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Power relationships in gender-related disclosures: Exploring language in selected Fortune 500 companies' sustainability reports (Article)

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Abstract

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This research investigates power relationships in the disclosure on women and gender related issues in corporate sustainability reports. For this purpose fifty two companies from the 2013 Fortune top 100 list were selected. Critical discourse analysis (CDA) was conducted on the basis of Fairclough's (1989) framework. Fairclough suggested analysing the language from three dimensions: text, process and social. Through CDA the notions of power and hegemony were identified and explained with the help of Bourdieu's cultural capital as suggested by Everett (2004) and Aaken et al. (2012). The research concludes that discourses on women and gender carry the traditional patriarchal notions and reflect traditional ideas about women prevailing in most of the societies. Women were presented as a distressed species and companies tried to portray themselves as the saviours of women. The findings of this research contribute to the critical accounting literature by highlighting the strategic use of language in relation to gender issues by large global corporations. Copyright © 2017 Inderscience Enterprises Ltd.

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CDA Critical discourse analysis Gender disclosures Sustainability reports Women

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Nik Nazli Nik Ahmad is a Professor of Accounting, International Islamic University Malaysia. Her research interests include sustainability reporting and accounting education. She participated in the Asian Productivity Organization Member Country Support Program for the Material Flow Cost Accounting Project and was subsequently appointed by the Malaysia Productivity Corporation as a member of the Material Flow Cost Accounting Task Force. She sat on the Adjudication Panel for the National Accounting Corporate Report Awards (NACRA) (Environmental Reporting category) from 2004 to 2008. She is co-author of 'Environmental Management Accounting: Towards a Sustainable Future' which won the IFAC's Articles of Merit 2007 award.

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