Diplomarbeit

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“Make your words count“
Language use in the corporate context
by the example of PwC

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Abstract

The economic world of the twenty-first century is a competitive environment in which companies have to be distinguishable. In order to have an advantage over competitors, companies apply different strategic tools. Language has become one of these powerful tools, because "linguistic choices help to define us, our situation and our relationship to those we are addressing" (Richards 2006: 4). As strategic issue, language helps to create a company's identity, because everything a company communicates outwards is done so by language. In the case of the multinational professional services network PricewaterhouseCoopers (trading as PwC), the strategic tool language is called verbal identity and regards written texts as means of communicating values, purpose and brand image of PwC.

The present study investigates the concept of verbal identity and its relationship to corporate strategy in order to build an understanding of the implementation of a distinctive communicative strategy by a company. The examination also looks into notions such as corporate identity, brand strategy as well as business language and further scrutinises the implemented verbal identity in consideration of language policy and plain language. Due to its multifaceted study subjects, this research leads beyond the border of linguistics and into multidisciplinary scholarship combining linguistics, sociolinguistics, communication studies, sociology, management and marketing studies.

Finally, the paper investigates the implementation of PwC's verbal identity in a corpus analysis. It reveals the actual execution of the criteria manifested in the company's guidelines and shows which aspects of the language policies are effectively used. The results of the corpus-based analysis show improvements in intelligibility due to complied rules regarding plain language, which enhances the communication of brand image and purpose. Moreover, the findings also show the, sometimes underestimated, significance of language in the economic and marketing context and closely ties linguistics to the concept of corporate identity.

Deutsche Zusammenfassung

Die Wirtschaftswelt des 21. Jahrhunderts ist, aufgrund von technischen Innovationen und der damit einhergehenden Globalisierung, ein dicht verwobenes globales Netzwerk, das sich vor allem durch Konkurrenzdenken auszeichnet. Dieses auf Wettbewerb ausgerichtete Umfeld verlangt es, dass Unternehmen sich klarer denn je deutlich von Mitbewerbern unterscheiden müssen. Ein strategisches Werkzeug, das dabei zum Einsatz kommt, ist Sprache, da sie uns, aufgrund ihrer kommunikativen Funktion, mit anderen in Verbindung bringt und dabei Standpunkt, Beziehung und Identität mitteilt. Unternehmen haben erkannt, dass Sprache ein machtvolles Instrument ist, das gezielt eingesetzt werden kann um sich am Markt abzuheben und gleichzeitig Werte, Ziele und Markenimage eines Unternehmens zu transportieren.

Die vorliegende Diplomarbeit beschäftigt sich mit der Instrumentalisierung von Sprache im Sinne einer *verbal identity* beziehungsweise Sprachidentität, die von PwC im Zuge eines Markenrelaunches zur Umsetzung kam. Die Untersuchung der *verbal identity* beschäftigt sich mit Begriffen wie Unternehmensstrategie und -identität und hinterfragt das implementierte (Schrift)Sprachkonzept hinsichtlich Sprachpolitik und sogenannter "plain language“, also effektives und einfaches Schreiben. Die Abhandlung bewegt sich dabei im interdisziplinären Gebiet von (Sozio-)Linguistik, Kommunikationswissenschaften und Wirtschaftswissenschaften.

Anschließend geht die Arbeit auf die Umsetzung von PwCs *verbal identity* ein und untersucht diese in einem Korpusanalyse-Verfahren, das ergründet inwieweit die durch Richtlinien festgelegten Kriterien der *verbal identity* von PwC realisiert werden, welche Aspekte besonders häufig verwendet werden und ob die Implementierung gelungen ist. Die Ergebnisse zeigen hier deutlich eine Verbesserung der Verständlichkeit der Texte aufgrund der eingehaltenen Leitfäden und auch der gewünschte Effekt des Transports der Markenbotschaft ist erkennbar. Das unterstreicht die Bedeutung von Sprache im Wirtschaftskontext und knüpft Sprache eng an das Konzept der Unternehmensidentität.

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1. Introduction

Being a full-time student who is at the same time also a part-time worker (or vice versa) can sometimes be a challenging task concerning time management and equalising the professional and the academic work load. This balancing act becomes especially difficult when the field of studies has, at first glance, only little to do with the requirements at work: studying English and German philology for a teaching degree barely relates to the work at a multinational professional services firm such as PwC (PricewaterhouseCoopers). While my academic education covers the fields of linguistics, literature studies as well as educational sciences, my function at PwC includes dealing with annual financial statements, budgetary accounting and conducting and organising trainings for PwC's clients. For the most part, these two worlds differ from each other and do not even seem to belong to the same universe.

However, when PwC changed or rather relaunched its brand in September 2010, the company did not only come up with a new brand name and logo, it also wanted to reflect the brand promise and company idea with the way in which PwC employees write. Consequently, PwC introduced not only a new corporate visual identity but also a so-called *verbal identity*. PwC's verbal identity is a framework which regulates how to write in the company's own style by using a standardised company-specific language. The introduction of the verbal identity finally enabled me to bridge the evident gap between my academic and professional life, as I could apply my knowledge of linguistics from university to investigating the company's language use requirements. Among other things, studying two languages at university level taught me how languages are learnt, how communication ideally works and which obstacles could potentially be met in (written or spoken) verbal processes. At the same time, my actual job requires to communicate in a specific way or style and applying my theoretical knowledge from university has often facilitated my duties and responsibilities at PwC. Hence, I was not only learning about language, I was, in fact, also in the situation of operating with it by being engaged in a professional performance at PwC. It is here, where the circle closes with this diploma thesis, which analyses PwC's language use or verbal identity from a linguistic perspective.

The research field linguistics is devoted to the study of language in the broader sense, including the meaning and form of language. PwC states that "words are at the heart of what we do" (AMR 1 Aug 2014[1]) and further explains the importance of language and language use for daily operations:

> At PwC we don't make physical products. Our product is advice.
> If we present our advice using language that's clear, compelling and easy to follow, we make it more useful and more valuable to our clients. Get it right, and our language will also help us stand out from our competitors. We've got a great product. Our words simply need to do it justice. (AMR 1 Aug 2014)

This statement claims that language is crucial to the firm due to the fact that it is words that transport what the company wants to say and ultimately sale. PwC appreciates that language is not only a means of communication but can also be regarded as a door-opener to people's minds. According to the company, a well written text should be informative but at the same time not too difficult to read in order to stick out from texts from competitors and in order to be more likely remembered. For this reason, PwC as well as other big companies have long recognised the relevance of certain aspects of linguistic research.

PwC investigated its employees' writing styles and looked at the correspondents' reactions, it consulted marketing experts and studied latest findings from linguistic research fields and readability tests. Language use in the corporate context is no longer neglected by company's marketing departments and therefore more and more companies try to channel their verbal style in specific corporate appropriate rails. However, research on language use in corporate identity remains limited (cf. Bargiela-Chiappini 2009, Louhiala-Salminen 2009) and, despite its potential role in strengthening a company's image, the notion of verbal identity has only attracted limited attention until recently.

This study aims to fill this gap by enhancing the understanding of corporate identity construction in business language. To achieve this goal, the present

[1] AMR refers to a PwC expert, who was interviewed several times for this paper

diploma thesis examines language use in corporate texts and in specific PwC's language use. A corpus of PwC texts, taken from the company's global website, provides the data for the quantitative and qualitative study. The analysis seeks to examine the implementation of PwC's language policy guidelines, called 'verbal identity' by PwC.

The work begins by introducing language use of language in professional settings and reflecting on business discourse as well as business communication. The next chapter attempts to contribute to the understanding of the corporate context in which the study is set, including a description of the non-linguistic notions such as corporate and brand identity. Furthermore, it presents an approach to the relatively unexplored territory of multidisciplinary scholarship concerned with the marketing concept of verbal identity. The focus will then shift to the theoretical framework of PwC's verbal identity by discussing language policy and language planning. Further, it briefly explains theories of simplification and plain language. Chapter four also includes a description of the linguistic categorisation of the verbal identity guidelines. The next chapter presents a linguistic framing of PwC's verbal identity and the attempt to come up with a categorisation of the components of PwC's verbal identity guidelines. The paper continues with a discussion of corpus analysis, which is applied as methodological framework for the study, including a description of the data and a corpus specification. Chapter seven presents the empirical study aimed at quantitatively and qualitatively analysing results of the conducted corpus-based analysis. The study includes examples taken from data of authentic PwC texts and illustrates the realisation of the verbal identity guidelines. The data should show which features of PwC's verbal identity can be found in the corpus and tries to explain what these features reveal regarding the traceability of the verbal identity. The last part of the diploma thesis reflects on possible issues in the implementation of PwC's language use framework and critically reviews the concept of written business language. It also looks at the implications of theorising language in the corporate context and talks about the diversity of language and how it is used in language policy.

2. Language in professional settings

This chapter involves a discussion of the notions business discourse and business communication and it will be examined what they are concerned with, outlining characteristics and main functions of corporate language. In the third part of this chapter the characteristics of language policy will be described in order to understand how language and its features can be managed and even manipulated for the purpose of a company's strategy. Finally, the current trend of plain or simple language in business linguistics will be discussed.

2.1. Business discourse

The understanding of business discourse comes from Bargiela-Chiappini (2009: 2) who sees it as a "process of talk and writing between individuals whose main work activities and interests are in the domain of business and who come together for the purpose of doing business". In that sense, business discourse describes social actions of talking and writing that takes place in business contexts between professionals. In the case of the investigation of PwC's verbal identity this means any writing that takes place in and for business, turning the attention to the social context. Business discourse is interested in they way in which professionals "communicate using talk or writing in commercial organisations in order to get their work done" (Bargiela-Chiappini 2009: 2). More narrowly, business discourse is concerned with the strategic use of language at work, in written or spoken form.

The characterisation of business discourse further needs to be differed from the concept of business communication. Both notions share a lot as they both focus on "how people communicate to get their work done" (Louhiala-Salminen 2009: 305) and hence the main object of study for both disciplines is communication taking place in professional settings. Yet, business communication, in comparison to business discourse, is interested in "how companies reach their targets through communication" (Louhiala-Salminen 2009: 305). This means also that business communication focuses its attention more on context, while business discourse uses contextual issues only for the explanation of linguistic aspects when analysing authentic data.

Generally, corporate context plays a crucial role in business communication studies. Therefore, scholars sometimes use the term business communication interchangeably with the term corporate communication although corporate communication shows a different perspective on language in professional contexts. Corporate communication is described as a “corporation’s voice and the images it produces of itself to its various audiences“ (Louhiala-Salminen 2009: 308) and although Louhiala-Salminen does not make a definitive link between language use and corporate context in her definition, she refers to language indirectly by considering it a corporation’s voice. It can therefore be argued that business communication and corporate communication refer to similar ideas and aspects of business discourse under different notions but will be referred to as business communication in this paper.

2.2. Business communication

The first works on business communication have been concerned with the analysis of business letters, as letters were regarded as important means of communication at that time. Today, the interests have shifted due to current trends in the economic world which have an affect on business communication. According to Louhiala-Salminen (2009) these changing processes are caused by technology, business structures and globalisation in general.

First, advancing technology changed the way in which people communicate with each other. While in past decades many messages would have been communicated in face-to-face interactions or via the telephone, the e-mail has now taken over as main means of communication. In 2014, “almost 18 million people in Europe (and the trend is increasing) already have access to the Internet every day“ (Koskensalo 2002: 57). In comparison to other means of communication, online publications have many advantages: they are fast and cheap ways of communicating, can easily be corrected and re-uploaded, shared and stored without squandering paper. This "advent of new media [...] has revolutionised interpersonal communication in the business world“ (Bargiela-

Chiappini et al. 2013: 58). Bargiela-Chiappini et al. further explain that the digital age also influences advertising and marketing because new technologies enabled “a shift from monomodality, expressed in static generic types such as the traditional, printed business letter, to increasingly complex and dynamic examples of 'multimodality‘“ (2013: 58).

At the same time, laptops, PCs and mobile devices enhanced mobility which means that work can be accomplished location-independent and sometimes while other duties are being worked on. This further led to multitasking, which is another aspect influencing how we communicate in business contexts. For instance, it can be generally assumed, that people read differently on a screen than they do in print. They read much less and want information to be easy to find and read.

Moreover, simple accessibility and usability also lead to an enormous amount of information people have to deal with. This gave rise to an overload of information often without actual substance, unanswered customer inquiries and, in some cases, misunderstandings.

Second, business structures have altered in the past decades. While businesses formerly operated linearly with each other, outsourcing, specialisation and globalisation resulted in the formation of business networks. Research in business structures has shown that networks are “characterised by openness, trust and continuous development of relations“ which “can only be achieved through communication“ (Louhiala-Salminen 2009: 310).

The third altering momentum for business communication is globalisation. Today, companies have to communicate globally due to “Globalisation 3.0“ (Friedman 2005 in Louhiala-Salminen 2009: 311). It stands for a dramatic change in the global landscape as well as in core economic concepts since the turn of the millennium. The impact of globalisation on professional mechanisms is enormous as it challenges companies with regard to “communication flows, media, cultural consideration and, above all, language“ (Louhiala-Salminen 2009: 311).

It is an unquestioned fact that all these trends or tendencies, such as digital transformation, outsourcing or information flow, are strongly interrelated with each other. What the different aspects of globalisation have in common is the strong influence on business communication, because globalisation necessitates communication between companies.

2.3. Summary

This chapter has discussed the notion of business discourse and business communication and tried to come up with definitions and differentiation to related issues. It has been shown that business communication, which is often referred to as corporate communication by scholars, is strongly influenced by current movements and tendencies in the business context. For example, “[t]echnology has changed BC [business communication] and its context in many ways“ (Louhiala-Salminen 2009: 310). The influence of technology as well as of other trends on the way in which communication nowadays takes place has been recognised by companies such as PwC. Therefore, companies and organisations exploit language as a tool which can come into operation for the company’s strategy. In order to do so, business discourse is altered for the needs of the corporation through language policy.

It can be argued that the past two decades have witnessed a growing interest in business discourse or, more generally, language use in professional contexts. Here, especially applied linguistic research can be used to investigate "language norms and attitudes, discourse conventions, and the politeness formulas [...] that pertain to interactions between employees and consumers“ (Kaplan 2002: 272).

3. The corporate context of PwC’s verbal identity

In order to understand the setting of this paper and the concept of verbal identity, this chapter explains what PwC does and looks at the company’s fields of expertise. Further, a review of the literature on corporate identity, brand identity on a more general level and the notion of verbal identity is given. This discussion of the various definitions from an economic or a marketing perspective should serve as an introduction to a linguistic approach to PwC’s verbal identity in the third chapter.

3.1. The company PwC

In the business world, PwC is well known as being one of the so-called ‘Big Four’. ‘Big Four’ is a denomination used to refer to internationally operating accountancy firms, namely PwC along with KPMG, Ernst & Young as well as Deloitte.

PwC was created by the merger of two firms, as there were Price Waterhouse and Coopers & Lybrand. The two firms both have historical roots going back some 160 years until they teamed up just before the millennium, in 1998. Since then, the company has been well known as PricewaterhouseCoopers or, short, PwC. In the current fiscal year, from July 2014 to June 2015, PwC is the second largest professional services network consisting of firms in 758 locations in 157 different countries with more than 195,000 employees and exactly 10,002 partners. Among PwC’s clients are 417 firms of the Fortune Global 500 list (http://www.pwc.com/gx/en/about-pwc/index.jhtml, 28 May 2015).

PwC is offering services in auditing, tax and business consultancy, with which they cover the most important branches in the economic sphere. The company’s scope of services ranges from deals and consulting and risk services in advisory, over auditing in assurance to legal services in tax.

In Austria, PwC is one of the country’s leading consultancy companies and has eight permanent offices in Vienna, Eisenstadt, Graz, Salzburg, Linz and Klagenfurt as well as two cooperation partners in Innsbruck and Dornbin. All together the company has 730 employees and 40 partners working in Austria, secondments included. In 2010, PwC Austria joined PwC Germany and PwC Netherlands and PwC Europe Holding was created as base in Central Europe and gateway to Eastern Europe. In the past fiscal year 2013/14 PwC Austria, being an independent member of the worldwide PwC network, generated a turnover of EUR 101.4 million. The public sector, banks as well as local and global leading companies, from family run businesses to global corporations consult PwC Austria (AMR 1 Aug 2014). According to the company homepage, in the same fiscal year 2013/14, which ended on 30 June 2014, worldwide gross revenues of PwC's network of member firms increased by 4% compared to the previous year and by that, for the first time, the annual revenues have exceeded US$ 34 billion (http://www.pwc.com/gx/en/global-annual-review/assets/pwc-global-annual-review-2014.pdf, 24 Sept 2014).

3.2. Defining corporate identity

When looking at a company's identity, a certain term always comes up — brand. *The Oxford Dictionaries* define brand as "a particular identity or image regarded as an asset“ (http://www.oxforddictionaries.com/de/definition/englisch/brand, 31 Mar 2015). It can be said that people have emotional responses to brands, because they can identify with them. A brand includes a name, logo, identity and reputation of a company. If a brand is strong, clients associate it with good quality and service and therefore, well-regarded brands have grown business revenues. A brand is also what differentiates a company from its competitors. In an interview with a PwC expert, the founder of Amazon, Jeff Bezos, was quoted, who said that "a brand is what people say about you when you are not in the room“ (AMR 19 Jan 2015). Hence, companies try to influence how others feel about them by applying different branding strategies in order to achieve a competitive advantage.

As mentioned in the introductory words, PwC executed a relaunch of its brand in September 2010. One aspect of this new branding initiative was a new visual identity, which is presented in figure one. The new logo is a simplified and more colourful new visual identity, which should express a modern brand as well as openness and humaneness (http://press.pwc.com/GLOBAL/2011-News-releases/pwc-introduces-new-branding-initiative/s/0b56b3ab-4176-4d9f-b47f-d09e02bebe17, 20 Jan 2015):

Figure 1. PwC's logo before and after the rebranding.

Before:

After:

A company's logo constitutes a visual identity and contributes to the corporate identity. As Balmer and Gray state,

> [e]very organisation has an identity. It articulates the corporate ethos, aims and values and presents a sense of individuality that can help to differentiate the organisation within its competitive environment. When well-managed, corporate identity can be a powerful means of integrating the many disciplines and activities essential to an organisation's success [...]. Corporate identity differs from traditional brand marketing since it is concerned with all of an organisation's stakeholders and the multi-faceted way in which an organisation communicates. (Balmer and Gray 1999: 176)

This statement reveals that a company's identity stands for intangible aspects , including values or ethos, which amount to the overall picture of a company. While corporate identity should differentiate a company from its competitors, it should also create a relationship to its clients or costumers at the same time.

In the past few years, the notion of identity has become an intensively discussed and highly polarising issue in the context of business communication and accordingly business discourse (Evangelisti Allori and Garzone 2010: 11), terms which will be commented on later. Corporate identity is being viewed as embodying different aspects simultaneously: purpose, value and philosophy of a company. Due to the versatility of the concept, different disciplines discovered the strategic importance of the concept of corporate identity for companies. However, a generally accepted definition of the notion still does not exist due to its interrelation with other concepts and its multidisciplinary or rather interdisciplinary and unstable nature (cf. Balmer and Gray 1999, Balmer 2008).

In that sense, there are many definitions from different disciplines. *The Collins Online English Dictionary* (2014) describes corporate identity as "a distinct 'persona' that a corporation adopts, in order to achieve its business objectives and that is manifest in its 'philosophy', its 'culture' and its branding". Similarly, Van Riel (1995: 256ff. in Saatci 2010: 266) defines corporate identity in correlation with individuality by which one person differentiates from the other. According to him corporate identity is the "strategically planned expressions of corporate personality via the cues given by its symbols, behaviour and communication" (ibid.).

Another definition comes from Melewar (2010: 195), who proposes that corporate identity is "the set of meanings by which a company allows itself to be known and through which it allows people to describe, remember and relate to it". The author further states that corporate identity can be regarded as the overall "sum of all the factors that define and project 'what the organisation is', 'what it stands for', 'what it does', 'how it does it' and 'where it is going'" (Melewar 2010: 197).

Also Balmer contributes to this view and outlines:

> Once established, a corporate identity can serve as the basis for corporate-wide coordination (unity of corporate purpose); integration (a sense of belonging among employees); direction (guides management actions, decisions and actions); and corporate communications and image (forms the basis for institutional communication). (Balmer 2008: 886)

In other words, corporate identity is a strategically used resource of firms to create a specific image. It is communicated through its business culture, business language, corporate goals and strategies as well as the company's services or products. These resources should ideally work for the company's competitive advantage. Hence, corporate identities should emphasise positive aspects and qualities of corporations "and downplay risks and uncertainties" (Saatci 2010: 267).

A different approach to corporate identity within the literature is the communicative approach, which "regards corporate identity as the multifaceted way in which an organisation communicates" (Melewar 2010: 197), because any communication taking place within the corporate context creates a specific impression and reflects on the image of a company. Moreover, Balmer and Gray (1999) state, that corporate identity is mainly perceived through corporate communications. In essence, they argue that "corporate identity is the reality and uniqueness of an organisation which is integrally related to its external and internal image and reputation through corporate communication" (Balmer and Gray 1999: 171). Corporate communication can be regarded as process that influences the perception of a corporation's identity and therefore forms its reputation and image. Hatch and Schultz (1997 in Balmer and Gray 199: 171ff.) even assign corporate communication the role of the link between identity and image as well as the link between image and strategic management. Hence, considering that strategic management is a part of a corporation's identity, the notion of corporate strategy is also relevant in the investigation of corporate identity.

Corporate strategy defines a company's objectives, policies and the entire master plan and hence reflects the company's identity, for the reason that corporate identity is "an expression of corporate personality based on corporate strategy" (Melewar 2010: 207). Consequently, consistent management of the identity is required in order to create and maintain the company's reputation and further a competitive advantage. Companies mostly focus on corporate communication and business discourse as well as corporate design in order to create and manage their identity.

This shows that companies apply different means to project their corporate identities and convey their uniqueness, including "company ethos, activities, quality, market position, location, geographical scope, organisational type, structure“ (Balmer 2008: 888) among a multiplicity of other factors. Accordingly, corporate identity is all about “how the organisation would like to be perceived“ (Marwick and Fill 1997: 396 in Melewar 2010: 199) and can be regarded as “planned self-presentation of an organisation“ (Evangelisti Allori and Garzone 2010: 11). Taking that into account, corporate identity has the potential to be regarded as “strategic resource“ (Saatci 2010: 266). Corporations strategically develop and change their identities to create or maintain a positive image they want to project and to have an advantage over competitors. PwC also uses means of corporate identity to give the company a distinctive presence and to induce a specific image of the company. Apart from the visual identity aspect, PwC introduced the term verbal identity, which will be discussed in the next section.

3.3. Approaching the concept of verbal identity

The term verbal identity does not appear as prominently in the literature on corporate identity as for instance the term visual identity. This is also due to the fact that a finite definition of the concept verbal identity is still not to be provided. Therefore, this section serves as a first approach to what PwC entitled verbal identity.

It was asserted previously that every company has its own corporate identity, which is “appropriate to the organisation’s unique mission, history, culture, values and personality“ (Wheeler 2013: 34). A distinctive corporate identity should “present a sense of individuality“ (Melewar 2010: 216) and is therefore a crucial distinguishing factor in the competitive environment. Corporate identity is a powerful tool and a strategic issue which is also concerned with the various ways in which a company communicates. This reveals the interrelation of corporate identity, language and corporate strategy and therefore it can be said that language use and “corporate communication is the nexus between an organisation’s identity and image and reputation“ (Saatci 2010: 266).

In the corporate context, language can express and reflect the company’s world view. PwC understands verbal identity as one particular part of a corporate’s identity that is expressed in words and articulates the company’s values, vision, brand promise and proposition. At the same time, verbal identity and sounding different in written language should help the company to be distinctive and to stand out from its competitors. According to a PwC expert, on a more general level, verbal identity has the ability to establish a brand and bring its personality to life by creating and maintaining a tone with which clients can identify. This ensures clear and consistent corporate messaging and helps to create a strong brand image and a positive and advantageous brand perception. Hence, corporate strategy and with it corporate identity requires modern brand strategies for which an understanding of linguistics is vital. It can be argued that a strong verbal identity helps to underpin a strong brand (AMR 1 Aug 2014).

PwC's key decision-makers recognised that verbal identity is vital to the success of the firm, even if it is an intangible aspect, because "each time someone reads an organisation's document they connect with the organisation's brand" (Balmford 2002: 19) as well as its brand promise and value. Often, it is just one document that decides whether or not a client or potential client purchases PwC's services or wants to continue using the company's service. Yet, surveys had shown that the company's clients thought of PwC as not being concise enough. In fact, they were looking for understanding, ideas, hard work and results. A brand research even suggested that with PwC's former style the company was in more danger of coming across as arrogant and to some extent even incomprehensible. Research in the reading habits of PwC's clients, conducted by the company itself (AMR 1 Aug 2014) showed that comprehension impediments are often caused by the following aspects:

- long sentences
- passive voice
- superfluous words
- legal and financial jargon
- defined terms in contracts
- abstract words

- unnecessary details
- unreadable design and layout.

In order to eliminate these impediments and demonstrate what PwC does and to bring the message across “we changed the way we write, so that what we say has a clear sense of purpose and feels more natural“ (AMR 13 Oct 2014). Hence, PwC introduced its own verbal identity in 2010.

Moreover, a distinctive brand style of writing helps to stick out among peers. PwC explains that “if we are using exactly the same words, and writing in the same way as the rest of the ‘Big Four’, we have missed an opportunity to stand out from the crowd“ (AMR 1 Aug 2014), a view that goes hand in hand with what the literature on corporate identity suggests regarding uniqueness and individuality (cf. Balmer 2008, Melewar 2010, Wheeler 2013). A particular verbal identity is especially crucial, when, for example, in tightly controlled calls for proposal visual identities are not allowed in order to make the entire process more objective. Then verbal identity is the only chance to be distinguishable from competitors. This idea can be compared to the concept of visual identity which includes symbols, logos and even fonts which provide a company with recognition value and visibility. In a nutshell, verbal identity contributes to how PwC wants to be recognised and perceived through the company’s writing style.

In conclusion, it can be said that verbal identity is a marketing concept which utilises language as a strategic tool in order to create or strengthen a company’s identity. PwC’s idea of verbal identity is to make the writing simpler, shorter and clearer so that texts are easier to read. In order to do so, the company came up with verbal identity guidelines, following the two basic principles which are ‘write with a purpose’ and ‘write naturally’. In an interview with a language and marketing expert from PwC, the marketing perspective on these two directives were discussed in greater detail. They will be explained in the following chapter.

3.4. Summary

This chapter introduced the company PwC by looking at its history, fields of expertise and company strategy.

It also discussed how multi-faceted and complex the concept of corporate identity is and it further illustrated how crucial communication and with it language is in the determination of a company's identity. As outlined earlier, "corporate identity provides the central platform upon which corporate communications policies are developed, corporate reputations are built and corporate images [...] are formed" (Balmer 2008: 886). This indicates that language use, shaped by linguistic characteristics of a company's writing style, is a means of transporting a company's identity. As Saatci (2010: 269) puts it, "the desired image a firm wants to convey is communicated and perceived through different forms of communication".

Furthermore, it has been assumed in the section 'Defining corporate identity' that identity is, to a large extent, "created and shaped in communication and communicative actions" (Evangelisti Allori and Garzone 2010: 15). This makes language a powerful tool which is often used by companies to maintain their corporate strategy and to influence the overall perception by its clients and competitors.

Nevertheless, language use is still often neglected in the research on corporate identity, despite its crucial role for corporate strategies. This might be due to the fact that there still exists a "confusion over a universally accepted definition and the specific elements that constitute the corporate identity construct" (Saatci 2010: 265). Many scholars do not include verbal identity as an aspect of the concept of brand identity.

Throughout this chapter, it has been pointed out that PwC has decided to make language, or more specifically the writing style of the company, a strategic tool. Together with the company's new visual identity, PwC's verbal identity is an essential aspect of the company's corporate identity and brand. A closer investigation of the theoretical framework of PwC's verbal identity will follow in the next chapter.

4. Theoretical framework of verbal identity

It has been explained before that language in professional settings such as the business context serves as a strategic tool. Also, the previous chapter illustrated why PwC decided to establish its own verbal identity. This chapter will focus on the theoretical framework on which PwC's verbal identity is based. It tries to explore how language is used as a tool for the purposes of corporations and what impact language can have on corporate identities.

4.1. Language policy

Looking at recent developments in the construction of corporate personality and identity demonstrates that "the last few years have seen all forms of communication efforts rise on the list of company's priorities in terms of planning" (Evangelisti Allori and Garzone 2010: 9) their image more thoroughly. A company continuously exchanges and communicates with other people and organisations and in this dynamic and hence complex professional environment, "communication is a fundamental instrument" (Evangelisti Allori and Garzone 2010: 10). Therefore, in professional networks language plays a crucial role now in the strategic maintenance of a company's identity, for the reason that "every text has behind it a strategy decided by the top managers" (Evangelisti Allori and Garzone 2010: 14). Consequently, every employee of a company contributes to a company's identity simply by interacting with the outside world and by providing "cues that together determine the perception of corporate identity in society" (Evangelisti Allori and Garzone 2010: 14).

In order to convey a corporation's positive image and reputation, which should further help to create a competitive advantage, companies nowadays deliberately construct and shape their identity. Corporate identity is therefore nothing spontaneous but it is accurately and strategically planned and managed which involves different factors of which language use and verbal style plays an essential role. This implies that language, as one medium of communicating and transporting the corporate's identity, needs to undergo the process of developing and constructing as well. Hence, verbal identity is a result of language planning and language policy in the broader sense.

Language policy “is grounded in linguistic culture“ (Johnson 2013: 5) and hence is concerned with language use, language attitude and other elements that are underlying a policy. Berthoud and Lüdi (2011: 479) state that a language policy aims to influence a specific language community and their linguistic behaviour or linguistic culture through explicit or covert interventions. Schiffman (1996: 276) argues that linguistic culture “is the sum totality of ideas, values, beliefs, attitudes, prejudices, religious strictures, and all other cultural ‘baggage’ that speakers bring to their dealings with language from their background“. Language policy therefore examines all decisions surrounding language use and further investigates the effects of these decisions. Language itself is something that can be manipulated or controlled by different mechanisms or language policy tools “in order to promote political, social, economic and personal ideologies“ (Shohamy 2006: xv). It is in this context that language can be regarded as creating identities, such as PwC’s verbal identity. Policy, in these processes, can be understood as “language-regulating power“ (McCarty 2011: 8) and also other researchers agree with this definition and regard “language policy as a mechanism of power, which institutionalises language hierarchies“ (Johnson 2013: 7). Yet, language policies are not restricted to official institutions, but in fact exist in different contexts, for instance language use of a family (cf. King and Fogle 2006) or, in the case of this paper, language use of a corporation or business language in general.

An interesting relationship is the one “between language policy and the term that preceded it, language planning“ (Johnson 2013: 3). Some experts regard language planning as being a part of language policy, such as Berthoud and Lüdi (2011: 479) while Schiffman (1998: 18) or Johnson (2013: 3) distinguish between these two notions and define language planning as influencing aspect on language as a result of language policy. In comparison to language policy, language planning is more interventionist as it primarily refers to control and “does not leave anything to the individual to decide“ (Shohamy 2006: 49). However, it should be noted here that “the boundaries between planning and policy are far from clear“ (Shohamy 2006: 49) which is why, in this paper, the term language policy refers to both, language policy and language planning, as they are interrelated concepts, that are essential for influences on language behaviour of language communities.

As pioneer in the field of language planning, Haugen introduced the term language planning in 1959 and defined it as “the activity of preparing a normative orthography, grammar and dictionary for the guidance of writers and speakers in a non-homogeneous speech community“ (Haugen 1959: 8 in Johnson 2013: 27). He later names four steps in the language planning process (Haugen 1983: 273 in Johnson 2013: 28), which also played a role in PwC’s definition of its own verbal identity:

1. selection of a norm (i.e. selecting a language variety for a particular context)
2. codification — development of an explicit, usually written, form
3. implementation — attempt to spread the language form
4. elaboration — continued updating of the language variety

In spite of the fact that other, sometimes more detailed, models and roadmaps followed Haugen’s suggestion, the four steps of the language planning process proposed by Haugen give a good impression of the overall planning process of a language and conducting policies in order to improve a language. A further development of this model was introduced by Berthoud and Lüdi (2011: 480) who help to a clearer understanding of the processes involved in language planning:

Table 1. Language planning process based on Berthoud and Lüdi (2011: 480).

Who	plans what	for whom	for what ends	for the benefit of whom	under what conditions	how?
élites, politicians, influentials, linguists, etc.	which behaviours are to be influenced, etc.	type of target, etc.	overt, latent, etc.	dominant group, commercial interests, symbolic benefits	context	authority, force promotion, etc.

Accordingly, in language planning processes a group of experts, consisting of linguists, politicians or other influentials, plans and executes the policy. They lay out which linguistic aspects are to be influenced, for instance, in the case of PwC, the linguistic behaviour of a company's employees. Hence, the targets could be speech communities or, on a political level, language minority groups or whole nations. An interesting aspect of the model proposed by Berthoud and Lüdi is that it takes into account that a language planning process is often implemented for the benefit of a group of people which leads to profiteers and losers or mourners. Furthermore, the model considers the conditions of a planned language policy and after acknowledging the influence of the context, Berthoud and Lüdi's model is concerned with the implementation.

This language planning outline by Berthoud and Lüdi is now applied to PwC's verbal identity, which was implemented in 2010. This is done by answering the questions from Table 3, , that is 'who plans what for whom for what ends for the benefit of whom under what conditions how?'.

a) Who?

   The agents of the language policy or verbal identity is in general the company PwC and more specifically experts from the American and British BDMS (Business Development and Marketing Services Department) department. When the new brand image was discussed, it very quickly became clear, that alongside the new colour scheme and logo, also a new distinctive communication strategy needs to be implemented. The partners from the English-speaking PwC network were being consulted by corporate marketing agencies, who have specialised in the field of brand image and brand identity marketing.

b) What?

   What was planned by PwC together with the externally consulted marketing agencies, was a company-wide language policy operated under the notion verbal identity. The guidelines, which were then presented, affect any written text produced within the PwC network. These guidelines are available in several languages, including English, Spanish, French, Russian, German and Dutch, by which many important business headquarters worldwide are being covered.

c) For whom?

It was stated previously that PwC said "we are changing the way we write, so that what we say has a clear sense of purpose and feels more natural“ (AMR 13 Oct 2014). The company does so in order that clients quickly and easily understand what is being said in PwC documents. Hence, the targets of the language policy by PwC are the company’s clients, because using a compelling, clear and easy-to-follow language makes PwC texts more useful and more valuable to the clients through simplification and efficiency. This stance is in line with the mission statement of PwC’s verbal identity strategy, namely "Make your words count“ (AMR 1 Aug 2014).

d) For what ends?

Some of the reasons for the implementation of a company-owned verbal identity have already been discussed before. The focus does not only lie on a consistent appearance of PwC throughout the worldwide network and hence the creation of a common PwC corporate identity, but also on the service to the company’s clients who benefit from simplified written texts.

e) For the benefit of whom?

As stated above, the goal of PwC’s language policy is that the company has a consistent appearance, a brand image that is different from the competitors in order to achieve advantage and that clients do not face difficulties in comprehending the company’s texts. It can therefore be assumed that there are two profiteers, namely the company itself on the one hand and its clients on the other hand.

f) Under what conditions?

The question here is, more specifically, in which contexts verbal identity is applied. As Berber Sardinha and Barbara (2009: 107) point out that “language use is conditioned by the context of culture and situation”, which is always the corporate context of PwC. Therefore, the corporate context is the condition under which PwC’s verbal identity is shaped.

g) How?

According to PwC's verbal identity experts, it has become clear that this firm-wide language policy cannot be forced upon the employees. To many, the rules dictate a too informal writing style and therefore some PwC employees fear that their writings might appear simple-minded and does not meet the needs of the clients. Nevertheless, especially the English-speaking PwC network tries to achieve their goal of a unified language or writing style by promoting advantages of the verbal identity and offering support from PwC colleagues of the marketing departments who can be consulted in cases of uncertainty. Also, every member of the PwC network (i.e. every country in which PwC has headquarters) has an editorial office with specially trained lectors who not only correct texts but also adapt them to PwC's verbal identity.

4.2. Plain language

Simplicity is the ultimate sophistication.
Leonardo da Vinci

In some of the previous sections it was mentioned that, in order to make texts more valuable to clients and easier to follow, they need to be reorganised, simplified and equipped with a less formal and a more natural and friendly tone. One of the key aspects of PwC's verbal identity is the aspect of complexity. Text complexity often leads to impediments when reading a document (cf. Castello 2008). To some extent, text complexity is interchangeable with word length, as "complex vocabulary makes texts harder to read" (Oppenheimer 2006: 149) but it can as well come from "grammatical structure or infrequent words" (ibid. 141). Especially formal business texts are difficult to understand, even for the intended readership. This can be seen in figures six and seven with examples taken from exercise documents which are provided by PwC for internal use only.

Figure 2. 'Before' example of a PwC text excerpt (document for internal use only).

The effective tax rate (ETR) on 2011 profit is 17.5% (2010: 18.5%). The decrease is mainly attributable to a liquidation loss in the Netherlands and the previous losses in France not recognised for deferred tax purposes. Net deferred tax assets of £62.3 million have been recognised by the group as at 31 December 2011 (2010: £58.7 million). Further unrecognized [sic!] deferred tax assets of approximately £24.8 million as at 31 December 2011 (2010: £18.2 million) remain. Tax provisions for risks, including interest and penalties, amount to £24.7 million (2010: £24.0 million). These continue to be calculated on a consistent basis and are largely in line with the position discussed at the December Audit Committee.

Figure 3. 'After' example of a PwC text excerpt (document for internal use only).

ETR on 2010 profit has reduced slightly.
In 2010 it was 18.5%, and now it's 17.5%. The decrease is mainly down to a liquidation loss in the Netherlands and the previous losses in France that weren't recognised for deferred tax purposes.

Net deferred tax assets have increased.
In 2010 it was £58.7m. As of 31 December 2011 it's £62.3m.

Remaining unrecognised deferred tax assets have increased.
In 2010 it was £18.2m. As of 31 December 2011 it's £24.8m.

Tax provisions for risks have increased.
In 2010 they were £24.0m, and now are £24.7m. The provisions include interest and penalties. Those are calculated on a consistent basis and largely in line with the position we discussed at the December Audit Committee.

Simplification of (written) language has become of major interest in the past years in different research fields, like (socio-)linguistics as well as marketing and communication sciences (cf. http://www.plainlanguage.gov/, 29 May 2015). But what does simplification have to do with business language? To explain this fully, we need to return to the idea of simplification: it means the reduction of information in complexity to its fundamental parts in order to make something easier to understand (http://www.thefreedictionary.com/Simplification, 23 Jan 2015). One aspect in the research field is the concept of plain language, which will be outlined in greater detail in the following.

In his paper on writing style and the negative impact of complexity, Oppenheimer (2006: 139) states that “[w]hen it comes to writing, most experts agree that clarity, simplicity and parsimony are ideals that authors should strive for“ and advises that “the first step towards clarity is writing simply“ (ibid. 2006: 139). It can be said that simpler writing is easier to process for the reader, the straightforward writing helps to process fluency and needless complexity leads to a loss of fluency.

Many documents written in the professional context sound “heavy, formal, traditional and impersonal“ (Balmford 2002: 17) because they are conducted deductively, starting with background information which finally leads up to a conclusion. It has been shown that people are more likely to use complex sentence constructions or a more eloquent writing style which complicates their writing, because of the fact that they feel it gives their readership an impression of intelligence as well as professionalism. Nevertheless, experts agree that the credo is “write clearly and simply if you can, and you'll be more likely to be thought of as intelligent“ (Oppenheimer 2006: 153). Or, as Balmford (2002: 18) puts it: “‘formal‘ plus ‘traditional‘ doesn't equal ‘professional‘“ and one “can write a letter that’s warm, human, clear, and friendly and still be completely professional”.

In the past years the linguistic as well as the economic world experienced a growing interest in the so-called Plain Language Movement. Especially companies have recognised the significance of language and with it plain language, because the use of it helps to improve efficiency, as there is less ambiguity for the readership. At the same time, companies have to invest less time in further explanations or clarifications and can focus on their service features (http://www.plainlanguagenetwork.org/About_Plain_Language/aboutplainlanguage.html, 30 May 2015).

The movement developed already in the 1970s in Scandinavia and now, more than ever, publications on business but especially on legal language are dealing with issues raised by the Plain Language Movement (cf. Balmford 2002). Supporters and advocates call for a simplification of official documents and even provide guidelines that should help writers of business and legal documents for modern and simple drafting. According to Adler (1990), Child (1992), Myers (2001), Balmford (2002), Asprey (2003), among others, plain language:

> is writing that can be understood at first reading by clients, lawyers and judges; it is legally binding but it is also logically organised, concise and unambiguous. It uses normal or standard grammar, punctuation and capitalisation. It considers the reader's level of knowledge and state of mind. It uses a tone and style that is professional yet appropriate to the circumstances. It uses non-sexist vocabulary and writing techniques. (Stephens 1990)

In other words, the term refers to “writing that is clear, concise, well-organized [sic!], and follows other best practices appropriate to the subject or field and intended audience” (Plain Writing Act of 2010: 1). Today, more and more key decision-makers see the advantages of the use of plain language. Plain and simple language is clear and reader-friendly but at the same time also precise, certain and accurate which leads to “improvements in efficiency, effectiveness and customer satisfaction“ (Balmford 2002: 3). From the European Union, to New Zealand or Canada, many official organisations and governments are campaigning the use of plain language and provide rewriting trainings and services and actively edit their own legislation and official documents. For instance, in 2010, the President of the United States of America, Barack Obama, signed the Plain Writing Act of 2010. The act was signed “to enhance citizen [sic!] access to Government information and services by establishing that Government documents [...] must be written clearly, and for other purposes” (Plain Writing Act of 2010: 1).

Since the introduction of plain language many concerns had been put aside as professionals were often “initially concerned that plain language may jeopardise […] accuracy, certainty and precision“ (Balmford 2002: 11). However, documents that are being presented in an effective, concise, simple and clear manner are “a key part of excellent customer service and client service“ and at the same time also “a distinguishing feature“ (Balmford 2002: 15) as it is for PwC.

4.3. PwC’s verbal identity

Oppenheimer (2006: 139) explores that a majority of authors “admit to deliberately increasing the complexity of their vocabulary so as to give the impression of intelligence“. Also Collins and Hollo (2000: 198) point out that, for instance, “the number of abstract nouns makes the text appear more impressive“ which is why they "have become the norm in much bureaucratic and official writing“. However, perhaps the most common problem is that a well-intentioned and informed writer very often simply fails to get the message across to the audience due to the deployed jargon and complex sentence constructions. Therefore, PwC’s verbal identity prescribes the use of everyday words which also occur in spoken language, short sentences, the use of active voice and personal pronouns. Moreover, the guidelines provide a very clear default for layout and design of texts, including the font ‘Georgia’ that should contribute to an easier readability of PwC texts, because a text in a font which is difficult to read “has proven to be effective in reducing fluency“ (Oppenheimer 2006: 147). At the same time the font helps to give the company a distinctive presence in the market and to stand out from its competitors. Figure 2 illustrates the impact of design and layout on readability and fluency.

Figure 4. Illustrations of fonts in readable and non-readable versions.

An example of a text in standard Bordeaux Roman Bold LET 12 point font.
An example of a text in standard Georgia 12 point font.

In addition to rules concerning the brand layout and design, PwC’s verbal identity guidelines prescribe to ‘write with a purpose’ and ‘write naturally’.

These two principles will be discussed in the following to sub-sections and describe what a marketing expert has explained to me in an interview. Unfortunately, internal documents which further illustrate the principles are only available for marketing departments and cannot be handed out to other staff. Accordingly, the guideline descriptions can also not be distributed publicly.

1. PwC's verbal identity: Write with a purpose

It has been shown that "[i]n business, communication is not an end in itself; there is always an underlying business purpose or objective to be achieved as a result of the communication“ (Bargiela-Chiappini 2009: 172). In order to 'write with a purpose', PwC suggests to answer the following guiding questions prior to the writing process starts (AMR 1 Aug 2014):

a) Who are you talking to?
   It can be claimed that it makes a difference if a text is written to a CEO who wants the big picture or a tax advisor who is only interested in numbers or a project manager who is interested in detailed information. The writer should consider what the reader might want to learn and preconceive the reader's professional role or background.

b) What is going on in my reader's world?
   Throughout this paper, it is being said that the economic world, in which PwC is situated, is a fast changing environment. Experts from PwC should therefore always consider any recent issues, that the addressee might be facing in his or her industry or also country. If the relationship between the PwC employee, who is writing, and the client, who is reading the text, is rather close, one might also consider personal issues of the reader.

c) What is the aim of the text?
   The content of a text differs with regard to its purpose. There is a difference between giving advice in a written piece or stating an opinion. According to the purpose of the text, the composition of it needs to be altered.

d) What is the best way to give the addressee the information?

   Without doubt, the technological possibilities of the 21st century changed the means of communication. Permanent availability due to Internet access has become a habit. Many business interactions therefore take place via e-mail. However, sometimes the best way to give clients the information they want, is a phone call rather than an e-mail or a presentation rather than a written report.

After consideration of these questions, the writing process commences. In order to create a document which is written 'with a purpose', writer are admonished to acknowledge the following aspects (AMR 1 Aug 2014):

1. Start at the end

   This aspect means, that the writer might dispute the traditional order of documents and say the main point first and start with what is most important to the reader. This is, to some extent, the opposite of what traditional grammar prescribes: to write deductively by starting with background information or context, giving a detailed analysis and building a conclusion. One reason for the need of well-structured and quickly graspable texts is that people nowadays have to process more information in little time in order to react fast and stay competitive. Thus, important information should come at the beginning of a text, including conclusions, recommendations and actions which are aspects of writing that often encapsulate the value of a text and get a quick overview. For instance, clients are now setting stricter page limits on proposals — from 32 to 24, and now the accepted maximum is often only ten pages. Therefore, a rearrangement of the content might contribute to quickly and easily grasping the main point of a text.

2. Write about benefits, not features

   This aspect implies shifting the focus from what PwC can do towards how the client could avail of PwC's services.

3. Show, don't tell

   This aspect is closely related to the previous one. It can be assumed that clients want views and recommendations. As advisor, PwC therefore needs to avoid cautious language and has to justify what is said with showing concrete facts and numbers.

4. Have debates, get opinions
   According to marketing experts from PwC (AMR 1 Aug 2014), an authentic and successful writer gives a point of view and is emphatic. Also, opinions should not be hidden in neutral language. This may lead to debates in which PwC finds out the client's opinion, which is further helpful in personalising consultancy activities.

5. Do something or get your reader doing something
   As service-oriented company, PwC is involved in actions. Either PwC does something to reach a goal or it helps the reader to become active.

6. Stay positive
   PwC often has to write about topics that readers might not find pleasing. However, PwC should try to write texts with a generally positive undertone and avoid negative language.

2. PwC's verbal identity: Write naturally

Make everything as simple as possible, but not simpler.
Albert Einstein

PwC's understanding of natural language is to use informal everyday language that one would use in spoken interactions instead of formal language that is typical to the business discourse. In linguistics, natural language is defined in contrast to formal language as well as artificial or constructed language, used, for instance, for computer programming. Lyons (1991: 51) defines natural language as a language that has "not been constructed, whether for general or specific purposes" and is therefore "acquired by users as a normal part of the process of maturation and socialization [sic!]".

Many professional writers (cf. 'The Economist', 'The New York Times', etc.) now use natural language in their writings to give their texts more rhythm and personality. These are aspect that make it easier to keep a reader's attention. Text-speak then often resembles actual speak (cf. Lyons 1991): sentences starting with conjunctions and ending with prepositions, the use of split infinitives, sentences ending with prepositions, the use of contractions or elliptical clauses are features which can be found in texts written in informal language.

According to PwC, 'write naturally' can be achieved by simply making the writing personal with the use of personal pronouns, such as *you*, *I* or *we* instead of *PwC*. Moreover, adopting personal and engaging words helps to sound more human and credible. PwC also suggests that sometimes it is advantageous to copy an addressee's writing style.

Another aspect that helps to 'write naturally' is to use more verbs instead of nouns, especially abstract nouns, as well as to use everyday words (i.e. informal language). Instead of a noun-based or nominal writing style, where verbs are often transferred into nouns (e.g. *decide <> decision),* a verb-based style lets ideas speak for themselves without dressing them up to sound more impressive (AMR 1 Aug 2014). A verbal writing style also influences the voice of a text towards an active tone instead of a passive tone.

Furthermore, PwC experts propose that a more natural writing style can be achieved by cutting anything obvious or formulaic. This affects for instance adjectives, that are used "to provide more information" (Yule 2014: 81) and sometimes superfluous information, such as *a team of highly skilled consultants* one could ask, as opposed to what — *a team of unskilled consultants*?

When a writer leaves out jargon and buzzwords in his text and avoids antiquated words which are barely used in actual speech, it also shortens the sentences without leaving out important information. Sentences that are kept around 15 to 20 words, with occasionally shorter sentences, also make a text more attractive to its reader.

The benefits of natural written texts are that they ideally result in simple and plain texts and that clients will be more likely to understand them. Furthermore, writing naturally implies efficient and clear writing that leads to less callbacks. In return, this leaves more time and room for face-to-face communication. This leads to costs being saved, as time, previously spent on explaining texts, could now be used for direct interactions in personal meetings with clients.

Summing up it can be said that texts written in natural language, as opposed to constructed and formal language, appear to use words more economically and at a level the audience is able to understand. PwC argues that 'write naturally' means that a text has short sentences and the overall tone welcoming and direct. However, it does not mean that the language needs to be dumbed down or that it should be more casual or flippant. Completely eliminating complex information and deleting details is not an approach to make texts easier to understand. Yet, according to PwC's guidelines, nothing should be said if it is absolutely obvious. The aim in writing naturally is to sound more human and make contents more useful to the reader but to still impart complex information.

4.4. Summary

This chapter looked at the theoretical framework of PwC's verbal identity by discussing language planning and language policy. It characterised both terms embedded in a sociocultural and sociolinguistic environment with regard to the context of PwC. It has been shown that language policy and planning studies "how people manage their discourse, how they evaluate languages and their features and think about adjusting them" (Jernudd and Nekvapil 2012: 16). Hence, it became clear that language policy is a multifaceted phenomenon which is closely connected to the concepts of language planning, language attitudes and language ideologies and "is the primary mechanism for organising, managing and manipulating language behaviours" (Shohamy 2006: 45). Therefore, the main claim made here is that PwC's guidelines for language use or verbal identity respectively can in this sense be regarded as a language regulation tool as the company's rules manipulate language into an ordered way.

Moreover, this chapter shed new light on language by discussing the notion of plain language. Over the past ten to twenty years, people in professional settings had to process a growing input because of an increasing exchange of information facilitated by faster means of communication, due to globalisation and technological improvements. At the same time, business practitioners often find themselves confronted with the unintelligibility of texts, because of the overly formal writing style and other factors, such as passive voice or density of empty filler words or technical terminology. Different sectors and industries have already recognised these common problems with written business discourse and introduced the plain language concept, which promises economic benefits such as customer satisfaction, effectiveness as well as efficiency.

Finally, the two principles of PwC's verbal identity were introduced. First, 'write with a purpose' explained the importance of reader-oriented writing and clear-structured texts. Then, 'write naturally' analysed aspects of writing that influences a more informal style. The bottom line is, that most people want to read clear and concise information which is well structured, in light of the fact that at the present time people often read faster, and more superficially.

5. Linguistic framing of PwC's verbal identity

[W]e design our language in order to achieve particular institutional goals.

Keith Richards (2006: 8)

It has been made clear that, in order to support a company's corporate identity and to create a strong brand, different marketing strategies can be applied. PwC saw that communication and therefore language can operate as strategic tool by differentiating the way in which documents are written. This makes language a powerful tool which can be strategically implemented for the purpose of a company.

The previous section helped to shed light on the marketing perspective on PwC's verbal identity as well as its theoretical framework and explained two principles that all employees of PwC have to apply in order to write in the company's distinctive style. These principles are 'write naturally' and 'write with a purpose' and are summarised in table two.

Table 2. PwC's principles 'write with a purpose' and 'write naturally'.

Write with a purpose	Write naturally
main point first	use of everyday language: - sentence: without verbs - sentence start: conjunctions - sentence end: prepositions - split infinitives, contractions, discourse markers, etc.
focus on benefits, not features	use of verbs, not nouns
showing, not telling	active language
giving a clear opinion	personal language
positive language	short and concise sentences
asking reader to do something	

The goal of this chapter is to find a linguistic approach to PwC's corporate identity strategy with regard to the company's language use, i.e. verbal identity. According to Collins and Hollo (2000: 3) the description of a language can be divided into three parts: 1. grammar, which comprises the two sub-fields morphology, dealing with the form of words and syntax, dealing with word arrangements in sentences; 2. phonology, which deals with a language's sound system and 3. lexicon, which provides information about vocabulary items.

Yet, an increasing body of research in linguistics shows that communicating efficiently as well as effectively requires more than simply linguistic knowledge. In order for interlocutors to understand each other, apart from linguistic skills also sociolinguistic skills need to be developed. Pragmatics is one of many aspects comprising a person's language ability. Pragmatics can be understood as „the field of enquiry that deals with the use of language in communication to express or interpret intentions in particular situations (Tran 2006: 9). In other words, „pragmatic principles are needed in order to a) assign sense and reference to the speaker's words and b) assign force or value to the speaker's words“ (Thomas 2006: 93).

The term pragmatics dates back to the early twentieth century when Charles Sanders Peirce was the first researcher interested in pragmatism from a philosophical perspective. Later, Charles Morris identified pragmatics as a complimentary field to semantics and syntax and by that developed an interest in pragmatics as an independent area of linguistics. Since then, the linguistic world has seen many attempts to define pragmatics (Mey 1993).

When looking at efforts to come to an ultimate definition of pragmatics, it emerged that factors such as *where* or *to whom* and *in what situation* something is said, are central to all definitions previously presented. In other words, as Yule (1996: 4) puts it, pragmatics simply tries to understand „what is meant by what is said“ including the speaker‘s assumptions, aims or intended purpose. As presented before, doing business has to do with language and especially its interactive and communicative character. Bargiela-Chiappini states that writing in business and for business has the purpose to „create understanding, meaning and knowledge“ (ibid. 2009: 3) and pragmatics „is concerned with communicative language use“ (Tran 2006: 10) and successful interactions. Hence, pragmatics is also of relevance for business communication.

What PwC makes use of “is based upon the notion of language as a paradigmatic system, that is, as a set of choices for each instance from which a speaker must select one“ (McEnery and Wilson 1996: 95). This means that every speaker or writer makes linguistic choices, which depend on the situations. This broad set of choices becomes limited or at least regulated when language policies are applied.

Accordingly, table three presents a division of the linguistic features of the two principles ‘write naturally’ and ‘write with a purpose’ into linguistic categories. These categories refer to syntax, a subfield of grammar and lexicon (cf. Collins and Hollo 2000, Depraetere and Langford 2012) and pragmatics, a linguistic domain that studies the meaning of language in context.

Table 3. Linguistic categorisation of ‘write with a purpose’ and ‘write naturally’ features.

	Write with a purpose	**Write naturally**
syntactic aspects	text structure: *main point first*	informal language: *sentence without verb, sentence start: conjunction / end: preposition* short sentences
pragmatic aspects	positive language reader-oriented: *focus on benefits, showing, asking reader to do something*	informal language: *split infinitives, contractions, discourse markers, ellipsis* active and personal language concise language

The classification of the linguistic features was arranged into syntactic aspects, which show how verbal identity influences language at sentence-level and in text construction and into pragmatic aspects, which reflects the options a writer has considering word choice according to the guidelines, in order to write a text PwC-conform.

Before a detailed discussion of the particular aspects of this categorisation will be addressed in the subsequent sections, it has to be pointed out that some of these aspects would fit in both categories or could even establish their own denomination. This is due to the fact that they are interrelated and that there are, to some extent, smooth transitions between linguistic research fields where clear distinctions are difficult.

5.1. Syntactic aspects

The main concern of this part is syntax and "the way words are arranged into sentences“ (Biber et al. 1998: 55). The features, which will be discussed in the next sections include sentence length, reader-orientation, text structure and informal language at sentence-level.

1. Text structure

The structure of a text is highly dependent on the text type. Texts are not units of grammar but “products of communication“ and are characterised by textuality, which “is a combination of text-internal links and text-external relevance“ (Collins and Hollo 2000: 160), also known as cohesion and coherence. Cohesion describes the linking of sentences within a text, creating meaning. Coherence, on the other hand, means “the connections that readers and listeners create in their minds to arrive at a meaningful interpretation of texts” (Yule 2014: 288). The overall cohesion of a text is created by its linking devices, including deictic, generic and logical items as well as co-reference, substitution and ellipsis (Collins and Hollo 2000: 163).

Deictic items help situating a text in its co-text and context, considering the identification of participants (e.g. *we, my boss, your teacher*) as well as the setting (e.g. *today, then, last Wednesday*). They indicate “who is doing what and to whom and under what circumstances and at what given point in time“ (Collins and Hollo 2000: 163), but are seldom found in formal writing.

A further cohesive device are generic items which deal with the specific genre to which a text belongs. This includes a clear structure of a text, which means that “[w]ritten language is broken up into manageable ‘chunks‘: chapters, subsections, paragraphs“ (Collins and Hollo 2000: 163) or numerations, using visual aids such as bullet points or different fonts. To some extent, generic items can even compensate the absence of intonation (Collins and Hollo 2000: 165).

Ellipsis has also been identified as important feature of cohesive text construction. In traditional grammar, the term ellipsis refers to "the omission or notional deletion of an item or constituent which is recoverable from elsewhere in the sentence or the immediate linguistic context“ (Peters 2013: 124). Hence, ellipsis, as a cohesive device, enables a writer to make "anaphoric connections with things mentioned elsewhere“ (Peters 2013: 68).

Co-reference is a term that describes a "relationship between two NPs [noun phrases] that refer to the same entity“ (Peters 2013: 102) and reference is hence the "relationship between third person pronouns and the NPs [noun phrases] they represent“ (ibid. 331).

Similar to co-reference and reference is the cohesive device of substitution. Substitution can be described as a process in which substitute words are "standing in for other words or phrases when they are mentioned on a second or subsequent occasion“ (Peters 2013: 331).

All these aspects influence the structure of a text, because they enable a writer to shorten sentences to some extent and also to build up a cohesive content that is easy to digest for the reader.

Apart from linking items within a text, also opening and closing of a text are part of a text structure. PwC asks their employees to start their writings with the main point because "opening paragraphs are usually crucial in providing the overarching, higher-order message of the text“ (Coffin et al. 2009: 404).

2. Short sentences

When it comes to word count of sentences, it briefly needs to be explained what sentences are. Traditional grammarians “commonly define a sentence as the expression of a complete thought“ (Collins and Hollo 2000: 110) which starts with a capital letter and ends with a full stop. However, texts often contain sentence fragments or incomplete sentences which do not comply this definition and thus modern grammarians pay more attention to clauses than to sentences.

Long sentences, as opposed to short sentences, often contain superfluous information. Sometimes, this makes these sentences less effective because they do not get directly to the point. To some extent, long sentences with many clauses can confuse the reader, as the following example illustrates:

Figure 5. 'Before‘ and 'After’ example of a PwC text excerpt.

Before:
We have the scale to provide solutions to the complex demands of the world’s leading companies and to deliver global servicing while recognising the needs of each of our clients as unique.

After:
The world’s leading companies have complex demands. We have the scale to provide them with solutions. But we never forget that the needs of each of our clients are unique.

Word length and sentence length are crucial to the comprehension of texts, as a number of tests, such as the Flesch Readability Score or the Fog Index show. These tests “judge the comprehension difficulty“ (Collins and Hollo 2000: 198) or the ease of text understanding by the reader. What the Flesch Readability Score and other comparable indices, scores and tests have in common are formulas that look at sentence length, word length or the number of syllables per word.

Researchers on behalf of PwC (AMR 1 Aug 2014) have found out that for the English language, in numbers, short sentences are defined as sentences that do not have more than twenty-five words. In order to keep the length of texts manageable, authors should write short paragraphs which contain a maximum of five sentences and focus on just one idea.

3. Informal language (I)

One piece of evidence of informal writing are sentence fragments, which are "incomplete sentences, usually subordinate clauses or prepositional phrases, which are punctuated as separate sentences" (Collins and Hollo 2000: 154), or minor sentences, which "are characterised by reduction" (ibid. 155).

Sentence fragments do not contain verbs and are for instance one-word questions (*What?*) or sentences, which appear in casual speech such as *Off again?*.

Minor sentences can appear in three different subtypes, namely ellipsis, formulaic non-sentences as well as irregular sentences (Collins and Hollo 155ff.). Ellipsis has been identified before as distinctive feature of cohesive text construction, characterised by the "omission of various obligatory clause or phrase elements" (Collins and Hollo 2000: 155) as in *A: Are you ready? B: In a minute* (instead of *I will be ready in a minute).* Formulaic non-sentences are either phatic, including idiomatic expressions, offers, greetings, etc. (e.g. *Great movie!* or *Guess what!),* or poetic, such as slogans or proverbs (e.g. *Better late than never).* Irregular sentences are the third subtype of minor sentences and are "constructions which appear to be regular in their surface form but which are not subject to grammatical processes typical for normal sentences" (Collins and Hollo 2000: 158). The sentence *Go to hell.,* for instance, is a normal and well-formed sentence but "does not contain the subject element" (Collins and Hollo 2000: 159).

Another typical sign of formal writing is, that sentences do not start with conjunctions (or connectives) such as *and, or, but* or *because* as it is often regarded as being ungrammatical. However, the use of conjunctions at the beginning of sentences is nowadays ubiquitous in different types of writing. One reason therefor is that it creates a written form of a second guess or an afterthought (e.g. *We can go out. Or stay in.*). Also, it creates an effortless transition between two sentences (e.g. *Then he broke up with her. Because he never loved her.*) and helps to create a flow by moving an argument forward (*The surgery will be risky. But it is still necessary).*

Also, informal language on sentence-level can be manifested through ignoring, that many prescriptive grammarians believe that sentences should not end with a preposition because they are considered incorrect. The sentence *This is the house which he lives in.* is as comprehensible and correct as *This is the house in which he lives*. It shows, that in language different registers exist next to each other: "formal vs informal, written vs spoken, standard vs nonstandard, and so on“ (Collins and Hollo 2000: 17). As PwC promotes informal language, sentences with prepositions at the end are recommended as they avoid the "effect of aloofness or stiffness“ (ibid.).

The same holds true for the traditional prescriptive rule which permits to split infinitives, which means “the interposing of a word or phrase between the infinitival marker *to* and its verb“ (Collins and Hollo 2000: 17) as in *She used to deliberately annoy the neighbours*. The credo here is, that informal language can be applied in sentences as long as the comprehensibility remains secured.

5.2. Pragmatic aspects

A recent definition of pragmatics sees pragmatics as the study of the use of language in a sociocultural context. According to Crystal pragmatics is

> [...] the study of language from the point of view of users, especially of the choices they make, the constraints they encounter in using language in social interaction and the effects their use of language has on other participants in an act of communication.
> (Crystal 2005: 364)

A pragmatic category is necessary in this linguistic framing of PwC’s verbal identity, because it reflects that PwC consciously and deliberately uses certain aspects of language while it leaves others out, especially on a lexical level.

To a large extent, word choice depends on the communicative purpose of a text and hence different vocabulary is used. It can be assumed that “the main role of vocabulary is to convey messages“ (Nation 2001: 205) and the author further explains:

> First, vocabulary use signals and contributes to the uniqueness of the text, that is, what makes this text different from all other texts.

> Second, vocabulary use carries general discourse messages which are shared with other texts of similar types. (Nation 2001: 205)

In light of that, a pragmatic analysis with regard to lexical aspects of PwC's verbal identity guidelines, will be outlined in the following.

1. Active and personal language

PwC's guidelines prescribes that writers should use more verbs and engage in a more active writing style in order to avoid nominal style. In traditional grammar the term noun is a grammatical category which "refer[s] to people (*boy*), objects (*backpack*), creatures (*dog*), places (*school*), qualities (*roughness*), phenomena (*earthquake*) and abstract ideas (*love*)" (Yule 2014: 81). A simple definition of verbs describes them as "words used to refer to various kinds of actions (*go, talk*) and states (*be, have*) involving people and things in events" (Yule 2014: 81). Nominalisations can be understood as "nouns that are related to verbs or adjectives morphologically" (Biber et al. 1998: 59). They can be identified by looking at word endings, because nominalisations often end with *-tion/-sion, -ness, -ment* and *-ity* (Biber et al. 1998: 59). Nominal writing styles are characterised by a high frequency of nouns, which often appears antiquated and overly formal.

Written language, especially in professional settings, tends to show a high frequency of nouns, because many writers believe it makes a text more credible and scientific. Hence, in many texts "verbs, adjectives, coordinators and subordinators [...] are nominalised" (Collins and Hollo 2000: 197).

In spoken language, by contrast, "it is usual for actions to be expressed by verbs, actors by pronouns or common nouns" (Collins and Hollo 2000: 197). Research conducted by PwC has shown that the principle 'write naturally' helps the reader to understand a text better and also faster, due to the fact that written texts with heavy use of nominalisation "are often much harder to process and may require a number of readings" (Collins and Hollo 2000: 197).

Figure 6. Example of a highly nominalised text and a spoken version of the same text (Collins and Hollo 2000: 197).

> *Improved judgement is now influencing the quality of research conducted on health effects of airborne particulate matter.*
>
> *We can now do better research on how small particles in the air which we breathe affect our health, because we now know better what kinds of these particles are relevant.*

These examples illustrate that in the written, formal version of the text with higher lexical density the object, for instance, consists of twelve words combined by embedding. It generally uses many nouns in a rather short sentence which leads to an overall complexity of the text. The second example represents the spoken version of the same text. The sentence is longer and contains six nouns. As Collins and Hollo (2000: 198) highlight, this is achieved by "the introduction of the human actor *we*". This also reveals, that nominalisation in texts often leads to the use of an impersonal tone. Hence, active and personal language are two concepts which are closely related to each other.

Apart from nominalisations, a more personal language can be achieved by the use of personal pronouns, which can be seen in the example in figure 6. PwC's verbal identity guidelines propose the use of *you*, *I* or *we* instead of *PwC* in order to create a more natural, personal and active writing style. Pronouns can be defined as "words (*she, herself, they, it, you*) used in place of noun phrases, typically referring to people and things already known" (Yule 2014: 81). Hence, adopting pronouns helps in establishing a more personal style because it engages and involves the reader due to the fact that both, writer and reader, can relate to shared knowledge.

Another aspect which influences an active and personal writing style in the professional context is the adaption of an active language or, in other words, the avoidance of the passive voice. Active and passive style or voice are notions that describe the "different semantic roles associated with the subject in typical clauses expressing an activity" (Collins and Hollo 2000: 135), meaning the relationship of a participant with the main verb in a clause which can either be agent or theme (cf. Yule 2014). An example is *The boy kicked the ball* were the agent, who performs an action (*kicked*) is *The boy* and the theme, being affected by the action, is *the ball*. The roles are reversed in passive constructions such as *The ball was kicked by the boy* (Yule 2014: 112). This reveals that usual marker for the passive voice is *be* “in conjunction with the past participle of a verb“ (Depraetere and Langford 2012: 21) as in *A new brand design was presented by PwC*. It is written in a passive voice, while the sentence *PwC presented a new brand design*. turns the sentence structure around and by that creates an active voice. Therefore, avoiding passive constructions can be achieved by sticking to S-V-O (subject-verb-object) constructions in sentences.

2. Positive language

Positive language is not broadly discussed in linguistics, as it is generally understood as a marketing concept. However, in linguistics, negative phrasing and language are of interest in terms of their form and meaning in grammar. According to Collins and Hollo (2000: 104) there are different negations. The most frequently used negation involves the particle *not,* as in *He has not left* or *He did not leave*. The particle *not* can however also negate a word or phrase, as in *We had a not very successful workshop* (Collins and Hollo 2000: 106). In English, there are also several morphologically negative words, such as *nothing, no one* or *never* and "there are several words that are negative in meaning but not in form“ (Collins and Hollo 2000: 105), like *few/little, rarely/seldom, barely/hardly/scarcely*. In the business discourse, these negations often subtly signal blame or indicate that something cannot be done.

Positive language, in contrast, illustrates what can be done in stressing positive action. If a client’s request still appears to be impossible to implement, positive language helps to suggest other available choices or alternatives instead of negating an inquiry and turning the client down. Typical features of positive language are that it sounds helpful and embeds the writing in an encouraging environment as it shows positive outcomes which might be anticipated.

One way to adapt the writing style in order to write concise sentences is to cut auxiliary verbs or auxiliaries. As Depraetere and Langford (2012: 21) point out, there "is a fundamental distinction in English between lexical verbs and auxiliary verbs" (cf. also Collins and Hollo 2000). The latter consist of two subclasses: primary auxiliary verbs (i.e. *be, have, do*) and modal auxiliary verbs (i.e. *can, could, will, would, shall, should, may, must, might)*, also known as modals which form a closed class, as new verbs cannot be added (Collins and Hollo 2000: 75).

Auxiliaries "function as dependents of main verbs [...] expressing verbal distinctions relating to tense, aspect, mood and voice" (Collins and Hollo 2000: 68), which means auxiliaries cannot operate as predicates (e.g. *I must*). They are often referred to as so-called helping verbs because they are "used to convey grammatical information" and moreover they "are of secondary importance to lexical verbs" (Depraetere and Langford 2012: 22). Compared to main or lexical verbs, primary auxiliary verbs can "have negative tensed forms ending in *n't*" (ibid.), such as in *You won't need that*.

Modal auxiliary verbs "are further morphologically distinguished by their lack of tenseless forms" (ibid.) meaning that forms such as **to shall, *shallen, *shalling* do not exist. Lexical verbs on the other hand are claimed to "have specific meanings referring to either actions (*eat, work, sleep, play*) or states (*love, consider, know, understand*)" (ibid.) and form an open class, as new lexical items can be added (e.g. *to google*). This shows that auxiliary verbs often add secondary information or functional meaning (e.g. *We might give it a try.*). In some cases the auxiliary can be left out in order to shorten the writing and be more active and concise (e.g. *We give it a try.*).

Another possibility to shorten texts is the reduction of the use of adjectives and superlatives or modifiers. From a semantic perspective, adjectives "typically denote a quality or property, including physical properties, psychological qualities and evaluations" (Collins and Hollo 2000: 31) and usually occur before a noun or describe the sentence subject. Adjectives have different forms of appearance: superlatives (e.g. *tallest*), absolutes (e.g. *tall*) and comparatives (e.g. *taller*). Often adjectives are more “marketing speak than technology or industry buzzwords“ (Sherk 2014).

Strategist Adam Sherk compiled a list of the 100 most overused buzzwords in business. His idea to detect these words is grounded in the plain language concept,which was introduced previously in this paper. According to Sherk, jargon-laden phrases cover up text and make them appear more vaguely. His list is famous among PwC marketing experts (AMR 1 Aug 2014), because it is a statistical compilation of words which should not be used, according to PwC guidelines. In fact, of the ten most overused buzzwords, seven are adjectives, as table four shows:

Table 4. Adam Sherk’s top ten buzzwords.

buzzword	appearances in press releases
leader	161,000
leading	44,900
best	43,000
top	32,500
unique	30,400
great	28,600
solution	22,600
largest	21,900
innovative	21,800
innovator	21,400

Sherk further proposes that, instead of talking in vague and abstract terms, writers who reduce the use of adjectives sound more specific and concise. Also PwC states that adjectives should only be used when the understanding of the semantic meaning requires the writer to insert it.

4. Informal language (II)

It can be said that people express themselves in more informally when they talk than when they write. This is partly due to spontaneity but also matters of fluency as well as word choice. However, business discourse is characterised by a very formal register with specific textual features, such as academic words or technical jargon. Hence, a register can be understood as “conventional way of using language that is appropriate in a specific context“ (Yule 2014: 261ff.). PwC tries to re-think the idea of business discourse register. Apart from using more verbs instead of abstract nouns and adapting an active voice, also informal language can be applied in written language in order to sound more active and personal. According to PwC (AMR 1 Aug 2014) his can be achieved by eliminating old-fashioned words, formality or consultancy-speak, such as *while* <> *whilst, sure* <> *ensure, before* <> *prior to, so* <> *therefore, but* <> *however* or *also* <> *moreover* (‘<>’ indicates the difference between informal versions of semantically related words) among others.

The use of contractions also makes texts appear more informal, because they sound conversational. Contractions are shortened versions of a group of words, single words or syllables which appear as a result of omission of letters, as in *I’ll call you tomorrow if I can’t make it* instead of *I will call you tomorrow if I cannot make it*. Usually the contracted words are function words, such as "auxiliaries or modal verbs, or the negator *NOT*“ (Peters 2013: 93). Contractions with auxiliaries and modals include *be* (present tense), *have* (present and past tense), *would* and *will* as in *I’m, you’ve, he’s, she’d* (*have* past tense), *we’d* (*would)* and *they’ll*. Contractions with *not* can either affect auxiliaries (e.g. *doesn’t, hadn’t, wasn’t*) or modals (e.g. *won’t, shouldn’t*). Apart from these standard contractions there are also contractions with “other subjects, especially existential *THERE,* prop-*IT,* demonstrative and interrogative pronouns, but also short and longer NPs [noun phrases]“ (Peters 2013: 94). Peters (2013: 94) gives several examples, such as: *It’s raining* or *The Head of Department’s on his way*. These types of contractions are markers of informality and hence create a more personal and active writing style.

5. Reader-oriented text

Collins and Hollo claim that "the overall purpose for which the text is intended plays an important role in what aspects of language are selected and emphasised“ (2000: 206). In order to create a reader-oriented text, it is advisable to put oneself in the reader's shoes and put the needs and demands of the reader at the heart of the text. It has been claimed previously that the question 'who are you talking to?' is central in writing a text because there is a difference between a reader who needs detailed information and a reader who is interested in a general overview. Also, current economic issues and developments, which might influence the reader, need to be considered by the author of a text. Moreover, the purpose of the text influences the content, topic development and overall structure.

Reader-oriented text writing is a rather abstract concept and when looking at it from a linguistic perspective it becomes clear, that reader-orientation is an umbrella term of many of the aspects explained previously and in the following. It is strongly related to pragmatic aspects and word choice in order to enhance comprehensibility as well as syntactic aspects, which will be described in the next sections.

5.3. Summary

The issue of this part of the thesis was to explain PwC's verbal identity from a linguistic perspective. In doing so, first a linguistic categorisation of PwC's verbal identity principles 'write naturally' and 'write with a purpose' was made, which put the marketing concepts of PwC's verbal identity into a linguistic framework.

It can be claimed that the categories, which have been found as linguistic framework for PwC's verbal identity, are interconnected. For instance, sentence length can be influenced by cutting unnecessary buzzwords or neglecting passive sentence constructions. Also, informality becomes visible on both, the syntactic level and the pragmatic level considering word choice. Finally, it can be suggested that positive language and reader-oriented writing are concepts which are bound together.

The linguistic approach to PwC's verbal identity should serve as basis for the corpus analysis in chapter six, where some of the aspects discussed above will be of relevance for the quantitative and qualitative analysis.

6. Methodological framework: corpus linguistics

The goal of this chapter is to discuss how corpus linguistics can be used for an analysis of business discourse. For a general introduction to the topic, this chapter first addresses the basics of corpus linguistics by briefly reviewing its history and further defining the term. Thereupon, a corpus specification will be presented which serves as foundation for the study conducted in the sixth chapter.

6.1. The use of corpora in linguistics

Language study based on corpora has been used by linguists already back in the 1940s to study “language based on examples of ‘real life‘ language use“ (McEnery and Wilson 1996: 1). The first modern corpus in (American) English was built in the 1960s at Brown University. This makes corpus linguistics “a fairly new approach to language“ (Halliday et al. 2004: 107) in the world of linguistics. Today, corpus linguistics is used in different areas including discourse analysis, language teaching, lexicography and lexicology, forensic linguistics and applied linguistics (Berber Sardinha and Barbara 2009: 106). The term corpus linguistics, however, first appeared only in the early 1980s. It was also in the mid -1980s when the first computerised data was considered.

Broadly defined, corpus linguistics “is devoted to the compilation and analysis of corpora“ (Berber Sardinha and Barbara 2009: 106) and a corpus, the term coming from the Latin word for ‘body’, is “a body of naturally occurring language“ (McEnery, Xiao and Tono 2006: 4), representing a particular language or language variety. More specifically, a corpus in modern linguistics is understood to be “a collection of sampled texts, written or (more seldom) spoken, in machine-readable form which may be annotated with various forms of linguistic information“ (McEnery et al. 2006: 4).

Corpus linguistics, as a methodology, is not restricted to a particular aspect of language or describes a certain feature of language use. Therefore, it “can be employed to explore almost any area of linguistic research“ (McEnery et al.

2006: 7). The reason why corpus linguistics as a methodology is used in this paper is to extract linguistic information which is present in the PwC corpora.

A further debate surrounds the distinction which has to be made is between general and specialised corpora. While general corpora describe language universally, specialised corpora, by contrast, “tend to be domain (e.g. medicine or law) or genre (e.g. newspaper text or academic prose) specific“ (McEnery, Xiao and Tono 2006: 15). In the study of language “there is now a strong and growing interest in compiling specialised corpora that focus on specific types of genres within specific contexts“ (Connor and Upton 2004: 2). The advantage is that specialised corpora are small, compiled by the analyst himself or herself and hence “include more contextual information about the communicative situation“ (Connor and Upon 2004: 2).

Another distinction which should be mentioned, was made regarding the differentiation between corpus-driven and corpus-based approaches. When corpus linguistics, as a methodology, leads to findings which were extracted from a corpus, linguists talk about a corpus-driven approach. Linguistic findings, however, which are already certain and are only being “validated by corpus evidence“ (Halliday et al. 2004: 112) are corpus-based. In general, a "corpus-based approach can allow [...] to obtain quantitative data“ (Wijitsopon 2013: 43) in order to test the hypothesis one has made beforehand. However, scholars now often claim that this distinction is largely overstated (McEnery et al. 2006) because “any corpus investigation must begin with some sort of theoretical assumption on the data“ (Berber Sardinha and Barbara 2009: 115) which makes it impossible to assume that there is a pure corpus-driven approach.

For the analysis in chapter six it is also of importance to distinguish between quantitative and qualitative corpus analysis. In quantitative corpus analysis, researchers “classify features, count them, and even construct more complex statistical models“ (McEnery and Wilson 1996: 62) in order to find explanations for their observations. Quantitative research offers a genuine picture of the data and the frequency of its linguistic features or phenomena. Quantitative methods offer a variety of statistical techniques which can potentially be applied to corpus analysis. Most of them require computers, which is why modern corpora need to be in machine-readable form (cf. McEnery and Wilson 1996: 21). Qualitative research, on the other hand, is used "as a basis for identifying and describing aspects of usage in the language" (McEnery and Wilson 1996: 62) but does not count frequencies of linguistic aspects. For the most part, qualitative research offers the opportunity to collect information on different phenomena and describe these linguistic features in detail. Generally, quantitative and qualitative analysis contribute essential parts to a corpus analysis as the latter "can provide greater richness and precision" while quantitative research "can provide statistically reliable and generalisable results" (McEnery and Wilson 1996: 63). Hence, in the case of the analysis of PwC texts, both, qualitative and quantitative corpus analysis, will be combined, which means that linguistic categories will be identified, classified, counted and described. The advantage of a combined corpus analysis is, that it enables the researcher "to make statements which are objective and based on language" (McEnery and Wilson 1996: 85).

6.2. Corpus specification

An important question in corpus linguistics is "how corpora should be composed" (Halliday et al. 2004: 113. A corpus is "a collection of naturally occurring language text, chosen to characterise a state or variety of a language" (cf. Halliday et al. 2004: 115), which makes texts of a corpus samples of a language variety. The attempt of this paper was to compile a corpus representing the specific language used in official documents of the company PwC. Hence, this corpus consists of what the responsible persons of the firm have agreed to be representative of the PwC writing standard and which was made available by PwC on their international (English-speaking) websites.

Although there are tips on how to structure a corpus, there "is no standard recipe for the composition" (Halliday et al. 2004: 120) of corpora. For practical purposes PwC's homepage will be consulted as the Internet promises to be "if not infinite then certainly inexhaustible" (Halliday et al. 2004: 125). An online selection is usually very big and changes constantly, as documents or texts might be taken offline or new ones would be added. To bypass these obstacles of virtual corpora, all texts accessed are downloaded and compiled in a special corpus, containing “web addresses and other bibliographic information and the date of the download“ (Halliday et al. 2004: 125).

This study uses a corpus-based combined analysis of a specialised corpus using authentic data. This means that the linguistic framework of PwC’s verbal identity is already established and is being “validated by corpus evidence“ (Halliday et al. 2004: 112). This validation should be achieved by a combined corpus analysis, using qualitative and quantitative research methods. As the corpus used in the analysis only includes authentic samples from PwC, it is referred to as specialised corpus, because it only investigates one specific language domain.

6.3. Data

The data analysed in this study was retrieved from the global PwC homepage www.pwc.com and is a compilation of several articles on the topic of risk resilience taken from an online journal, the so-called Global Annual Review 2014 as well as an online journal on the current issue of megatrends. The examples represent texts which have been produced by members of the business discourse community of PwC in a professional context as part of their business activity. The corpus consists of three files for external use by PwC, available online on the company’s website. In total, eight articles, one annual report and one issue of an online journal on a current economic issue were chosen for the corpus, comprising just under 50,000 words. The collection of the links to the texts can be found in the appendix.

The choice of texts is primarily based upon their availability as well as their authenticity and representativeness. All texts were conducted between 2012 and 2015. Due to their topicality, the texts reflect contemporary economic issues in contemporary language, drafted by native English-speaking PwC employees with specific economic expertise. In order to achieve a wider distribution content-wise, the samples were taken from different service lines of PwC with different focal points. While the seven articles on risk resilience deal with various aspects of resilience, the journal articles on megatrends concentrate on various aspects, such as technology, urbanisation or energy, and the Global Annual Review, as the name depicts, looks retrospectively at PwC's performance in the past fiscal year 2014 concerning facts and figures, corporate social responsibility or employee feedback.

Copyright issues are often regarded as gray area in online corpus compilation. It can be said that "anything found on the Web is copyright and therefore subject to control by its author" (Fletcher 2011: 8). Hence, although the texts used for the analysis are available online for everyone, also outside the PwC network, PwC Austria was informed that the analysis and data collection was taking place. It was further made clear, that no additional approval was required in order to inform PwC UK or PwC US and gain consent from these two firms.

Working with online material in the analysis and corpus compilation process has some limitations. For instance, there were times when the paths to the previously used webpages were changed or expired. Also, another rather negative aspect of working with text material available online is the mere endless possibilities of collection, which makes it hard to decide on data and set limits to its size. However, this approach has been adopted because it was a fast and simple way to collect the needed data without being required to pass through international approval processes or gain consent from PwC's international leadership. This meant that not the whole PwC network had to be involved in the data collection process, which resulted in a smooth working environment. Moreover, the quantity of the data was modifiable to the meet criteria such as representativeness or sampling (cf. McEnergy and Wilson 1996) and the quality of the data was particularly satisfying.

6.4. Summary

This chapter described some basic issues in corpus linguistics, reviewed its history and tried to define the term corpus and corpus linguistics itself. In this paper, corpus linguistics is seen "as an area of language studies that is devoted to the compilation and analysis of corpora" (Berber Sardinha and Barbara 2009: 105). On these grounds, the focus of corpus linguistics, as the term implies, lies on corpora and, from the linguistic perspective, a corpus is a compilation of real-life texts.

After looking at the theoretical background of a linguistic analysis in the business context, the methodology for the analysis was presented. Here, the research programmes WordSmith and RANGE were discussed together with their ready-made analysis tools, which were of relevance for the analysis. Moreover, this section dealt with the reference corpora used for the analysis and it was explained, why researchers need reference corpora in their studies. It was made clear that the purpose for the compilation of this corpus is to "investigate particular lexical, discoursal and rhetorical features" (Connor and Upton 2004: 21) of PwC's language use or verbal identity.

It can be said that the application of corpus analysis has been of considerable significance in linguistics in the past few decades. Further, it has been made clear that corpus linguistics "has been widely claimed to be a powerful instrument for he study of linguistic frequency in and across a variety of discourses" (Bhatia et al. 2004: 203), such as business discourse in the context of PwC. In this sense, corpus linguistics is regarded as methodology which is used to undertake the analysis of the lexical and syntactic features of PwC texts.

Finally, it should be noted that for a more thoroughly analysis of PwC's verbal identity and, more specifically, its implementation in official documents by the company, what would be needed is a comparative approach of older and newer PwC texts. However, texts that were produced prior to the introduction of the verbal identity guidelines in 2010 are no longer available or rather have been replaced by revised documents in which the verbal identity guidelines are applied. Hence, the corpus analysis in the upcoming chapter six only allows a careful interpretation of results.

7. Study: PwC’s verbal identity

The present study investigates the implementation of PwC’s verbal identity with the help of the methodology of corpus analysis. One of the main objectives of this study is to identify linguistic features that are specific to PwC documents on the basis of the prescribed PwC verbal identity. These features have been explained in greater detail previously. Using the methodological framework of corpus linguistics, the study aims at revealing the actual execution of the criteria manifested in the company’s guidelines. It should become visible which aspects of PwC’s language policies are actually used.

The corpus-based study of PwC’s texts is concerned with the following research questions:

1. Which features of PwC’s verbal identity can be found in the PwC Corpus?
2. What do the features of PwC’s verbal identity reveal — is PwC’s verbal identity traceable in the PwC Corpus?

In order to find answers to these questions a corpus analysis was conducted with the aid of two computer-based programmes RANGE and WordSmith. RANGE is a freeware programme (http://www.victoria.ac.nz/lals/about/staff/paul-nation, 15 Apr 2015) containing different word lists, such as the ‘general service’ word list of the first and second 1000 most frequent words as well as the ‘academic word’ list and the British National Corpus as reference corpus. Also, RANGE is able to determine academic vocabulary items by comparing the corpus to Coxhead's academic word list (http://www.victoria.ac.nz/lals/resources/academicwordlist/, 5 Jun 2015). This list contains 570 word families which are unlisted in the most frequent 2000 words of English (cf. Coxhead 2000). Furthermore, the programme allows the researcher to identify low frequency words and technical vocabulary as RANGE can display a list of words that do not belong to either of the lists named above.

Wordsmith, on the other hand, “is an integrated suite of programmes for looking at how words behave in texts” (http://www.lexically.net/downloads/version6/HTML/index.html?getting_started.htm, 15 Apr 2015) and is commonly used for corpus analyses. WordSmith Tools is a concordancing programme which can be purchased online or used via university access. The programme has been around since the late 1990s and is now in version 6.0. It was developed by Mike Scott and "allows researchers to analyse specific linguistic features in a set of texts" (Bargiela-Chiappini et al. 2013: 104). Also, it identifies words which frequently occur together (concordances) and further creates lists of commonly used words (key words). For the purpose of this research, WordSmith 5.0, which is an older version of the programme, was used due to its cost-free availability at university.

7.1. PwC Corpus: quantitative analysis

After the selection of texts for the corpus, as described before, and the conversion from online-PDFs into the file type '.txt', the first step in the quantitative analysis was to establish a lexical profile of the data, because this should improve the understanding of what was being dealt with. Hence, a vocabulary list of the complete PwC Corpus was compiled with the word list tool in the RANGE programme. The result of the compilation in numbers is illustrated in table five.

Table 5. PwC Corpus vocabulary by RANGE.

Word List	Tokens / %		Types / %		Families
1st 1000 most frequent words	35,836	73.20%	1,901	32.86%	799
2nd 1000 most frequent words	5,452	11.14%	1,037	17.92%	544
3rd 1000 most frequent words	1,135	2.32%	375	6.48%	253
not in the lists	6,532	13.34%	2,473	42.74%	n/a
Total	**48,955**		**5,786**		**1,596**

The first column of table five refers to ready made lists by RANGE, including the 1000 most frequent words of English, as well as the second most frequent words of English. The third 1000 most frequent words "are frequent in university texts from a wide range of subjects" (Nation 2001: 36). Tokens are total running words. Types refer to different word forms involving only one form of the same word (Nation 2001: 7), including words which are in infrequent use in the language as well as proper names. This means that tokens help to explore how many words there are in a text while types reveals the size of the vocabulary in the text. Families in the last column describe lemmas or groups of different words of the same word (Nation 2001: 35), such as *walk/walks/walking* etc.

According to these statistical output from RANGE, the corpus consists of 48,955 tokens (or running words). It shows that 35,836 words in the PwC Corpus are in the first word list, which make up 73.20% of the total running words in the corpus. This rather high percentage presents a typical coverage (Nation 2001: 36). The almost 36,000 tokens are further made up of 1.901 different word types from 799 families. However, it is noteworthy that 42.74% of the types are not in the lists. According to Nation (cf. 2001) this reflects that many word types which are relevant to the content are technical expressions or hapax legomena, meaning "items with a frequency of one" (Scott and Tribble 2001: 26).

Next, a word list was compiled with the help of WordSmith tools. The word list, again, looks at every word of the corpus and arranges them in different orders — here in frequency order. The result of the compilation of the word list is presented in table six, which reveals that in total, there are 5,268 different words in the PwC Corpus. The immediate observation here is that, like in all word lists, the most frequent words of the corpus are function (or structure) words. These words usually have the characteristic of glueing parts of sentences together or expressing grammatical relationships between words. The hash symbol (#) was ranked number six in the word list, but due to the fact that it represents numbers or strings including numbers (Scott and Tribble 2006: 16), such as *2014* or *2.1m,* it was not included in the analysis. Also not considered significant for the analysis is *Â€,* which represents different symbols occurring in the corpus, such as bullet points or @-symbols.

Looking at other frequency word lists, it becomes obvious that it is common among frequency word lists, that *the* comes in first (cf. Nation 2001). In the PwC Corpus, there are 2,697 tokens of the word-type *the* which represent 5.35% of the running words. At the other extreme, the RANGE analysis reveals that of the

5,786 word forms or types a total of 2,812 types occur once only. This means that 48.6% of the corpus are so-called hapax legomena. Some examples of hapax legomena from the PwC Corpus include words such as *association, careless, ethos* as well as several proper nouns, including *Christmas, Nairobi* or *WTO*.

Table 6. Frequency word list by WordSmith.

N	Word	Frequency	%
1	THE	2,697	5.3541
2	AND	1,921	3.8136
3	TO	1,631	3.2378
4	OF	1,411	2.8011
5	IN	1,343	2.6661
6	#	1,315	2.6105
7	A	835	1.6576
8	IS	541	1.0740
9	FOR	485	0.9628
10	THAT	408	0.8100
11	AS	399	0.7921
12	ARE	390	0.7742
13	ON	376	0.7464
14	WITH	349	0.6928
15	OUR	344	0.6829
16	THIS	337	0.6690
17	Â€	336	0.6670
18	BY	318	0.6313
19	PWC	278	0.5519
20	BE	270	0.5360

Another interesting fact, which became obvious in this first step of the quantitative analysis, is that the first non-functional word or lexical word, with a semantic content of its own, in the list is the token *PwC*. Hence, I decided to take a closer look at lexical (or content) words, including nouns, lexical verbs, adverbs and adjectives, and their frequency. Table seven shows an extract of the frequency word list by RANGE with the twenty most frequent lexical words, which were found in the PwC Corpus. The analysis indicates, that the vocabulary used in the texts is domain-specific to the business discourse.

Table 7. Twenty most frequent lexical words by RANGE.

N	Word	Frequency	%
19	PWC	278	0.5519
22	RISK	254	0.5042
23	BUSINESS	241	0.4784
24	GROWTH	233	0.4625
29	GLOBAL	189	0.3752
39	MARKETS	144	0.2859
41	FIRMS	125	0.2481
45	ECONOMIC	118	0.2343
47	EMERGING	115	0.2283
50	ECONOMIES	111	0.2204
53	STRATEGY	105	0.2084
54	WORLD	103	0.2045
55	POLITICAL	102	0.2025
56	COUNTRIES	101	0.2205
59	PEOPLE	101	0.2205
61	MANAGEMENT	100	0.1985
62	STRATEGIC	99	0.1965
63	TAX	99	0.1965
66	TERM	94	0.1866
67	INVESTMENT	92	0.1826

After the identification of common words in the PwC Corpus, a keyword list was created by contrasting the PwC Corpus with the reference corpus. This statistical comparison of wordlists provides “a list of lexical items that are statistically typical of a particular corpus, either by occurring more frequently (positive keywords) […] or less frequently (negative keywords)" (Hüttner 2010: 206). Keywords are described by their so-called keyness, which can be understood as "a quality words may have in a given text or set of texts, suggesting that they are important, they reflect what the text is really about" (Scott and Tribble 2006: 56ff.).

The analysis was carried out with the help of Keyword, a tool by WordSmith, in order to find evidence for the assumption, that the most frequent lexical words in the PwC Corpus are vocabulary items which are typical for the business language register. With the help of the reference corpora in the KeyWords tool by WordSmith, the key words of the PwC Corpus were detected, meaning key words can be described as words which occur unusually frequently in comparison with the reference corpora.

Due to their availability (http://corpus.byu.edu/full-text/samples.asp, 21 Apr 2015), a sample of the COCA (Corpus of Contemporary English) with 1.7 million words and a sample of the GloWbE (Corpus of Global Web-Based English) with 2.1 million words were chosen as reference corpora. The complete COCA was created by Mark Davies and is a freely searchable 450-million-word corpus, which makes it the largest corpus of American English (cf. Davies 2010). Mark Davies also created the GloWbE in 2013, which is originally composed of 1.9 billion words from altogether 1.8 million web pages in twenty English-speaking countries (http://corpus.byu.edu/glowbe/, 5 June 2015). For the purpose of this study, only samples of these corpora were used because the sizes were sufficient and they were available online while the complete corpora were not accessible. Table eight shows ten words in the PwC Corpus that occur unusually frequent in comparison with the reference corpus COCA.

Table eight shows key words sorted by their keyness. The frequent occurrence of *PwC* is not surprising, because it is only found in the PwC Corpus. Yet, it has a frequency of 0 in the COCA. It represents about 0.56% of the running words of the PwC Corpus. The rather high frequency of *risk* is due to the fact that the word occurs predominantly in the seven articles on risk resilience, chosen for the PwC Corpus. Hence, it can be concluded that most keywords reflect important themes which characterise what the texts by PwC are about: *growth, business, markets, economies, opportunities* (rank: 28) or *clients* (rank: 35).

Table 8. List of key words of the PwC Corpus in comparison with COCA.

N	Key word	PwC Corpus Frequ.	PwC %	COCA Frequ.	COCA %	Keyness
1	PWC	280	0.5558	0	-	1851.3
2	RISK	255	0.5062	201	0.0152	1075.2
3	GROWTH	234	0.4645	207	0.0156	952.7
4	RISKS	162	0.3216	47	-	851.5
5	GLOBAL	189	0.3752	124	-	838.3
6	BUSINESS	244	0.4843	377	0.0285	809.1
7	MARKETS	146	0.2898	45	-	759.8
8	FIRMS	127	0.2521	25	-	705.3
9	ECONOMIES	111	0.2203	16	-	638.6
10	EMERGING	115	0.2283	30	-	614.4

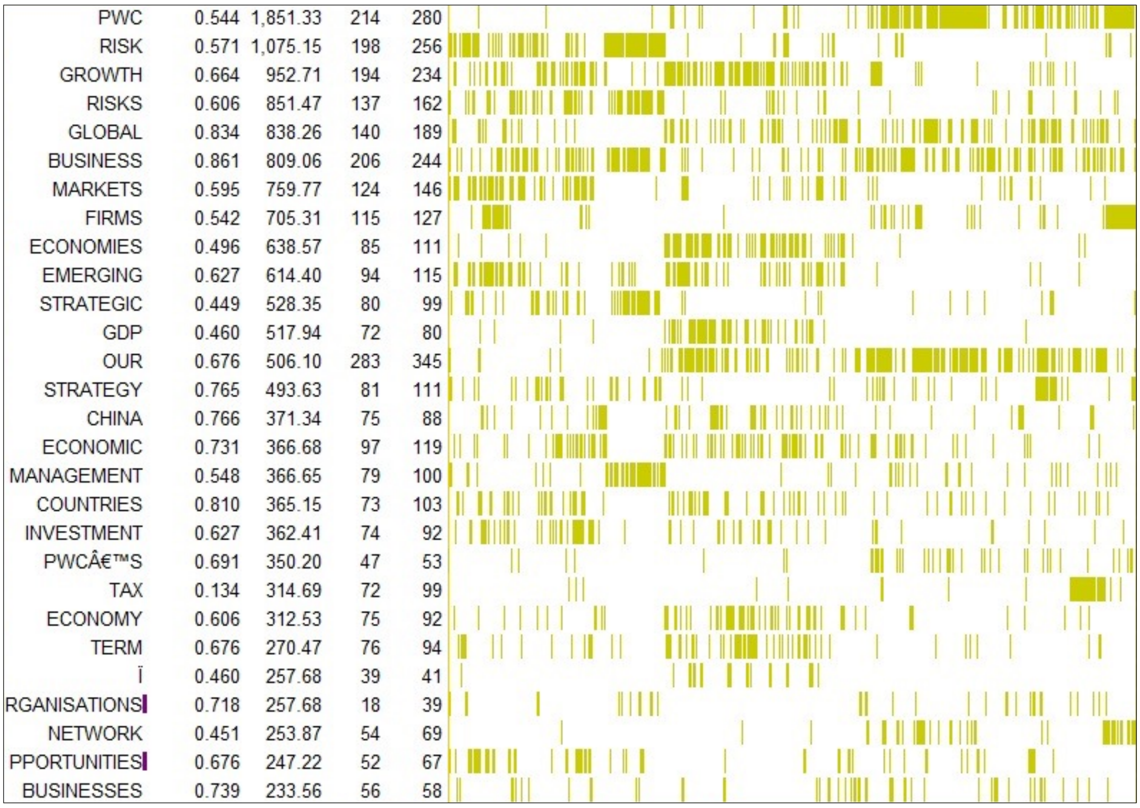
A similar outcome is achieved when the PwC Corpus is compared to a different reference corpus, namely the GloWbE, as table nine illustrates. The first five ranks are identical, only ranks six to ten show a different descending order.

Both tables illustrate that key words are content words, which reflect the subject matter of a text. Hence, a further issue of interest was to find out where in the corpus the key words are found. The dispersion plot in figure eight shows the key words sorted in order of their keyness. While the left and the right vertical lines mark the beginning and the end of the PwC Corpus, “each vertical mark stand for an occurrence of the KW [key word] in question” (Scott and Tribble 2006: 65). The screenshot of the plot reveals a concentration of the word *PwC* in the end of the corpus, where PwC’s “Global Annual Review 2014“ is situated. *Risk* on the other hand occurs with a high frequency in the beginning of the corpus, where the articles on risk resilience came in. Other key words, such as *global, business, investment* or *economy* are relatively normally distributed throughout the corpus.

Table 9. List of key words of the PwC Corpus in comparison with GloWbE.

N	Key word	PwC Corpus Frequ.	PwC %	GloWbE Frequ.	GloWbE %	Keyness
1	PWC	280	0.5558	0	-	1851.3
2	RISK	255	0.5062	201	0.0152	1075.2
3	GROWTH	234	0.4645	207	0.0156	952.7
4	RISKS	162	0.3216	47	-	851.5
5	GLOBAL	189	0.3752	124	-	838.3
6	FIRMS	244	0.4843	377	0.0285	809.1
7	BUSINESS	146	0.2898	45	-	759.8
8	MARKETS	127	0.2521	25	-	705.3
9	EMERGING	111	0.2203	16	-	638.6
10	ECONOMIES	115	0.2283	30	-	614.4

Figure 7. Key word plot of the PwC Corpus in comparison with COCA.



Key words, that occurred less frequently in the specific corpus of PwC, i.e. negative key words, include words such as *no, did, said, had, not* and *you*. This allows the assumption that the notion of past is of less importance for the texts PwC produces. This might be because of the fact that the main aim of the articles, newsletters and reports is to convey current information and hence the language used is also more actively, present-oriented or even future-oriented. The use of pronouns such as *you, he* or *she* is also rather infrequent as well, which might be because of the ambiguity of these terms.

7.2. PwC Corpus: qualitative analysis

The next step in the corpus analysis was to look at the PwC Corpus with regard to the features discussed in chapter five: are they traceable in the PwC Corpus? The aim here was to find these features in the corpus which are comprised in the verbal identity guidelines by PwC. It was hoped that they reveal the following aspects: degree of formality, degree of activity and personality, degree of conciseness and degree of positivity. The underlying question here is, if PwC's verbal identity was implemented successfully.

1. Degree of formality

It has been explained perviously that PwC prescribes informal language in its guidelines. The degree of formality can be expressed on both, the lexical level, for instance through specific word choice, and the syntactic level, for example by writing sentences without verbs, sentences starting with conjunctions or sentences ending with prepositions. Hence, the wordlists retrieved from RANGE and WordSmith were consulted.

First, the complete word list was searched for rather formal vocabulary, which has not been found previously in RANGE's base list three (i.e. academic word list), which includes the third 1000 most frequent words. Vocabulary items with a higher degree of formality include foreign words, archaic expressions as well as technical and academic jargon. In the corpus, several academic and technical words could be found: *accelerating* (rank: 1474, frequency: 4)*, complacent* (rank: 3491, frequency: 1)*, incentive* (rank: 2562, frequency: 2), *revenues* (ranking 325, frequency: 23) or *utility* (rank: 1261, frequency: 6). However, they can be regarded as rather irrelevant as regards content.

PwC also suggests to substitute old-fashioned or archaic expressions through words which are common expressions in informal spoken language. These words are, among others, *while* <> *whilst, sure* <> *ensure, before* <> *prior to, so* <> *therefore, but* <> *however* or *also* <> *moreover* and have been mentioned afore in chapter five.

The word *whilst* does not occur once in the PwC Corpus, but *while* appears 54 times in the corpus. The picture changes when investigating *sure* <> *ensure,* because they belong to different word classes yet have similar meaning: while *ensure* has a frequency of 13, *sure* only occurs 11 times. Yet, *before* (frequency: 19) is clearly favoured over *prior to* (frequency: 1). The word *so* occurs 67 times in the corpus, of which it functions as conjunction in 24 cases, according to the Concord tool in WordSmith. Examples are *So corporations must hit the ground [...]* or *So businesses must take the lead in [...]*. By way of comparison, *therefore* only has a frequency of nine and is found just once at the head of a sentence as conjunction: *Therefore, despite the rising middle class, [...].* The less formal word *but* shows a higher frequency of 119 than *however* (frequency: 45) and *moreover* (frequency: 3) is strikingly infrequent in comparison to *also* (frequency: 165).

The next step in the examination of the degree of informality was to investigate it in terms of syntactic aspects. Earlier, different conjunctions have already been searched for with the help of the Concord tool in WordSmith. According to prescriptive grammar rules applied in official written texts by companies, it is expected that sentences do not start with conjunctions or end with prepositions. Hence, a concordance-derived analysis of the words *and, or, but* and *because* was conducted which should list their occurrences at the beginning of sentences in the corpus. Table six has shown that *and* is the second most frequent word in the corpus. Of its 1921 occurrences, *and* marks the beginning of sentences in 31 cases. Examples are presented in figure nine.

Figure 8. Concordance of *and* at the beginning of sentences.

> *And it matters to us that we engender confidence in the entire PwC network.*
>
> *And it selected PwC US — a decision that reflected our successful work […].*
>
> *And to do this while balancing their diverse responsibilities to multiple […]*
>
> *And we advise and work with over 100,000 entrepreneurial and private […]*
>
> *And the timeframe is tight.*

A similar picture can be obtained with *but* which occurs 32 times at the beginning of a sentence, as illustrated in figure ten. The word *or,* however, is never at the head of a sentence, although it ranks 42 with a frequency of 124. Also *because* is not frequently used as conjunction at the beginning of sentences. It comes up only once in the corpus: *Because it helps to provide the investment in relationships, […].*

Figure 9. Concordance of *but* at the beginning of sentences.

> *But clear progress is being made — and we're determined to play our part […]*
>
> *But the world is more connected than ever, and organisations of every […]*
>
> *But there will be sharp regional variations: Africa's population is […]*
>
> *But when the rate of change is accelerating, the rate of response must […]*
>
> *But the transformation is far from complete.*

Figure 10. Concordance of contractions in the PwC Corpus.

> *If' we're to help sustain this progress, it's vital that we're seen as acting fairly, openly and […]*
>
> *But EPM thinks that's just the start.*
>
> *So, what's next?*
>
> *You'll see consumers owning their digital brand and expecting […]*
>
> *This has given a voice to people who wouldn't normally be heard […]*
>
> *These steps don't need to be self-serving.*

Another informality marker on the lexical level is the use of contractions. A comparison was made between the use of the full forms and the contracted forms. This was achieved in the Concord tool by looking at word forms which co-occur, in order to see how often for instance *it* goes with *is* in the corpus.

Although, according to prescriptive grammar rules, contractions are usually not to be found in official written documents in the professional context, examples of contractions can still be found in the PwC Corpus and are illustrated in figure ten. Regarding the formal setting, in which the texts are produced, this is still remarkable because it is rather uncommon for written texts in the business discourse to use contractions.

Table 10. Common contractions in English and their frequency in the PwC Corpus.

	be	**will**	**would**	**have**	**had**
I	*I am* **(5)**	*I will* (0)	*I would* **(3)**	*I have* (0)	*I had* **(1)**
	I'm (0)	*I'll* (0)	*I'd* (1)	*I've* **(4)**	*I'd* (0)
you	*you're* (0)	*you'll* **(1)**	*you'd* (0)	*you've* (0)	*you'd* (0)
it	*it is* **(43)**	*it will* **(9)**	*it would* **(5)**	*it has* **(9)**	*it had* **(2)**
	it's (20)	*it'll* (0)	*it'd* (0)	*it's* (1)	*it'd* (0)
we	*we are* **(28)**	*we will* **(7)**	*we would* **(3)**	*we have* **(23)**	*we had* (0)
	we're (11)	*we'll* (4)	*we'd* (0)	*we've* (6)	*we'd* **(1)**
they	*they are* **(23)**	*they will* **(6)**	*they would* (0)	*they have* **(11)**	*they had* (0)
	they're (4)	*they'll* (1)	*they'd* (0)	*they've* (0)	*they'd* (0)
that	*that is* **(11)**	*that will* **(11)**	*that would* (0)	*that has* (0)	*that had* **(2)**
	that's (7)	*that'll* (0)	*that'd* (0)	*that's* (0)	*that'd* (0)
who	*who is* (0)	*who will* (0)	*who would* (0)	*who has* **(1)**	*who had* (0)
what	*what is* (9)	*what will* **(1)**	*what would* **(3)**	*what has* **(2)**	*what had* (0)
	what's (2)	*what'll* (0)	*what'd* (0)	*what's* (0)	*what'd* (0)
how	*how is* (0)	*how will* **(3)**	*how would* (0)	*how has* (0)	*how had* (0)

Table ten shows common contractions with verbs in English, not including contracted as well as full forms which where not found once in the corpus, such as *he is, she's* or *why has*. The other occurrences of the full form or contracted form were counted and their frequency rate is displayed in brackets. The higher frequency rate in the direct comparison between full form and contracted form is marked in bold. What becomes accessible here is, that only *you'll* and *I've* have a higher frequency than their full form counterparts. In all other cases, the full forms are clearly predominant in the PwC Corpus.

Apart from the contractions shown in the table on the previous page, there are also other forms of contractions in the English language, involving the negation of verbs and modal verbs. Their frequency was also examined in the Concord tool and the results are presented in table eleven on the next page. Again, it does not include forms which did not occur at all in the PwC Corpus such as *must not/mustn't* or *have not/haven't*.

The words with higher frequency are in bold and *don't* and *do not*, which drew level, are presented in italics. Interestingly, a similar picture as in table ten can be obtained, as the full forms outweigh the contracted forms in most cases. Only *hasn't* occurs twice as often as *has not* and the word *wouldn't* appears only one time, while its counterpart *would not* does not come up once in the entire PwC Corpus. Yet, it can be assumed that this is not so significant, because the full forms still do not prevail.

Examples of negation contractions in English, together with other instances of contractions, are presented in figure ten on page 65.

Table 11. Negation contractions in English and their frequency in the PwC Corpus.

full form	full form frequency	contraction	contraction frequency
is not	**14**	isn’t / ain’t	0
are not	**9**	aren’t	1
do not	*8*	don’t	*8*
cannot	**7**	can’t	1
does not	**6**	doesn’t	0
should not	**4**	shouldn’t	0
will not	**4**	won’t	0
had not	**2**	hadn’t	0
were not	**2**	weren’t	0
has not	1	hasn’t	**2**
would not	0	wouldn't	**1**
could not	**1**	couldn’t	0
might not	**1**	mightn’t	0
was not	**1**	wasn’t	0

Finally, the degree of informality considering contractions was determined by looking at modal auxiliary verbs (for a definition see page 43ff. in this paper) and their occurrence in contracted word forms — modal auxiliary verb + *have*. The result of this analysis is presented in table twelve. Again the full forms are noticeably dominant, as the contracted forms *could’ve, should've* or *will’ve* do not appear once in the PwC Corpus. Three other modal auxiliary + *have* constructions also have a frequency of zero, namely *might have* and its contracted form *might’ve, must have* and *must’ve* as well as *would have* and *would’ve*. These instances are presented in italics, while the predominant forms are marked in bold.

Table 12. Modal auxiliary verb contractions in English and their frequency in the PwC Corpus.

full form	full form frequency	contraction	contraction frequency
could have	**3**	could've	0
may have	**5**	may've	0
might have	*0*	might've	*0*
must have	*0*	must've	*0*
should have	**1**	should've	0
will have	**6**	will've	0
would have	*0*	would've	*0*

It has been asserted that sentences, in which the preposition occurs at the end, sound less formal. Hence, the focus shifted towards the positioning of prepositions in sentences. For the purpose of this analysis, the ten most frequent prepositions were extracted from the WordSmith word list. The left column describes the ranking of the preposition on the right of it. With the help of the Concord tool, the prepositions were further investigated with regard to their position in clauses. The results are illustrated in the table beneath.

Table 13. Most frequent prepositions and their positions in clauses in the PwC Corpus.

		within sentence frequency	end of sentence frequency
3	**to**	1631	0
4	**of**	1410	1
5	**in**	1343	0
9	**for**	484	1
11	**as**	399	0
13	**on**	376	0
14	**with**	348	1
18	**by**	318	0
21	**from**	267	0

The table on the previous page clearly shows that prepositions are usually positioned within sentences and only in three exception cases they mark the end of a sentence. These examples are presented in figure twelve. Hence, it can be concluded that the authors of the texts stick to the grammatically more accepted word order, in which the prepositions do not occur before full stops, in 99.95% of cases.

Figure 11. Examples of the use of prepositions at the end of sentences in the PwC Corpus.

[...] last year, there is so much to be proud of.

[...] and deliver the value they're looking for.

[...] at dealing with risks they are familiar with.

Qualifying the use of prepositions at the end of sentences as informal leads to the finding, that the degree of formality is rather high with regard to this particular syntactic aspect of the PwC guidelines.

2. Degree of activity and personality

Professional language used for business discourse is usually characterised by a distinct use of passive sentence constructions. Yet, a high degree of activity requires that a text, among other things, uses the active rather than the passive voice.

In order to measure the degree of activity and personality in the PwC Corpus, passive forms were identified. With the help of the Concord tool in WordSmith, the forms of *be* were looked up in combination with the past participle. Table 14 indicates the frequency of the different forms of the verb *to be* in the left column and it further shows the use of passive forms in the right column.

Table 14. Passive forms in the PwC Corpus.

	frequency	passive use
be	268	77
am	5	0
are	390	83
is	541	107
was	60	24
were	39	18
have been	18	9
has been	21	12

The results show that passive forms have been found in 330 instances throughout the corpus of a total 1342 uses, which makes up approximately 25%. The number 1342 is the result of an analysis with Concord, where active constructions using full verbs were identified and excluded from the count. Some examples of the use of passive forms in the PwC Corpus are summarised in the following figure.

Figure 12. Examples of the use of passive forms in the PwC Corpus.

Board members are elected every four years by partners.

Political prisoners have been freed, peace deals with many [...]

The event was rated a big success by [...]

Interestingly, very little progress has been made by the E7 [...]

This process will be sped up by a rapidly ageing society [...]

and is underpinned by the embedded global compliance and quality [...]

Apart from the use of an active voice, also the use of nominalisation plays a significant role in influencing the degree of activity and personality. It was explained before that nominalisations are noun phrases which are used instead of verb phrases. Often, they are abstract nouns which do not refer to tangible objects. Nominalisations are commonly used in official written documents in which they create a rather impersonal tone (cf. Bhatia 1993).

In order to show if the corpus under investigation is highly nominal in nature, the word lists were searched for nouns ending on *–tion/-sion* and other typical endings for nominalisations. It was found that nouns with the suffix *-tion* or the suffix *-sion* appear 169 times in a total of 5,268 word types. The number of nouns which end on *-ment* is relatively low with only 39. The nominalised word types with *-ance* is even lower and is 27, and the ones with the ending *-ence* is 33. Nouns ending in *-ness* were found 13 times in the PwC Corpus. Some of these nominal words are, for example, *implementation* (frequency: 7), *proposition* (frequency: 5), *indication* (frequency: 4), *extension* (frequency: 1), *enforcement* (frequency: 3), *establishment* (frequency: 1), *relevance* (frequency: 4), *avoidance* (frequency: 1), *emergence* (frequency: 2), *divergence* (frequency: 1), *effectiveness* (frequency: 2) or *willingness* (frequency: 1). The entire nominalised words, however, only account 5.33% of the entire words.

It has also been made clear that a further way of creating a more personal and informal writing is the use of personal pronouns. Hence, PwC's verbal identity guidelines propose to write *you*, *I* or *we* instead of *PwC* in documents because it sounds more personal and active. However, in formal writing, which is usually required in professional settings and the business discourse, pronouns are less frequently used than in actual speak because they can lead to ambiguity (cf. Bhatia 1993).

Looking at the data, it has already become obvious in table six that *PwC* comes in a high ranking, on position 19. It is also considered to be a key word in the PwC Corpus (cf. tables eight and nine). For instance, *we* alone is ranked 25 with a frequency of 227 and *we* in contractions also appears several times in the corpus: *we're* (rank: 701, frequency: 11) *we've* (rank: 1264, frequency: 6), *we'll* (rank: 1742, frequency: 4) and *we'd* (rank: 5207, frequency: 1). A similar picture shows when looking at the term *I,* which occurs 48 times in the corpus and thus ranks 127. *I* in contractions can be found with the word type *I'm* (rank: 1360, frequency: 5), *I've* (rank: 2537, frequency: 2) as well as *I'd* (rank: 4070, frequency: 1). Yet, a closer investigation revealed that the 56 times in which *I* appears in the PwC Corpus are parts of the Global Annual Review including interviews, in which the interviewees refer to themselves. With a total of 249 occurrences the word *we* comes in close behind *PwC* which has a frequency of 278, which shows that the PwC Corpus refers to the company not only with *PwC* but also with the more personal and active *we*.

One limitation of this study is the missing comparison between PwC texts that were produced before the introduction of the company's language policy and texts that were produced prior to 2010. Hence, what the analysis does not reveal is if the use of passive forms in PwC texts has decreased since PwC's verbal identity is being applied.

3. Degree of conciseness

It has been pointed out before that PwC proposes that one way to adapt the writing style in order to write concise sentences is to cut auxiliary verbs or auxiliaries including *be, have, do* as well as *can, could, will, would, shall, should, may, must* and *might* (cf. Collins and Hollo 2000). However, it needs to be noted that the exclusion or reduction of the use of auxiliaries does not necessarily reflect the degree of conciseness. Although it could be argued that modal auxiliaries indicate vagueness, they have an important function in grammar as they indicate modality such as ability or likelihood (cf. Collins and Hollo 2000). Nevertheless, for the purpose of this study and in the sense of PwC, it is assumed that modal auxiliaries need to be cut in order to create concise texts. Hence, these words were searched for in the WordSmith wordlist and then further investigated.

There are several modal auxiliaries which occur in the PwC Corpus and which are also listed as key words in the list of 500 key words. These include *can* (rank: 403, frequency: 161), *will* (rank: 103, frequency: 207) as well as *should* (rank: 495, frequency: 70). The most frequent phraseological patterns of these three verbs were extracted in order to learn more about their textual environments. The two-word cluster *can be* occurs 33 times, followed by *we can* with a frequency of 12 and, ex aequo, *can help* and *they can* are clusters which appear in 11 cases in the PwC Corpus. Also the cluster *can make* indicates that *can* is frequently used as modal auxiliary. *Will* is most commonly used to express futurity, where the clusters are built of *will* + infinitive verb such as *will be* (frequency: 33), *will need* or *will help* (frequency 10) as well as *will remain* (frequency: 7). However, these constructions express time rather than modality. *Should* turns up in clusters which indicate pieces of advice by PwC as in *[...] the Polish government should aim to attract investments* or *[...] so more attention should be paid to the broad trends*. Hence, it becomes obvious here that auxiliaries and their meanings "vary across the contexts of their occurrences" (Wijitsopon 2013: 54) and are therefore widely employed in PwC texts.

Furthermore, it was explained before that texts, produced in professional settings, are sometimes obscured by the excessive use of often dispensable terms. Most commonly, these words are adjectives that do not necessarily positively contribute to the conciseness of texts. Table three introduced buzzwords, which were defined as such by Adam Sherk. It was explained that among the top ten of buzzwords, seven words belong to the word class of adjectives. Hence, they were traced in the data. Table 15 shows how often they are used, comparing the ranking in the corpus and in Adam Sherk's list.

Table 15. Frequency of use of Sherk's buzzwords in the PwC Corpus.

	Adam Sherk rank	PwC Corpus frequency	PwC Corpus rank
leading	2	20	221
best	3	24	298
top	4	17	450
unique	5	3	2154
great	6	29	433
largest	8	35	199
innovative	9	8	920

The terms turn up most commonly in noun phrases, such as *the world's leading company* or *great place to work*. However, only two of these seven buzzwords are also listed as key words of the corpus: *leading* is ranked 174th and *largest*

115th. Nonetheless, several examples of the use of buzzwords in the PwC Corpus can be found as figure 13 illustrates. Qualifying the elimination of the use of buzzwords as writing concise texts, the overall appearance of the data could be classified as rather concise.

Figure 13. Examples of the use of buzzwords in the PwC Corpus

[...] to be recognised as the undisputed leading global transactions [...]

[...] such as PwC understanding how to best support industries [...]

Stability is the overriding objective for top leaders this year [...]

[...] but each brings unique competencies to the table [...]

This great potential was discussed in more detail [...]

These figures relate only to the 21 largest firms in the PwC network .

[...] and develop new and innovative forms of partnership [...]

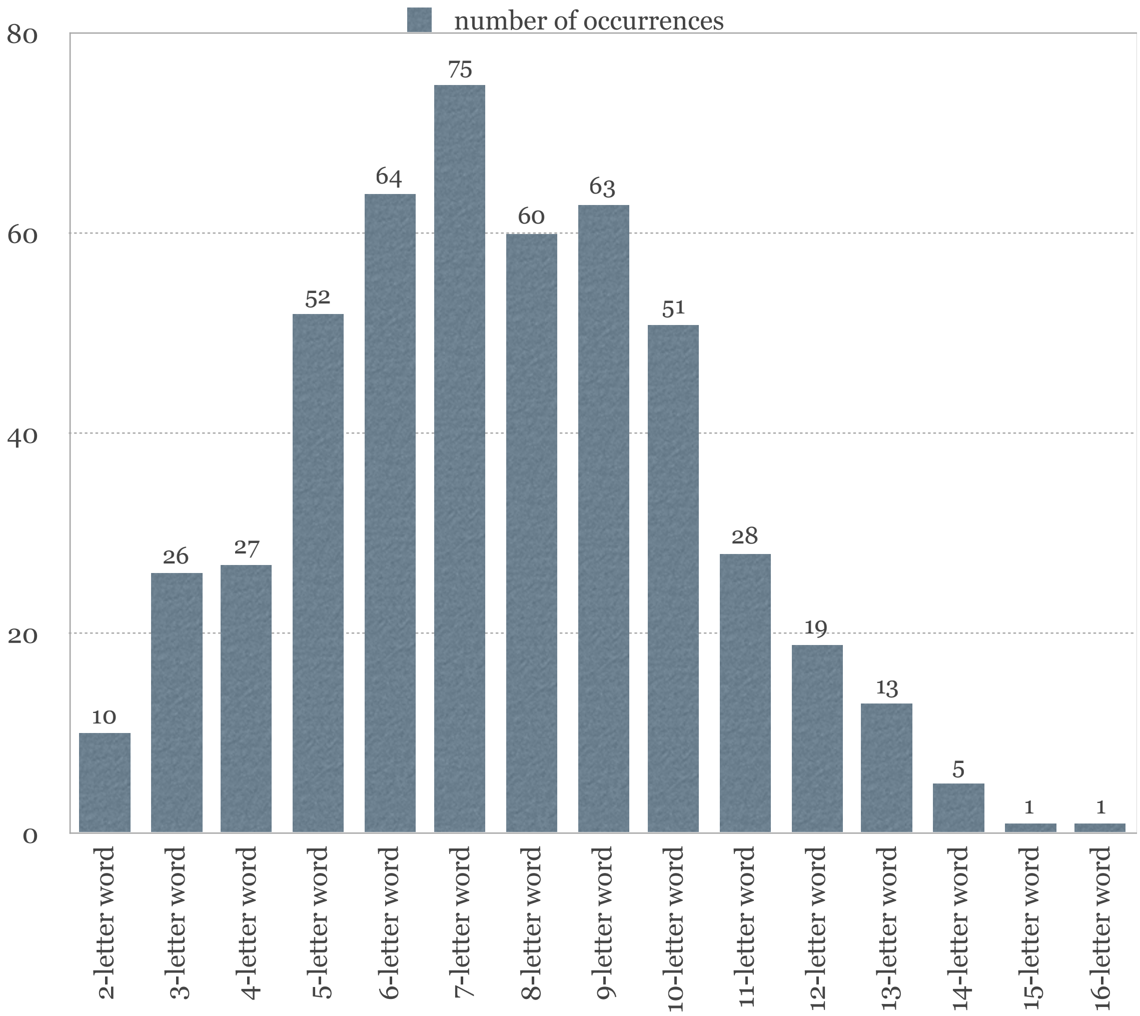
In order to measure the degree of conciseness, also statistics provided by WordSmith can be consulted with regard to word length and sentence length. A summary of the complete statistical assessment of the data in the corpus is presented in table 16.

Table 16. Statistical assessment of the PwC Corpus.

Statistical assessment	
tokens (running words)	50,372
types (distinct words)	5,113
type/token ratio	10.15
mean word length	5.18
word length std. dev.	2.92
sentences	1,922
mean sentence length	26.21
sentence length std. dev.	14.86
numbers	1,314

Before, short sentences were defined as sentences that do not surmount 25 words. In the corpus the overall 1,922 sentences consist of averaged 26.21 words. However, the mean word length of key words in characters is 5.18, which resembles the average word length in English (http://www.wolframalpha.com/input/?i=average+english+word+length, 24 Apr 2015). An allocation of the word length of the key words is presented in table 17, which illustrates a Gaussian distribution.

Table 17. Distribution of key word word length in the PwC Corpus.



Only two words have a frequency of one, namely the 16-letter key word *transformational* and the 15-letter key word *nationalisation*. Although the mean word length is 5.18, most key words have seven letters, including *quality* (frequency: 53), *average* (frequency: 48) or *account* (frequency: 18). The corpus has 106 words with two letters, but as most of them are function words such as *by, up* or *at,* only ten are listed as key words, e.g. *UK, EU* and *FY* [Fiscal Year].

One way of finding positive language in the PwC Corpus is by looking at the different negations of English. It has been explained (cf. chapter 5.2) that the most frequently used negation involves the particle *not,* which can negate words or phrases. In the PwC Corpus *not* was found 101 times, ranging on rank 57 in the word list by WordSmith. Other morphologically negative words were also investigated, such as *nothing* which does not occur once, *no* (rank: 292, frequency: 25), *none* (rank: 4414, frequency: 1) or *never* (rank: 2975, frequency: 2). There are also other words with negativity in meaning but not in their form. Hence, the corpus was also searched for these words: *few* occurs with a frequency of 15, *fewer* turns up twice and *little* twelve times. The word *rarely* can also be found twice, *seldom* in contrast never. The terms *barely, hardly* as well as *scarcely* also do not occur once in the entire PwC Corpus, which encompasses 48,955 words and 5268 tokens. Table 18 illustrates these findings, sorted by their frequency.

Table 18. Negations and morphologically negative words in the PwC Corpus.

	frequency	word list rank
not	101	57
no	25	292
few	15	489
little	12	621
fewer	2	2567
never	2	2975
rarely	2	2763
none	1	4414
barely	0	0
hardly	0	0
nothing	0	0
scarcely	0	0
seldom	0	0

In this paper it has been explained that *no* is among the negative key words of the PwC Corpus. Also other negative words and negations have low frequencies. Considering the absence of negative words as an evidence for positive language, as proposed by PwC, it could be argued that the PwC Corpus manifests a rather high degree of positivity.

7.3. Discussion

Firstly, a lexical profile of the entire corpus was developed by establishing word lists and key words. The identification of key words contributes to the characterisation of the text because they "give clues as to the lexical profile" (Hüttner 2010: 206) and reveal the uniqueness of the specialised corpus in comparison to one or more reference corpora. The findings quite clearly show that, despite PwC's requirement to 'write naturally', the vocabulary in the corpus still represents a rather specialised and limited set of semantic categories or meaning. They mostly refer to aspects such as "business people, companies, institutions, money, business events, place of business, time, modes of communication and lexis concerned with technology" (Bargiela-Chiappini et al. 2013: 105). This very evidently indicates that there is a significant difference between vocabulary use in general English and in English for specific purposes, such as its use in the business discourse. The vocabulary items presented in tables seven to nine show some of the specialised lexicon used in the PwC Corpus, especially with regard to content words. In view of Nation's idea of the relationship between vocabulary use and communicative purpose (cf. Nation 2001), it can be concluded that lexical words (i.e. content words) occurring with high frequency in the texts are specific to business discourse or topic-related, meaning that they carry a grand part of the content and hence meaning of a text.

Already the results from RANGE (cf. table five) allowed the assumption that the language used in PwC texts is not too difficult in its comprehensibility considering word choice. Recalling the results presented there, only 13.34% of the words used in the PwC Corpus do not belong to RANGE's three base lists. These are only 6,532 tokens or running words out of a total of 48,955 counted by the programme RANGE. Hence, from this first insight, it could be argued that PwC's goal was achieved regarding the use of a more natural and easy-to-understand language in their documents. An in-depth analysis was further carried out and the results are presented in the following.

As a first step, the degree of formality was examined. Almost three-quarter of the total running words belong to the 3000 most frequent English words and the words, which do not appear in base lists one to three in RANGE, only come in high ranks in the word list (cf. table five). This leads to the conclusion, that the overall vocabulary use is rather informal. A look at the substitution of archaic expressions supports this argument, because less formal words have higher frequencies than their archaic counterparts (cf. page 63ff.). Also a further informality marker, conjunctions at the beginning of sentences, are occasionally employed in the texts as figures nine and ten illustrate. Prepositions at the end of sentences, on the other hand, can only be found three times in the entire corpus (cf. figure eleven). With regard to contractions and their informal characteristics, it was shown that only *hasn't, would't, you'll* and *I'll* are more frequent than their full form counterparts and in other respects the full forms are predominant (cf. tables ten to twelve). Yet, it needs to be asserted, that the use of contractions in the business discourse, is rather uncommon (cf. Bhatia 1993). The same holds true for sentences starting with conjunctions or ending with prepositions. Although the data base is rather thin, it could be argued that PwC's verbal identity guideline considering informal language was partially executed.

Next, the degree of activity and personality of the data was explored. As it was explained that professional language used for business discourse usually employs a passive voice, passive forms in the PwC Corpus were identified. Only about one quarter of all instances represent passive forms in table 14. Professional or formal writings often show a rather high number of passive sentence constructions (cf. Bhatia 1993). Although Bhatia does not define a high passive voice usage in numbers, the overall appearance of PwC's Corpus seems to be rather engaging and active. Regarding the aspect of nominalisation, it has been remarked that only 5.33% of the 5,268 running words are nominalised words (cf. page 71). Usually business discourse is expected to be highly nominalised in nature. Yet, for the data of PwC, this is not applied. Also personal pronouns contribute to a more active and personal degree in writing although in the business discourse, they are less frequently used because they might lead to ambiguity. A comparison of *we* and *PwC* on page 74 revealed that *we* occurs 249 times and is close behind *PwC,* with a frequency of 278. This relatively equal distribution implies a higher degree of personal language.

The third area of investigation was the degree of conciseness. One aspect that influences conciseness of texts negatively is the use of auxiliary verbs, as explained on page 72. However, there is evidence to suggest that modal auxiliaries such as *will, can* or *should* are frequently employed in the data. Although it is questionable if the impact of their use on conciseness is effectively negative PwC's verbal identity guidelines prescribe to cut the use of auxiliaries and hence it is concluded that this goal is not fully achieved. However, when it comes to buzzwords, different results can be drawn. Only two of the top overused buzzwords are key words in the corpus, namely *leading* and *largest*. In total, the buzzwords were only used in 136 instances, which are not even 3% of the entire running words. Therefore, a high degree of conciseness was achieved considering the use of buzzwords. Finally, in order to measure the degree of conciseness, word length and sentence length were investigated (cf. table 16). Short sentences were defined as sentences with not more than 25 words. Yet, the sentences in the corpus have an average sentence length of 26.21 words. The criterion for word length, on the other hand, is met as the average word length in the corpus is 5.18 (cf. table 17).

Finally, the degree of positivity was investigated. It was said that the language found in the corpus featured only few negative words which made the overall appearance of the PwC Corpus highly positive. Table 18 shows the frequency and ranking of negative words and negations. The low frequencies of the words under investigation allow the assumption that, for instance, *no* or *not* are not "key" (cf. Scott and Tribble 2006) to the content of texts published by PwC. Moreover, negations together with words which are negative in meaning and not in form (e.g. *rarely* or *little*) only make up 3% of all tokens of the PwC

Corpus. This leads to the conclusion, that a very high degree of positivity is employed in the data.

It can be summarised that the most frequent lexical words are common for the domain-specific language that is used in the business discourse. The topics include lexis that is related to business issues, including vocabulary such as *strategy, management* or also *report*. Findings in the key word analysis contribute to the fact that the data uses different lexical components than common English. Yet, due to the prescribed use of informal and natural language, the PwC Corpus language does not differ from the language in the reference corpora to a very high extent.

Moreover, the quantitative and qualitative analysis of the corpus data presented here has shown noticeable traces of PwC's verbal identity guidelines in official documents by the company, both at a lexical and syntactic level. Some aspects of the guidelines have been implemented more conscientiously such as the use of positive language, the use of active language with regard to nominalisation or the high frequency of informal words instead of their archaic counterparts. Other parts, however, have not been thoroughly realised, mostly on the syntactic level, including sentences ending with prepositions or starting with conjunctions. It can be concluded that the texts analysed in the study show specific features of the guidelines of PwC's verbal identity. The research has also proven that a corpus-based analysis is a useful tool for analysing language policies.

Yet again, it has to be pointed out that it was aimed for a comparison between older texts that were produced before the implementation of PwC's verbal identity and current texts applying the guidelines. A comparative approach would have led to a more thoroughly analysis of PwC's verbal identity, which would have also allowed to. Unfortunately, texts produced before 2010 have been replaced by revised documents and are now no longer available. Therefore, the findings now rest on a rather thin data base and only allow tentative insights.

7.4. Summary

The empirical study presented here is an application of the methodology discussed in the previous chapter. This chapter presented a corpus-based research adapted from the linguistic framing of PwC's verbal identity guidelines. It aimed at describing the linguistic features of the verbal identity by quantitatively and qualitatively investigating a corpus of PwC texts.

For the purpose of this analysis, it combines quantitative and qualitative methods, which are used "to shed light on the prototypical language patterns and functions" (Flowerdew 2004: 23) in PwC's business fields. In doing so, firstly, a lexical profile of the entire corpus was developed by establishing word lists and key words. Then, an investigation of the language in the data was conducted considering degree of formality, degree of activity and personality, degree of conciseness and degree of positivity. The results gained where then interpreted in terms of the implementation of PwC's verbal identity.

8. Conclusion and possible implications

This diploma thesis has attempted to provide an empirically grounded and theoretically motivated account of PricewaterhouseCoopers's (trading as PwC) policy of language use in written documents. To do so, recent developments in linguistics have been outlined, with special attention paid to research on language policy and language planning with regard to the data provided by PwC. Drawing on the methodological framework of corpus linguistics, this paper illustrated how PwC tried to create its identity through language and which tools are used to establish and implement a verbal identity.

The thesis covered discussions of marketing-related notions such as brand identity and corporate identity. It was explained that corporate identity is a concept of high relevance for a company's overall strategy showing that "a strong identity can help [companies] align with the marketplace, attract investment, motivate employees and serve as a means to differentiate their products and services" (Melewar 2006: 846). It was hereupon asserted that corporate identity can be understood as a powerful tool and a strategic issue which is, to some extent, concerned with the different ways in which companies communicate outwards. The debate on identity in the corporate context revealed the relationship between corporate identity, corporate strategy and verbal identity. It helped to build an understanding of the company's decision to implement a distinctive language policy or rather language strategy and use written texts as means of communicating PwC's values, purpose and brand image. The aim of the company thereby was to build a competitive advantage over the other three 'Big Four', namely KPMG, Ernst & Young and Deloitte.

Another issue of the diploma thesis was to explain the marketing background of PwC's verbal identity, which aspects constitute the verbal identity and which principles are crucial to the guidelines for the company's communication. This discussion led from the marketing framing to a linguistic framing of the notion verbal identity. The discussion of the theoretical framework led to the ascertainment that the "main function of language — and hence of words used in language — is to mean" (Halliday et al. 2004: 23). Considering the fact that language is strongly influenced by the speaker's or writer's choice of words, it has been implied that elements of sentences can be combined in a large number of ways. These different combinations selected by writers "are motivated by considerations of style rather than grammaticality" (Collins and Hollo 2000: 153). For instance, it has been shown that sentences can take on two different variations concerning the tone or voice, namely active and passive. Both are grammatically acceptable, but the choices are finally influenced by matters such as fluency of reading, appropriateness or register. Therefore, it can be said that "language is personal and [...] varies from one person to another" (Shohamy 2006: 1) and includes linguistic, sociocultural and sociolinguistic knowledge. Halliday (Johnson 2013: 33) also states that "the choices that speakers make are conditioned by their assessment of the socio-cultural environment". This reveals the strong relationship between language and its context or setting.

As a starting point, the paper dealt with the broad topic of business discourse and business communication. It was explained that companies are concerned with their corporate image. One crucial instrument influencing the corporate identity is communication, which makes language a determining factor for "strategically managing corporate identity" (Evangelisti Allori and Garzone 2010: 10).

It was also shown that modern linguistics has taught us that language is a means of communication and that speaking and writing in a language always implies communicating meaning. Meaning is encoded in language by the speaker/writer and decoded by the listener/reader. This encoding can be strategically manipulated in order to work for a company's advantage. How this is accomplished was discussed in the chapter on language policy and language planning.

Moreover, in chapter four plain language was discussed. The benefits of plain language have been recognised by companies such as PwC, which is why the company actively rewrote its official statements, legal disclaimers, company descriptions and proposals in order to improve the effectiveness and efficiency as well as the friendliness towards the clients. What became very clear in the process of dealing with PwC verbal identity is that usually rewriting involves much more than mere word substitution or sentence shortening. As Balmford

(2002: 11) puts it, “rewriting a document in plain language involves rethinking the entire document — its content, language, structure, and design — while rigorously focusing on the audience and the purpose of the communication“. The positive effect of simplification is that documents are written more precisely, concisely and clearly while they still meet all legislative and informative requirements. Plain language improves efficiency, readability and effectiveness of texts and is a value adding part of the experience of purchasing services from a company. It is a distinguishing feature which is being valued by PwC’s clients and which is vital to be distinctive in controlled objective processes.

After approximating the linguistic foundation of PwC’s verbal identity by moving from a marketing framing to a linguistic framing of the concept, an in-depth analysis of authentic PwC texts followed in chapter six. The qualitative and quantitative corpus analysis of the PwC data has shown that PwC’s verbal identity guidelines are, to a certain extent, traceable in documents published by the company, at a lexical as well as syntactic level. It has been indicated which aspects of the guidelines have been implemented more conscientiously than others and it was concluded that the analysed texts show specific features of the verbal identity language policy of PwC. However, it has also been made clear that a comparative data analysis is missing and would have helped in effectively showing the language policy implementation.

My research on language in professional settings led me beyond the border of linguistics and into the “new territory of multidisciplinary scholarship where linguistics, communication studies, organisation studies, ethnomethodology, critical studies, sociology, international management etc. would come together“ (Bargiela-Chiappini 2009: 1). The review of the existing literature has shown a remarkable lack of theoretical consideration for an interesting object of analysis — namely specifically adopted and adapted language of companies. Most scholars from the field of business discourse and business communication agree that language matters but remark that more research is needed in order “to find out how and why it matters“ (Louhiala-Salminen 2009: 311). While marketing studies often touch upon linguistic aspects, these aspects do not appear to have received due consideration in a purely linguistic perspective although “our linguistic choices help to define us, our situation and our relationship to those we are addressing“ (Richards 2006: 4), including corporate organisations.

It has been shown that research in the field of PwC’s verbal identity or language use benefits from interdisciplinary connections to other concepts, including sociolinguistics, linguistics and marketing studies. At the same time, the multi-layered nature of identity only marginally contributed to shedding light on the topic due to its complexity. To date, the definition and the horizon of verbal identity in the overall concept of corporate identity remains rather fuzzy. However, it can be said that language use in professional settings is now more often studied by linguists in order to find out how members of the professional world “construct and maintain their work worlds through talk“ (Kaplan 2002: 273). What is especially interesting in the investigation of language use in professional settings are social changes, demographic changes as well as technological changes, all of which are affecting many different aspects of communication:

> Language used in the workplace is never only about work; it expresses and shapes the social realities experienced by workers and spills over into the understandings about work, life, and the people that carry over into other realms of individual and social experience“(Kaplan 2002: 273).

It is hoped that this diploma thesis has drawn attention to this interesting, yet underestimated and rather unexplored field that moves between business studies, marketing studies and linguistics. Without doubt, it can be argued that the methodology used in the analysis of the data can be applied effectively for business contexts and the results of such research can even provide companies with fruitful resources for employee trainings in order to practice rather unattended aspects of corporate language use guidelines. Arguably one of the most crucial effects of this paper and the research carried out in my professional context was that it raised awareness of advantages and disadvantages of PwC’s verbal identity and revealed which aspects of the guidelines require further attention.

It is beyond question that the elements of verbal identity and the corporate identity concept will require further reflection. Yet, what becomes clear from the literature review and the corpus-based linguistic study is that a growing interest emerges in aspects and products of business language and its crucial role for companies. This paper has made a small contribution to the broad field and discussion of corporate marketing and creation of a company's identity with regard to language use and it leaves scope for further debates.

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Appendix

In this appendix all texts included in the PwC Corpus are listed:

Global Annual Review 2014
http://www.pwc.com/gx/en/global-annual-review/assets/pwc-global-annual-review-2014.pdf (17 Apr 2015)

The *Global Annual Review 2014* is a 60 pages long PDF document which looks retrospectively at PwC's performance in the fiscal year 2014 (July 2013 to June 2014) and includes facts and figures or employee feedback among other things.

The World in 2050
http://www.pwc.com/gx/en/issues/the-economy/the-world-in-2050.jhtml?WT.mc_id=cs_gx-hero-home_World-2050?WT.mc_id=email_3-15_GMH-world-in-2050 (17 Apr 2015)

The World in 2050 is an article which is concerned with current megatrends and the question if the shift in global economic power will continue. It was released in February 2015.

Resilience: A journal of strategy and risk
http://www.pwc.com/gx/en/governance-risk-compliance-consulting-services/resilience/publications/index.jhtml (17 Apr 2015)

Of the *Resilience* journal seven issues were chosen for the PwC Corpus:

1. "An introduction to risk resilience"
2. "Dealing with the new world of multinational competition"
3. "Get it right or stay at home: Managing risk in challenging markets"
4. "Making the tough calls on growth"
5. "Managing the political dimension"
6. "Building a risk-resilient organisation"
7. "Sharpening strategic risk management"

Maria-Christina Sorko

Work experience

Senior Consultant, PwC Österreich GmbH
since April 2010 (*Consultant* until September 2013)
- administrative organisation and leadership of *The Academy* of PwC Austria (client training centre)

Supervisor, PlusPromotionSales GmbH
June 2007 - January 2009
- supervisor for an Austrian roadshow (Volvo, Kronehit, Nestlé)

Hostess, MMEvent GmbH
August 2006 - December 2008
- exposition hostess

Internship, PBS Austria GmbH
June 2004 - July 2004
- client relationship management
- marketing

Internship, PBS Austria GmbH
June 2003 - July 2003
- front desk management
- marketing

Education

since 2007	*University of Vienna (English, German, Pedagogics)*
2006 - 2007	*Vienna University of Economics and Business (Business Law)*
1998 - 2006	*Wirtschaftskundliches RG Wels, Schule der Franziskanerinnen*
1994 - 1998	*Elementary School VS2 Wels Stadtmitte*