a sustainable society, and *we will promote initiatives to* protect the environment and allow us to grow sustainably in the long term.

- (30) Additionally, we revise our internal rules annually, and *we are working* to ensure that the PDCA cycle is carried out properly.

- (31) *By leveraging* the environmentally advantageous characteristics *we offer* in terms of CO2 output per unit of transportation in urban areas and between cities, and *using* MaaS *to improve* convenience *by creating* an environment in which anyone can move with ease, *we will endeavor to make* public transportation as a whole—including railway—a smart, green mode of transport.

Moreover, the use of markers of evidentiality (Example 32) and of modal verbs (Example 33) certainly contribute to how JR-West presents itself as honest and trustworthy. Their integrity is also reinforced by the presence of verbs of awareness (e.g., *We are aware of the risks of...; Recognizing that* protecting the environment is an important managerial theme...), which might prove the company's understanding of potential environmental issues and of their consequent need to act.

- (32) *In recognition of* the need for the JR-West Group to be more active in addressing climate change, we have formulated the “JR-West Group Zero Carbon 2050” long-term

environmental goals, in addition to the environmental goals included in the Group's Medium-Term Management Plan.

- (33) *The JR-West Group must understand* the fact that our business as a whole emits a large amount of CO<sub>2</sub> and *recognize that addressing* climate change is an important issue for management if we are to continue doing business into the future.

Additionally, potential climate and environmental issues are seen as an opportunity for the company to show their competencies and skills (e.g., *improving its ability to respond to...* – Example 34).

- (34) The JR-West Group *will continue to fulfill* its mission as a corporate group that supports social infrastructure, *improving its ability to respond to* environmental changes such as recurring disasters and alterations in the behavior of both customers and society, *while giving priority to ensuring* the safety of railways, which constitute its core business.

Trust is achieved mostly through verbs of commitment and by showing their self-awareness; however, not much detail is provided in terms of methods and practices that they intend to adopt.

## 4. Conclusions

In this study, we combined quantitative and qualitative methods to analyse how transparency and trust are linguistically and discursively created in CSR disclosures. The findings reported in the paper substantiate the key role played by language, also in combination with other semiotic resources, e.g. tables and diagrams, in both building trust and producing communications that are seen as relevant, understandable as well as reliable.

The analysis, which considered transparency as a discursive construction developed in CSR communicative practices, confirmed the multidimensional and complex nature of the concept. In particular, the examination of the dimensions of transparency, i.e. disclosure, clarity and accuracy, revealed that Amtrak attempted to take them together, while DB prioritised information reliability and completeness, and JR-West Group seems not to take full advantage of the strategies for transparency creation. The comparative study of whether and how the three companies communicate environmental issues in a transparent way highlighted the centrality of understanding the perspective of the stakeholder audience(s). While Amtrak's communicative

efforts are directed towards stakeholders, thus privileging the relational or two-dimensional nature of transparency, DB and JR-West Group show an approach to transparency which is more unidimensional and firm-centred. Furthermore, our study revealed not only how, in some cases, transparency and trust are interrelated, but also how they compensate for one another.

The high use of evaluative intensifiers in Amtrak might appeal to stakeholders, while compensating for the “incompleteness of data” (see Section 3.1), contributing, to some extent, to the opacity of the content of the information. With DB, trust and transparency reinforce one-another: on the one hand, the latter is achieved by reporting detailed information, while on the other hand, the former is conveyed by both positive evaluation and by reinforcing their actions (ability) with the support of accredited institutions.

The high use of verbs of commitment in the JR-West report, instead, may contribute to trust building, but might reveal a lack in transparency as not supported by details nor accuracy. Ability is certainly the most frequent sought effect in all three companies, with emphasis on continuity, commitment and, in some cases, self-branding. Due to their ambiguity, benevolence and integrity were hard to distinguish, but still emerge highlighting both care and self-awareness towards environmental issues.

As such, results from this study seem to further confirm that, for a proper creation of transparency and consequently of trust, companies are required “to balance internally defined objectives against the interests of divergent stakeholder groups” (Schnackenberg and Tomlinson 2016, 1801), and that the three dimensions of transparency should not operate in isolation but have to work in synergy with each other, taking into account their role in trust building and, hence, their effect on potential stakeholders.

Despite the limited number of texts, we believe that our study can serve as a springboard to further investigate corporate communication under the lenses of transparency and trust. Moreover, this study could be further analysed under a cross-cultural perspective, integrating images and other sections of the report.

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