MANAGERIAL DISCOURSE IN FINANCIAL COMMUNICATION

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Abstract

Company executives often play the role of spokesperson for their companies and their discourses have become a recurring object of study. As such managerial discourse, be it written or spoken is considered as a management tool. This article attempts to identify, describe and understand the function of the managerial discourse as expressed in the letters of presentation of the financial statements of two popular companies in Sri Lanka between2012 and 2016. The lexical identification of the statements formed the basis for the analysis of the discourse that was present in the letters exchanged among executives. The results of the analysis revealed that the executives of these two companies tried their maximum to exert influence on those who read the letters. It was also revealed that two important dimensions of managerial discourse were employed: strategic, which created a desirable image of their companies and marketing, where they tried to promote their company as a product.

Key words: managerial speech, accounting, discourse analysis, strategic, marketing

1.0 Introduction

For the last few decades, many companies have suffered from various crises of credibility due to the processes of democratization, the empowerment of individuals and social groups, and the evolution of communication techniques. The last one has been a determining factor in the formation of different social movements. Therefore, companies have been forced to create different communication strategies, which seek the approval of the different power groups that participate in their social environment.

Accounting, as a scientific discipline (Sürmen & Daştan, 2014), was born as a social need to measure economic reality by quantifying the transactions carried out by organizations. As time has passed, it has been adapted to the new information needs of users of accounting information; for instance, the incorporation of fair value as a measurement method (Devi, Devi, Kumar, & Taylor, 2012). However, company managers have understood that quantitative information is not sufficient to communicate their results as a social entity, but it is also important to incorporate qualitative aspects.

Each year the companies present their financial statements in order to communicate the results obtained during that period to facilitate the decision making of the different users, be they internal or external, of the accounting information. These reports are published