



THE MANAGERIAL DISCOURSE IN THE COMMUNICATION OF FINANCIAL STATEMENTS

*Dr. Ahmed Khalil , Department of Computer Science, University of Baghdad
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Dr. Ahmed Al-Maliki, Department of Computer Science, University of Baghdad

Abstract

The role of spokespersons played by company executives is a recurring object of study. In this context, the managerial discourse (either oral or written), is considered a management tool. The aim of this article is to identify, describe and understand the function of the managerial discourse as expressed in the letter of presentation of the financial statements of the companies Corporación Nacional del Cobre (Codelco) and Compañía Manufacturera de Papeles y Cartones , SA (CMPC), during the 2005-2009 period. The methodology used is based on the cross-sectional analysis of the discourse exposed in the letters, through the lexical identification of the statements. From the analysis performed, it can be inferred that the managers of the respective companies seek to align economic-financial outcomes obtained with the context which the company faces, hoping to exert influence in the building of sense on the members of some pressure groups. In parallel, two dimensions of managerial discourse are inferred: the first one is strategic, expressed in the dissemination of a desired image of the companies in the study; the second dimension is about marketing, ie, focused on the promotion of the company as a “product” to its “clients”, a role that is assumed by the “shareholder”.

Keywords: managerial discourse, accounting, analysis of the discourse



Introduction

Since the sixties, companies have suffered various credibility crises due to democratization processes , the empowerment of individuals and social groups , as well as the evolution of communication techniques . The above has been a determining factor in the formation of different social movements. Therefore , companies , They have been forced to create different communication strategies, which seek the approval of the different power groups that participate in their social environment .

Accounting as a scientific discipline was born as a social need to measure economic reality by quantifying the transactions carried out by organizations . As time has passed, it has been adapted to the new information needs of users of accounting information ; For example, the incorporation of fair value as measurement method (Gómez, De la Hozand Lopez; 2011). However, company managers have understood that quantitative information is not enough to communicate their results as a social entity , but that it is also important to incorporate qualitative aspects .

Every year companies present their financial statements in order to communicate the results obtained during that period to facilitate decision-making by the different users, whether internal or external) of the accounting information. These reports are published in the format of an annual report that begins with a cover letter, signed by the director(s) (chairmen of the board of directors) of the respective companies .

The objective of this work is to identify, describe and understand the function of the directive discourse expressed in the cover letter of the Financial statements of the



companies Corporación Nacional del Cobre (Codelco) and Compañía Manufacturara de Papeles y Cartones, SA (CMPC) in the period 2005-2009. The companies that are part of this investigation They are dedicated to the production of *commodity* goods ; The difference between them is that one is a state company, while the other is owned by private capital , preferably Chilean. Codelco is a public company and main producer of copper; In 2011 it reached 31% of total national production and in the same year copper production It represented 11% of the world total (Codelco, 2012). For its part, CMPC is a private company that participates in the forest products industry; It is the second largest pulp producer in Chile and the fourth largest producer internationally (CMPC, 2012).

It is important to specify that the research carried out is essentially interested in the perspective of persuasion of statements and not in the effects obtained. The significance of the contents exists independently of the effects they have. The problem of reception is not part of our research.

Materials and methods

The research data is made up of the statements in the cover letters of the annual financial statements of the companies Codelco and CMPC, issued between 2005 and 2009. Through cross-sectional discourse analysis , the statements in the letters are examined. of presentation of the financial statements, based on a methodological proposal, based on lexical identification (Alvear; 2011). This analysis deals with the interactive and intersubjective dimension of use of language , through research and analysis of real data . The written language is investigated, beyond the limits of the



sentence , establishing the relationship between language and society (Pilleux; 2001).

The approach is interpretive, that is, it conceives the organization as a subjective world and is interested in the representations of the actors (Girous and Marroquin, 2005). The discourse expressed in these letters is understood as a polyphony; In other words, it is not only interesting for its content, but also for the effect it seeks to produce, socially constructing reality (Berger, Luckmann; 1967). All reality is represented, that is, appropriated by individuals or groups , reconstructed in their cognitive system , integrated into their value system , depending on their history and the social and ideological context they face . (Rivière; 2006).

The concept of discourse and influence are two strongly related concepts; Speaking is, without a doubt, an exchange of information, but it is also an act governed by precise rules that aim to transform the situation of the receiver and modify your belief system and/or change your attitude system (Kerbrat-Orecchioni, 1980). A speech not only describes the pre-existing reality, but also constructs the representation of the reality that the speaker wishes to share with his interlocutor (Ducrot, 1991). In general, for most language specialists, the emission of a speech (oral or written) entails the intention of acting on others.

Companies seek to influence and control the organization through their discourse and sensemaking (Weick, 1995) . Communication is seen as the core of the organization and its environment; Through discursive practices, its members engage in the construction of a complex system with diverse meanings (Giroux and



Marroquin , 2005). In that same sense, Chekkar and Onnée (2006) show that the evolution of organizational discourse It is strongly structured by its context of enunciation, that is, for the content of a discourse to be communicable it is necessary to share certain cultural assumptions.

Language acts are influenced by the context in which the person who communicates develops and which also contributes to constructing ; _ _ _ He is the creator of a social reality that he wishes to share, so he is moved by his own representations of it (Seignour, 2011). Similarly , Rivière _ (2006) shows that discourse is a tool for co - construction of organizational identity.

The data analysis is carried out according to an interpretive perspective, that is, the narrative is a reflection of culture . For this reason , we will rely on the analysis of written discourse , keeping in mind three dimensions implicit in it: social, cognitive and discursive. The understanding of written discourse is a psychodiscursive phenomenon , both social and cognitive. In its social dimension , understanding constitutes a situated communicative activity. Regarding its cognitive nature, the understanding of discourse constitutes an intentional process of high complexity, made up of a series of psycholinguistic processes supported at the same time by lower order cognitive processing (attention, perception and memory) and higher (decision making, monitoring, reflection, among others) (Ibañez, 2012). The analysis methodology used is presented below.

Social and discursive context of the document

The context is defined as the set of extralinguistic production conditions of a discursive situation and is decisive for understanding an utterance . Language acts



must be understood in their context of enunciation (Charaudeau, 2002). For Gadamer (1998), the technical mastery of the ability to speak and understand is fully manifested in writing, in the writing of *speech* and in the understanding of what is written; It is one of the relationships that the author establishes between rhetoric and hermeneutics. This context is analyzed from the social and discursive point of view based on the formulation of three questions: who writes? Who is it addressed to? What relationship is established? (see table 1).

Table 1

Social and discursive dimension of the letters

Research questions _	Social	Discursive	
Who writes?	Announcer	enunciato r	Singular, Plural and Neutral
Who is it addressed to ?	Receiver	Addresse e	Singular, Plural and Neutral
What relationship is established?	Symmetrical and Asymmetrical	Assertive, Intimidating	Interrogative,

Elaboration based on Alvear (2011) .



Linguistic semiotics defines a language act as a *staging* that places two spaces of meaning in *relation* : *the first* (of doing) external or situational, which is defined as the space occupied by those responsible for said acts; the second (to say) internal or discourse , which is defined as the place of the discursive instance . The social figure presupposes the existence of the discursive figure and vice versa (Charaudeau, 1982).



In the social dimension, the figures of speaker and receiver are identified in a symmetrical/asymmetrical relationship. Then, in the discursive dimension, the figure of the enunciator and recipient is identified in an assertive/interrogative/intimidating relationship . The enunciator mentally constructs the recipient who, in turn, establishes cognitive relationships different from those established by the enunciator. Therefore, two different figures appear discursively: the recipient subject and the interpreting subject (Bruner, 1991).

Communication analysis

The objective is to identify the argumentative structure, from the cognitive and discursive point of view, based on two questions: based on what is communicated? From what is it communicated ? The first question aims to achieve the interpretive framework of the enunciator (presuppositions) and from the second question the conception of reality from which it is communicated (see table 2) .

Communication activities are carried out based on the influences that the enunciator has received, in terms of “saying” orally or in writing and the relationships that he makes with other events or spaces of activity (Bruner, 1986). Then, they communicate from the (mental) conception of the different spaces of action that we possess or from the conception of the action carried out by other individuals, even more so from the projection of said action. Finally, it is a particular way of representing certain events.

Table 2



Communication analysis

Questions	Cognitive and discursive dimension
Based on what is interpreted framework , which allows communicated?	the speaker to presuppose the facts.
From what does it communicate?	Conception of the business environment and its relationship with it.

Elaboration based on Alvear (2011) .

Communication function

Managers, in their capacity as representatives of the organization, are a channel towards the company and its environment. Through an act of communication (oral or written) they propose different ways to observe said environment and the activity made by the company. A language act is the product of psychosocial beings who are witnesses, more or less conscious, of the practices and imaginary representations of the community to which they belong and the subject, when producing a language act, does so to influence over others (Charaudeau and Maingueneau, 2002). The objective is to identify the role of the communication presented in the cover letters of the financial statements , how it is proposed to observe the business activity and what is the impact on its environment.



Results and discussion

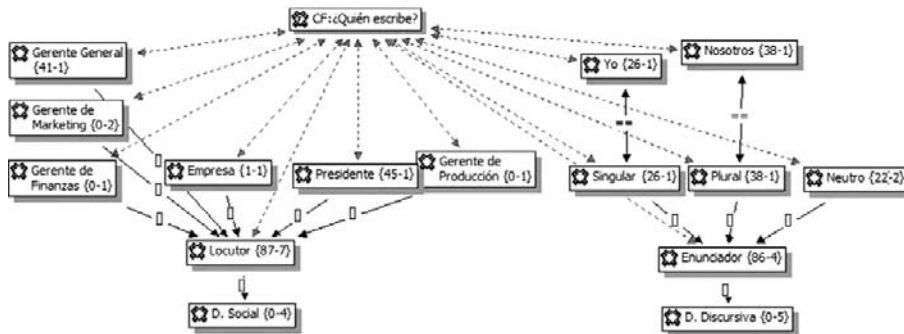
Social and discursive context of the documents.

From the content analysis of the board letters issued between 2005 and 2009 , it is inferred that the predominant social figure as *announcer* is the president of the board , followed by the figure of general manager (see figure 1) . As stated in Codelco 's corporate bylaws , the general manager has the powers that the board delegates him and he remains in office as long as he has the confidence of this collegiate body. Between 2005 and 2009 , three professionals served as president of the board , two of them civil engineers and the third a journalist . Likewise, two general managers served, one of them a commercial engineer and the second an economist.

The figure of *the enunciator* is presented in plural form, predominantly through a *we* , followed by a singular presentation expressed as an *I* and a neutral presentation (see figure 1). The fact that Codelco's executives preferably present themselves in plural form expresses that in their speech they assume a collective identity ; That is, when communicating they include or evoke several people in the company . This identity allows both the enunciator and the recipient present themselves in a way that is committed to what is being communicated . In the letters you can read: “Among the main challenges **we have** in 2010 are ensuring adequate progress in structural projects... Additionally , **we must** continue improving our competitiveness” (Codelco, 2009) .

Figure 1

Who writes?, Codelco case , Chile

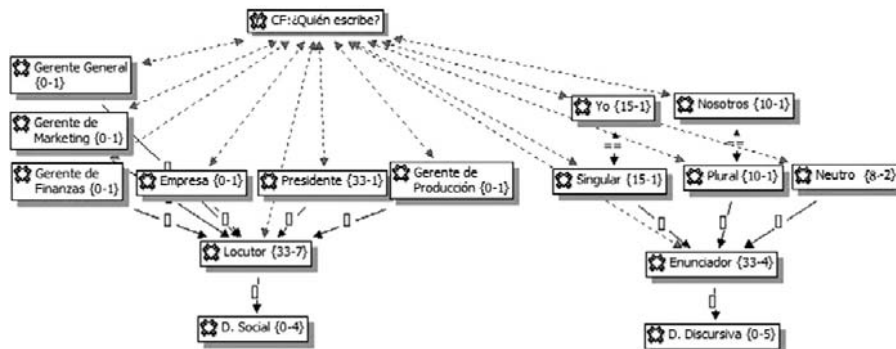


Own elaboration based on results obtained in the research.

In the case of CMPC, the predominant social figure (*speaker*) is that of the president of the board of directors, whose function is regulated by law 18,046 on Public Limited Companies. Between 2005 and 2009, the president—a civil industrial engineer by profession—remained in his position (see figure 2). From the discursive point of view, the *enunciator* preferably presents himself in the first person singular, *I* , which assumes an individual identity , that is, he presents himself in a subjective, sincere and intimate. The discursive *self* is constructed while writing and involves identification with certain social discourses and is often produced implicitly (Castelló *et al.* , 2011). From the organizational point of view , it shows a committed manager who adheres to an institutional discourse.

Figure 2

Who writes?, CMPC case



Own elaboration based on results obtained in the research.

From the social point of view , the *speaker* addresses the figure of *the* receiver . In the case of Codelco, this social figure focuses on the *workers* , followed by the *Chileans* (see figure 3). **In the letters you can read : “ We put** into practice a comprehensive people development model that **offers all workers the opportunity to acquire the skills** which, together with their individual performance , open broad horizons of personal growth and progress. **We persevere** in our commitment **to improve the environmental and safety conditions** of our facilities and the communities that host us” (Codelco, 2005).

The recipient subject of the act of communication is constructed by the enunciator; It can be said that said subject is constructed on the basis of a strategy, according to the effects that the figure of the enunciator seeks to produce in the recipient. In the letters you can read: “However , Codelco's management in 2007 was not free of difficulties and challenges. The most important of them is the issue of security [...].



For the Board of Directors and Administration At Codelco, the safety of workers is the first priority and we are decisively committed to all the necessary actions to face this serious problem” (Codelco, 2007).

Codelco workers —in the context of “ union organization ” —are an important social pressure group for the company given the bargaining power they have each year to reach agreements through collective bargaining ; For example , profit sharing through the figure of production bonuses .

Failure to comply with the workers' demands would eventually imply work stoppage , a reduction in production goals and increases in production costs .

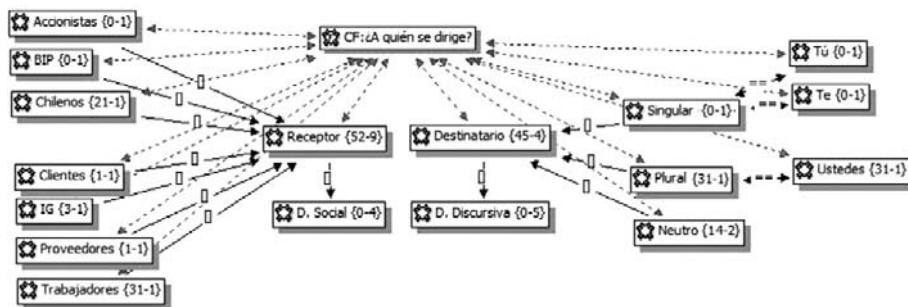
The directors of Codelco, through the statements in the letters publishing the financial statements , show empathy with the demands of the workers , but they also explain the efforts that the company makes with the rest of Chileans *to* meet their demands . For this reason, good relations must be maintained with them to be able to produce and thus deliver benefits to all *Chileans* ; Therefore, these receptors are in second place because Since the company is state-owned, it belongs to all Chileans. For example, in the letters you can read: “Since the Presidency of the Board of Directors of Codelco, I have had the opportunity ability to know, from the first source, the most relevant information about the Corporation. Based on the above , I am convinced that the functioning " The company 's development has advanced in the right direction , that it has met its goals by adding value and providing resources, and that, for this reason, its belonging to all Chileans is more than justified" (Codelco, 2005).

We can infer that from the point of view of the polyphonic theory of discourse we speak of *discursive strategies* (Ducrot, 1984). From the discursive point of view, the *enunciator* addresses the *addressee* who expresses himself in *plural* terms through a *you* . With the exception of 2006, where the figure that predominates is the *neutral* . It is important to mention that in 2006 the president of the Codelco board of directors was a journalist. The *neutral figure* It implies discursively marking distance from its recipient (see figure 3).

Without a doubt, the directors of Codelco and CMPC in their role as announcer and enunciator of the letters establish a context for the interpretation of the financial statements based on their statements. That is, if the speaker refers to a certain object , indirectly, he is exerting influence on his interlocutor . When the people talk, transmit information to interact with others; they are finally taking an action. In the words of Austin (1970) “a saying is a doing”; According to the author, certain statements are not simple statements, but are actions.

Figure 3

Who is it addressed to ?, Codelco case , Chile





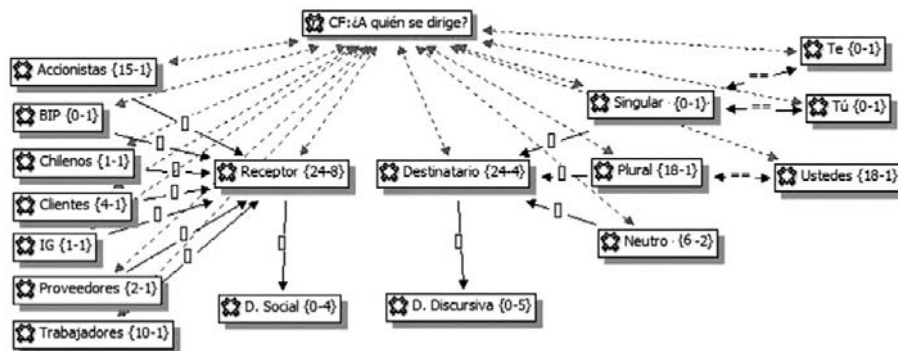
Own elaboration based on results obtained in the research.

In the case of the CMPC company, the *speaker addresses* mainly the social figure of *shareholder* , then the workers . In the letters you can read: “The year 2006 presented a complex and challenging macroeconomic environment for CMPC [...]. The Chilean economy had a relatively weak performance , considering the positive international environment , which , together with the strong competition in some segments of the domestic market , negatively affected the Company 's results ” (CMPC, 2006). It can be deduced that the decrease in the company's results has a person responsible, *the Chilean economy* , an external event that is outside the company's control.

From the discursive point of view, the *enunciator* addresses a predominantly *plural* addressee , expressed in *you* , that is, he commits himself to the addressee figure. The figure of the recipient also appears as *neutral* ; In this case, the enunciator distances himself from the recipient, that is, he does not get involved (see figure 4).

Figure 4

Who is it addressed to ?, CMPC case



Own elaboration based on results obtained in the research.

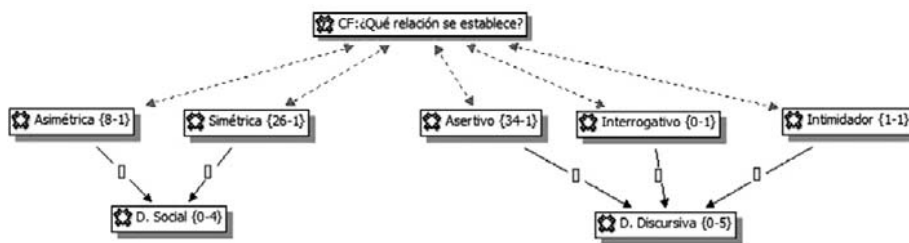
Power relations are part of an act of communication and reflect the degree of closeness or distance with the target audience based on the type of relationship that the speaker wishes to establish with the recipient . (Watzlawick, Beavin and Jacksondon, 1972). From the social point of view it is established in symmetrical or asymmetrical terms and from the discussion point of view in assertive, interrogative or intimidating terms . In the case of Codelco, the president of the board of directors or general manager preferably establishes a symmetrical relationship with their target audience (workers and Chileans); From the discursive point of view, an assertive relationship is established between the enunciator and the addressee (see figure 5).

An assertive speech allows the speaker to present himself with certainty and authority. This does not mean that the statements presented in the letters represent the truth ; However, they are offered with confidence and knowledge, using words that attempt to persuade the recipient about what they are trying to say or do. In the

letters you can read: “The main company in Chile "He must be a leader in all aspects, for the good of Chile." (Codelco, Letter, 2005).

Figure 5

What relationship is established? Codelco case , Chile

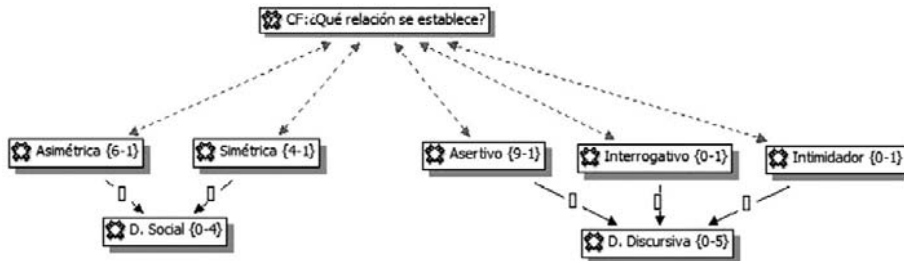


Own elaboration based on results obtained in the research.

In the CMPC company, the president of the board of directors preferably establishes an asymmetric relationship with his target audience (shareholders and workers); From the discursive point of view, an assertive relationship is established between the enunciator and the recipient (see figure 6). In the letters you can read: “In concluding this account I would like to thank all our clients and suppliers for their preference and loyalty; to all the people who work in the Company for their commitment, dedication and effort in fulfilling their responsibilities; and finally, to our shareholders for the permanent trust placed in our institution.” (CMPC, 2007).

Figure 6

What relationship is established? CMCP case



Own elaboration based on results obtained in the research.

Communication analysis

Codelco 's managers develop their message based on the business reality that they themselves have contributed to building, which constitutes their memory .



collective (Bruner, 2002) given that the contribution of this organization to national development is an issue that is installed in Chilean society ; The managers know this and make it explicit in the communication letters of the financial statements, since you can read phrases like “Chile sees the future of CODELCO with optimism , which is closely linked to the future of Chile” (Codelco, 2009). It is not Chile that makes this assumption, but the Directors of Codelco. Thus, we can affirm that the president of the board of directors and/or general manager communicate based on the representations that they have of a public company like Codelco, thus forming their interpretative framework. The above is complemented by the role played by the managers of an organization, among others, promoting its image, spokesperson for its environment and influencing said environment through its discourse to obtain long - term relationships with added value (El-Meligi, 2007).

The managers communicate based on the conception they have of Codelco, a company that participates in a historical milestone and is socially responsible (see figure 7). *In 2010* , the bicentennial of the state of Chile is celebrated, which for executives became a *historical* milestone . In the letters there are phrases such as “CODELCO will continue to enhance its contribution to the development of Chile. That is the great task of this decade, which begins with the celebration of the Bicentennial of our Independence” (Codelco, 2009). The allusion to the bicentennial is a way of communicating and specifying the role that Codelco has had as a public company in the development of the country, through the generation of surpluses and the one that contributes the greatest income to the nation's budget. However, the concept of a historical milestone is not present in the CMPC company.

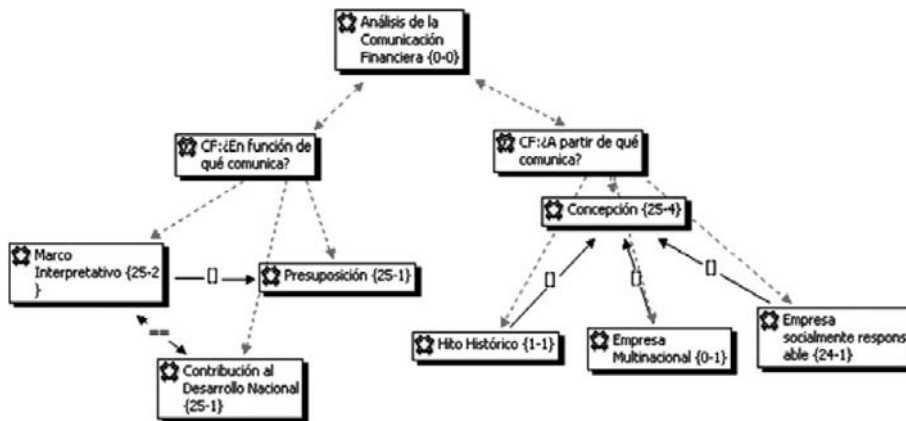


The concept of a responsible company is a basic conception of executives in their speech. This conception is inferred from the reference to the different actions that executives say the company carries out, from the social, cultural, economic, environmental and labor point of view. The assumptions issued are mainly framed in the human resources dimension (18%), then in the environmental dimension (16%) and finally in the economic dimension (13%) (see figure 7) .

From the analysis of the financial communication, it can be inferred that the executives' speech, which accompanies the presentation of Codelco's financial statements, has a preferably national focus, as it highlights their contribution to the development of the country ; Likewise, it is a socially responsible company that gets involved and establishes a place in the country's history . Finally , a relationship is created with the strategic dimension of financial communication a strategic and tactical weapon that allows generating and disseminating an image in front of a target audience (Bompoin and Marois, 2004) .

Figure 7

Analysis of financial communication , Codelco case , Chile



Own elaboration based on results obtained in the research.

In the case of the CMPC company, the managers communicate, first of all, from the conception they have of a socially responsible company and then from the concept of a multinational company. The presuppositions issued are mainly framed in the economic dimension (30%), then in the environmental dimension (18%) and finally in the human resources dimension (12%) (see figure 8).

The allusion to the concept of a socially responsible company appears, preferably, in reference to the contribution that the company makes to the communities that live in the proximity of the spaces where said company carries out its operations; These are mainly agricultural communities, mostly Mapuche (see figure 8).

In the letters there are phrases such as “in Chile the CMPC foundation actively collaborated with the education of the communities [...] the education of our neighbors has become a moral and strategic imperative ” (CMPC, 2009) . CMPC is a company belonging to the forestry industry and as such its addresses



tives know the externalities that their activity generates in the environment, starting from the supply of raw materials . For this, the afforestation of territories that were originally used in agricultural production is necessary ; In parallel, afforestation and subsequent felling of forests generates an impact on small crops in neighboring communities, for example, after a few years of a forest plantation, water flows begin to decrease due to an increase in the evapotranspiration rate (Huber et al . *al.* , 2010). The defense of said territories is carried out by social pressure groups (environmentalists, indigenous people), while CMPC directors, through letters, explain information to the national community, in the face of pressure from said social power groups .

Secondly, the managers communicate from the conception of a multinational company, unlike the Codelco company, where it is not known if the company has subsidiaries abroad (see figure 8) . In CPMC letters you can read judgments such as “ foreign subsidiaries improve their results _ _ _ measured in dollars” (CMPC, 2005). “During 2007, important progress was made in CMPC Tissue's international development projects, with the completion of the acquisition of the operations of the Mexican group PIMABE” (CMPC, 2007). In both cases, CMPC managers communicate that the company 's performance has transcended borders, mainly to Latin America . This information is directed to the company 's shareholders and potential investors (see figure 8).

The managers of the CMPC company also contribute to national development through the role of a socially responsible company. The strategic dimension of financial communication is inferred by seeking to mimic the challenges that arise in

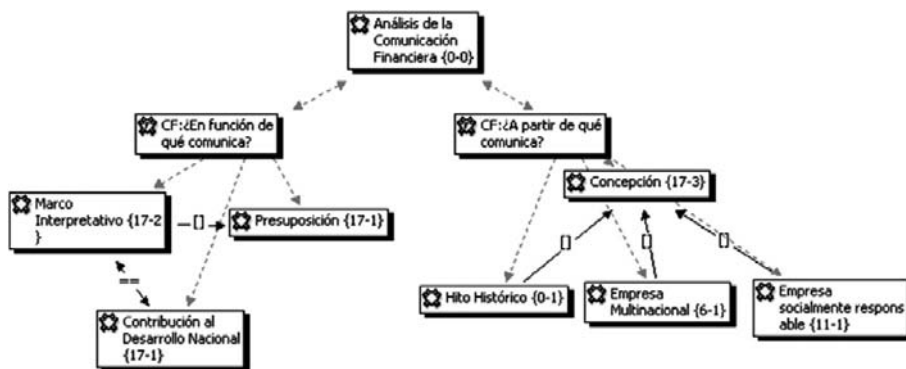


its immediate environment , unlike the Codelco company (Lemoine and Onnée, 2003).

CMPC 's financial communication also emphasizes the notion of a multinational company and the success of investment projects outside national borders . _ _ In this sense , the *marketing* dimension of financial communication is related to the positioning of the company on the stock market , which It seeks to positively influence the company's share price (Bompont and Marois, 2004).

Figure 8

Analysis of financial communication , CMPC case



Own elaboration based on results obtained in the research.

Function of financial communication

From the analysis of the data, it is inferred that the objective of the discourse presented in the letters presenting the financial statements — issued by the directors of Codelco — is, first of all, the projection and maintenance of an image desired by the executives: “The historic figures of these years—surpluses exceeding US\$ 10,000 million in the period— [...] reaffirm that CODELCO is the best business that Chile has [...] CODELCO is the company most valued by all citizens” (Codelco, 2005); Secondly , maintaining power relations with pressure groups , especially with workers, which is reflected throughout the entire period under study with judgments such as “some words of gratitude to the CODELCO workers, for their commitment and development of the company , since none of the resources generated for Chile in

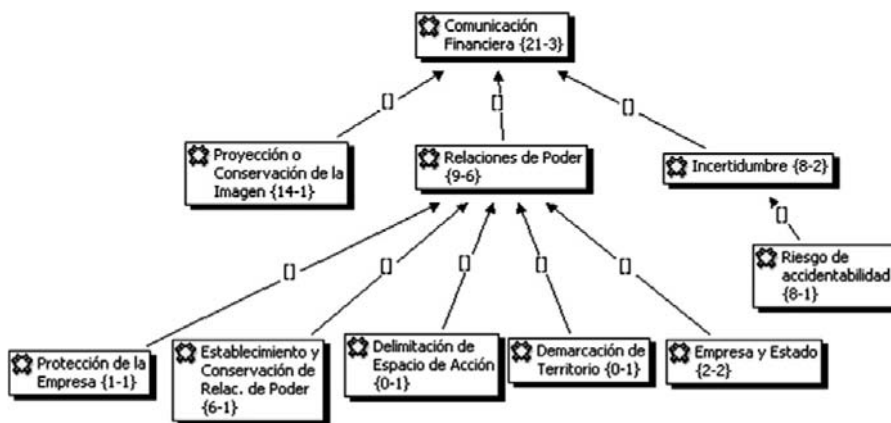


these years of copper price bonanza would have been possible without their participation ” (Codelco, 2008) (see figure 9).

Workers , through their union organizations, represent one of the most important social pressure groups . For them, the company's financial information plays a fundamental role when carrying out collective bargaining processes. It can be inferred that managers focus their attention on maintaining harmonious relationships with workers with the aim of reducing the financial impact of workers ' collective demands , the accident rate and possible work stoppages .

Figure 9

Function of financial communication , Codelco case



Own elaboration based on results obtained in the research.

For the CMPC case, the projection and/or conservation of a desired image becomes a constant throughout the period under study, for example, it can be read : “The foundations of our business are solid and we are optimistic about maintaining this path .” development with a focused investment strategy ” (CMPC, 2005) . This image is projected mainly to the shareholders, seeking maintain levels of trust in the economic group and , therefore, promote the company as a product, whose value is reflected in the share price .

Likewise, the message that aims to communicate its commitment to Chilean society as a whole, mainly with social pressure groups, is reiterative . Information is shown about the social responsibility projects carried out, for example, “The year 2005 was



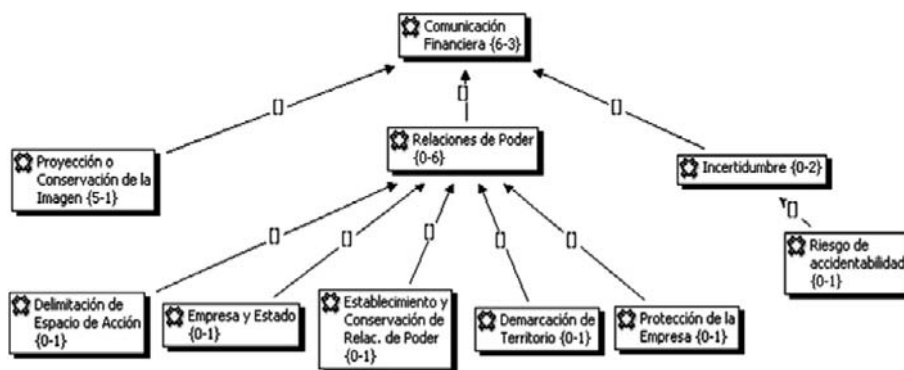
marked by the celebration of the company 's 85th anniversary , which gave rise to various activities with the community [...]. Among these, the exhibition «Tears» stands out . de Luna”, Treasures of Mapuche Silverware , sponsored by CMPC [...] we consider this exhibition as a transcendent initiative and a living testimony of the respect we have for the identity and spiritual legacy of the Mapuche culture” (CMPC, 2005) (see figure 10).

Undoubtedly, this information is not directed at the Mapuche people, but rather at shareholders, mainly, and social pressure groups (environmentalists and indigenous peoples) .

originators), both interested in knowing the relationship between the company and its immediate environment, according to the own interests of each group.

Figure 10

Function of financial communication , CMPC case



Own elaboration based on results obtained in the research.

Conclusions

From the inductive analysis of the results obtained, we can infer and propose the following hypotheses: From the discursive point of view, the speakers of the letters communicating the financial statements of both companies communicate assertively with their recipients , involving and committing them to the speech expressed. From the social point of view, the speakers of the letters presenting the financial statements of the company Codelco establish in communication symmetrical power relations; On the contrary, in the case of the CMPC company, asymmetric relationships are established.



Through the speech presented by the chairman of the board and/or general manager in the letters presenting the financial statements , the aim is to align the results obtained with the context facing the company. The speech blends in with the situations faced both in the country and abroad, which directly or indirectly affected the company. Thus, the articulation between the text and the social space where it is produced is confirmed.

Managers through financial statement cover letters — hope to disseminate a desired organizational image to a specific audience , thus as well as exert influence on social pressure groups . For Codelco managers , the focus of attention is on the *workers* , while for CMPC on the *neighboring communities* . In this way, the strategic dimension of the directive discourse is established. *On the other hand* , for CMPC managers the focus of attention is also on investors , to whom they deliver company financial information that influences the share price; that is, the promotion of the company as a product in front of the stock market. *Thus, the marketing* dimension of the managerial discourse is established , which seems delicate, especially in the context of private companies.

The final objective of a private company is normally expressed in terms of profit maximization , which often causes its managers to distance themselves from what is essential, that is, from the production processes ; They have transformed companies into “products” that are traded on the Stock Market . For managers , the important thing is how to influence the share price. The above has kept them away from the problems that occur in the operational core, which is what really interests society as a whole.



Finally, it can be inferred that one of the roles of the managers of organizations —public or private—is to exert influence, through language, on a specific reference group. This influence is due to a strategy aimed at positioning the interests of the represented organizations . Thus , through the discourse presented in the letters, it is intended to influence the thinking of the recipients, in the construction of their knowledge, accumulating experiences, allowing at the same time to reiterate their experiences, recognizing them as identical to, finally, familiarize ourselves with a preformed world.

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