UNIVERSITAT JAUME•I

Setting Organisational Confidence, Competition and Emotional Results

A Linguistic Study of Premier League Annual Reports, 2003-2012

Universitat Jaume I
Facultat de Ciències Humanes i Socials
Departament d'Estudis Anglesos

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Presented by
Álvaro Subero-Sáenz

Supervised by
Dr. Juan C. Palmer-Silveira

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RESUMEN EN ESPAÑOL

OBJETO Y OBJETIVOS DE LA INVESTIGACIÓN

En una economía globalizada como la actual, la importancia de la divulgación financiera se ha convertido en una herramienta tanto para la información como para la promoción de las empresas internacionales. En este contexto, la publicación de *annual reports* (informes anuales), incluye, cada vez más, diferentes secciones legalmente obligatorias y otras de carácter voluntario que garantizan a los lectores (entre los que destacan principalmente accionistas, inversores potenciales, medios de comunicación, órganos gubernamentales, profesionales de diferentes sectores e incluso académicos de múltiples ramas científicas) una información financiera a la que poder acceder en igualdad de condiciones y que puede influir considerablemente en el proceso de toma de decisiones respecto al mantenimiento, adquisición o venta de participaciones de la empresa.

En la presente tesis analizamos un corpus integrado por los informes anuales realizados por clubes de fútbol de la *Barclays Premier League*, la máxima competición de liga para equipos profesionales de Inglaterra y Gales, durante los diez años comprendidos entre las temporadas 2002-2003 y 2011-2012. Así pues, teniendo en cuenta que los informes anuales son documentos empresariales y corporativos formados por una serie de textos cualitativos y cuantitativos que reflejan la actividad económica y comercial de las empresas durante el último año fiscal, así como también hacen referencia a planes de futuro, nuestro objetivo es la investigación de una sección en particular, concretamente el *chairman's statement* (carta del presidente).

La carta del presidente es una sección narrativa y de carácter voluntario que se encuentra generalmente localizada al comienzo del informe anual y que se define como la parte menos técnica de los informes anuales, aunque también es vista como una de las secciones más consultadas por los lectores. Normalmente, la carta del presidente se presenta con figuras e imágenes que acompañan un texto dirigido al accionista y cuyo principal objetivo es el de proporcionarle información honesta, precisa y veraz. Este tipo de documentos suelen caracterizarse por resumir resultados financieros y hacerse eco de las nuevas áreas de beneficio y crecimiento corporativo, así como de la comunicación de determinados datos relacionados con el futuro inmediato de la empresa, los cuales pueden influir en mayor o menor medida en la toma de decisiones de los accionistas o, de manera excepcional, pueden revelar la inminente insolvencia de la compañía. Desde el punto de vista académico, la carta del presidente puede ser probablemente vista como una de las secciones más estudiadas a nivel mundial por la comunidad científica.

El objetivo de este estudio es analizar una serie de características lingüísticas relacionadas con las cartas del presidente incluidas en los informes anuales desarrollados por los clubes de fútbol de la *Barclays Premier League*. Por tanto, la tesis doctoral se centra en particularidades vinculadas con la estructura externa (incluyendo los diferentes nombres con los que se conoce a la carta del presidente en inglés, la presencia de fotografías y otros elementos visuales, y los elementos que conforman la firma), así como otros elementos que determinan la estructura interna de los textos como son, por un lado, la longitud de las cartas del presidente respecto al número total de palabras, números u oraciones, la importancia del uso de pronombres personales y sus adjetivos posesivos y el uso de la voz pasiva.

Por otro lado, destacamos la presencia de elementos metadiscursivos considerando que los clubes de fútbol profesional generan grandes pasiones, profundas emociones y fuertes lazos con sus seguidores, los cuales también pueden estar ligados financieramente con dichas organizaciones al tener participaciones o acciones en las mismas. Por último, teniendo en cuenta la crisis global financiera originada en el tercer trimestre de 2008, también estudiamos las estrategias desarrolladas por los presidentes para tratar este tema y cómo la estabilidad económica de la industria futbolística se ha visto afectada por la misma durante los años comprendidos entre 2008 y 2012.

PLANTEAMIENTO Y METODOLOGÍA UTILIZADA

Setting Organisational Confidence, Competition and Emotional Results: A Linguistic Study of Premier League Annual Reports, 2003-2012 es una tesis doctoral que continúa el trabajo iniciado con el proyecto de investigación titulado *Linguistic Features of Football Club Chairman's Statements: Loving the Game, Getting the Money* y realizado como parte del itinerario académico del Máster Universitario en English Language for International Trade (ELIT) de la Universitat Jaume I. Teniendo en cuenta el mencionado trabajo final de máster como base, ampliamos los dos años iniciales del estudio (2008 y 2009) hasta la década comprendida entre 2003 y 2012, concentrándonos en los informes anuales realizados por el total de treinta y un clubes de fútbol que habían participado en la *Barclays Premier League* en esos años.

En lo referente al análisis lingüístico de las cartas del presidente, hemos desarrollado un enfoque más diversificado. En primer lugar, hemos realizado un análisis de determinados elementos que conforman la estructura externa para describir las diferentes posibilidades que se pueden observar en los textos como son los distintos tipos de títulos, el uso de elementos visuales como tablas, gráficos y fotografías (incluyendo su posición, tipo y características principales), así como los rasgos que pueden conformar la firma de una carta del presidente (nombre del autor, cargo dentro de la empresa, fecha, y rúbrica).

En segundo lugar, hemos utilizado los métodos de lingüística de corpus mediante la aplicación del software *WordSmith Tools* para analizar cuantitativamente la estructura interna de las cartas del presidente: la longitud, la cantidad de palabras, número y oraciones, variedad de palabras, media de palabras por oración, y longitud media de palabra por caracteres. De igual forma también se han cuantificado estadísticamente la frecuencia de pronombres y posesivos, el total de verbos en voz pasiva, y el análisis metadiscoursivo, basado en los trabajos desarrollados por Crismore et al. (1993), Hyland (1994, 1996a, 1996b, 1998a, 1998b, 2005), Hyland & Tse (2004), Louhiala-Salminen (1999), Salager-Meyer (1994), Skulstad (2002), y Vande-Kopple (1985). Además, hemos efectuado un análisis tanto cualitativo como cuantitativo de la presencia de referencias sobre la crisis global financiera originada en 2008.

RESULTADOS Y APORTACIONES ORIGINALES

Por lo que respecta a la estructura externa de la carta del presidente, los resultados indican cuatro tipos de títulos posibles entre los que destaca el término *chairman's statement* por encima del resto de posibilidades (*chairman's report*, *report of the chairman* y *message from the chairman*). En lo que se refiere al uso de elementos visuales, se ha demostrado que las fotografías corporativas de los presidentes de clubes de fútbol pertenecientes a la *Barclays Premier League* se encuentran generalmente al comienzo y en la parte superior izquierda de los textos, siendo el retrato el formato de imagen más empleado junto la indumentaria, principalmente basada en un traje con corbata; si bien es cierto que tanto la postura (sentado o de pie) como la actitud (sonriente o seria) pueden variar considerablemente cada temporada, incluso dentro de la misma organización. Del mismo modo, el resto de elementos visuales se caracteriza por la presencia de un número reducido de tablas y figuras, mientras que en las firmas predomina tanto su posición al final del texto como aquella que se compone por sus cuatro principales elementos juntos, como son el nombre del autor, la posición dentro de la empresa, la fecha (especialmente aquella referenciada con día, mes y año) y la rúbrica.

Al contrario que en lo referente a las opciones terminológicas o los elementos que integran la firma de la carta del presidente, los resultados relacionados con la longitud de estos documentos demuestran una amplia dispersión en las ocho categorías de WordList analizadas. Así pues, se puede observar diferencias significativas entre los diez años analizados y entre los clubes de fútbol, donde las extensas cartas de los presidentes de Arsenal FC, Aston Villa FC, Manchester United FC, Newcastle United FC, Stoke City FC, Tottenham Hotspur FC, Watford FC, o West Bromwich Albion FC contrastan con otras organizaciones (como por ejemplo Birmingham City FC, Burnley FC, Fulham FC, Reading FC, o Wigan Athletic FC).

En relación al uso de pronombres personales y adjetivos posesivos, los resultados sugieren que el uso de la primera persona está más extendido en las cartas del presidente de los clubes de fútbol que compiten en la *Barclays Premier League* que la presencia de la segunda persona, si bien es cierto que adicionalmente se encuentran diferencias notables entre el uso del plural (*we* y *our/ours*) en comparación con el singular (*I*, *us* y *my/mine*). No obstante, pese a que su presencia es minoritaria, más allá de la primera y la segunda persona, los pronombres personales y posesivos en tercera persona (*he*, *she*, *they*, *him*, *his*, *her*, y *them*) junto con determinados pronombres reflexivos (*myself*, *himself*, *ourselves*, y *themselves*), también señalan cierta relevancia en las cartas del presidente.

En cuanto al uso de la voz pasiva, cabe destacar que su utilización en lengua inglesa es considerablemente frecuente y en especial en el discurso escrito más que en el oral. Los resultados indican, por un lado, que la construcción de formas pasivas en singular casi dobla a aquellas en plural y, por otro lado, que teniendo en cuenta los cuatro tiempos verbales, las oraciones pasivas en pasado (particularmente en pasado imperfecto y perfecto) son más frecuentes que las construcciones en presente, futuro o condicional, cuya presencia es testimonial más que representativa.

Finalmente, los resultados derivados del análisis metadiscursivo indican que los presidentes de los clubes de fútbol que compiten en la *Barclays Premier League* emplean en sus cartas numerosos *logical connectives* (marcadores lógicos), *frame markers* (marcadores de enfoque), *sequencers* (secuenciadores), y los distintos tipos que conforman los *hedges* (mitigadores) para comunicarse con los accionistas y posibles inversores. Bien es cierto que otras categorías como *organisers* (organizadores), *attitude markers* (marcadores de actitud) y *emphatics* (enfatizadores) también están presentes en dichos documentos empresariales. Sin embargo, las estrategias lingüísticas de los presidentes van más allá y el uso de otros elementos léxicos, secuencias semánticas, metáforas, e incluso intensificadores son empleados a lo largo de las cartas a la hora de tratar el tema de la crisis financiera con el objetivo de evitar la palabra en cuestión. del mismo modo, la crisis también sirve como punto de origen para tratar determinados temas como son las dificultades económicas y crediticias que experimenta el negocio del fútbol, la desigualdad financiera entre los grandes clubes y la delicada situación que atraviesan algunos equipos, junto con la influencia de la reciente inversión de capital extranjero en determinadas organizaciones.

Por lo que respecta a las aportaciones originales de la presente tesis doctoral, los resultados aumentan significativamente nuestro conocimiento sobre los informes anuales y, en particular, sobre las cartas del presidente a través de una perspectiva académica que hasta ahora se había focalizado más en el estudio de las finanzas y el marketing del fútbol profesional, una industria multimillonaria y de carácter internacional que tiene en la *Barclays Premier League* una de las principales referencias a nivel mundial, especialmente a nivel organizativo, competitivo y en lo que a derechos de televisión se refiere. Además, desde una perspectiva pedagógica, se han enfatizado especialmente la importancia de los géneros escritos para la divulgación financiera en inglés, y tanto el informe anual como sus secciones narrativas (como la carta del presidente) son un modelo comunicativo que puede ser incluido en diferentes cursos relacionados con diferentes subdivisiones del *English for Specific Purposes* (Inglés para Fines Específicos) y, en particular, con el *Business English* (Inglés de los Negocios), dado que su principal propósito es transmitir satisfactoriamente a un público objetivo un mensaje fidedigno y persuasivo, el cual precisa cierto nivel de especialización y la adquisición de excelentes y eficientes habilidades comunicativas.

CONCLUSIONES OBTENIDAS Y LÍNEAS FUTURAS DE INVESTIGACIÓN

A través de un estudio pormenorizado de las cartas del presidente de los clubes de fútbol integrados en la *Barclays Premier League* entre las temporadas 2002-2003 y 2011-2012 hemos podido profundizar en diferentes aspectos de los géneros escritos en el mundo empresarial y del discurso de la divulgación financiera para mejorar así nuestros conocimientos de los mismos desde un punto de vista lingüístico y pragmático. Por lo tanto, estos nuevos conocimientos pueden aplicarse de manera efectiva en el mundo empresarial de la misma forma que en el ámbito de la enseñanza del Inglés para Fines Específicos, y más considerando la creciente importancia actual del aprendizaje del inglés de los negocios así como la demanda de cursos oficiales y especializados por parte de estudiantes y profesionales, tanto nativos como no-nativos de la lengua inglesa.

Los análisis que hemos desarrollado en esta tesis doctoral nos han llevado, por un lado, a crear una taxonomía particular basada en los modelos de género desarrollados por Swales (1990), Skulstad (2002), Fortanet-Gómez (2009), y Ruiz-Garrido et al. (2012a) aplicada al estudio de las cartas del presidente de clubes de la *Barclays Premier League* y, por otro, a algunas hipótesis que pueden ser interesantes para investigaciones futuras en lo referente a elementos lingüísticos, visuales o incluso acerca del desarrollo de análisis contrastivos y comparativos con otros clubes de fútbol.

To the memory of my father

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The game is afoot!

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LIST OF ACRONYMS AND ABBREVIATIONS

ABC	American Broadcasting Company
ADMC	Abu Dhabi Media Company
AFC	American Football Conference
AFC	Association Football Club
AFL	American Football League
AFPTU	Association of Football Players’ and Trainers’ Union
AGM	Annual General Meeting
AIM	Alternative Investment Market
BBC	British Broadcasting Corporation
BBVA	Banco Bilbao Vizcaya
BCE	Before Common Era
BELF	Business English as a Lingua Franca
BG	British Gas
BP	British Petroleum and Oil
BSkyB	British Sky Broadcasting
BT	British Telecom
c.	circa (in English: approximately)
CARS	Create a Research Space
CBE	Commander of the Most Excellent Order of the British Empire
CBS	Columbia Broadcasting System
CDA	Critical Discourse Analysis
CE	Common Era
CEO	Chief Executive Officer
CFO	Chief Financial Officer

CLO	Chief Legal Officer
CONMEBOL	Confederación Sudamericana de Fútbol
CS	Chairman's Statement
CSA	Canadian Soccer Association
DL	Deputy Lieutenant
EAP	English for Academic Purposes
EBE	English for Business and Economics
EFL	English as a Foreign Language
EGBP	English for General Business Purposes
EIL	English as an International Language
ELF	English as a Lingua Franca
ELT	English Language Teaching
EMT	English as a Mother Tongue
EOP	English for Occupational Purposes
EPP	English for Professional Purposes
ESL	English as a Second Language
ESBP	English for Specific Business Purposes
ESP	English for Specific Purposes
ESPN	Entertainment and Sports Programming Network
ESS	English for Social Sciences
EST	English for Science and Technology
EVP	English for Vocational Purposes
FA	Football Association
FC	Football Club
FFA	Football Federation Australia
FIFA	International Federation of Association Football
FIFPro	International Players' Association
FSA	Financial Services Authority
GRAPE	Group for Research on Academic and Professional English
GSP	Generic Structure Potential
IALS	Institute of Applied Linguistic Studies
IBM	International Business Machines
IMRD	Introduction, Methods, Results, and Discussion
IPS	Industrial and Provident Society
IRAL	International Review of Applied Linguistics in Language Teaching

ITV	Independent Television
JSE	Johannesburg Stock Exchange
L1	First Language
L2	Second Language
LSE	London Stock Exchange
LSP	Language for Specific Purposes
LYR	Lancashire and Yorkshire Railway
MLB	Major League Baseball
NASCAR	National Association of Stock Car Auto Racing
NBA	National Basketball Association
NBC	National Broadcasting Corporation
NFC	National Football Conference
NFL	National Football League
NHL	National Hockey League
OBE	Officer of the Most Excellent Order of the British Empire
OFEX	Open Financial Exchange Format
OFSTED	Office for Standards in Education, Children’s Services and Skills
PDF	Portable Document Format
PFA	Professional Footballers Association
PK	Penalty kick
PLC / plc	Public Limited Company
RECON	Relationships and Confidence
RP	Received Pronunciation
SLFC	Share Liverpool Football Club
TEFL	Teaching English as a Foreign Language
TENOR	Teaching English for No Obvious Reason
TESL	Teaching English as a Second Language
TQM	Total Quality Management
UEFA	Union of European Football Association
USSF	United States Soccer Federation

INTRODUCTION

INTRODUCTION

In today’s world, where communication, economy, finance, technology, and other industries like professional sports are globalised, the importance of foreign languages seems to be bigger in multiple aspects surrounding our multicultural society. In that sense, English is widely considered as the current lingua franca, especially in international business contexts (Chew, 1999; Crystal, 2003; Warschauer, 2000, Widdowson, 2003). So, although there are different classifications of English that vary depending on the participants and their relationship with the language (Alcaraz-Varó, 2000; Crystal, 1995, 1999, 2003; Dudley-Evans & St. John, 1998; Kachru, 1985; Phillipson, 1992), our aim is mainly to determine the significance of English as an international language whose goal is to facilitate communication among speakers. Besides, it is necessary to mention that this process may only be achieved when participants are proficient in the vehicular language.

To be proficient in the native language requires the development of communication skills, which are even more complex when the speaker is a non-native person. Given that context, our research goes further from the differences between the branches of English Language Teaching (ELT) and pays attention to Business English, one of the most significant variants of English for Specific Purposes (ESP). In addition, we also introduce the remarkable role played by university courses devoted to increase the students’ specialisation in that area of knowledge by providing them examples taken from real life business situations, and then applied in the classroom (Fortanet-Gómez et al., 2001; Palmer-Silveira, 1994, 1996a, 1996b, 1997, 1998; Ruiz-Garrido, 2003; Schleppegrell & Royster, 1990).

Business English basically implies oral and written communication skills related to the language that, taking into account its specific features, sets out fundamental differences with the study of General English and the process of learning a second language. From an academic perspective, according to St. John (1996: 3), “yet there is relatively little research published into what constitutes Business English”, the reality is that it “has become an umbrella term encompassing what we can call English for General Business Purposes (EGBP) and English for Specific Business Purposes (ESBP)”. Therefore, in order to contextualise the teaching of Business English, authors like Brieger (1997), Dudley-Evans & St. John (1998), Ruiz-Garrido (2003), or Strevens (1988) suggest that the implementation of needs analysis may been seen as an essential task considering it allows to determine the approach to reach the target communication skills and to establish the duration of both general and specific work required in the classroom.

Written genres, specifically in business, imply a complex knowledge, highly demanded by companies around the globe, and that consumes a significant part of professionals’ working time. The main reasons that explain these traits are that written business reports imply to control a series of skills. Most of them are mainly characterised by the format of the text (*macro-structure*) and other features such as the writer’s role in the company, the information gathered, the organisation of the text, the degree of formality, the style and language (e.g. general vocabulary or specific terminology, use of active or passive voice, etc.), or the purpose of the text, which may vary depending on the situation and reader (Alcaraz-Varó, 2000; Bowman & Branchaw, 1988; Cooper, 1964; Fletcher, 1983; Lehman et al., 1996; Lesikar & Pettit, 1995).

The annual report is a sophisticated managing, marketing and communicative corporate piece of discourse, mainly addressed to current shareholders, potential investors and other readers who might be interested in the finance of a determined company, among whom we include the members of the academic community, those who study this set of qualitative and quantitative texts, as it is our particular case. Nevertheless, it is also necessary to mention that, as pointed out by Dudley-Evans & St. John (1996), the complexity and difficulty of the annual report has received limited attention by researchers despite the relevance of this kind of written document within the business world. The annual report includes a collection of financial, promotional and persuasive statements that reflects the firm’s performance during the preceding (fiscal) year as well as the prospects and commercial strategies for the near future divided in three broad sections such as *introduction*, *accounts* and *other information* (McKay & Rosa, 2000; Palmer-Silveira & Ruiz-Garrido, 2007; Wilson, 2011), whose main purposes are to communicate reliable information and to promote a positive corporate image of the company (Al-Razeen & Karbhari, 2004; Beattie et al., 2004; Bhatia, 2008; Bowman, 1984; Breeze, 2013; Dias & Matias-Fonseca, 2010; Hawkins & Hawkins, 1986; Hyland, 1998a, 2005; Kohut & Segars, 1992; McConnell et al., 1986; Morrow, 2003; Palmer-Silveira, 2009c; Ruiz-Garrido et al., 2005; Saorín-Iborra, 2009; Stanton & Stanton, 2002; Yuthas et al., 2002).

Thus, our dissertation is focused on the study of chairman's statements, a non-compulsory piece of writing introduced in the initial pages of annual reports. These documents are a kind of personal business letters developed by the company's president or CEO (Chief Executive Officer). The chairman's statements are usually presented with figures and photographs that supplement the text, which is normally characterised by the absence of technical words or expressions, and are addressed to the shareholders with the aim to introduce accurate, honest and valuable information (Abrahamson & Amir, 1996; Bartlett & Chandler, 1997; Bettman & Weitz, 1983; Bhana, 2009; Breeze, 2013; Cato, 1994; Cen et al., 2011; Clatworthy & Jones, 2003, 2006; Courtis, 1982; Fortanet-Gómez, 2009; Garzone, 2005; Hyland, 1998a; Kohut & Segars, 1992; Palmer-Silveira, 2009c, 2009d; Palmer-Silveira & Ruiz-Garrido, 2007; Poe, 1994; Ruiz-Garrido & Saorín-Iborra, 2009; Ruiz-Garrido et al., 2005, 2012a; Skulstad, 2002; Smith & Taffler, 2000; Subramanian et al., 1993; Wilson, 2011; Yuthas et al., 2002).

Our main goal when working with chairman's statements is twofold. On the one hand, the linguistic study seeks to apply a discourse analysis to our corpus in order to determine some elements that had been already identified by researchers, who had revealed the validity of these documents and had established a framework to analyse the discourse elements of chairman's statements. On the other hand, our expectations are focused on the analysis of professional football business in England, especially considering our corpus is a collection of chairman's statements taken from the annual reports developed by Premier League clubs between 2003 and 2012. In contrast to other industries where shareholders hardly show any kind of personal attachment to a firm far from their investment, dealing with football clubs implies what de Ruyter & Wetzels

(2000: 387) define as a "social norm of reciprocity" by which supporters are instigated to feel the personal obligation to provide financial support by means of buying shares. There seems to be a sense of indebtedness, social connections and emotional implications towards a club rather than simply a financial return.

Nowadays, professional football is a game that unleashes great passions and profound feelings on millions of supporters worldwide depending on the final result on the pitch; however, off the pitch, it is also a multimillionaire and subjective business where clubs offer unusual but attractive structures in search of profitability (Bale & Cronin, 2003; Bragg, 2006; Jarvie, 2012; Morrow, 2005; Stenning, 2010; Szymanski & Kuypers, 1999). Economic and financial interests have been attached to the game almost since modern football was professionalised in 1885, twenty-two years after the first unified codification of the game and the creation of The Football Association, the regulating organism of English football (Curry, 2001; Dunning, 1999; Pickering, 1994; Sanders, 2009; Taylor, 2005, 2008; Walvin, 2010; Young, 1968). For example, its popularity in England grew so fast and the larger crowds attracted by the game were so important that the initial football grounds were seen as excellent commercial opportunities to local entrepreneurs to increase the clubs' profits in order to improve the facilities and the squad (Conn, 2002, 2005; Szymanski & Kuypers, 1999; Williams, 2010).

Nevertheless, it is necessary to mention that modern football was originally created to promote sports activities among the English public schools' students of the mid-XIX Century (Dunning, 1999; Dunning & Sheard, 2005; Harvey, 2005; Holt, 1989; Huggins, 2004; Kerrigan, 2005; Russell, 1997; Sanders, 2009; Tranter, 1998; Walvin, 2010). In that time, association football and association rugby were two of the major sports that coexisted in the English public schools and universities, although they were also accepted by a society with expanding interests for leisure activities (Murray, 1998). In the particular case of football, the game was also known as soccer, a term used indistinctly in England around the last quarter of the XIX Century, especially at Oxford University, where Charles Wreford Brown (1866-1951), one of the pioneers of the football game and captain of the England national football team, is considered the person who coined the new name as a reflection of "the contemporary fashion at Oxford for words ending -*er*" (Pickering, 1994: 293).

Linguistically, soccer derives from the word association and its use quickly became popular in certain regions far from England like Australia, Canada or the United States of America, where "*football* is understood to refer solely to American *grid-iron* football (which evolved from much the same roots as rugby)", as pointed out by Pickering (1994: 293). In that sense, it is important to mention that the Football Federation Australia (FFA) and the Canadian Soccer Association (CSA), formerly known as Australian Soccer Federation (1963) and Canadian Soccer Football Association (1958), respectively, experienced similar processes of official name changes to the governing body of football in the United States of America, which was initially established in 1913 as the United States Football Association, renamed as the United States Soccer Football Association in 1945 and finally receiving the current nomenclature, United States Soccer Federation (USSF), which became official in 1974 (Murray, 1998).

Therefore, while the term football has mostly prevailed over soccer in relation to the nomenclature of the national associations of the game, with the exception of the mentioned CSA and USSF, two international governing bodies such as UEFA (Union des Associations Européennes de Football; in English: Union of European Football Associations) and FIFA (Fédération Internationale de Football Association; in English: International Federation of Association Football) also determined that the name should be football, where only two variants of association football such as the beach soccer and futsal are referred otherwise. Besides, and having in mind that one of the main topics of our thesis is the worldwide importance of English as the current international language, in the latest editions of both UEFA and FIFA statutes we may observe that English, French, German, and Spanish (which is accepted by FIFA but not by UEFA) are recognised as their official languages; however, when dealing with written documents (e.g. announcements, minutes, regulations, etc.), the English version of these texts shall be decisive in case of discrepancy or divergence (FIFA, 2013; UEFA, 2012a).

Thus, it is relevant to explain that similarly to the works written in recent years by researchers focused on the linguistic study of the narrative sections of annual reports, the literature developed about these business reports or their implementation in Business English courses (e.g. Abrahamson & Amir, 1996; Cato, 1995; Clatworthy, 2000; Clatworthy & Jones, 2006; Kohut & Segars, 1992; Lord, 2002; Myers, 1996, 1999; Palmer-Silveira, 2009a, 2009b, 2009c; Palmer-Silveira & Ruiz-Garrido, 2007; Ruiz-

Garrido, 2003; Ruiz-Garrido et al., 2012a, 2012b; Rutherford, 2005; Schroeder & Gibson, 1990; Skulstad, 2002; Subero-Sáenz, 2011, 2012; Subramanian et al., 1993), the interest generated by professional sports economics has also substantially increased since Neale (1964), Rottenberg (1956) and Sloane (1971), the main pioneers and contributors of that area of knowledge, published their seminal articles (Dobson & Goddard, 2011; Noll, 2006). Within the context of professional football, multiple external and internal factors (e.g. broadcasting agreements, commercial partnerships, the globalisation of sports, etc.) have provided wider possibilities of analysis to professional sports economics such the ones studied by Barajas-Alonso (2004, 2005, 2008), Millward (2011), Morrow (1999, 2003, 2005), Stenning (2010), Szymanski (1998, 2006a, 2006b), Szymanski & Kuypers (1999), Williams (1999), or Wilson (2011). All these authors have directly influenced the present investigation about the business of football and Premier League chairman's statements.

Consequently, all the information given above has generated the structure of the present PhD dissertation, which is divided in eight chapters. On the one hand, the first five chapters determine the theoretical foundation of our work, which may be divided in two differentiated groups basically related to the analysis of the modern business of professional football in England, as well as to the importance of English as a global language, the classification of ESP, the main characteristics of Business English, and the study of genre and corporate financial disclosure, paying special attention to the features and sections that integrate annual reports. On the other hand, the empirical research is carried out in the three final chapters. Now, we outline the specific thematic structure of each one of them.

Chapter 1 sets a historical overview of football from its rudimentary forms in the Imperial China, the Ancient Greece or the *calcio storico fiorentino* to the establishment of the violent folk football in England and its subsequent transformation into the modern game that helped to change the Victorian British society's mentality towards sports. So, taking as our point of departure the unification of rules, the professionalisation of players and the establishment of football competitions firstly in England and next in Europe and the rest of the world, we determine diverse stages that have increased the business of professional football through the XX Century up to 1992.

The constant transformation of football enhanced the creation of the English Premier League at the beginning of the season 1992-1993, disrupting the organisational structure and commercial success of the industry by becoming a global phenomenon supported by international firms and multimillionaire sponsorship contracts. Hence we analyse the main sources of revenue such as gate receipts, merchandising, sponsorship, and both satellite and pay-per-view television as a prior step to go into detail about the internationalisation of football and the different ownership models present in most Premier League football organisations (e.g. supporter trusts, foreign investors or the floating experience in the stock market).

Whereas the initial chapters focus on the evolution and features of the business of professional football, Chapter 3 is devoted to define the globalisation process, the significance of both branding and marketing for the football industry, as well as the importance of effective communication in business. In that sense, in order to provide a wider perspective over the idea of business global economy, we focus our attention on the analysis of how English has become the current lingua franca, the relevance of the role of written language in (international) business contexts and the set of methodologies (e.g. product approach, process approach and social-constructionist approach) that promote the acquisition of effective communication skills in English as a necessary tool to succeed in business.

The following two chapters introduce our area of knowledge as they mainly deal with ESP and corporate financial disclosure. Firstly, we provide the multiple definitions of ESP and its evolution from the XV Century to the end of World War II with the aim to introduce the modern development of ESP, its features and classification, where we may find Business English, a predominant variant with an extensive reading about it. Secondly, considering the relationship between Business English and genre analysis, including the remarkable importance of writing in the current corporative world, we analyse genre in Applied Linguistics from the conceptualisation of the North American New Rhetoric, the Australian Systemic Functional Linguistics and ESP, differentiating between the production of oral and written messages. As our thesis is based on a corpus of written texts, we conclude the theoretical framework defining the notion of business reports, their characteristics and, specifically, annual reports.

Chapters 6 and 7 form the empirical part of our doctoral dissertation. Both chapters are dependent on the goals of the project. Regarding that purpose, we study the application of a discourse analysis to our collection of chairman's statements in order to delimit the validity of these business reports within the context of an unusual industry like professional football in England, where Premier League organisations are generally managed by investors personally attached to the club and whose interest coexist with the motivation for improving the firm's economy and finance. The achievement of that purpose will depend on the set of hypotheses introduced in Chapter 6 and the results suggested in Chapter 7. These research questions, presented after the definitions of corpus linguistics and chairman's statements, are formulated to determine if certain linguistic elements previously identified by the international academic community may be validated with our 2003-2012 Premier League chairman's statements. Very briefly, the five hypotheses that determine our investigation try to validate:

- If we may observe variations in the nomenclature of the statements, the use of visual devices (e.g. tables or figures), and the elements of the signature.
- The fluctuation of the length (e.g. total of words, numbers, sentences, etc.) according to the publication year and the club that developed the annual report.
- If the presence of personal pronouns (*I*, *we* and *you*) and their associated possessive adjectives (*me*, *my*/*mine*, *our*/*ours*, *us*, and *your*/*yours*) is significant.
- The importance of the passive voice in our corpus and the relationship between the use of active and passive sentences in the texts.
- If, within the context of the football industry, our chairman's statements are characterised by multiple metadiscourse elements, including hedging, and how the topic of the global financial crisis is introduced between 2008 and 2012.

After our results and discussion, Chapter 8 provides the final remarks generated by the linguistic analysis and the resulting model that reflects the communicative purposes of our set of Premier League chairman's statements. We also comment some limitations arisen from the study, suggestions for further research, and contemplate certain pedagogical applications for Business English courses. Finally, we include the references, list of corpus and appendices of the present doctoral dissertation.

CHAPTER 1

From the Football Association to the Premier League

CHAPTER 1
FROM THE FOOTBALL ASSOCIATION TO THE PREMIER LEAGUE

The first chapter of our dissertation introduces a historical review of the evolution of professional association football in England from its amateur origins during the latter half of the XIX Century to the establishment in 1992 of the Premier League, one of the most important national competitions in the world. Therefore, our goal is mainly based on providing a general perspective from the creation of football as an educative sport to its transformation into a professional business all over the world.

The development of football until recent times reveals several complexities considering its evolution from the rudimentary forms of the game in the Imperial China or the Ancient Greece, through the *calcio storico fiorentino* to its arrival to England, where folk football became a very popular game, despite being often banned for its violence by local authorities. During Victorianism, the culture of sport transformed the British society and most public schools promoted the practise of football among their students, who were anxious for playing the game as adults. It was then when the first football clubs were created and the game known as association football established.

The unification of rules, the professionalisation of players, and the establishment of regional and national competitions transformed football into a business. In order to comprehend this process, in the following sections we determine several stages that clarify the progression of the game, including external and internal ones such as the outbreaks of the World Wars, England's victory in the 1966 FIFA World Cup or the severe problems caused by hooliganism in the 1980s, as well as the particular influence of mass media in the game.

1.1. THE EVOLUTION OF FOOTBALL UNTIL THE XIX CENTURY

According to Taylor (2008: 20), "few sports were *born* or *invented* at a specific historical moment that can be clearly identified and accepted by all". Consequently, determining a specific historical moment of origin for a sport like football represents a complex task and it is necessary to introduce some particularities related to sports culture and, especially, to the evolution of the game (Young, 1968). Thus, while Taylor (2008) considers pre-modern football was a very popular game played by an undetermined number of players pursuing a ball with neither boundaries nor rules to settle the pitch limits, Dunning (1999), Green (1954), Pickering (1994) and Young (1968) provide different examples about the most primitive origins of the game, from the Imperial China to the Ancient Greece and Rome, including the earliest forms of football in Britain.[1]

In China, when the nation was ruled by the Han Dynasty, there was a ceremonial practise called *tsu chu* or *cuju*, as mentioned by Sanders (2009: xi) and Dunmore (2011: 64), respectively, that used to take place on the Emperor's birthday. According to Pickering (1994: 326-327) and considering that records of the game date back from 206 BCE, the *tsu chu* represents the earliest known version of football. In addition, Young (1968: 2) explains that this ball-game evolved in Japan. Therefore, according to this author, "possibly due to Chinese influence, the Japanese evolved a ball-game known as Kemari" around the VI Century CE.

In the Ancient Greece and Rome, on the one hand, the dramatist Antiphanes (408-334 BCE) reported about a game known as *episkyros*. Young (1968: 2) considers *episkyros* is "the nearest approach to an account of a game in some way related to football", while Pickering (1994: 104) points out that "little is known of the rules that governed this primitive version of the game, in which handling of the ball was permitted". On the other hand, Roman legionaries used to practise the *harpastum* (the latinisation of the Greek word *harpaston*), a game in which "two rival teams who, facing each other across a rectangle of land, endeavoured to take the ball –a small hard ball in this case– across

[1] Historians also reveal that other kinds of ball games were played in other regions of the world. For example, Cohodas (1978) and Scarborough & Wilcox (1991) mention the ball courts found in Teotihuacan and Chichen Itza and corresponding to the Aztec and Mayan cultures.

the opposing base-line" (Young, 1968: 2). Pickering (1994: 148) suggests that *harpastum* "may more properly be considered a forerunner of rugby", especially considering that the game code "permitted handling".

Dunning (1999), Foot (2007), Halpern (2008) and Pickering (1994) also point out a violent early form of football which was regularly played in Florence (Italy) since the foundation of the city around the I Century BCE: the *calcio storico fiorentino* (also known as *calcio fiorentino* or *calcio storico*). According to Pickering (1994: 55), records of the *calcio storico fiorentino* date back from 1530, when the game "was played by the servants of rich families" in the Piazza di Santa Croce; nevertheless Halpern (2008: 42) considers "the game's official rules date to 1580, and it was played by the Italian aristocracy".[2]

Regarding the British territory, similar games can be previously found to the Middle Ages. On one side, Dunning (1999), Jusserand (1901) and Magoun (1938) explain the parallelism between folk football in England and France. However, Jusserand (1901) particularly emphasises that football was originated in France and brought to England with the Norman Conquest (XI Century), considering French records of the game are previous to the ones found in English territory. In contrast to Jusserand's (1901) exposition:

- Walvin (2010) and Young (1968) introduce Nennius (a Welsh monk) and William Fitzstephen (a clerk and biographer of Thomas Becket) as two authors who respectively wrote about a ball game in England in the IX and in the latter half of the XII Century. Young (1968: 11) mentions *follies* and *pila* (or *ludus pilae*) as ball games mentioned "in all literary references", although there is no evidence of "how the ball was used".
- Marples (1954) points out the existence of two folk football games in Cornwall, Ireland and Wales: *hurling* and *knappan*. Nevertheless, Dunning (1999: 88) explains that some authorities have been reluctant to use accounts of these

[2] Therefore, taking into account the ancient Chinese game of *tsu chu*, the Japanese *kemari*, the Greek *episkyros*, the Roman *harpastum* and the Italian *calcio storico fiorentino*, Dunning (1999: 82) considers that "in none of these cases, with the partial exception of *calcio*, is there evidence which allows one to trace a line of descent".

games (among others such as bottle-kicking) as a folk antecedent of modern football and remarks that these games "were based on local custom, not national rules; hence the chances of variations in names and playing customs between communities were great".

On the other side, Pickering (1994), Sanders (2009), Taylor (2008) and Young (1968) point out that when the Romans occupied most of Britain, the native population of Britons and Celts might have also been involved in the practice of *harpastum*. So, these four authors assume that a consequence of the Roman invasion may have been the currently known as Ashbourne Royal Shrovetide Football, a game annually played in Ashbourne (Derbyshire) on every Shrove Tuesday and Ash Wednesday. The Ashbourne game, which is considered as the cradle of English football, "represents one group of myths and rituals, and enshrines the ancient invocations to the deities of earth, and air, and water" (Young, 1968: 3). According to Pickering (1994: 290), "in the Ashbourne version there are no official rules or boundaries and the goals –a millwheel spindle and a stone plaque– are some two miles apart".

Young (1968: 6) recognises the existence of "games of similar character" to the Ashbourne game that were played "with their own inflections" in different British regions such as Corfe Castle (Dorsetshire), Cornwall, Kingston-upon-Thames (in southwest London), or Nuneaton (Warwickshire). Besides, the author also mentions two theories or speculations that are related to that game: the first one, which is also supported by Pickering (1994), considers the Ashbourne game as a commemorative celebration of a Briton victory over a Roman team in 217 CE; while in the other, the Ashbourne game memorialises an important battle between the Saxons inhabitants and Danish invaders.

In addition to Dunning (1999: 83), who considers that "in Britain, reliable evidence for the existence of a game called football does not begin to accumulate until the fourteenth century", Walvin (2010: 17) points out that multiple "laws, proclamations, edicts and regulations against football" were regularly issued by "monarchs, governments and local authorities" from the XIV Century onward. In this regard, Young (1968: 14) explains that football was mainly attacked "from three directions" such as the sovereign, the church and the municipality because the game was seen as a violent activity and a waste of time.

Year	Place	Reigning monarch (where applicable)
1314	London	Edward II (1308-1327)
1331	London	Edward III (1327-1377)
1349		
1365		
1388	London	Richard II (1377-1399)
1401	London	Henry IV (1399-1413)
1409		
1410		
1414	London	Henry V (1413-1422)
1424	Perth (Scotland)	James I of Scotland (1406-1437)
1450	Halifax (West Yorkshire)	*Central or local authority*
1454		
1457	Perth (Scotland)	James II of Scotland (1437-1460)
1467	Leicester	*Central or local authority*
1471	Perth (Scotland)	James III of Scotland (1460-1488)
1474	London	Edward IV (1461-1470; 1471-1483)
1477		
1478	London	*Central or local authority*
1488	Leicester	
1491	Perth (Scotland)	James IV of Scotland (1488-1513)
1496	London	Henry VII (1485-1509)
1533	Chester	*Central or local authority*
1570	Peebles (Scotland)	
1572	London	
1581		
1594	Shrewsbury (Shropside)	
1608	Manchester	
1609		
1615	London	
1655	Manchester	
1660	Bristol	
1666	Manchester	
1667		

Table 1. Selected list of prohibitions by state and local authorities of the antecedents of modern football from the XIV to the XVI Century. Source: adapted from Dunning (1999); Dunning and Sheard (2005); Holt (1989); Pickering (1994); Sanders (2009); Walvin (2010); Young (1968).

As shown in the table 1, between 1314 and 1667, "orders prohibiting football and other popular games were issued by the local and central authorities on numerous occasions", especially in London and other localities like Halifax (West Yorkshire), Manchester, Perth (Scotland) (Dunning, 1999: 84). Consequently, Walvin (2010: 17) considers that the football history before the XIX Century "could be written in terms of the attempts to suppress it". On April 13, 1314, as explained by Dunning (1999), Pickering (1994), Taylor (2008), Walvin (2010), and Young (1968), the practice of football in London was forbidden in the name of Edward II (1308-1327)[3] by the Lord Mayor of London John de Gisors (City of London Corporation, 2011). In addition, Dunning (1999) and Marples (1954) suggest that football was also forbidden by other reasons such as the one provided by Edward III (1327-1377) in 1365, whose prohibition "was connected with the belief that playing games like football was having adverse effects on military preparedness" (Dunning, 1999: 85).

Therefore, considering the numerous English monarchs who banned the folk antecedents of modern football from the XIV to the XVII Centuries, Pickering (1994: 273) points out that, historically, "football has never been considered a royal sport in the same way as horse racing or polo, etc." by the British royal families, who have tended to range themselves very firmly against the game; nevertheless, certain evidences have also been revealed about the particular interest of some kings for the game. So, Sanders (2009: 61-62) contrasts two cases corresponding to both XV Century Scottish monarchs: on the one hand, James I of Scotland (1406-1437) commanded in 1424 that "no man play at football under the pain of four pennies"; while, on the other hand, in the royal accounts of 1497 there is a two-shilling record given to a "James Dog to buy footballs for the king", James IV of Scotland (1488-1513).

In contrast to the duality between British monarchy and the prohibition of football, Young (1968: 37) considers that "an increasing number of persons of quality" were directly interested in the game, while Holt (1989: 28-29) exposes that "monarchs simply did not have the means to impose their will in such matters where communications were poor and enforcement difficult". Nevertheless, two examples reveal the presence and importance of football in both the educational system and the court during the XVI and XVII Centuries:

[3] A/N: Every time we mention a monarch (e.g. Edward II, James I, etc.) in the text, the king or queen's name will be immediately followed by his or her reigning years.

- The first one dates back to the reign of Elizabeth I (1558-1603), when health was seen as an important subject in education. In this regard, considering Oliphant (1903) and Young (1968) see Richard Mulcaster as one of the most important Elizabethan educationists, and an essential personality of the Renaissance, Young (1968: 25) points out that Mulcaster "promoted the idea that education was effective in so far as it developed the whole man.[4] He believed, therefore, in a broad scheme of training which should include music, drama and athletics; as well, of course, as the basic studies in the classics".
- The second one took place after the English Civil War (1642-1651) and the Restoration of the English monarchy. Charles II (1649/1660-1685) "proved a relative enthusiast" (Pickering, 1994: 273) in the game after George Monck, first Duke of Albemarle (Young, 1968: 38), popularised it at the English court after having been influenced by the *calcio storico fiorentino*.[5]

During the Georgian period, comprehended from the reign of George I (1714-1727), George II (1727-1760), George III (1760-1820) to George IV (1820-1830), England was characterised by the Industrial Revolution (1750-1850), which "changed the face of Britain, and the character of the British" (Young, 1968: 55), at the same time that it created a growing industrial economy that developed rapid structural changes: the agricultural sector moved from the declining country to gradual industrial towns where factories were recruiting employees to handle the newest technologies of that time (Crafts & Harley, 2002; Murray, 1998).

As a contrasting effect to the prompt industrial and social development, the general English interest in sports declined in comparison to the following century: "the sporting

[4] In *Positions* (1581) by Mulcaster (according to Young (1968), *Positions* was written in 1561; however, Mulcaster (2012), Goodey (2011) and Oliphant (2011) indicate that it was in 1581. Consequently, we may assume the date on Young (1968) as a typographical error), the author deals with the importance of football in education as it is reproduced by Oliphant (1903: 17-18): "Football could not possibly have held its present prominence, nor have been so much in vogue as it is everywhere, if it had not been very beneficial to health and strength. To me the abuse of it is a sufficient argument that it has a right use, though as it is now commonly practised, with thronging of a rude multitude, with bursting of shins and breaking of legs, it is neither civilised, nor worthy the name of any healthy training".

[5] In contrast to the title of Duke of Albemarle seen in Young (1968), it is necessary to explain that in Pickering (1994), George Monck is known as the Count of Albemarle. According to Monck (2012), "for his services in contributing to a peaceful restoration of Stuart rule, Monck was made Duke of Albemarle and a Knight of the Garter and was awarded a large annual pension".

world of 1750 was restricted in the number of sports it offered and the percentage of population it regularly attracted" (Tranter, 1998: 1) and the organisation of major sports events occasionally occurred over the year, coinciding only with holiday events or the annual weekday fair, among others. According to Vamplew (1988) and Young (1968), although the interest on football was also deteriorated and part of the citizenship was astonished by the rude behaviour of the players during the game, the enthusiasm for this sport was considerably high when compared to other popular and even questionable pastimes of the era (e.g. drinking or gambling).

Thereupon the Georgians (XVIII Century and the first third of the XIX Century) and the reign of William IV (1830-1837), the British XIX Century was mainly ruled by Queen Victoria (1837-1901), becoming an era marked by the growing influence of the economic prosperity, the refinement of sensibilities, the stamp of a strong national identity translated into the cultural enrichment of society and the improvement of several engineering, technology, health and medicine advances that made the British Empire going a step forward (Huggins, 2004).

Regarding the organisation of sport events during the Georgian period, authors such as Dunning (1999), Harvey (2004), Holt (1989), Huggins (2004), and Tranter (1998) point out that the years comprehended between the mid and late Victorianism, the reign of Edward VII (1901-1910), son of Queen Victoria, and the beginning of World War I in 1914 were characterised by a great sporting revolution and a period of "notable transformation in the scale and nature of Britain's sporting culture" (Tranter, 1998: 13). As a consequence of this radical change, Adair & Vamplew (1997: ix) consider that Britain is the "veritable birthplace of modern sport".

One of the reasons that particularly influenced the increasing popularity of sports was the considerable amount of time (in terms of practice and attendance) devoted to sport by middle and upper classes who, "despite their reputation as sober and pious capitalists, even the business elite often seemed to be more interested in play than in work" (Holt, 1989: 74). In addition, Huggins (2004: 6) considers that the middle classes, partly due to the example of public schools, were "the main motive force" that prompted the reorganisation, innovation and establishment of new sporting activities like rugby, tennis, golf or association football, which represents the main core of our dissertation and whose modern development will be analysed in the following subsections.

In order to clarify the process of how folk football firstly became into an organised and ruled sport and next into a professional game, in the following sections –and considering different structures such as the ones developed by Murray (1998), Russell (1997) and Walvin (2010)– we determine a chronology that has been adapted from *The Football League* (2010) and, specially, from Taylor (2008: 11) since his work "does not seek a radical departure in the periodisation of the history of football". In the particular case of Murray (1998) and Walvin (2010), both authors focus on the history of the game from a global perspective and, consequently, England is only another country where football is played; in our case, however, it represents the main core of our research. In contrast to these authors, *The Football League* (2010) reviews the evolution of the English competition since 1888 (dismissing how the modern game and the competition were originated), while Russell (1997) and Taylor (2008) develop the history of British football since 1863, although the chronology developed by Russell (1997) only reaches to 1995 while Taylor's one (2008) reaches the new millennium. The history of the competition can be seen in the following chronology:

1863-1885. From Public Schools to Professionalism

1885-1914. The Birth of the English Football League

1914-1939. Expansion between the World Wars

1939-1966. Rulers of the Beautiful Game

1966-1992. Domination and Restructuration

The purpose of our chronology, which is determined by the historical period comprehended from 1863 to the end of the season 2012-2013, consists of the establishment of different external (e.g. the outbreak of World War I and World War II in 1914 and 1939, respectively) and internal (e.g. key markers such as the triumph of the England national team in the 1966 FIFA World Cup, the breakout of the hooligans in the 1980s or, particularly, the creation of the Premier League) boundaries to the game that have mainly influenced the history of professional football in England during the XX Century.

1.2. FROM PUBLIC SCHOOLS TO PROFESSIONALISM (1863-1885)

As we have mentioned in the previous section, folk football in England was played in a traditional manner until the first half of XIX Century, when the modern version of the game was originated after a quasi-simultaneous twofold process that took place during the Industrial Revolution denominated by Dunning (1999: 90) denominates as "the cultural marginalisation of folk football", a process that began in the mid-XVIII Century, and "the development of newer forms of football in the public schools and universities", which appeared around the 1840s.

Regarding the marginalisation of folk football, Dunning (1999), Mason (1980, 1982), Szymanski (2006a), and Vamplew (1988) point out that the new-industrialised British society reconsidered their attitude and perspective towards the practice of the traditional game in urban areas and was particularly influenced by the three following stages:

- Firstly, a growing number of people considered that the roughness and extreme violence of folk football were repugnant and, consequently, it was a kind of game that did not match with the new lifestyle.[6]
- Secondly, as a consequence of the multiple prohibitions of folk football originated in 1314, British authorities recognised that the *new police*[7] would be more efficient than former social control instruments.
- In third place, the increasing economic and power importance of the bourgeoisie resulted in a status competition against the lower classes and the rejection of traditional sports in favour of "new codified kinds of play", as explained by Holt (1989: 74), which "were certainly well suited to the life of the large industrial city, requiring only limited amounts of time and space, and utilising improved communications to create national organisations".

[6] The *1835 Highway Act* illegalised playing football or any other game in order to prevent the annoyance of any passenger or passengers on the highways (Russell, 1997; UK Parliament, 1835).

[7] According to Jones (1983), Steedman (1984) and Taylor (1997), between 1822 and 1856, the British government developed multiple legislative reforms that emphasised the creation of a modern police force and the replacement of the badly arranged system of parish constables and watchmen. These changes represented one of the most important law enforcements and developments of Victorian England, as well as the formation of the Metropolitan Police of London, which was founded under the 1829 Metropolitan Police Act by Sir Robert Peel (after its approval at the British Parliament) and based at Scotland Yard.

Nevertheless, Dunning (1999), Dunning & Sheard (2005), Harvey (2005), Holt (1989), Huggins (2004), Kerrigan (2005), Russell (1997), Sanders (2009), Tranter (1998), and Walvin (2010) point out that the most influential organisms in the development of the starting forms of modern football were the public schools, an early XIX Century term that describes the educational institutions initially formed as local grammar schools or mediaeval charitable foundations by either royal or, in their majority, religious patrons for the education of clerks and needy scholars.

From their foundation, the public schools "were allowed to accept small numbers of paying pupils to supplement their income" (Sanders, 2009: 23) but, throughout the XVIII and XIX Centuries, these institutions were transformed into exclusive boarding schools for fee-paying students from the upper-middle and upper classes (Dunning, 1999; Dunning & Sheard, 2005). In this regard, the continuous integration of fee-paying students caused tremendous financial differences between schools (including the discrimination of poorer students, who were considered the original beneficiaries of the public school system) and gave advantage to certain institutions whose increasing national reputation attracted parents who deliberately moved to live near these schools (Shrosbree, 1988). As a result of the fee-paying character of the public schools, multiple power and status discrepancies between both teachers or masters and students created a series of revolts.[8] Dunning (1999), Dunning & Sheard (2005), Sanders (2009) and Walvin (2010) stress the significance of violent struggles in larger public schools such as Eton College, Rugby School or Winchester School, which occasionally involved the use of weapons, gunpowder and even required the presence of military help to restore the order.

According to the sociological perspective provided by Dunning (1999: 91-92), "the rebellions were the most obvious surface manifestations of a struggle between masters and boys" in which "neither party was able to establish effective dominance over the other". Therefore, as it is pointed out by Walvin (2010: 32), the early XIX Century public schools "found their classical-based education seriously deficient in the new age

[8] The main differences were mainly caused by two reasons: on the one hand, most of the teaching staff members were of inferior classes to their students and, therefore, their authority in the classroom was constantly rejected. On the other hand, aristocrat students in the XVIII Century considered useless the content taught by their masters and schools were essentially useful to upper-class families "as a form of social networking" (Sanders, 2009: 24).

of industrial change and urban growth" and reform of the public school system was urgently needed.

Thus, considering the fee-paying status and the multiple conflicts between teachers and students, the Clarendon Commission was established in 1861 to investigate the revenues, management, studies and instruction of the nine leading schools of the country, namely Charterhouse, Eton, Harrow, Merchant Taylors, Rugby, St. Paul, Shrewsbury, Westminster, and Winchester. Three years later, in 1864, the publication of the *Clarendon Report* gave a detailed description of the everyday life on these schools. Its impact had a considerable effect on the British Parliament and especially on the consequent promulgation of the *1868 Public Schools Act*, a reform that provided independence over their own administration and syllabi to the governing bodies and schools commissioners from the responsibility of the crown, government or church (Shrosbree, 1988; Stray, 2005).

Sports were also influenced by the period of constant evolutions on the public school system as far as schoolmasters encouraged their students to practise exercise and different modern games in order to model the future leaders of the British Empire. According to Dunning & Sheard (2005: 62), several public school reforms were attempted in the early XIX Century, but the ones developed by Dr. Thomas Arnold "succeeded where others failed largely because his reforms were consistent with the stage of *embourgeoisement* reached by the 1830s". However, the authors consider that the effectiveness of Thomas Arnold's reforms are partially related to the fact that, despite being one of the oldest independent British schools, Rugby had been a local grammar school until the 1790s and, therefore, the discrepancies between teachers and students (who tended to be from a lower social status in comparison to other institutions) were more recent than in, for example, Eton or Harrow.

Being the headmaster of Rugby School (1828-1841), Thomas Arnold elaborated numerous reforms that exercised a profound and unprecedented influence on the development of the English public school academic and disciplinary education (Dunning, 1999; Dunning & Sheard, 2005; Kerrigan, 2005; Mack, 1938; Mason, 1980; Sanders, 2009; Schulte, 2007; Trevelyan, 1986; Walvin, 2010; Young, 1968):

- On the one hand, he introduced different subjects (e.g. History, Mathematics and Modern Languages) at the same time that renovated the teaching of Classics and revised the prefect-fagging system.[9]
- On the other hand, Thomas Arnold promoted the organisation of competitive games as a complement to the academic instruction to encourage positive virtues and values (e.g. health, morale and character) among the students.[10]

Holt (1989: 74) notes that "the changing status of games" may be seen like "the most remarkable feature of elite education" in the XIX Century, although, until Thomas Arnold's reform, schoolmasters were not particularly interested in that kind of games, unless their intervention was necessary in order to prevent acts of brutality among the students. Likewise, Walvin (2010: 33) points out that "anarchic sports were in keeping with the disordered tone of the schools" and the author also adds that "most games (with the striking exception of cricket) were played with an aggression which lacked even the social restraints which qualified popular recreation in the world outside".

Thus, among the wide variety of games played around that time (including golf, tennis and rugby), football may be widely seen as "the most prominent" of public school sports (Walvin, 2010: 33)[11]. As reminiscence of the existing repressive social system of the public schools before the 1830s, football was a more violent game than the ones played by the common people, which reflected the repressive social system roots of the institutions themselves. Football might be described like a "beastly fury" (Sanders, 2009: 27). So, as considered by Holt (1989: 75), Samuel Butler, headmaster of Shrewsbury School (1798-1836), "condemned football as *more fit for farm boys and*

[9] Dunning (1999: 94) points out that Arnold's modification of the prefect-fagging system consisted in the transformation of "a system of dual control which was conductive to persistent disorder" into "a system of indirect rule which was conductive to greater harmony" and "permitted the masters to increase their power whilst simultaneously preserving a substantial measure of self-rule for the boys". Mason (1980), Sanders (2009), Walvin (2010) and Young (1968) suggest that the novel *Tom Brown's Schooldays*, written by Thomas Hughes and published in 1857, is essential to realise the significance of, on the one hand, Thomas Arnold's reforms and, on the other hand, the practice of football at Rugby School.

[10] According to Holt (1989) and Sanders (2009), Thomas Arnold was apathetic to games, although he also considered that far from tolerating their practice like an amusement, sport could contribute positively to the reform of the public school system.

[11] In addition, Walvin (2010: 38) also points out that from the half of the XIX Century, "one school after another adopted football as part of their winter physical recreation (cricket was well established as the summer sport)".

labourers than for young gentlemen", even though under his direction a football pitch was provided "to keep the game within the school boundary".[12]

Consequently, coinciding with the cultural marginalisation of folk football and the emergent, urbanised and industrialised society, newer and more appropriate types of football began to be firmly developed and established within the public schools during the 1830s and 1840s. These forms differed from the earlier ones in the following four fundamentals:

- first, a series of written rules were codified (e.g. Rugby School in 1845);
- second, the duration of matches as well as the size and shape of the playing area were strictly delimited;
- third, the number of players taking part in the match was reduced and the size of contending teams was equalised; and
- fourth, the levels of physical force were severely restricted to its legitimate use (Dunning, 1999; Taylor, 2008).

Nevertheless, despite the rules of modern football had been written down in most major public schools by the 1840s, each one of these institutions had developed their own version of the game (Szymanski & Kuypers, 1999). A few years later, around the late 1850s and considering the public schools communities were divided into several students' houses, organised football cups (often donated by the masters) were emerging among the housing teams of each institution (Curry, 2001; Sanders, 2009). Concurrently to the spread and establishment of football at the public schools, which can be delimited from the 1830s to the 1850s, Harvey (2005: 56) exposes that "codified football was transmitted from the public school to the wider society" and provides two possibilities: on the one hand, the author suggests that the popularisation of football may have occurred "via printed books containing the rules of the various public school games"; and, on the other hand, he considers that codified football was promoted by the initiatives of those former public school alumni (commonly known as the old boys),

[12] In the early days of public school football, the game was "shaped in its early stages by the lack of space" and "played mostly in schoolyards and cloisters". Only by the mid-XIX Century these institutions "began to acquire substantial grounds"; except Rugby School, which was the first institution (in 1816) that procured large playing fields to students, and the particular cases of Charterhouse and Westminster, given that both of them were enclosed in the centre of London (Sanders, 2009: 28).

who were especially interested in keeping playing the game beyond their schools years in their adulthood.

Thus, at the universities and, in particular, at Cambridge, ex-public-school students gathered to determine the organisation of football matches, like the ones played being children and adolescents. However, there was an important obstacle: each one of them had previously played football with different rules (Dunning, 1999; Dunning & Sheard, 2005; Murray, 1998; Sanders, 2009; Taylor, 2008; Young, 1968; Walvin, 2010). Considering the increasing acceptance of the game at universities (even among the rest of the society), and despite of the multiple divergences related to the football rules, several committees at Cambridge University tried to develop a universal regulation for the game from the late 1830s to the foundation of The Football Association in 1863 (Basil-Oldham, 1952; Charlesworth et al., 1995; Dunning, 1999; Pickering, 1994; Sanders, 2009; Taylor, 2008; Young, 1968; Walvin, 2010):

- Between 1838 and 1842, sporadic football matches were organised, as well as several early attempts to codify the rules of the game took place.[13]
- In 1848, Henry Charles Malden[14], a Trinity College student, and fourteen undergraduate representatives from Eton, Harrow, Rugby, Shrewsbury, Winchester and "two non-public school men to represent *the University*" (Basil-Oldham, 1952: 233) got together with their own copy of school rules in order to attempt the promulgation of a common code of football: the first *Cambridge Rules*.
- A second set of the *Cambridge Rules*, which is entitled *Laws of the University Foot Ball Club*, was issued on December 9, 1856 as a revision of the code of 1848 and signed by a group of delegates from Eton, Harrow, Rugby, Shrewsbury and *the University* (Charlesworth et al., 1995).

[13] Basil-Oldham (1952: 232) provides a piece of a letter written by Edgar Montague, a Shrewsbury School old boy and student at Caius College (1837-1842) to E. Tudor Owen in 1899 in which he wrote: "I was one of the seven who drew up the rules for football, when we made the first football club, to be fair to all the schools". Besides, Marshall & Jordon (1951) point out that Albert Pell, a conservative politician, was one of the enthusiasts who introduced the rugby union and the possibility to create a team at Trinity College, Cambridge, in 1839.

[14] Henry Charles Malden was "the son of the proprietor of Windlesham House School, Brighton, at which he was educated and of which he ultimately became proprietor" (Young, 1968: 74).

According to Young (1968), the 1848 and 1856 *Cambridge Rules* were admitted on the inter-university matches played around 1855, although "none of the public schools showed the remotest interest in adopting the Cambridge code" (Sanders, 2009: 34), especially if we consider that these rules had nothing to do with the important mysticism, emotional power and sense of uniqueness of sports in these institutions.

Additionally to the popularisation of football within the educational system, Harvey (2005) and Heatley (2008) remark the significance of Sheffield Football Club (FC) and the *Sheffield Rules* from the 1850s in the birth of modern football and consider that the club, "one of the first genuinely modern organisations" (Taylor, 2008: 28), was founded by local football enthusiasts rather than by old boys. Sanders (2009: 47) supports this thesis disclosing that Sheffield FC "was established by the sons of local businessmen and industrialists in the steel trade" and, therefore, the club had not relation with Old Harrovians, former students from Harrow School, or even with local village footballers. In contrast, Walvin (2010: 41) explains that "the Sheffield club was established under the influence of Old Harrovians who persuaded local village footballers not to handle the ball, allegedly by providing the players with white gloves and florins to clutch the game".

Regarding the *Sheffield Rules*, the unifying playing code followed by almost every club in the area, Harvey (2005: 96) points out two facts suggesting that the players had experience with the *Sheffield Rules* before the annual committee meeting that established the code: "first, the players were surely using these rules between October 1857 and October 1858", when the club was formed, not after the celebration of the assembly (October 21, 1858) and "second, during the meeting many of the laws were changed". Besides, the author also exposes that the code was barely related to any public school model, including the absence of any offside rule.

Dunning (1999), Heatley (2008), Taylor (2008), Walvin (2010) and Young (1968) consider that, at the beginning of the 1860s, the impact of both *Cambridge* and *Sheffield Rules* was considerable and numerous football clubs had adopted these systems. In 1862 and 1863, the *Sheffield Rules* and the *Cambridge Rules* were respectively updated and reprinted with the aim to promote them. Nevertheless, the divergences towards the use of a uniform code were still present, particularly, in London. Consequently, on Monday, October 26 1863, The Football Association[15] was established as the superior governing authority of the game, being also the oldest footballing organisation in the world (Curry, 2001; Pickering, 1994; Taylor, 2005; Young, 1968).

In order to unify a set of football rules, representatives of a number of London and suburban clubs were invited to meet at Freemanson's Tavern in Lincoln Inn's Field to establish a common set of laws that rule the game (see Appendix A). Among the clubs invited, Charterhouse School refused the call (although the team captain, B.F. Hartshorne, attended as an observer), while Blackheath FC finally declined to join after attending the meeting. So, the other clubs and schools agreed to establish fourteen laws to allow all the participants to compete in England under the same rules (Dobson & Goddard, 2011; Taylor, 2008; Young, 1968). Those attending the meeting were:

Barnes Rugby FC E.C. Morley and P.D. Gregory	**Crusaders FC** H.T. Steward
Blackheath (Perceval House) G.W. Shillingford	**Crystal Palace FC**[16] F. Day
Blackheath FC F.H. Moore and F.W. Campbell	**Forest of Leyntonstone (later Wanderers FC)** J.F. Alcock and A.W. Mackenzie
Blackheath Proprietary School W.H. Gordon	**Kensington School** W.J. Mackintosh
Civil Service FC (War Office) E. Wawn	**No Names Kilburn** A. Pember
Charterhouse School B.F. Hartshorne	**Surbiton** H. Bell

Table 2. The clubs invited to establish The Football Association in 1863.
Source: adapted from Curry (2001); Green (1954); Taylor (2008); Young (1968).

According to Taylor (2008: 31), "the early impact of The Football Association on the growth and diffusion of association football was modest. 1863 may indeed be regarded as something of a false start in the game's development". The reason is that the

[15] In 1862, Ebenezer Cobb Morley, founder of Barnes Rugby FC wrote a letter to the newspaper *Bell's Life* suggesting the necessity of setting a unified football code. His proposition was essential to the formation of The Football Association, which was established with Morley and Pember (No Names Kilburn) as the first honorary secretary and president, respectively (Pickering, 1994; Taylor, 2008).

[16] A/N: According to Pickering (1994: 80), "the first Crystal Palace football team was founded back in 1861 by staff working at the Great Exhibition in Joseph Paxton's celebrated Crystal Palace and was one of the sides to contest the very first FA Cup in 1871, getting as far as the semi-final. The modern club though, dates back to 1905 and used the Crystal Palace as its first home until 1915". Nine years later, in 1924, the club was settled at Selhurst Park (Croydon, London), their current stadium.

establishment of The Football Association took place "almost a decade before any reasonable uniformity of procedure was adopted" (Young, 1968: 91), especially if we consider that during the 1860s the conception of the game was more local than national and the number of clubs and players affiliated to The Football Association was inferior to the members of the Sheffield Football Association, formed in 1867, although both of them continued their expansion across the country (Pickering, 1994; Taylor, 2008).

Considering the slowness of the spread of association football during the 1860s, we may take into account that the following decade was essential to increase the popularity of the game. Particularly, the introduction of The Football Association Challenge Cup, commonly known as the FA Cup (see Appendix B) in October 1871 was "initially decisive in this process" (Dunning, 2005: 102). The FA Cup represents the competition that revolutionised football, fomented the first club rivalries and evoked excitement for the modern game. Besides, it may also be seen like an indirect cause to the professionalisation of football in England (Catton, 2006; Szymanski & Kuypers, 1999).

In terms of affiliation, the first half of the 1870s continued as the previous decade had finished and, among the one hundred and twenty-two British clubs playing a form of association football, only seventy-four were following the code of The Football Association. In contrast, by the mid-1870s and 1880s, football became more popular at the same time that other regional football associations were being formed in the country (Taylor, 2008).[17] In the following years, football became a trendy entertainment and a growing number of people were attracted as spectators, especially to the most important matches. So, the promotion of the game was mainly encouraged by local church leaders, as well as factory owners and employers, who respectively considered that the practice of football was an excellent leisure activity and a beneficial opportunity to the middle classes especially in the main industrial towns and cities around the country (Bailey, 1978; Curry, 2001; Dobson & Goddard, 2011).

[17] According to Tranter (1998), twenty-nine local and regional football associations were established around the whole English territory during the mid 1870s and 1880s: Birmingham in 1875, Staffordshire and Surrey in 1877, Berkshire, Buckinghamshire, Cheshire, and Lancashire in 1878, Durham and Northumberland in 1879, Cleveland, Lincolnshire and Norfolk in 1881, London, Liverpool, Shropshire, Northamptonshire, Sussex, Walsall, Scarborough, and the East Riding in 1882, Derbyshire, Essex, Kent and Middlesex in 1883, Cambridgeshire, South Hampshire and Dorset in 1884, and, finally, Somerset and Suffolk in 1885.

As a consequence to the increasing popularity and interest in the game and with the aim to accommodate all this attendance, "some clubs began to levy admission charges" searching for the necessary finance to the construction of new facilities establishing, therefore, "the economic basis for the emergence of professionalism" (Dunning, 2005: 102-103). This was the first step in the commercialisation process of football and, therefore, financing was considered a key factor to cover all these necessities and demands (Conn, 2002, 2005; Szymanski & Kuypers, 1999). However, in addition to the construction of new facilities to accommodate the public attending the matches, supporters also wanted to see their team winning. In football, the club's victories on the pitch represent a basic element to attract more spectators and to get new supporters and potential consumers of the game. For that reason, football clubs needed to satisfy the winning demands trying to find better players and the way to attract them was offering some inducements to compensate them for playing (Szymanski & Kuypers, 1999; Taylor, 2008).[18]

Thus, although there is register of the fact that certain clubs (e.g. Sheffield Heeley Club) were paying some players since 1876, The Football Association recognised and legalised professional football in July 1885. Until that moment and from the early 1860s, when the first football clubs were established, all the participants were amateur and, therefore, the role of money was almost insignificant. However, after the professionalisation of the game, there was an emerging and continuous pressure against the paid players as it would create enormous differences between richer and poorer clubs and the competition would be distorted, especially in a time when football was seen more as an enjoyment or recreation in coexistence with the work, and not as an activity practised for pecuniary interests (Curry, 2001; Pickering, 1994; Szymanski & Kuypers, 1999; Taylor, 2005, 2008; Vamplew, 1988; Walvin, 2010; Young, 1968).

[18] The compensation of players was an idea that was initially suggested by a set of Sheffield FC members in 1867 when, as pointed out by Sanders (2009: 51), it was considered that the "players should be compensated for time lost at work if injured during a game". The author suggests that this proposal indicates the "working-class involvement" in the organisation of football clubs and associations as well as it seems to represent "the first hint of professionalism". From a historical perspective and according to Andreff (2008) and Huggins (2004), the relationship between sports and the economy has been present since ancient times and it dates back to the first antique Olympic Games, when athletes were compensated in either goods or species for their participation and victories. Besides, in other periods of History (e.g. archery in the Middle Ages), sportsmen were also awarded with different prizes in order to recognise their triumphs.

1.3. THE BIRTH OF THE ENGLISH FOOTBALL LEAGUE (1885-1914)

Taylor (2008: 82) points out that, in contrast to the period comprehended between the codification of the game (1863) and the acceptance of professionalism (1885), "the developments of the three decades preceding the First World War" are even more important to the development of association football, especially if, during these years, we are referring to the "expansion in terms of numbers playing, watching and writing about the game, the emergence of new commercial and financial dimensions, and the geographical growth of clubs and competitions".

According to Walvin (2010: 85), "professionalism had profound effects on the game" and was essential to the development of football as a business because it radically changed the concept of the game, although not immediately. In this regard, "sport was supposed to be played for enjoyment and not for money" (Huggins, 2004: 58) and, therefore, the legalisation of professionalism supposed several dissensions between the governing authorities of amateur and professional football (Pickering, 1994), particularly, if we consider that "amateur football existed not as a resource for the professional arm of the sport but as an antithesis to it" (Taylor, 2008: 82)[19].

One of the main problems of professional football at that time was "the lack of a pre-arranged and permanent schedule of matches" and, consequently, "for clubs with large wage bills to meet in addition to other expenses, gate receipts provided no guarantee of a sufficient regular income" (Taylor, 2005: 3). For that reason, and taking in consideration that friendly matches were not attracting the same sort of attendances as FA Cup games, William McGregor, director of Aston Villa FC, wrote a circular letter on March 2, 1888 to the four main clubs of the moment (Blackburn Rovers FC, Bolton Wanderers FC, Preston North End FC and West Bromwich Albion FC) proposing the formation of a new football league competition (Taw, 2009; Taylor, 2008; Walvin, 2010). This is the historic document as shown by Young (1968: 123-124):

[19] The differences between amateurism and professionalism were originated when the Football Association and the other British associations decided to manage professional football. So, in 1907, a group of amateur teams (most of them located in London and the Home Counties) established the Amateur Football Alliance, the administrative organisation in charge of the promotion and protection of amateur football in England (Pickering, 1994; Taylor, 2008).

Every year it is becoming more and more difficult for football clubs of any standing to meet their friendly engagements, and even arrange friendly matches. The consequence is that at the last moment, through cup-tie interference, clubs are compelled to take on teams who will not attract the public.

I beg to tender the following suggestion as a means of getting over the difficulty. That ten or twelve of the most prominent clubs in England combine to arrange home-and-home [*sic*] fixtures each season, the said fixtures to be arranged at a friendly conference about the same time as the International conference. This combination might be known as the Association Football Union, and could be managed by a representative from each club.

Of course, this is no way to interfere with the National Association, even the suggested matches might be played under cup-tie rules. However, this is a detail. My object in writing at present is merely to draw your attention to the subject, and to suggest a friendly conference to discuss the matter more fully.

I would take it as a favour if you would kindly think the matter over, and make whatever suggestion you may deem necessary. I am only writing to the following: Blackburn Rovers, Bolton Wanderers, Preston North End, West Bromwich Albion, and Aston Villa, and should like to hear what other clubs you would suggest.

I am, yours very truly,
William McGregor

P.S. How would Friday, March 23, 1888 suit for the friendly conference at Anderton's Hotel, London?

According to Glinert (2009), Norridge (2008), Taw (2009), Taylor (2008), Walvin (2010) and Young (1968), McGregor's meeting at the Anderton's Hotel in London took place on the eve of the 1888 Cup Final between Preston North End FC and West Bromwich Albion FC. It attracted representatives of the two finalists and of other eight professional football clubs from different regions of the North and the Midlands: Accrington Stanley FC, Blackburn Rovers FC, Bolton Wanderers FC, Burnley FC, Notts County FC, Stoke City FC[20], Wolverhampton Wanderers FC, and Aston Villa FC. In addition, it is important to mention that neither Southern club, nor any major amateur clubs attended the conference (e.g. Mitchell St. George FC and Old Carthusians FC, two clubs respectively located in Birmingham and Surrey, applied to become a member but both of them were rejected). Among the reasons that differentiated the clubs accepted from those refused, Taylor (2008: 66-67) points out that "it seems likely that playing ability was less significant in the final choice that good facilities, location and the potential to draw large crowds".

On April 17, 1888, a further meeting took place at the Royal Hotel of Manchester, in order to found The Football League, the oldest league competition in the world of

[20] A/N: According to Pickering (1994), after Stoke-on-Trent earned the city status in 1925, Stoke FC was renamed Stoke City FC in 1928; although Heatley (2008: 36) points out that the club was "originally called Stoke Ramblers" or "simply Stoke, until the term *City* was added in 1924", one year before the date given by Pickering (1994). Therefore, in order to avoid any kind of misunderstanding, all the football clubs will be referenced by using their current name and not the founding one.

football[21] (Hopkin, 2009a; Inglis, 1988; Norridge, 2008; Pickering, 1994; Taw, 2009; Taylor, 2008; Walvin, 2010). According to Young (1968: 125), "there were numerous applicants for membership of the new League", but "it was determined, in view of the fact that the maximum number of available Saturdays appeared to be twenty-two, that there should be only twelve founder-members"[22]. These were:

The twelve founder-members of The Football League (1888)		
Aston Villa FC (Warwickshire)	Burnley FC (Lancashire)	Preston North End FC (Lancashire)
Accrington Stanley FC (Lancashire)	Derby County FC (Derbyshire)	Stoke City FC (Staffordshire)
Blackburn Rovers FC (Lancashire)	Everton FC (Lancashire)	West Bromwich Albion FC (Staffordshire)
Bolton Wanderers FC (Lancashire)	Notts County FC (Nottinghamshire)	Wolverhampton Wanderers FC (Staffordshire)

Table 3. Founders of The Football League. Source: adapted from Hopkin (2009a); Norridge (2008); Taw (2009); Taylor (2008); Walvin (2010); Young (1968).

Hopkin (2009a), Norridge (2008), Taylor (2008), Walvin (2010) and Young (1968) point out that, in contrast to McGregor's original intention, which consisted on the formation of a national league, the outcome was quite different. The opening matches of the first Football League were played on September 8, 1888 by the twelve founder-members (see Appendix C). However, although the competition had started, important details for the development of the competition were in progress and they had to be decided by the end of the season on February 1889. For example, the penalty kick rule and the use of goal nets were introduced (both of them were positively accepted by both public and players), while the point system of The Football League came into force on November 21, 1888, awarding two points for victory and one point for a draw (Hopkin,

[21] McGregor suggested that the title of new competition should be Association Football Union, but it was rejected because it could cause confusion with the Rugby Football Union. Another title suggested was English League, although taking into account that the term excluded potential Scottish applicants, it was also rejected. Finally, the chosen title, Football League, was contributed by the chairman of Preston North End, Major William Suddell (Pickering, 1994; Young, 1968).

[22] Taw (2009: 72-73) defines the founder members of The Football League like "The Twelve Apostles" considering that "the League assumed a combination of hard-hearted commercial risk-taking and messianic imaginery" implied in the following metaphorical explanation: "Aston Villa, with William McGregor as St. Peter; Bolton Wanderers, with Jack Bentley, chief lieutenant as a fisher of clubs; Wolverhampton Wanderers the Schoolboy; Notts of Ancient Lineage, with aristocratic patrons; Everton the Moneybags; Burnley the Errant Scotchman; Albion, Victoria's Factory Boy; Blackburn Rovers the Old Man; Derby County of Uncertain Identity; Accrington the Poor Boy; and Stoke the Lost Soul".

2009a; Young, 1968). Almost a century later, in 1981, The Football League agreed "the introduction the three-points-for-a-win system" (Sánchez-Miguel et al, 2009: 790).

According to Taylor (2008), from the very beginning, The Football League caused a tremendous social and economic impact. On the one hand, the press[23] showed certain scepticism towards the new competition, although the public was anxious and excited for its development. On the other hand, the average number of spectators increased considerably in comparison to friendly matches and, therefore, also the gate receipts did.[24] Additionally, in 1889, a range of parallel competitions to The Football League were established: the Lancashire League, the Midland Counties League, the Northern Football League, the North Eastern Football League and the Football Alliance, which was the most prestigious among the other regional leagues and comprehended clubs from the Midlands to the Northwest and some from the East.

Members of the Football Alliance by 1893	
Birmingham City FC (former Small Heath Alliance FC)	Birmingham St. George's FC
Bootle FC	Burton United FC
Crewe Alexandra FC	AFC Darwen (former Darwen FC)
Grimsby Town FC	Lincoln City FC
Long Eaton Rangers	Manchester City FC (former Ardwick AFC)
Manchester United FC (former Newton Heath LYR FC)	Nottingham Forest FC
Stoke City FC (former Stoke FC)	Sunderland Albion FC
Sheffield Wednesday FC	Walsall FC

Table 4. The 1893 Football Alliance. Source: adapted from Hopkin (2009a); Taylor (2008).

In 1893, only the Football Alliance was elected to merge The Football League, which was divided in two tiers, the First and the Second Division. The national expansion

[23] Huggins (2004: 142) points out that the press had played an important role in "the rapid emergence of football as a popular spectacle and cultural form in the 1870s and early 1880s, a time when actual crowds were still low but were growing as games were regularly reported and local rivalries fostered". Consequently, when The Football League was established and official matches were played weekly, the media became an essential part of the game considering readers and supporters were provided with the necessary information to satisfy their demand of football news.

[24] For example, Wolverhampton Wanderers FC augmentaed the gate receipts from £821 in its last non-League season to £3,356 by the season 1893-1894 (Taylor, 2008).

implied the inclusion of AFC Darwen (former Darwen FC), Manchester United (former Newton Heath LYR FC), Nottingham Forest FC, and Sheffield Wednesday FC into the First Division considering their relevance; while the rest of the Football Alliance clubs became part of the Second Division, including Arsenal FC (former Woolwich Arsenal FC), the first Southern club joining the competition. Likewise, in the following years before World War I, The Football League membership increased considerably: thirty-two teams in 1895, then thirty-six in 1899[25], and forty in 1906, when the First and Second Division expanded to twenty clubs each (Dobson & Goddard, 2011; Exall, 2007; Hopkin, 2009a; Pickering, 1994; Taylor, 2005, 2008).

From a business perspective, the financial potential possibilities of football expanded when, like in other sports, sponsors considered that The Football League was a good business opportunity, especially taking into account the increasing attending crowds to the official matches of the competition. Hence in 1888, Birmingham City FC (former Small Heath Alliance FC) was the first club to become a limited company bringing new investment possibilities to the current member of the organisation as well as to potential shareholders (Szymanski & Kuypers, 1999). Nevertheless, as Tranter (1998: 61) points out, "the fact that few shareholders ever complained about the failure of their investment to yield a return seems to confirm that, for the majority, the chief reason for investing was other than financial gain".

Therefore, considering Tranter's (1998) statement, it is necessary to explain that one of the goals of football clubs, as business companies at the end of the XIX Century and at the beginning of the XX Century, was to maximise the revenues generated from gate receipts or transfer practices, as well as to reduce certain unnecessary expenses (such as the wages of determined players) in order to reinvest them in benefit of the organisation by improving the squad, the technical staff or the club's facilities and stadia. So, according to McGregor (1997), Mason (1980) and Tischler (1981), as seen in Taylor (2008: 72):

[25] In 1898, The Football League introduced the promotion and relegation rule, which respectively consists on the enhancement or demotion of a team from one tier to a higher or lower one at the end of a season. Pickering (1994: 264-265) points out that relegation "is the most unwelcome prospect of all, bringing with it not only an inevitable loss in prestige but often severe financial hardship (with lost sponsors and reduced gates)".

> Profits could be made, of course, but not by every club and certainly not in every season. At the elite of the spectrum, Everton recorded a surplus in each year bar one between 1891 and 1914. Chelsea did likewise between 1908 and 1915, achieving a record profit for any league club of £22,826 during the first year of this run. A sample of 14 First Division clubs in 1904-5 revealed losses for five and modest returns for the rest; a similar sample of 19 clubs from 1913-14 showed that the most were making a small profit of between £1,000 and £5,000. The highest return in the latter sample came from Burnley, whose £12,883 was largely a result of its victorious FA Cup run.

Regarding the situation of the football players, McArdle (2000), Sanders (2009), Stewart (1986), Taylor (2005, 2008) and Young (1968) expose that in 1890, five years after the professionalisation of the game, The Football League introduced the retain-and-transfer system, a measure designed to restrict the players' economic freedom which basically implied that a club was allowed to retain indefinitely a player's registration, even after the expiration of the binding contract between both parts. Besides, in order to release or transfer a player to another football club, a negotiable fee or compensation may be demanded in exchange of the player's registration.

Considering the relationship between professional footballers and clubs may be described as "*quasi-feudal* and *draconian*, with the players regarded as *servants*" (Taylor, 2008: 73), and in order to safeguard their labour rights, "the Union of Professional Footballers was founded at a meeting held in the Spread Eagle Hotel, in Manchester, on January 12, 1898" (Young, 1968: 148), although three years later (in 1901) it was dissolved after the inefficient efforts against the retain-and-transfer system and the introduction of the maximum wage rule at the beginning of the season 1901-1902, whose purpose consisted in compensating the imbalance between football clubs (Harding, 2009; McArdle, 2000; Sanders, 2009; Taylor, 2001, 2005; Tranter, 1998).

From the players' perspective, the introduction of the maximum wage rule meant a limitation of opportunities, especially considering that "earnings at the bottom of the hierarchy were so low that football could only ever be a part-time profession used to supplement more regular employment" (Taylor, 2008: 75). According to Korr (1978) and Lowerson (1995), by the beginning of the XX Century, some of the most popular professional cricketers, golfers and bowlers of the era could earn up to £275, £300 and £800 a year respectively, while the weekly earnings of skilled workers (e.g. plumbers, building tradesmen) ranged from £2 to £3.

Tranter (1998: 68-69) points out that "very few professionals were able to make a decent living out of soccer", especially considering that "of 6,800 soccer professionals in England in 1910 only 573 earned the maximum wage", while in the early 1890s, the top football players were earning "from £1 10s to £2 a week in season", a wage that "was raised to £3 or £4 and £2 a week out of season" in 1893. By the end of the century, the top salaries were among £6 or £7 while other leading players were receiving "£4 a week during the playing months". After the coming into force of the maximum wage rule[26], the top weekly salary established by The Football Association was on £4, which rose to "£5 for senior players six years later". In addition, as the author exposes:

> For players at the pinnacle of the profession, moreover, earnings were considerably increased by signing-on fees, sometimes in excess of the legally permissible maximum of £10, job sinecures, low-rent accommodation, appearances in international matches, payments for which rose from £1 in 1887 to £4 by 1908, an benefits, which varied from £100 in the Southern League to £150-200 and occasionally up to £500 in The Football League.

The Professional Footballers' Association (PFA), established on December 2, 1907 as The Association of Football Players' and Trainers' Union (AFPTU) and commonly known as The Players' Union by Charlie Roberts and Billy Meredith (both of them players of Manchester United FC), represented the second attempt to the unionisation of the professionals of the game in order to challenge, like the previous organisation of 1898, The Football League's imposition of the maximum wage rule and the retain-and-transfer system[27].

In order to explain the continuous struggles between The Football Association and the PFA we introduced the two following cases in order to exemplify the main differences between both parties: on the one hand, the PFA threatened on 1909 with a strike after

[26] In the particular case of West Ham United FC, Korr (1978: 228) indicates that "in 1906 the average wage for the whole team (a pool of thirty players) was £2 10s per week over the whole year. At least twelve were paid between £4 and £4 10s during the season and a minimum of £2 10s in the summer. New players who were signed on from other clubs received higher wages than older members of the team. Players who had been in the club since 1900 made up the reserve and third teams and their wages ranged from £2 during the season to as little as 15s per match. One provision the Directors insisted upon for all players earning more than £2 10s during the season was that they should not take another job; they were full time professional footballers and were being paid for that job".

[27] Nowadays, the PFA's labour continues working in favour of the protection of the labour conditions, rights and status of the professional players, including the participation of the union in international negotiation, such as the participation, as member of The International Players' Association (FIFPro), in introduction of the Bosman Ruling (explained in Chapter 2) and the anti-racism campaigns promoted with The Football League or the Premier League, among others associations and foundations (Harding, 2009).

The Football Association revoked the recognition of the organisation. The situation was settled with the agreement of a series of bonus in order to supplement the maximum wage rule. On the other hand, Herbert Kingaby[28], with the financial assistance and support of the PFA, suited Aston Villa FC, his ex-team, explaining that the retain-and-transfer system represented a violation of the freedom of movement. The result of the Kingaby's case caused severe economic problems to the PFA and an important loss of members when it was considered that the retain-and-transfer system was lawful and Aston Villa acted according to the law requesting the corresponding transfer fee for the player (Harding, 2009; McArdle, 2000; Sanders, 2009, Vamplew, 1988).

1.4. EXPANSION BETWEEN THE WORLD WARS (1914-1939)

The outbreak of World War I (1914-1918) signified the interruption of The Football League and the FA Cup between the seasons of 1915-1916 and 1918-1919, both included. Contrary to other sports like golf, hockey or tennis that "stopped their competitions immediately and dedicated their resources and manpower to the war effort", football, horse racing or cricket were sports employing "professional staff and were run along business lines" (Taylor, 2008: 119). So, by the end of the season 1914-1915, a perception that football was "an unpatriotic sport had gained a firm hold on sections of the upper and middle classes" (Sanders, 2009: 265).

According to Walvin (2010: 118), "the game in wartime had its bizarre moments". Football, then, was practised as a pastime sport[29] and even numerous "attacks were led

[28] In 1906, Kingaby was transferred from Leyton Orient FC (former Clapton Orient FC) to Aston Villa FC by £300 and earning the maximum wage of £4 a week. Two months later, Aston Villa FC was not satisfied with Kingaby and tried to sell him back to Leyton Orient FC in exchange of the half of the original transfer fee, an amount impossible to be afforded by the club. Then, Kingaby was released from Aston Villa FC and he was allowed to sign with Fulham FC, then a club outside The Football League. However, in 1910, Kingaby signed again with Leyton Orient FC, which was playing on the Second Division of The Football League, and Aston Villa FC requested a transfer-fee of £350 because the player's registration for The Football League was of their property. £350 represented a transfer-fee beyond the budget of Leyton Orient FC and, consequently, according to the League, Kingaby was still property of Aston Villa FC and was not allowed to play with Leyton Orient FC.

[29] On Christmas Eve 1914, at Pont Rouge (France), Scottish and German troops held their fire and decided to arrange a football game in a snowed no man's land. The Germans won 3-2. According to Sanders (2009: 262), "the informal truce at Pont Rouge was not an isolated incident. There was fraternisation up and down the line, and by lunchtime on Christmas Day 1914 the guns had fallen silent in two-thirds of the British sector (the French, defending their territory, were less inclined to halt hostilities).

by men kicking a football". Nevertheless, the most remarkable fact is that, especially among the soldiers in the European battlefields and trenches, the game was positively accepted and allowed by senior officers considering it helped the troops to "relieve boredom", at the same time that it provided a "sense of cultural normality", was a good method to "escape from the horrors of the front line", to reinforce "the necessary *esprit de corps* and group loyalty among new recruits" and, finally, to sustain the morale (Taylor, 2008: 123).

"The immediate post-war years witnessed the final victory for The Football League's *nationalists*" (Taylor, 2005: 15) and the "enthusiasm for football was greater than ever; there were more players, more clubs and many more spectators" (Walvin, 2010: 122). Consequently, as we can observe on table 5, the First and the Second Division expanded to twenty-two teams each in the season 1919-1920 while, in the following years, a Third Division, largely formed by southern teams, was initially introduced and complemented in 1921 with the launch of the Third Division North, which provided four professional tiers to the English football (Dobson & Goddard, 2011; Szymanski & Kuypers, 1999; *The Football League*, 2010).

Season	First Division	Second Division	Third Division (South)	Third Division (North)	Total clubs
1888-1891	12	-	-	-	12
1891-1892	14	-	-	-	14
1892-1893	16	12	-	-	28
1893-1894	16	15	-	-	31
1894-1898	16	16	-	-	32
1898-1905	18	18	-	-	36
1905-1915	20	20	-	-	40
1919-1920	22	22	-	-	44
1920-1921	22	22	22	-	66
1921-1923	22	22	22	20	86
1923-1939	22	22	22	22	88

Table 5. The growth of The Football League by clubs, 1888-1939.
Source: adapted from Butler (1988); Taylor (2005).

According to Szymanski & Kuypers (1999), among all the clubs that have ever played in The Football League, most of them have shown a professional basis, have generated enough income to maintain their team in the football elite, and have attracted paying spectators to their stadiums season after season. For that reason, Taylor (2005: 17) considers that "the development of The Football League was not simply a matter of expansion" to the North or to the South, but it also demonstrated a total agreement in controlling the quality of the competition and in maintaining financial viability.

After the establishment of the four main divisions of The Football League, the average attendance considerably increased year by year during the 1930s until the latter stages of the season 1938-1939, when thousands of Englishmen were recruited for military service at World War II (1939-1945) and the consequent abandonment of the league (Dobson & Goddard, 2011; Hopkin, 2009a). Walvin (2010: 123) points out that "crowds at professional games were enormous, bigger than ever, often restricted solely by the physical capacity of the stadiums", particularly among the organisations with the largest gate revenues and supporting multitudes (namely Arsenal FC, Aston Villa, Chelsea FC, Fulham FC, Manchester City FC, Manchester United FC, Newcastle United FC, Sheffield United FC, Tottenham Hotspur FC and West Ham United FC).

Average attendance per Football League match, 1929-1939					
Season	**First Division**	**Second Division**	**Third Division North**	**Third Division South**	**Football League Average**
1929-1930	22,647	13,651	4,878	8,495	12,418 (-)
1930-1931	20,462	13,311	4,915	6,948	11,409 (▼)
1931-1932	21,529	12,213	5,078	8,493	11,828 (▲)
1932-1933	20,657	13,147	4,957	7,544	11,486 (▼)
1933-1934	22,264	12,541	5,326	8,181	12,078 (▲)
1934-1935	23,386	13,190	5,229	8,201	12,502 (▲)
1935-1936	24,624	14,958	5,224	8,594	13,350 (▲)
1936-1937	24,605	17,291	5,690	9,622	14,302 (▲)
1937-1938	25,160	18,636	6,661	9,935	15,098 (▲)
1938-1939	24,820	18,674	6,638	8,654	14,697 (▼)

Table 6. Football League average match attendance, 1929-1939.
Source: adapted from Hopkin (2009a).

During the 1920s and 1930s, there was a considerable evolution regarding the mass media. On the one hand, there was a growth of specialist sporting newspapers aiming at satisfying the increasing interest and demand for football. These journals were originally focused on reflecting the results and performances of the different teams and players and "offered relatively quick and detailed access to the progress of a favourite team" and the development of the competition (Taylor, 2008: 146). However, certain sector of the press decided to establish a change of style in the 1930s and preferred to deal with external aspects such as transfer gossiping, money stories or corruption and violence. On the other hand, the radio radically changed the perspective of the game and implied an enormous impact on the British public since the establishment of the BBC (British Broadcasting Corporation) on October 18, 1922. Regarding the broadcast of live matches, the general interest for football was so important that on January 1, 1927, the BBC received the Royal Charter (a legal document granted by the British sovereign, which incorporates the entity and specifies its rights) and became a public corporation with rights granted to broadcast major sports events.

Thus, in addition to, for example, the Grand National and The Wimbledon Championships[30], Football League, FA Cup and international matches with live commentaries began to be broadcast on the radio. The first broadcast football match took place at Highbury (London), on January 22, 1927. It was played by Arsenal FC and Sheffield United FC, finished in a draw (1-1) and was narrated by a former rugby player named Henry B.T. Wakelam (BBC, 2002a; Dobson & Goddard, 2011; Murray, 1998; Walvin, 2010).

Regarding the transformation of the professional football, the increasing interest for the game and the introduction of specialised newspapers as well as the broadcasting of live matches on the radio, Taylor (2005: 35-36) explains that differences between The Football League and The Football Association in relation to governing the game in England became more complex:

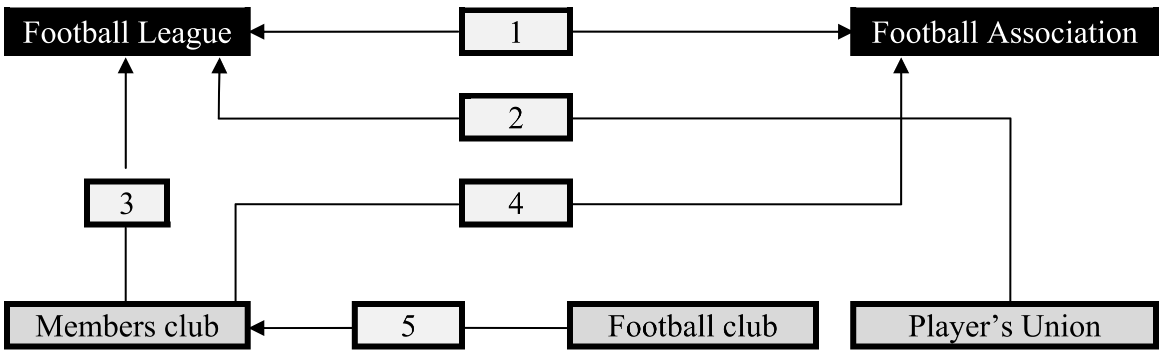
- Theoretically, the functions and responsibilities of both organisms were clearly differentiated: The Football Association was "instrumental in codifying and standardising the laws of the game" and it was also "responsible for the administration of the game as a whole" as well as "it authorised competitions and leagues throughout the country, including The Football League", which

[30] The Grand National is one of the most eminent national hunt horse races, which is annually run at Aintree Racecourse, Liverpool, while The Wimbledon Championships may be defined as the oldest and one of the most prestigious tennis tournaments in the world.

"acted only in accordance with, and under the licence" of The Football Association.

- Nevertheless, in practice, "the respective functions of the two bodies were never delineated at birth nor enshrined in any joint agreement". Therefore, "as the League grew in size, prestige and power it became increasingly difficult to avoid conflicts of authority and jurisdiction".

In addition to the governing differences between The Football Association and The Football League, both organisms maintained a fundamental dispute during the early XX Century that was related –rather than to the debate over amateur and professional football– to the centralised and bureaucratic consolidation of The Football League within The Football Association's administrative structure, to the nationalisation process of the competition, the control exercised over the business of football and, particularly, over the most important English clubs, which were the main contributors to the national team regulated by The Football Association. In the following figure we show the organisational structure of professional English football in the early 1930s (Political and Economic Planning, 1966; Taylor, 2005):



Key:
1. Contact via The Football Association Council and joint commissions.
2. No joint consultation body. Contact occurred when disputes arose.
3. Represented through nomination and voting of the Management Committee and direct representation at the annual general meeting.
4. Represented through membership of county football associations.
5. Selected through The Football League election system. First and Second Division clubs were full members while Third Division clubs were associate members, with limited rights of voting and representation.

Figure 1. Organisational structure of professional football in England.
Source: Taylor (2005: 36).

Considering the game was being watched and played more than ever before and that "British football on the eve of World War II was in a remarkably healthy state" (Walvin, 2010: 142), it is important to point out that English football associations were isolated and mainly concerned on the organisation and improvement of the local competitions, the ones that revealed how professional football was structures and also the real success of the football business, other international federations were mainly focused on participating in the 1934 and 1938 FIFA World Cup, which were both of them won by the Italy national football team (Foot, 2007; Murray, 1998).

1.5. RULERS OF THE BEAUTIFUL GAME (1939-1966)

English professional football was immediately suspended after the outbreak of World War II although preparations for the combat had begun in the country several months before the Prime Minister Neville Chamberlain (1937-1940) announced the declaration of war on September 3, 1939. Four months before, in May, "all men between the ages of eighteen and forty-one liable for military service" were recruited, including professional players, who were even encouraged to enlist by their own clubs (e.g. Arsenal FC), in order to avoid "the antagonism directed against football" that dominated the period comprehended between 1914 and 1918 (Walvin, 2010: 145).[31]

Therefore, during the first half of the 1940s, The Football League and the FA Cup were abandoned, but the game was still present among the British population. For example, Taylor (2008) points out that The Football League organised in 1943 a Post-War Planning Committee with the aim of floating different ideas (e.g. a British league, a league cup or the transfer from Preston headquarters to London). However, as it had happened in the 1920s, these ideas were rejected in the annual general meeting (AGM) of 1945 in the same way that The Football Association banned women's football after they had been allowed to play in wartime at the end of World War II. The Football Association's prohibition over women's football was valid until 1969, when the

[31] As Taylor (2008) and Walvin (2010) expose, football continued during World War II. As it had happened in World War I, the game was seen like a recreation for the people and several international friendly matches or regional competitions were organised in the United Kingdom. Nevertheless, by the end of the called Phoney War, Neville Chamberlain's resignation as Prime Minister and the succession of Sir Winston Churchill (1940-1945; 1951-1955), most professional footballers were involved in the war and some of the leading players became instructors of the Army Physical Training Corps or the Royal Air Force School of Physical Training.

Women's Football Association was established by forty-four clubs from seven English women's leagues.[32]

The consequences of World War II were present around the nation by the end of the conflict. As Ward & Williams (2010: 7) point out, "some club grounds had been bombed or requisitioned, several clubs had been disbanded for a year or more and many players were absent". Therefore, on January 1946 and considering the season 1945-1946 like a transitional year, the FA Cup was restored. The following year (season 1946-1947), the national competitions were re-established and Football League matches were regularly played again, although the clubs had to face serious problems related to different aspects of the game, including the lack of equipment, poor travelling conditions or the inappropriate facilities for professional football (Taw, 2003).

In relation to the public's interest for the game, the expectation to watch football after seven years without The Football League was great, although some regional leagues continued during the war. As we mentioned in the previous section, attendance increased considerably during the 1920s and 1930s (the aggregate attendance reached a maximum of 27.9 million in 1938), and the rising tendency continued during the late 1940s, when the aggregate attendance increased up to 35.6, 40.2, and 41.2 million of spectators in 1947, 1948 and 1949, respectively (Dobson & Goddard, 2011; Taylor, 2008; Walvin, 2010). Thus, according to Ward & Williams (2010: 33):

> The late 1940s became known as *football's post-war boom* or *the golden age*. The boom was partly a consequence of people making up for lost time and enjoying victorious spirit –young players and young spectators had lost the best years of their career to the war– but there were other contributing factors. The only alternative communal leisure activities were cinemas, dancehalls and church groups. The war had reinforced many men's loyalty to their home town, but it had also given servicemen more understanding and tolerance of other places in the country.
>
> The forces and football had similar masculine values, and football satisfied ex-servicemen's need for family reunion and a collective external focus. Football was an extended-family pursuit. It drew brothers, fathers and sons, uncles and nephews, fathers and daughters, and sometimes husbands and wives. It was a shared community experience.

[32] At the beginning of the XX Century, in Great Britain, women's football was followed by an increasing number of supporters. In 1920, there were estimated one hundred and fifty teams and attendance to women's matches were establishing records: the first international match and the Boxing Day's match between Dick Kerr's Ladies and St. Helen's Ladies were respectively followed by 25,000 and 53,000 spectators. However, in 1921, The Football Association banned women from playing the game on Football League grounds (Taylor, 2008).

Nevertheless, during the 1950s and 1960s, attendance slowly declined from the 40.4 million of spectators at the end of the season 1949-1950 to the 27.2 million in the previous season to the 1966 FIFA World Cup (Walvin, 2010; Ward & Williams, 2010). So, Taylor (2008: 195) considers that millions of football supporters were missed by the different factors such as "the emergence of a society of relative affluence" (e.g. home ownership, television sets and cars) and "profound changes in the way in which people spent their leisure time", including the option of enjoying "the domestic space of home and family in preference to the public world of the pub and the football terrace".

Average attendance per Football League match, 1946-1966					
Season	**First Division**	**Second Division**	**Third Division North**	**Third Division South**	**Football League Average**
1946-1947	32,253	23,851	8,336	12,163	19,151 (-)
1947-1948	36,175	26,592	9,919	14,399	21,771 (▲)
1948-1949	38,792	24,528	10,806	15,148	22,318 (▲)
1949-1950	37,284	25,263	9,576	15,341	21,866 (▼)
1950-1951	36,110	23,336	8,610	13,248	19,492 (▼)
1951-1952	34,888	23,936	8,823	12,576	19,718 (▲)
1952-1953	34,741	20,933	8,524	12,137	18,307 (▼)
1953-1954	34,888	20,602	7,605	11,436	17,824 (▼)
1954-1955	32,646	19,006	7,331	10,855	16,783 (▼)
1955-1956	30,560	19,653	7,729	10,312	16,350 (▼)
1956-1957	29,877	18,832	8,301	10,130	16,112 (▼)
1957-1958	31,258	18,729	7,848	11,046	16,530 (▲)
1958-1959	31,835	18,714	10,786	7,720	16,554 (▲)
1959-1960	31,152	18,117	10,353	7,210	16,004 (▼)
1960-1961	28,022	15,180	8,627	7,032	14,104 (▼)
1961-1962	26,107	16,130	9,444	6,042	13,887 (▼)
1962-1963	27,035	16,867	9,676	5,908	14,244 (▲)
1963-1964	27,027	16,438	9,817	5,498	14,071 (▼)
1964-1965	27,508	15,117	8,037	6,362	13,360 (▼)
1965-1966	27,014	14,967	8,658	5,494	13,416 (▲)

Table 7. Football League average match attendance, 1946-1966.
Source: adapted from Hopkin (2009b)[33].

Regarding mass media, after 1945, British radio and television established a common partnership to the spectator through the transmission of the most important football

[33] A/N: Comparing the 1946-1966 aggregate attendance of The Football League given by Hopkin (2009b) and Rollin & Rollin (2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012), it is necessary to point that the data provided by the authors are different from the 1946-1947 to 1961-1962 (both included).

events, such as the regular coverage of The Football League, the FA Cup and the national team matches. For almost a decade, from 1927 to 1936, radio had enjoyed the exclusive rights of live broadcasting; however, when the television service started, the way of watching football changed. So, a friendly match that would take place at Highbury (London) on September 16, 1937, was arranged between the first team of Arsenal FC and Arsenal Reserves (the second team of the club) in order to be the first football game broadcast on the British television[34] (Dobson & Goddard, 2011; Hopkin, 2009a; Taylor, 2008; Walvin, 2010). From that initial occurrence, according to Dobson & Goddard (2011), highlights of the most important matches have been offered by the British television since 1955, although the regular football coverage started on August 22, 1964, when *Match of the Day* (one of BBC's longest-running shows) was originally aired, showing the goals and best moments of The Football League's First Division Saturday matches, while Sunday[35] games were presented by *Match of the Day 2* (BBC, 2012a; Gibson, 2009).

In contrast to the general loss of attendance during the 1950s and 1960s, Hopkin (2009b), Walvin (2010) and Ward & Williams (2010) point out that The Football League experienced two decades of considerable modifications[36] related to the competition and the organisation of professional football: on the one hand, in 1951, The Football League membership definitively increased to ninety-two teams with the inclusion of two more clubs to both Northern and Southern Third Division (which seven years later, in 1958, became the Third and Fourth Division). On the other hand, a new tournament, The Football League Cup (commonly known as The League Cup), was introduced and performed for the first time in 1960. The League Cup includes the four divisions of The Football League and shares a similar structure to the FA Cup

[34] In 1938, BBC respectively broadcast on television the first international and FA Cup matches: on April 9, the England-Scotland final game (1-0) of the British Home Championship (a tournament contested by the national teams of the United Kingdom (England, Scotland, Wales and Northern Ireland) and celebrated each year from 1884 to 1984); while, three weeks later, on April 30, the final FA Cup victory of Preston North End over Huddersfield Town (1-0) in the extra-time.

[35] Ward & Williams (2010: 105) point out that The Football Association "refused to recognise, promote or organise the Sunday game" because it was considered a "sacred day". Finally, in the early 1960s, The Football Association officially permitted registered players to play football on Sunday (Mason, 1989).

[36] Additionally to the structural changes, as it had happened in the past (like the inclusion of penalty kicks or the use of goal nets by 1888), The Football League introduced a series of fielding rules such as the use of the white ball in 1951 and the substitutions of players in case of injuries in 1965 or for any reason in 1966 (The Football League, 2010).

considering the single elimination format on the different rounds, except the semi-finals, which are played over two legs (Dobson & Goddard, 2011).

Several changes were also applied with the aim to modify the labour situation of professional footballers. If in 1912 Syd Owen, secretary of the AFPTU, had described that “the professional player is the slave of the club” (Green, 1953: 419), by 1939, The Players’ Union still remained in persistent struggle for improving their conditions taking into account that the maximum-wage restrictions and the retain-and-transfer system were applicable in the same conditions (Taylor, 2005, 2008; Walvin, 2010). So, even though the immediate post-war years may be seen as positive, particularly to the most important English clubs, these firms were reluctant to treat professional players with the same fairness as others entertainers were paid in their respective industries.

As a consequence of the players’ struggle for their rights in 1946, the negotiations between The Football League and The Player’s Union concluded when the National Arbitration Tribunal raised the maximum wage limit to £12 weekly during the playing season (£10 in the offseason) and introduced a minimum wage for the first time since the professionalisation of football, which was comprehended between £3 and £7, depending on the footballer’s age. Twelve years later, in 1958, the maximum wage was revised and reached to £20 week (£17 in the offseason), although the differences between clubs of the four English tiers were remarkable and even more important for players who had signed bonuses or had benefits for international match fees. Finally, the maximum wage regulation was abolished in 1961 (Hesse-Lichtenberger, 2007).

Out of the British frontiers, the appetite for football after World War II also became considerably more important than in the previous decades. According to Walvin (2010: 172), “the world’s greatest teams and players were, by the late 1950s, more likely to be found in South America than in Europe”. So, following the American example where the CONMEBOL (Confederación Sudamericana de Fútbol) and the South American Championship[37] were established in 1916, on the other side of the Atlantic Ocean the

[37] The CONMEBOL is the governing body of association football in South America and the oldest continental confederation in the world; while the South American Championship, known since 1975 as Copa América, is an international tournament contested by the different national teams of the CONMEBOL (Murray, 1998; Pickering, 1994).

increasing interest for the game definitively crossed international borders when the UEFA was formed on 1954, while the first European club and national team championships were respectively introduced in 1955 and 1960 (Dobson & Goddard, 2011; Murray, 1998; Pickering, 1994; Taylor, 2008):

- By 1955, the starting season of the European Champion Club's Cup, the top continental competition known since 1992 as UEFA Champions League, began to be contested by the sixteen league champion clubs invited. The first twelve years of the competition were dominated by clubs like Real Madrid CF (1956, 1957, 1958, 1959, 1960, 1966), Sport Lisboa e Benfica (1961, 1962), AC Milan (1963) and FC Internazionale Milano (1964, 1965). The first British club to win the trophy was Celtic FC (1967), a team only formed by Scottish born players.
- Five years later, in 1960, three other different championships were founded: the Copa Libertadores (the most prestigious club competition in America), the Intercontinental Cup (a competition originally contested by the winners of the European Champion Club's Cup and Copa Libertadores) and the originally known as UEFA European Nations Cup (UEFA European Football Championship, since 1968), the tournament contested between the national team members of the European governing body.

Regarding the European Champion Club's Cup, Manchester United FC became the first English football club to win the competition in 1968 after defeating the Portuguese club of Sport Lisboa e Benfica by 4-1 at Wembley Stadium. However, ten years before reaching one of the most glorious moments in its history, on February 6, 1958, the Munich air disaster[38] terribly hit the city of Manchester, the world of football, the prestigious continental tournament and, to a great extent, the generation of the *Busby Babes* (Taylor, 2008; Walvin, 2010; Ward & Williams, 2010).

[38] Returning from playing in Belgrade, the airplane transporting the Manchester United FC party was forced to refuel for the journey at Munich's Reim Airport. After "two attempts to take off on a runway covered with snow and slush, Captain James Thain abandoned and taxied back to the terminal buildings to have the plane checked" (Ward & Williams, 2010: 77). So, after being called back on to the plane, the team crashed on its third attempt to take off. There were twenty-three fatalities, including two crew members, two passengers, eight journalists, three club's officials, and the following eight football players: Geoff Bent, Roger Byrne, Eddie Colman, Duncan Edwards, Mark Jones, David Pegg, Tommy Taylor, and Liam "Billy" Whelan (Connor, 2007; Morrin, 2007; Pickering, 1994).

1.6. DOMINATION AND RESTRUCTURATION (1966-1992)

On June 30, 1966, "the most celebrated day in the history of British sport" (Miller, 2006: vii), the England national football team became the second host to win the FIFA World Cup since the Italian precedent in 1934. The English national team defeated West Germany in the overtime by 4-2 (Dunning, 2000; Hesse-Lichtenberger, 2007; Taylor, 2008; Walvin, 2010). According to Wilson (2010: 145-146), it may be argued that England's victory was a bad thing for football because "they certainly benefited from home advantage" (in particular during the quarter-final match against Argentina), although "the fact is that they played the best football in the tournament".

The victory on the 1966 FIFA World Cup meant a "great moment of footballing glory on the international stage" for England, especially "at a time when the popularity of the sport as a live event was fading and the game itself was less attractive than it had ever been" (Taylor, 2008: 284). As Walvin (2010) and Young (1968) point out, it can also be seen as the starting point of two decades of international success for the English football, which had been transformed by the wider challenge and financial rewards of the European competitions, as well as by a greater degree of professionalism, preparation and management, like the three British managers[39] who are considered as the architects of the 1970s and 1980s English domination of European football: Bill Shankly, Bob Paisley and Brian Clough.

Bill Shankly managed Liverpool FC for fifteen years (1959-1974), when the club was competing on the Second Division. In 1962, the team was promoted and the following season, Shankly led the team to the conquest of the First Division championship. At the end of his fifteen-year managerial career with Liverpool FC, Shankly had won three First Division titles plus two of the FA Cup and the UEFA Cup. Nevertheless, on July 12, 1974, Shankly unexpectedly retired from the club and Bob Paisley, his assistant manager for fifteen years, was chosen to substitute him. Paisley's Liverpool FC (1974-1983) experienced the most successful period in its XX Century history after winning six First Division championships, three consecutive League Cups, one UEFA Cup, and

[39] All of them, Bill Shankly, Bob Paisley and Brian Clough, were honored to be named Officer of the Order of the British Empire (OBE) by Queen Elizabeth II for their contribution to British football.

three titles of the European Cup (Darby, 2001; Kennedy & Williams, 2005; Pickering, 1994; Taylor, 2008: Ward & Williams, 2010).

<table>
<tr><th colspan="2">Bill Shankly
Liverpool FC (1959-1974)</th><th colspan="2">Bob Paisley
Liverpool FC (1974-1983)</th><th colspan="2">Brian Clough
Derby County FC (1967-1973)
Nottingham Forest (1975-1993)</th></tr>
<tr><th>Year</th><th>Championship</th><th>Year</th><th>Championship</th><th>Year</th><th>Championship</th></tr>
<tr><td rowspan="2">1962</td><td rowspan="2">Second Division</td><td rowspan="2">1976</td><td rowspan="2">UEFA Cup
First Division</td><td rowspan="2">1969</td><td rowspan="2">Second Division</td></tr>
<tr></tr>
<tr><td rowspan="2">1964</td><td rowspan="2">First Division</td><td rowspan="2">1977</td><td rowspan="2">European Cup
First Division (2)</td><td rowspan="2">1972</td><td rowspan="2">First Division</td></tr>
<tr></tr>
<tr><td rowspan="2">1965</td><td rowspan="2">FA Cup</td><td>1978</td><td>European Cup (2)</td><td rowspan="2">1978</td><td rowspan="2">First Division (2)
League Cup</td></tr>
<tr><td>1979</td><td>First Division (3)</td></tr>
<tr><td rowspan="2">1966</td><td rowspan="2">First Division (2)</td><td>1980</td><td>First Division (4)</td><td rowspan="2">1979</td><td rowspan="2">European Cup
League Cup (2)</td></tr>
<tr><td rowspan="2">1981</td><td rowspan="2">European Cup (3)
League Cup</td></tr>
<tr><td rowspan="3">1973</td><td rowspan="3">UEFA Cup
First Division (3)</td><td rowspan="2">1980</td><td rowspan="2">European Cup (2)</td></tr>
<tr><td rowspan="2">1982</td><td rowspan="2">First Division (5)
League Cup (2)</td></tr>
<tr><td rowspan="2">1989</td><td rowspan="2">League Cup (3)</td></tr>
<tr><td rowspan="2">1974</td><td rowspan="2">FA Cup (2)</td><td rowspan="2">1983</td><td rowspan="2">First Division (6)
League Cup (3)</td></tr>
<tr><td>1990</td><td>League Cup (4)</td></tr>
</table>

Table 8. List of major honours achieved by managers Bill Shankly, Bob Paisley and Brian Clough. Source: adapted from Darby (2001); Kennedy & Williams (2005); Murphy (2004); Pickering (1994); Szymanski & Kuypers (1999); Taylor (2008); Ward & Williams (2010).

In contrast to Shankly and Paisley's exclusive dedication to Liverpool FC, Brian Clough, whose successful managing career was mainly shared with assistant and right-hand man Peter Taylor, developed his managing career in five different clubs. After two years at Hartlepool United FC, Clough and Taylor signed with Derby County FC on 1967 to lead the club from winning the 1969 Second Division to the 1972 First Division championship. During the following three years (from 1973 to 1975), Clough and Taylor resigned from Derby County FC and joined Brighton & Hove Albion FC before Clough unilaterally decided to sign with Leeds United FC and next with Nottingham Forest FC, where he and Taylor would work together again from 1976 to 1982. After leaving Leeds[40], Clough managed Nottingham Forest FC for eighteen seasons (1975-1993), promoting the club from the Second Division (season 1976-1977) to lead the First Division in 1977 and winning four Football League Cups (1978, 1979, 1989 and

[40] Brian Clough only lasted forty-four days in the managing position of Leeds United. He was sacked after having played only seven games: one victory, three draws and other three defeats.

1990) as well as two consecutive European Cups in 1979 and 1980 (Murphy, 2004; Pickering, 1994; Szymanski & Kuypers, 1999; Ward & Williams, 2010).

Nevertheless, despite the international success of clubs such as Liverpool FC, Nottingham Forest FC, Aston Villa FC or Everton FC, especially during the second half of the 1970s and the beginning of the 1980s, the English football was demanding an important restructuration. On the one hand, different agreements between The Football League and both television companies and sponsors were increasing the commercialisation and finances of the game (as analysed in Chapter 2). On the other hand, hooliganism[41] was being a vital problem claiming for a quick reaction.

The phenomenon of hooliganism is a complex and many-sided serious threat with worldwide repercussions in the five continents, although in some significant occasions, British supporters have been responsible for some of the most tragic incidents.[42] The worst triggering of the radical hooliganism took place in the prolegomenon of the 1985 European Cup final match between Liverpool FC and Juventus FC at Heysel Stadium in Brussels (Belgium). Approximately 60,000 spectators packed the stadium waiting for the spectacle when the most radical hooligans of Liverpool FC violently attacked the supporters of Juventus FC. As a consequence, there was an avalanche that resulted with hundreds of people injured and thirty-nine deceased (Bebber, 2008; Carnibella et al., 1996; Dunning, 2000; Exall, 2007; Taylor, 2008; Vamplew, 1988).

After the Heysel disaster, English clubs were banned by the UEFA for five years from European competition (Liverpool FC judgment was reduced from ten to six years). As a consequence, the English football suffered an economic and structural crisis: clubs'

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[41] The term hooligan apparently entered common English usage in the late XIX century as a term for describing gangs of rowdy youths. The origin of the word may be possibly a corruption of Houlihan, the surname of an Irish family who lived in London at that time and who were renowned for their love of fighting (Pearson 1983; Pickering, 1994; Schachtebeck, 2011).

[42] Barrero-Muñoz (2008), Dunning (1999; 2000), Dunning and Sheard (2005) and Taylor (2008) suggest that in other countries hooligans tend to come from social backgrounds similar to those of their English counterparts and, therefore, football should be protected from them. For example, Dunning (2000: 161) considers that each country is characterised by particularities that define the bases for football hooliganism: "In England, that means social class and regional inequalities; in Scotland and Northern Ireland, religious sectarianism; in Spain, the linguistic sub-nationalisms of the Catalans, Castilians, Gallegos and Basques; in Italy, city particularism and perhaps the division between North and South as expressed in the formation of 'the Northern League'; and in Germany, the relations between East and West and political groups of the left and right".

finances were severely damaged by the loss of the European competition revenue (including home tickets, loss of sponsors and broadcasting rights) and the emigration of a range of football players and managers to other leagues, an outflow chiefly reduced after the ban and the creation of the Premier League (or Premiership), which is introduced in the following chapter (Barros & Leach, 2006; Foer, 2004, 2005).

Nevertheless, the most "important catalyst for change in British football" (Taylor, 2008: 338) took place on April 15, 1989 at Hillsborough, home ground of Sheffield Wednesday FC, at the beginning of the FA Cup semi-final match between Liverpool FC and Nottingham Forest FC, when a grandstand avalanche abruptly interrupted the game by killing ninety-six Liverpool FC supporters and injuring over 150 of them. The terrible impact of this tragedy was sharpened and reinforced by the subsequent findings and recommendations of *The Hillsborough Stadium Disaster Inquiry Report* (known as the *Taylor Report*), which is represented by two different documents: the *Interim Report* (1989) and the *Final Report* (1990), which expose urgent modifications related to crowd control and safety (Morrow, 2011; Taylor Report, 1989, 1990; Williams, 1999).[43]

Additionally to Lord Justice Taylor's reports, the Parliament of the United Kingdom enacted *The Football Spectators Act 1989*[44], which represented the fifth act legislated on stadia and fan behaviour since in 1975 the public policy paid special attention to certain actions in football grounds: Safety of Sports Ground Act 1975, *Sporting Events (Control of Alcohol) 1985*, *Public Order Act (Exclusion Orders) 1986*, and *Fire Safety and Safety of Places of Sport Act 1987* (Sir Norman Chester Centre for Football Research, 2002; UK Parliament, 2009).

[43] Lord Justice Peter Taylor made recommendations about the needs of crowd control and safety at sports events in both *Interim Report* and *Final Report*. First, the *Interim Report* was mainly focused on the immediate causes of the Hillsborough disaster. According to the deliberations of Lord Justice Taylor, it happened because there was no numerical control of the public affluence, the grandstands were overcrowded, barriers collapsed due to the density of attendance and the police control service did not consider the possibility of large concentrations for late arrivals to the stadium. As a consequence of the facts explained in the *Interim Report*, the *Final Report* was directed to making long-term recommendations about crowd control and safety at sports grounds and football stadia in particular. The main instruction that changed English stadia was the one that introduced an all-seat model, which means that every person with a ticket has a seat in the stadium and, therefore, no more standing tickets would be sold (Taylor Report, 1989, 1990).

[44] Several amendments, such as *Offences and Disorder Act 1999*, *Football Disorder Act 2000* or *Violent Crime Reduction Act 2006*, have been made through the years (The Football Spectators Act 1989, 1989).

As a consequence to the multiple recommendations and suggestions implemented by the *Taylor Report* and enacted by *The Football Spectators Act 1989*, at the beginning of the 1990s, most English football clubs had to consider among three different alternatives related to their home grounds, one of the most important real properties owned by these organisations, in order to fulfil the demands introduced by Lord Justice Taylor: upgrading the existing stadiums, building new ones or sharing a ground with another club (Conn, 2002; Taylor, 2008).

Regarding national competitions, and as a consequence of the safety modifications or the five-year banning determined by the UEFA, The Football League continued introducing changes on and off the pitch during the latter half of the 1980s. On the one hand, several rules such as the three-team promotion and relegation system (1973), the use of red and yellow cards by the referee (1976) or the three-point victory system in the league (1981), previously mentioned in section 1.3, were established as in other stages (Exall, 2007; Sánchez-Miguel et al., 2009; *The Football League*, 2010). On the other hand, "the ban on the importation of non-British professionals" was reversed by The Football League in 1978 "as a result of the European Commission's decision that footballers should be guaranteed freedom of movement" (Taylor, 2008: 307).

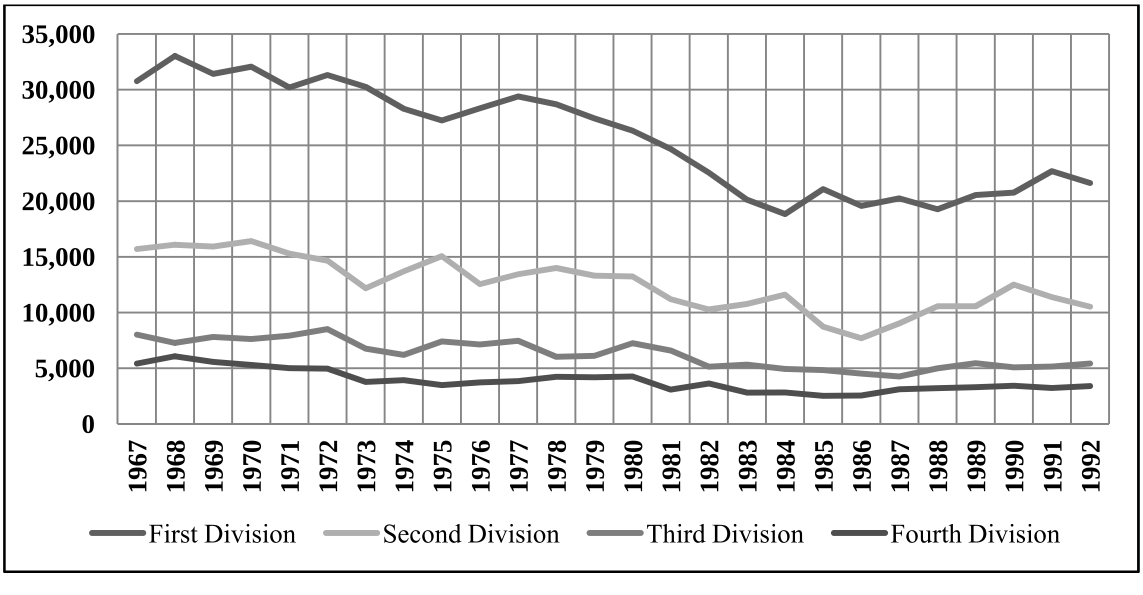

Figure 2. Football League average match attendance, 1966-1992.
Source: adapted from Hopkin (2010).

Nevertheless, the efforts developed by The Football League were unable to attract better quality players in the same way that attendance constantly decreased from 1978 to 1985, especially on the First Division (as shown in figure 2). Furthermore, the top football English clubs had sought ways to extricate themselves from their cross-subsiding economic relationships with smaller clubs in The Football League. The arrangements for transferring money from bigger to smaller clubs represented a useful way to regulate competition between those clubs with large followings and those with a much smaller fan base; nevertheless, in the early 1980s, all this began to change. Arrangements for sharing the income from matches between the home and the away club ended and the top clubs could finally keep all of their gate returns (Hopkin, 2011; Ridley, 2011; Taylor, 2008; Williams, 1999).

Considering the critical situation that the English football was experiencing and the impoverishment of the business in the late 1980s, the most important clubs requested to take advantage of higher television revenue and claimed to The Football Association for a change as well as for a quick response to their demands. The problem became even more important when some of the top English football clubs chairmen were caught keeping secret negotiations over a separate broadcasting deal (Ridley, 2011; Taylor, 2008; Williams, 1999). According to Exall (2007) and Szymanski (2006b), English clubs were unwilling to provide the broadcasting rights of live Football League matches until 1983, although supporters had been demanding the consumption of television football since the 1970s. So, in the following table we illustrate the increasing cost of television rights during the 1980s:

Year	Length of contract	Total rights fee	Live matches per season	Broadcaster
1983	2 years	£5.2 million	10	BBC / *ITV*
1985	6 months	£1.3 million	6	BBC / *ITV*
1986	2 years	£6.3 million	14	BBC / *ITV*
1988	4 years	£44 million	18	*ITV*

Table 9. 1980s First Division broadcasting rights. Source: adapted from Baimbridge et al. (1996); Exall (2007); Ingham (1992); Morrow (1999); Szymanski (2006b).

In comparison to England and The Football League, the case between North American broadcasting companies and the NFL (National Football League) is particularly interesting if we consider that the advent of television during the 1950s transformed the league from an obscure, little-regarded sports competition into the successful one that it is today. In this regard, Pelnar (2007) points out that from the current perspective it may be difficult to imagine a time when the major sports leagues (including both professional and collegiate) were not economic powerhouses. Thus, the NFL agreed its first television contract in 1956, almost three decades before than the initial English football deal, after signing with the *CBS* (*Columbia Broadcasting System*), while the AFL (American Football League) signed a five-year contract with the *ABC* (*American Broadcasting Company*) three years later, in 1959 (Yost, 2006).

In 1961, the AFL brought an antitrust suit against the NFL over the alleged monopoly, its conspiracies involving expansion, television, and player signings. As a consequence, President John F. Kennedy signed in the same year the promulgation of a congressional bill legalising single-network contracts by professional sports leagues (Pelnar, 2007). Therefore, in 1962, *CBS* paid \$4.6 million per year to broadcast NFL games while a new two-year contract was agreed in 1964 by \$28.2 million. In 1966, after the merger between AFL and NFL, the television rights of the new league were sold in two divisional packages: *NBC* (*National Broadcasting Corporation*) acquired the AFL rights for five years and \$36 million and *CBS* agreed to pay \$37.6 million for two years of NFL regular season matches. During the following thirty years, the North American football league considerably increased the revenues generated by their broadcasting rights: in 1974, the NFL earned \$63 million from broadcasting, amount that increased to \$164 million five years later. In the 1980s, contracts were signed by \$427 million in 1982 and \$468 million in 1987, while television rights were almost doubled reaching \$925 million in 1990 (Yost, 2006).

The 1980s crisis of the English football radically changed when The Football Association stipulated a series of plans introduced by the *Blueprint for the Future of Football* (1991). The main goals of this project were related to the strengthening of the English football by the development of a unified strategic direction, the commercial exploitation of the game and the improvement of prospects for the England national team, as well as the stipulation of a series of plans focused on the overhaul of stadia and the improvement of coaching and refereeing. However, the most outstanding revolution initiated by the *Blueprint for the Future of Football* (1991) was the establishment of a new league after the Founder Members Agreement on July 17, 1991: the Premier League, the competition that radically revolutionised the business of football and whose first season took place from August 1992 to May 1993 (Hopkin, 2011).

CHAPTER 2

The Business of Modern Football:

The Premier League Era

CHAPTER 2
THE BUSINESS OF MODERN FOOTBALL: THE PREMIER LEAGUE ERA

Since its foundation in 1992, the Premier League revolutionised the football industry and, considering its organisational structure and commercial success, it has become a worldwide phenomenon as well as a benchmark for many other sport competitions. The increasing magnitude of television broadcasting rights agreements has provided most of the financial potential of the Premiership by increasing the revenues of most organisations, especially the ones of the most powerful English football clubs.

Thus, we initially provide an overview of the Premiership, including the current National League System and paying special attention to its main sources of revenue (sponsorship, merchandising, gate receipts, etc.), with a particular interest of the special contribution of satellite and pay-per-view television, which has allowed millions of sports supporters around the world to consume the most important professional football competition in England from their own countries, having internationalised the multimillionaire business around the globe.

The remaining sections of the chapter focus on the importance of managing a football club and the increasing significance of the internationalisation of the English game. Additionally, we develop a twenty-year comparative study (1992-2012) between Manchester United FC and Leeds United FC with the aim to illustrate the role of a powerful and winning organisation with the opposite side of the business, namely that of a club relegated from the Premier League with increasing debts and losses; additionally we also explain the different ownership models (supporter trust, foreign investor or the stock market) present in the Premiership of the XXI Century.

2.1. THE PREMIER LEAGUE ERA

As Hopkin (2011), Ridley (2011), Taylor (2008) and Williams (1999) point out, throughout the 1980s, and as a consequence of the judgment that prevented English teams to compete in European competitions, as well as due to the inability to attract better quality players to The Football League, the top English clubs had sought ways to extricate themselves from their cross-subsiding economic relationships with the smaller clubs. The arrangements for transferring money from bigger to smaller clubs represented a useful way to regulate the competition. Nevertheless, the situation soon began to change and arrangements for sharing the income matches between clubs ended after the top clubs were allowed to keep all their home gate returns.

In addition to the gate receipts conflict, by the late 1980s the top English clubs also requested to take advantage of the broadcasting rights. So, they claimed to The Football Association for a quick response to their demands. However, an additional problem arose and threatened the English football industry when the chairmen of the most popular clubs of the country decided to keep secret negotiations over a separate broadcasting deal. Their intention was basically to sign the most suitable agreement for their particular financial interests.

Thus, taking into account the economic difficulties and discrepancies between the clubs, as well as the serious problems caused by the hooligans in the 1980s, it seemed to be necessary to introduce a series of changes to revolutionise the badly damaged English professional football. Taylor (2008: 337) exposes that the Football Supporter's Association, the *Taylor Report* (1989, 1990) and The Football Association's *Blueprint for the Future of Football* (1991) are three examples that "were all part of a conscious attempt at restructuring, refashioning and effectively remaking a game that it was widely agreed had lost much of its commercial and popular appeal". Therefore, as we mentioned in the previous chapter, the publication of the *Blueprint for the Future of* stipulated plans for an overhaul of coaching, football stadia and refereeing in England, but also for the establishment of the Premier League, a competition which, as stated by Pickering (1994: 249), "clubs in the lower divisions were particularly against" as they feared that "they would be starved of funds by the elite teams".

Consequently, on February 20, 1992, the entire First Division clubs resigned from The Football League and three months later, in May, the Premier League was established as a limited company ready to start its business by the beginning of the following season, which took place on August 15, 1992. So, the 1992-1993 Premiership, constituted by 22 clubs, was the starting season of the new top division of English football, which finished with Manchester United FC winning its first title in since 1967 (Hopkin, 2010).

The beginning of the Premier League was the main cause of the rapid and tremendous transformation of English football after 1992. The top football league competition in England allowed their associate members to be sporting interrelated but economically independent from the rest of the competitions organised by The Football Association and The Football League. According to Conn (2002), the main difference between The Football League and the Premiership consists on economic discrepancies: while The Football League shares revenues among all the members of the organisation, the Premier League mainly takes care of the active members on the tier.

The Premiership, as Nash (2000: 49) points out, was the first football league to be "increasingly penetrated by business processes and entrepreneurs, dominated by global capital and structured to suit the interests of business owners" and television companies, which considered that the millions of supporters that do not attend the matches on the stadia represented an excellent business opportunity for the football industry. In this regard, we may assume that in the 1990s, professional football became a powerful and millionaire industry, similar to other capitalist markets; however, "football may now be a new business, but it is not a big business" because "profits, turnovers and market capitalisation at most clubs are insignificant in comparison to companies in most other business sectors" (Morrow, 1999: 2).

Williams (1999: 1) exposes that "the professional game in England at the very highest levels has enjoyed an economic and cultural boom of quite unprecedented proportions" since the establishment of Premier League. The transformation of English football, as we analyse in the following sections, has been directly affected by the exploitation of multiple sources of revenue, the contract agreements with broadcasters, the internationalisation of the game and the modification of the English league system.

2.1.1. THE ENGLISH FOOTBALL LEAGUE SYSTEM

After the consolidation of the Premier League as the top football club league in England, the structure of the professional national football has considerably been modified so that clubs are integrated in a complex system of different levels (or steps in the particular case of the National League System) strictly organised and ruled by the English governing body of the game, The Football Association. In consequence, we find that the structure of English football comprises the following three main blocks: the Premiership (level 1), The Football League (levels 2, 3 and 4) and the National League System (levels 5, 6 and following).

The English football league system		
Level	**League (or division)**	**Number of clubs (Promotion / Relegation)**
1	Premier League	20 clubs (3R)
2	Football League Championship	24 clubs (3P / 3R)
3	Football League One	24 clubs (3P / 4R)
4	Football League Two	24 clubs (4P / 2R)
5	Football Conference	24 clubs (2P / 4R)
6	Conference North Conference South	22 clubs (2P / 3R) 22 clubs (2P / 3R)
7	Northern League Premier Division Southern League Premier Division Isthmian League Premier Division	22 clubs (2P / 4R) 22 clubs (2P / 4R) 22 clubs (2P / 4R)
8	Northern Premier League Division One North Northern Premier League Division One South Southern League Division One Midlands Southern League Division One South & West Isthmian League Division One North Isthmian League Division One South	22 clubs (2P / 2R) 22 clubs (2P / 2R) 22 clubs (2P / 2R) 22 clubs (2P / 2R) 22 clubs (2P / 2R) 22 clubs (2P / 2R)
9	A series of fourteen regional divisions (e.g. Kent League Premier Division, Northern League Division One or Wessex League Premier Division) that run in parallel and comprise a total of 294 football clubs.	
10	A series of seventeen regional divisions directly related to the ones included on Level 9 that run in parallel and comprise a total of 318 football clubs[45].	

Table 10. The 2012-2013 structure of the English Football League.
Source: adapted from The Football Association (2012).

[45] A/N: We have omitted the remaining levels (11 to 24) in order to avoid an excess of information as well as a long list of regional divisions, including professional, semi-professional and amateur football clubs whose purpose is to encourage the local community to get involved with and support the village club.

As shown in the previous table, on the one hand, the Premiership is the organising body of the *Barclays Premier League* (the sponsorship history of the top league is explained in section 2.1.2), the primary football league competition in England where the 20 contesting member clubs operate with The Football League on a system of relegation and promotion (Noll, 2002). Right below the Premiership we find the already mentioned Football League, which is the governing body responsible for the administration and regulation of the English and Welsh professional clubs included in the three twenty-four-team divisions sponsored by *npower*, a supplying company of gas and electricity: *npower* Championship, *npower* League One and *npower* League Two. Additionally, The Football League is also the only English football organisation that directly cooperates with the other two blocks of the structure, the Premier League and the National League System, in the promotion and relegation of clubs.

On the other hand, the National League System (commonly known as The Pyramid) comprehends seven steps and multitude of different regional and local divisions where promotion and relegation are strictly subject to the National Ground Grading Document[46] as well as to other rules and requirements. In a similar way to the Premiership and The Football League, The Pyramid is also sponsored and most divisions receive a different nomenclature to the one given on table 10 for sponsorship reasons. For example, the betting company *Blue Square* currently sponsors the three divisions included on the fifth and sixth levels (Football Conference, Conference North and Conference South), which are respectively known as *Blue Square Bet Premier*, *Blue Square Bet North* and *Blue Square Bet South*. Besides, the nine divisions included on the Northern League, Southern League and Isthmian League are also known by a nomenclature given by their particular sponsors:

- Northern and Southern tiers are sustained by *Evo-Stik*, a brand of *Bostik* dedicated to the manufacture of high quality adhesives and sealants; while
- Isthmian divisions are sponsored by *Ryman*, a British stationery retail company.

According to Dobson & Goddard (2011), The Football League, formed by ninety-two teams competing on the Premiership, Football League Championship, Football League

[46] The *National Ground Grading Documents* is a collection of nine volumes (from A to H plus some minimum grading guidelines) with requirements based on ground, spectator facilities, dressing room facilities and medical facilities at each level of the National League System.

One, and Football League Two, comprehends among all of them five football club groups that share similar characteristics. Thus, the authors conceive the following classification through the application of three criteria that define them, namely population (according to *1961 Census of Population*), date of entry in The Football League and the geographical location (South and Midlands/North) of the club within the English and Welsh territories:[47]

Group	Characteristics and football clubs
Group 1	Clubs from towns with more than 500,000 inhabitants, which entered the League before the early 1920s expansion (14 clubs): *Arsenal, Aston Villa, Birmingham City, Chelsea, Everton, Leeds United, Liverpool, Manchester City, Manchester United, Sheffield United, Sheffield Wednesday, Tottenham Hotspur, West Bromwich Albion, and West Ham United.*
Group 2	Clubs from towns in the range 250,000-500,000 inhabitants in the Midlands and the North (13 clubs): *Bradford City, Bradford Park Avenue, Coventry City, Derby County, Hull City, Leicester City, Newcastle United, Notts County, Nottingham Forest, Port Vale, Stoke City, Sunderland, and Wolverhampton Wanderers.*
Group 3	Clubs from southern towns with less than 500,000 inhabitants and other smaller London clubs not included in Group 1. Most of these clubs joined the League during or after early 1920s expansion (42 clubs): *Aberdare, Aldershot, Banet, Bournemouth, Brentford, Brighton and Hove Albion, Bristol City, Bristol Rovers, Cambridge United, Cardiff City, Charlton Athletic, Cheltenham Town, Colchester United, Crystal Palace, Dagenham and Redbridge, Exeter City, Fulham, Gillingham, Ipswich Town, Leyton Orient, Luton Town, Maidstone United, Merthyr Town, Millwall, Newport County, Norwich City, Oxford United, Peterborough United, Plymouth Argyle, Portsmouth, Queens Park Rangers, Reading, Southampton, Sunderland United, Swansea City, Swindon Town, Thames, Torquay United, Watford, Wimbledon/Milton Keynes Dons, Wycombe Wanderers, and Yeovil Town.*
Group 4	Clubs from smaller Midlands/Northern towns which entered the League before the early 1920s expansion (19 clubs): *Barnsley, Blackburn Rovers, Blackpool, Bolton Wanderers, Burnley, Bury, Chesterfield Crewe Alexandra, Doncaster Rovers, Gateshead, Grimsby Town, Huddersfield Town, Lincoln City, Middlesbrough, Oldham Athletic, Preston North End, Rotherham United, Stockport County, and Walsall.*
Group 5	Clubs from the Midlands/North which entered the League during or after the early 1920s expansion (30 clubs): *Accrington Stanley, Ashington, Barrow, Boston United, Carlisle United,Chester City, Darlington, Durham City, Halifax Town, Hartlepool United, Hereford United, Kidderminster Harriers, Macclesfield Town, Mansfield Town, Morecambe, Nelson, New Brighton, Northampton Town, Rochdale, Rushden and Diamonds, Scarborough, Scunthorpe United, Shrewsbury Town, Southport, Stalybridge Celtic, Tranmere Rovers, Wigan Athletic, Workington Town, Wrexham, and York City.*

Table 11. Group definitions of Premiership and Football League clubs.
Source: Dobson & Goddard (2011: 148).

[47] A/N: Considering the wide extension of the list, a range of clubs' prefixes and suffixes such as AFC (Association Football Club), FC (Football Club) or United have been omitted deliberately.

Regarding table 11, Dobson & Goddard (2011: 149) consider that the consistency and performance in the league of the clubs included in Group 1 emphasise the habitual dominance of largest cities' organisations. In contrast, the members of Group 2 "include three championship winners from the 1920s, 1930s and 1950s" (Newcastle United FC, Sunderland AFC and Wolverhampton Wanderers FC), although they "experienced a significant decline in their performance as a group between the late 1930s and late 1950s, and again during the 2000s"; while Group 3 clubs "registered a steady and sustained improvement in average performance between the 1920s and the end of the 1980s", although they also experienced "a sharp decline during the mid to late 1990s", which "preceded a partial recovery during the 2000s".

In addition, Group 4 is mainly formed by smaller northern town clubs, which may be seen as the main victims of the progress of southern clubs between the 1920s and 1980s. As pointed out by Dobson & Goddard (2011: 149), "many clubs located in traditional industries or manufacturing towns especially hard-hit by three major recessions during the 1970s, 1980s and 1990s have not been able to keep pace with their more upwardly mobile southern counterparts". In comparison to the clubs from Midlands/North towns included in Group 4, most of the ones included in the fifth group "were the founder members of Division 3 (North) in the early 1920s" and are clearly marked by the imbalance with some of the southern clubs of Group 3 that also joined the League in the first quarter of the XX Century due to the northern organisations that formed Division 3 were "from a weaker pool of clubs" than the southern ones (Dobson & Goddard, 2011: 150).

2.1.2. THE MAIN SOURCES OF REVENUE

According to Stenning (2010:157), to whom "at its heart football is a simple game", "running a football club should also be seen simple". So, he continues exposing that this action is "perhaps not easy, but certainly simple". Therefore, he considers that the essential staple of a football club, leaving supporters aside, should be basically integrated by "a squad of players, a manager, staff behind the scenes and an owner and/or chairman". In this regard, figure 3 illustrates "how football is presently constructed and where it is currently going wrong".

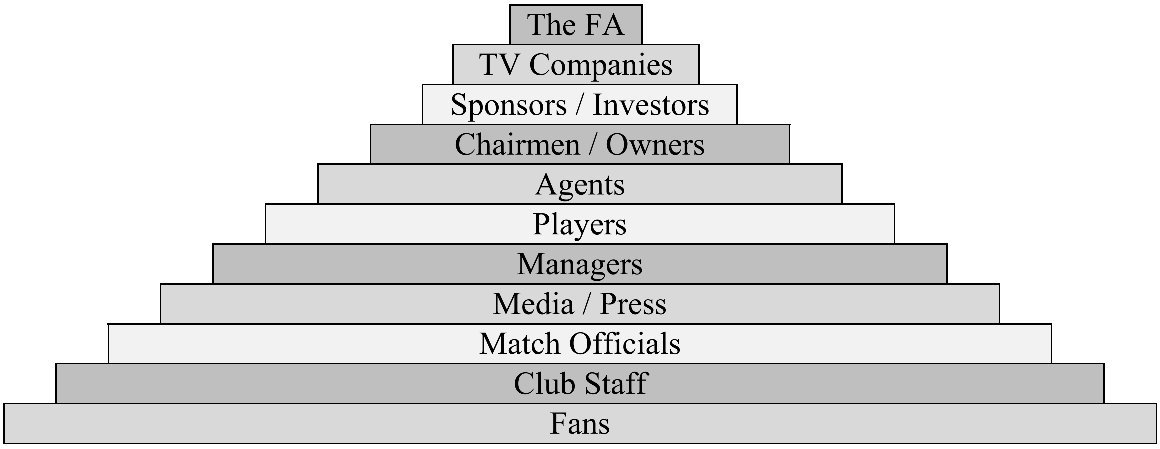

Figure 3. Diagram of the football industry. Source: Stenning (2010: 157).

In turn, Stenning (2010: 158) establishes that real problems of football "often occur behind the scenes", taking place off the pitch and in certain areas not specifically related to football, where external agents to the essence of the game have modified the traditional structure of the industry. Consequently, the author continues pointing out that:

> Trade companies and individuals who have no relevance to the club become involved, chairmen and owners become keen on outside business which may increase a club's profits but actually has no relation to events on the pitch. Clubs become drowned in a sea of boardroom activities and external events which have nothing to do with football. Sponsors and investors to a palpable extent have ruined the basic ethics of running a football club.
>
> The more sponsors and investors, the more complicated the finances, the more credit given, the more problems likely to be encountered on the road. The general public are regularly being told as a whole, and as individuals, that they need to reduce their debts and wherever possible consolidate them into one monthly payment. This is of course usually under a stack of additional, unnecessary interest which effectively means it will take you three times as long to pay what you already owed.
>
> In the same way that we as individuals need to take the power back and dispense with credit cards, mortgages and loans, so too do the football clubs who are living a champagne lifestyle with a Lambrini budget. Eventually, as happens with people who become threatened with the apparent indignity of bankruptcy, football clubs fall into administration, which essentially means "you are not capable of handling your finances". Ironically, it is this opportunity –rather than a punishment– which can give new life and a clean state.

Most high profile clubs were not in debt until the creation of the Premier League in 1992, when the popularity of televised games increased among football supporters. Szymanski & Kuypers (1999: 37) state that "football club management was mired in tradition and unreceptive to change" and practically "the only response of the clubs to their deteriorating revenue base was to increase prices for their diminishing audience". However, according to Stunning (2010), with every game televised, the clubs became more scrutinised and they started to develop a strategy for the exploitation of their revenue-raising potential. This situation contrasts with the period when these organisations were more focused on competing with each other on the pitch instead of competing with rival leisure business. Thus, we find that the main revenue sources of today's football business are the ones illustrated by the following figure:

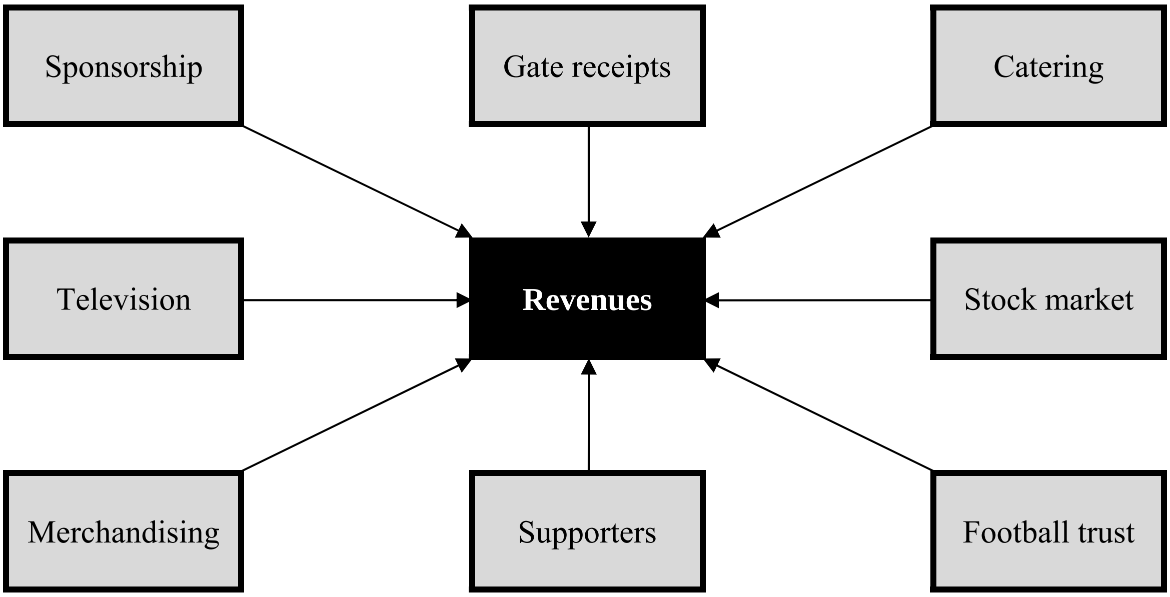

Figure 4. The main sources of revenue related to professional football clubs.
Source: Szymanski & Kuypers (1999: 39).

Far from television revenues (which are analysed in depth in section 2.1.3), Szymanski & Kuypers (1999) consider that the most important source of revenue have traditionally been the gate receipts defrayed by all the football clubs' supporters attending home and away stadia to watch league, cup, friendly, and also international matches. Nevertheless, in recent times and especially after the 1980s, other kinds of revenues such as merchandising or sponsorship have particularly increased their importance within the balance of almost every single football club. So, Chadwick (2009: 191-192) notes that "by the turn of the century, and in the light of technological and media change, regulatory influence from bodies such as the European Union, internationalisation and globalisation, and the prevalence of free market economics, business oriented thinking began to pervade across a large number of sports".

In this regard, Beech (2004: 5) reflects on a sequence followed by different sports (e.g. football, as it is shown on table 12) sharing certain similarities in their respective processes to become important businesses. According to the author, each one of the seven sequences are understood "by distinguishing between *evolutionary* phases, where change is slow and incremental, and *revolutionary* phases, where change is rapid and the phase is characterised by high levels of uncertainty". The phases are:

Foundation (evolutionary)	The sport emerges through ancient folk tradition.
Codification (revolutionary)	Codification may take place as a formalisation of practice, as the outcome of an organisational breakaway or through the need to define the game at the time of invention.
Stratification (evolutionary)	As a sport grows, the body responsible for codification sets up or administers through merger a variety of leagues, typically with an element of promotion and relegation, and normally characterised by a regional dimension, especially at lower levels.
Professionalisation (revolutionary)	As a sport gains a popular appeal, the willingness of spectators to pay to watch and the willingness of investors to support clubs, for altruistic reasons as well as commercial ones, allow the payment of players.
Post-professionalisation (evolutionary)	During this phase, a senior game which is professionalised typically sits alongside an amateur junior game.
Commercialisation (revolutionary)	As the sports develops an overtly business context, external organisations see the opportunity of using the sport for their own purposes, typically marketing in the forms of sponsorship (involving governing bodies, leagues and clubs) and endorsement (involving players).
Post-commercialisation (evolutionary / revolutionary)	A phase only reached by few sports (e.g. Formula 1 or the *Big Four* North American leagues[48]) that may often appear to be evolutionary –a period of stability and growth following the commercialisation phase– but, because major revenues derive from outside the sport.

Table 12. The phases of a sport as business. Source: adapted from Beech (2004).

As Beech (2004: 6) specifies, "the terms evolutionary and revolutionary should not necessarily be taken to imply long and short phases respectively" in the same way that

[48] The *Big Four* North American sports leagues are the Major League Baseball (MLB), the National Basket Association (NBA), the National Football League (NFL), which is briefly introduced in the following section when dealing with broadcasting agreements, and the National Hockey League (NHL).

"the progression from each phase to the next is not necessarily a process which has been completed". Thus, in the following table we can observe the application of these seven different phases to the framework of English football:

Phase	Explanation
Foundation	The game emerged from various forms of two teams kicking a ball around with a view to scoring by reaching a goal.
Codification	Codification by The Football Association in 1863 standardised the game as one between two teams of eleven players and defined the characteristics of the *goals*.
Stratification	The game grew rapidly and a range of leagues, national and local, became affiliated to The Football Association.
Professionalisation	By the mid-1870s, some clubs had begun to employ semi-professional and even professional players, and in 1885 such practices were authorised by The Football Association.
Post-professionalisation	The game entered a steady state, with a structure of leagues surmounted by three national leagues, ultimately developed into four national leagues. The players in these leagues were professionals.
Commercialisation	A commercial dimension began to enter the game in the late 1960s with early examples of cups and shirt sponsorship, although the most important event took place with the formation of the Premiership in 1992 and at the end of the 1990s, when clubs websites had become integrated with betting or mobile phone companies and other external organisations.
Post-commercialisation	By the first decade of the XXI Century, the involvement with external bodies seems to have reached a natural limit, with further expansion by sponsors generally being limited to becoming involved with the lower levels of the game.

Table 13. Beech's (2004) seven phases applied to the English football.
Source: adapted from Beech (2004).

Analysing the application of the seven phases introduced by Beech (2004) to professional football in England, we can observe that, although the post-commercialisation phase still needs to be completely implemented within the Premier League, most of the six remaining phases have already been explained in the previous chapter. As observed in the following section, "clubs at the phase of commercialisation revisited stratification in the sense that their developing relationship with sports broadcasters influenced the way in which the games were structured" (Beech, 2004: 7). We should especially take into account that the close relationship between the most powerful English football clubs and the television companies was one of the causes that provoked the establishment of the Premier League in 1992.

Far from the significance of broadcasting right deals within the budget of a top division football club, it is necessary to mention that there are other sources of income that support the financial economy of the clubs, although in most cases, television deals are essential to keep the organisation's balance positive. Considering that, a comparative study developed by Westerbeek & Smith (2003) examines the importance of television, commercial and gate receipts (or *match-day*, which is the term used by different authors) incomes in a range of the most powerful European football league clubs (England, France, Germany, Italy, the Netherlands, and Spain):

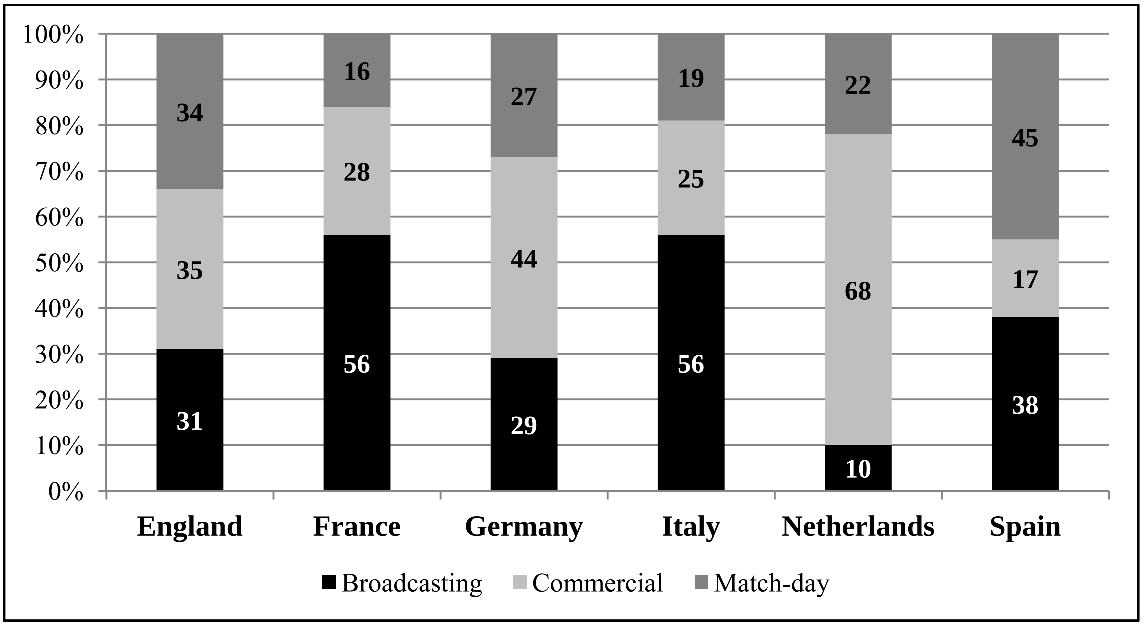

Figure 5. Breakdown of clubs' incomes in the major European football leagues.
Source: adapted from Westerbeek & Smith (2003).

Results suggest that television, commercial and gate receipt incomes vary and each one of them represent a variable range of importance depending on the target country: gate receipt income represents a considerable focus of business in England (34%) and Spain (45%), commercial incomes are significant in Germany (44%) and the Netherlands (68%), while television incomes are decisive for French and Italian clubs' budgets

(56%). Therefore, paying attention to the three elements studied, it is important to emphasise that Germany and especially England reveal the most balanced percentages among the countries studied, where television, commercial and gate receipts are fairly shared out, contrasting with the Dutch case.

Thus, we may assume that football clubs really need to maximise their multiple sources of income (e.g. merchandising, sponsorship, etc.), although most of them face the difficulty of increasing some of them, such as the ones coming from broadcasting rights. In this sense, Guenzi (2007: 141) considers that it "appears advisable that professional football clubs should dedicate special attention to the range of goods and services with the best development opportunities", while Beech et al. (2010) point out that clubs need to have always in mind the importance of gate receipts, which basically consist of the money paid in advance by season ticket holders, the individual tickets purchased by home and away supporters, as well as the generated incomes derived through hospitality packages. In relation to season tickets, their price is usually affected by intrinsic and extrinsic factors, such as the most recent club's success or failure in the previous season and the state of supporters' finance, which is obviously affected by the changes of both national and international economy. Table 14 illustrates the average cheapest and most expensive match-day and season tickets in the four main European top leagues in 2012 (England, Germany, Italy, and Spain):

Type of tickets	England (Premier League)	Germany (Bundesliga)	Italy (Serie A)	Spain (La Liga)
Cheapest match-day tickets	£28.3	£10.33	£14.15	£24.68
Most expensive match-day tickets	£57.95	£47.39	£93.2	£121.87
Cheapest season tickets	£467.95	£207.22	£164.89	£232.81
Most expensive season tickets	£865.42	£549.44	£1,654.78	£800.73

Table 14. Average cost of match-day receipts and season tickets in the 2012-2013 four main European top football leagues. Source: adapted from Sedghi & Chalabi (2013).

If we compare the English, German, Italian, and Spanish football leagues, we may observe that the average match-day and season ticket prices in England, Italy and Spain contrasts with the affordable prices in Germany, where the cost of admission allows a wider range of supporters (e.g. pensioners, students, part-time workers, etc.) their regular and massive attendance to stadia. However, stadium attendance is totally different in both Italian and Spanish league matches (around 55% and 70%, respectively, in the 2011-2012 season) in comparison to England, where 92.6% of the seats where filled in the twentieth season of the Premiership (2011-2012 season) and registering a significant increase with respect to the 69.6% of the 1992-1993 season, a similar data to the stadium average attendance in Italy and Spain during the 2011-2012 season (Cenizo & Galán, 2012; Rostance, 2012; Sedghi & Chalabi, 2013; Wilson, 2012).

Club	Cheapest season tickets	Most expensive season tickets	Cheapest match-day tickets	Most expensive match-day tickets
Arsenal FC	£985	£1,955	£26	£126
Aston Villa FC	£325	£595	£20	£45
Chelsea FC	£595	£1,250	£41	£87
Everton FC	£399	£672.3	£31	£43
Fulham FC	£399	£959	£20	£75
Liverpool FC	£725	£802	£39	£48
Manchester City FC	£275	£695	£26	£58
Manchester United FC	£532	£950	£30	£52
Newcastle United FC	£322	£909	£15	£70
Norwich City FC	£471	£790	£30	£50
Queens Park Rangers FC	£499	£949	£25	£55
Reading FC	£350	£595	£37	£50
Southampton FC	£495	£780	£28	£48
Stoke City FC	£344	£609	£25	£50
Sunderland AFC	£400	£845	£25	£40
Swansea AFC	£429	£499	£35	£45
Tottenham Hotspur FC	£730	£1,845	£32	£81
West Bromwich Albion FC	£349	£449	£25	£39
West Ham United FC	£480	£850	£36	£67
Wigan Athletic FC	£255	£310	£20	£30
Average	**£467,95**	**£865,42**	**£28.3**	**£57.95**

Table 15. The cheapest and most expensive match-day and season tickets of the 2012-2013 Premier League clubs. Source: adapted from BBC (2012b, 2013b).

The previous table shows the wide variation in ticket prices across the Premiership in the season 2012-2013 and how notable different ticketing costs concur within the same division. So, we find a variation of £1,680 between the cheapest (Manchester City FC) and the most expensive (Arsenal FC) season tickets as well as a substantial difference between the £15 (Newcastle United FC) of the most economic match-day admission and the £126 one-day-ticket to attend a match played at Arsenal FC's stadium in London. Additionally, it is necessary to mention that the three Football League divisions (Football League Championship, Football League One and Football League Two) also reveal noteworthy variations especially related to the cost of their annual gate receipts:

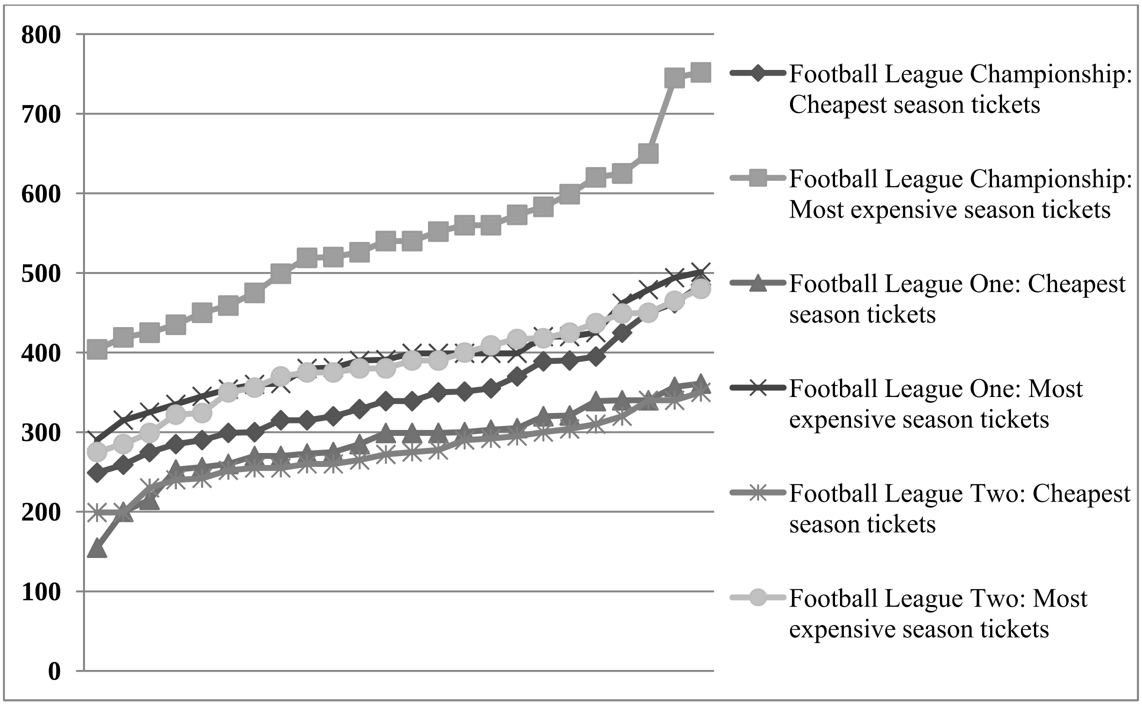

Figure 6. The cheapest and the most expensive season tickets in the three Football League divisions. Source: adapted from BBC (2012b).

As seen in figure 6, and according to the data (see Appendix D), there is a variation in the increasing costs of the different leagues in the same way that the general prices of the most expensive tickets of the Football League One and Two are slightly superior to the cheapest gate receipts of the Football League Championship. Furthermore, it is necessary to point out that, comparing the Premier League and The Football League, we can observe that:

- on the one hand, the most expensive season tickets of each one of the three Football League divisions (Leeds United FC, £752; Colchester United FC, £501;

and Exeter City FC, £480) offer a higher value than the 40%, 12% and 8% respectively of the same Premiership tickets; while

- on the other hand, matching the most expensive Football League season tickets with the most economic Premier League ones, the previous data severely increase their percentages to the 95%, 70% and 65% (including the same values presented by Exeter City FC, from Football League Two, and Swansea City AFC[49], one of the twenty 2012-2013 Premiership clubs).

Consequently to the whole range of the cheapest and most expensive season tickets of the top four English divisions (Premier League, Football League Championship, Football League One and Football League Two), we consider that it is important to indicate the average cost of these categories in order to point out their contrasts and similarities. Thus, as we can see in table 16, the average cost of both gate receipts is diminished according to the lower category, especially if we compare these prices with the Premiership ones (as referenced on tables 14 and 15):

Football League	Cheapest season tickets	Most expensive season tickets
Football League Championship	£347.33	£542.92
Football League One	£287.92	£392.62
Football League Two	£275.94	£384.21

Table 16. 2012-2013 Football League average season ticket prices.
Source: adapted from BBC (2012b).

According to Guenzi (2007), stadia hold a major position within the revenue sources of football organisations. For that reason, the optimisation of the most important asset of a club begins with the implementation and development of different initiatives such as the creation of exclusive offers for supporters and football consumers through the supply of specific services such as entertainment, food and beverage. Thus, if we consider that stadia may be seen as multi-purpose and multi-service centres for football clubs, the introduction of derived core services may attract either potential football consumers,

[49] Swansea City AFC, champion of the 2012-2013 Football League Cup, and Cardiff City FC are the only Welsh football clubs competing in the Premier League and Football League (Football League Championship) respectively during the season 2012-2013.

involving them to take part around the business of the game, or new general customers with little or non-existent sports interest, affording the use of the club's facilities to activities with different aims to the usual ones of this kind of organisations.

As Beech et al. (2010: 131) point out, the "ancillary services" provided by a club's stadium include gate receipts from match-days and non-match-days (e.g. pop concerts) activities. Therefore, the author differentiates between traditional stadia, which only generate revenues on match-days, and the modern stadia that are better positioned to offer non-football facilities and services on non-match-days (such as conference and hotel facilities, shops and restaurants) that allow to create permanent revenues for the football organisation. Regarding the three main services (entertainment, food and beverages, and commercial services) that can be found nowadays at most stadia around the globe, Guenzi (2007) exposes the organisation referenced below:

- **Main core service**
  - Match
- **Peripheral services**
  - Reception
  - Tickets
  - Parking
- **Derived core services**
  1. **Entertainment services**
     - Club museum
     - Multiplex cinema
     - Children's playground
     - Fitness centre
  2. **Food and beverages services**
     - Fast food
     - Pizzeria
     - Themed restaurant
  3. **Commercial services**
     - Sport stores
     - Club megastore
     - Other shops

Figure 7. Main and secondary services at a professional football stadium.
Source: Guenzi (2007: 145).

In addition to the income generated by broadcasting agreements and gate receipts, commercial rights represent the third main revenue stream including merchandising and sponsorship, the "necessary evil" as defined by Heatley (2008: 135). In professional sports in general, and particularly in football, merchandising must be seen as one of the most practical methods to exploit the club's popularity and success. Beech et al. (2010: 130) explain the current situation of merchandising as follows:

> A visit to the online shop of virtually any football club reveals the wide range of branded merchandise that is offered for sale to the club's fans. The most significant of these, primarily because of its retail price, is the replica kit. Most clubs offer at least three variants of the shirt: home and away variants and a third alternative in contrasting colours. A typical price for a shirt in the top four tiers of English football is £40. To maximise revenues, clubs introduce new versions each season.

Concerning sponsorship and advertising as two essential clubs' sources of revenue, professional football is such a lucrative business that it is very common for the most powerful companies of different brands to sponsor competitions, stadia and teams (Szymanski & Kuypers, 1999). At the beginning of section 2.1.1 we mentioned the sponsors and given names of the Premier League, The Football League and The Pyramid; nevertheless, a similar commercial strategy is followed in other European football competitions where each tournament is officially known by a given name despite that, in certain cases, these national leagues (or cups) have completely modified their traditional names for sponsorship and business reasons.

In the table 17, which is ranked following the UEFA Country Coefficient 2011/2012,[50] we show how seven out of the top ten European football leagues are sponsored by commercial brands from multiple industries (UEFA, 2012b): England, France, Italy, Portugal, Russia, Spain, and Ukraine. So, it is necessary to mention that the Premier League and the Spanish La Liga, considering both of them as the top two European home leagues, are sponsored by the banking industry (*Barclays*, a major global financial services provider, and *BBVA* (*Banco Bilbao Vizcaya Argentaria*), a multinational Spanish banking group), although the sector resulted severely damaged after the late-2000s international financial crisis and economic collapse. Among the five remaining sponsored national leagues, we find beverage (*Sagres*, a Portuguese brewery), insurance (*SOGAZ*, a Russian insurance group), as well as telecommunication and internet

[50] "The coefficient is calculated by working out an average score: dividing the number of points obtained, by the total number of clubs representing an association in that season's two club competitions. The resulting figure is then tallied with the results of the previous four seasons to calculate the coefficient. Where two associations have the same coefficient, the association with the higher coefficient in the most recent season is placed first" (UEFA, 2012b).

companies (such as *TIM*, *ZON*, *Orange* and *Tochka* that respectively sponsor the top Italian, Portuguese, French, and Ukrainian leagues).

Country	League	Official sponsor (industry)
1. England	The Premier League	*Barclays* (banking)
2. Spain	Liga Nacional de Futbol Profesional	*BBVA* (banking)
3. Germany	DFL Deutsche Fussball Liga GmbH	No sponsorship
4. Italy	Lega Serie A	*TIM* (telecommunications)
5. Portugal	Liga Portugal	*ZON Multimédia* (telecommunications) *Sagres* (brewery)
6. France	Ligue de Football Professionnel	*Orange* (telecommunications)
7. Russia	Russian Football Premier League	*SOGAZ* (insurance)
8. Ukraine	Ukrainian Premier League	*Tochka* (internet company)
9. Netherlands	Eredivisie NV	No sponsorship
10. Greece	Super League Greece	No sponsorship

Table 17. Sponsorship of 2012 top ten European football leagues.
Source: adapted from European Professional Football League (2011).

As we previously mentioned, one of the most important assets for a football club is the stadium where the first team plays home matches, but it is also the own name of the institution. In this sense, it is possible to find some examples that illustrate how the original name of a football club can be created or modified depending on particular circumstances related to a business company (e.g. foundation or acquisition). So:

- on the one hand, we expose an example from the German Bundesliga, where *Bayer AG* (a global chemical and pharmaceutical enterprise founded in 1863) owns the total amount of shares of Bayer 04 Leverkusen Fussball GmbH since its foundation in 1904 (Bayer AG, 2010, 2011, 2012); while
- on the other hand, *Red Bull Company GmbH* may be seen as a worldwide example of re-branding sponsorship as, in addition to extreme or motorsports (e.g. Formula 1 racing teams Infiniti Red Bull Racing and Scuderia Toro Rosso),

the Austrian company owns five affiliated football clubs around the globe: FC Red Bull Salzburg, New York Red Bulls, RB Leipzig, Red Bull Brazil, and Red Bull Ghana. The main characteristic of every one of these clubs is that these organisations wear the same uniforms during their home matches: red and white colours with the company's logo on the chest.

Regarding the relationship between sponsors and football clubs' home grounds, a range of organisations considered that the modification of the original stadium's name in exchange of a corporate trademark given by a sponsor would also be an excellent and profitable business opportunity. However, sponsoring stadia in different countries (e.g. England, Germany, etc.) is not as it initially could seem as, in most cases, home grounds have traditionally been named taking into account different features such as location, proximity to certain places or honouring a personality, event or peculiarity directly related to the club. In the following table we classify the twenty 2012-2013 Premier League home grounds according to the previously mentioned particular features:

Feature	Stadium (club)
Location	Anfield (Liverpool FC); Boleyn Ground (West Ham United FC); Carrow Road (Norwich City FC); Craven Cottage (Fulham FC); Loftus Road (Queens Park Rangers FC); Villa Park (Aston Villa FC).
Proximity to a certain place	Goodison Park (Everton FC); Old Trafford (Manchester United FC); St. Mary's Stadium (Southampton FC); Stamford Bridge (Chelsea FC); The Hawthorns (West Bromwich Albion FC); White Hart Lane (Tottenham Hotspur FC).
To honour a personality, event or peculiarity	Madejski Stadium (Reading FC); Stadium of Light (Sunderland AFC).
Sponsored stadium	Britannia Stadium (Stoke City FC); DW Stadium (Wigan Athletic FC); Emirates Stadium (Arsenal FC); Etihad Stadium (Manchester City FC); Liberty Stadium (Swansea City AFC); Sports Direct Arena (Newcastle United FC).

Table 18. Classification of the 2012-2013 Premiership home grounds.

Additionally to the importance of sponsorship, merchandising plays an essential role for the commercial revenues of the football industry. In this sense, multinational corporative sportswear manufacturers (e.g. *Adidas*, *Nike*, *Reebok*, etc.) compete among themselves and pay millions to clubs with the aim to have access to the lucrative home, away and third replica market as well as having the opportunity to show, like other official sponsors, their publicising material in the perimeter boards of stadia, home tickets and programmes, which have been carrying advertisements since the game became professional and The Football League began at the end of the XIX Century.

Nevertheless and despite the long-lasting relationship between football and advertising, corporate sponsorship was allowed at the beginning of the 1980s, when a substantial finance impulse was required by the English football. With the growing popularity of the game and together with the development of the Premier League, both advertising and sponsorship revenues considerably increased the clubs' budgets, especially among those clubs "associated with a winning side", although "there are certain clubs such as Liverpool FC and Manchester United FC that have an inherently strong brand image irrespective of recent playing success" (Szymanski & Kuypers, 1999: 68).

In contrast to the business of modern football, the *Big Four* (MLB, NBA, NFL, and NHL) have negotiated several times the inclusion of sponsors in their uniforms, but the idea has been repeatedly rejected although, in order to increase their merchandise sales, the teams have modified the style and design of their shirts (or jerseys, as they are known in American English), pants and even the clubs' logos have been remodelled. Notwithstanding, Sandomir (2012) points out that, especially since the beginning of the late 2000s economic crisis, the North American leagues are really being conscious that the globality of their businesses should play under similar rules to other sports competitions like the Premiership, though it would mean to deal with the end of a tradition and the total rejection of most sports supporters.[51]

From an economic and financial perspective, it is necessary to explain that football shirt sponsorship is essential for the top English clubs' economic interests. Actually, despite the 2008 global financial crisis, and thanks to the stability of the pound sterling against

[51] The NBA Development League (the minor league basketball organisation) announced that during the 2012 playoffs of the competition, the qualified teams would begin to wear the *BBVA* logo on the back of the jerseys, above the numbers, as the Spanish bank is an official sponsor of both professional North American basketball competitions. This decision may be seen as a previous step to the future NBA plans of featuring small sponsorship patches on the shoulder. According to Berger (2012), these patches could generate around $100 million revenues per season if were introduced in 2014; however, as Rovell (2012) points out, in October 2012, NBA owners rejected the idea for possible exclusivity complications.

other currencies (like the euro or the United States dollar), the total revenues of the twenty Premiership teams generated £147.1 million for the season 2012-2013, increasing by £29.6 million the register of the season 2011-2012 (£117.5 million) and generating an individual average of £7.355 million per club, although only the deals held by Liverpool FC, Manchester City FC and Manchester United FC with *Standard Chartered*, *Etihad Airways* and *AON* have respectively provided £20 million to each team's annual budget (Miller & Harris, 2012).

Club	Shirt sponsor	Kit supplier
Arsenal FC	*Emirates*	*Nike*
Aston Villa FC	*Genting Casinos*	*Macron*
Chelsea FC	*Samsung*	*Adidas*
Everton FC	*Chang Beer*	*Nike*
Fulham FC	*FxPro*	*Kappa*
Liverpool FC	*Standard Chartered*	*Warrior*
Manchester City FC	*Etihad Airways*	*Umbro*
Manchester United FC	*AON*	*Nike*
Newcastle United FC	*Virgin Money*	*Puma*
Norwich City FC	*Aviva*	*Errea*
Queens Park Rangers FC	*Air Asia*	*Lotto*
Reading FC	*Waitrose*	*Puma*
Southampton FC	*AAP3*	*Umbro*
Stoke City FC	*BET365*	*Adidas*
Sunderland AFC	*Invest in Africa*	*Adidas*
Swansea City AFC	*32RED*	*Adidas*
Tottenham Hotspur FC	*Aurasma*	*Under Armour*
West Bromwich Albion FC	*Zoopla*	*Adidas*
West Ham United FC	*SBOBET*	*Macron*
Wigan Athletic FC	*12BET*	*MI·FIT*

Table 19. 2012-2013 Premier League shirt sponsors and kit suppliers.

Regarding the previous table about shirt sponsorship in the Premiership, Beech et al. (2010) relate some significant features with implications for both financial planning and strategy that can be currently identified in the business of professional football:

- There are two kinds of sponsors: the local companies that have traditionally spent their money as part of the club's community and the multinational corporations which have recently achieved a significant presence among football organisations and whose main goals are global television exposure and to seek a broader presence in a specific marketplace.

- A range of sponsors (most of them multinationals with no particular attachment to the club or the local community) seem to be more concerned with the fact that dealing with a football club is more important than the relationship with the club they are sponsoring; this is so, especially if we take into account that as soon as the sponsorship agreement is over, the company is free to negotiate and sign a new contract with any other football organisations.
- The sponsorship revenues that clubs can command are almost directly dependent on the previous season's performance; nevertheless, other factors such as the tradition and the supporting mass of the club are also widely considered.
- The sale of the rights to manufacture the football shirts has little to do with the equipment that players wear on the pitch, as the main attractions for the supplier are the exposure of its corporative logo and the acquisition of the contract to produce the replica kits and sell them around the world.
- Clubs must take precautions concerning the selection process of their sponsors, due to the possibility of jeopardising or even cancelling the agreement between both parts as a consequence of possible financial difficulties of the supporting company.

To exemplify the characteristic features developed by Beech et al. (2010), our aim is to introduce very briefly the case of Liverpool FC and the commercial relationships between the club and four shirt sponsors (*Carlsberg* and *Standard Chartered*) and kit suppliers (*Adidas* and *Reebok*):

- On the one hand, *Carlsberg* signed the first sponsoring agreement with Liverpool FC for the initial season of the Premier League (1992-1993) and their commercial relationship was satisfactory for both parties until it was cancelled by the end of the season 2009-2010, when the Danish brewing company unwilled to double their £7.5 million contract in order to compare the offer made by *Standard Chartered*, which became the official shirt sponsor of Liverpool FC for the following four seasons in exchange of £80 million (Edwards, 2009; Bascombe, 2012).

- On the other hand, *Adidas* had been the kit supplier of Liverpool FC from the mid-1980s to the mid-1990s (1985-1996), until *Reebok* substituted the German multinational corporation. This was the case until the season 2005-2006, when *Reebok* became a subsidiary firm of *Adidas* and, consequently, the holding company became once again the supplying company.

In relation to the partnership between *Reebok* and Liverpool FC, Szymanski & Kuypers (1999) indicate that during the season 1996-1997, around 600,000 shirts of the club were sold. Taking into account that the unitary cost of these shirts was £37.99, the revenue generated from the sale of a Liverpool FC's shirt manufactured by *Reebok* was divided as shown in the following figure:

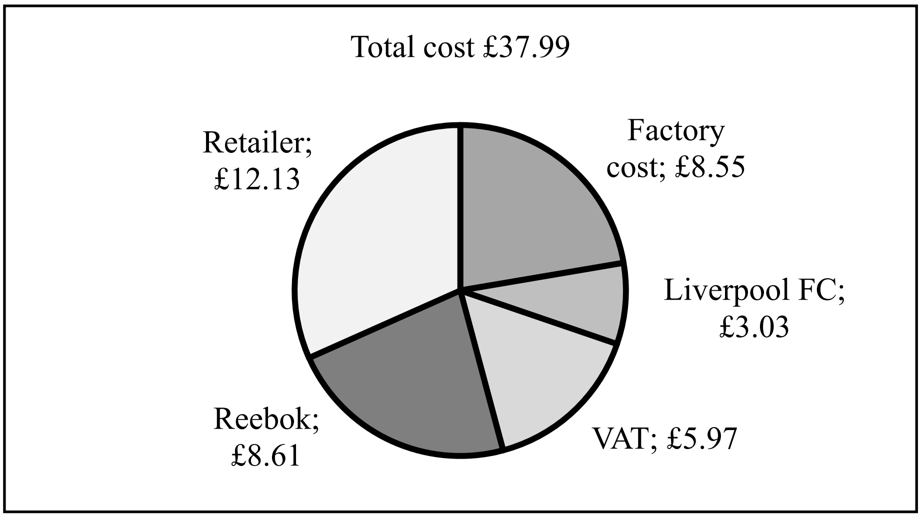

Figure 8. Revenue from the sale of a 1996-1997 Reebok Liverpool FC shirt.
Source: Szymanski & Kuypers (1999: 72).

In this section, we have paid particular attention to the principal sources of revenue of English football clubs; however, we have also given some information about the incomes generated by the major European leagues. In that sense, we consider necessary to mention András (2003) and Barajas-Alonso (2004) because in their doctoral dissertations the authors develop both deep economic and financial analyses of the Hungarian and Spanish football business, respectively. Regarding the case of Barajas-Alonso (2004), the author points out that most Spanish football clubs frequently fail to complete their official audit requirements and that the financial statements are usually presented late or reveal irregularities that considerably reduce their reliability.

2.1.3. TELEVISION AND THE INTERNATIONALISATION OF THE GAME

Broadcasting rights are, together with gate receipts and commercial revenues, the main sources of income for professional football, especially for the top clubs of the most powerful European leagues such as England, France, Germany, Italy and Spain (Barros & Leach, 2006; Barros & García-del-Barrio, 2008; Morrow, 1999). According to the *Deloitte Football Money League* (a prestigious revenue ranking related to football operations), the top twenty European clubs generated €4,839.9 million in the season 2011-2012, a 10% increase in comparison to the previous year (Deloitte & Touche, 2012, 2013). Among them, €1,911.1 million (almost 40% of the total income) were corresponding to broadcasting agreements, as show in the following table:

Football club	Broadcasting (€ million)	Commercial (€ million)	Match-day (€ million)
1. Real Madrid FC (Spain)	199.2	187.2	126.2
2. FC Barcelona (Spain)	179.8	186.9	116.3
3. Manchester United FC (England)	128.5	145.4	122
4. FC Bayern München AG (Germany)	81.4	201.6	85.4
5. Chelsea FC (England)	139.4	87.1	96.1
6. Arsenal FC (England)	107.7	64.9	117.7
7. Manchester City FC (England)	109	138.5	38.1
8. AC Milan (Italy)	126.3	96.8	33.8
9. Liverpool FC (England)	78.2	99.1	55.9
10. Juventus FC (Italy)	90.6	73	31.8
11. Borussia Dortmund (Germany)	60.4	97.3	31.4
12. FC Internazionale Milano (Italy)	112.4	50.3	23.2
13. Tottenham Hotspur FC (England)	76.1	51.3	50.8
14. FC Schalke 04 (Germany)	38	93.4	43.1
15. SSC Napoli (Italy)	85.8	38	24.6
16. Olympique de Marseille (France)	70.6	47	18.1
17. Olympique Lyonnais (France)	71.6	42.6	17.7
18. Hamburger SV (Germany)	23	58.1	40
19. AS Roma (Italy)	64.4	36.8	14.7
20. Newcastle United FC (England)	68.7	17.1	29.5

Table 20. *Deloitte Football Money League*'s 2011-2012 top twenty clubs.
Source: adapted from Deloitte & Touche (2013).

If we only pay special attention to the English football clubs of the list (Arsenal FC, Chelsea FC, Liverpool FC, Manchester City FC, Manchester United FC, Newcastle

United FC, and Tottenham Hotspur FC) we may see that the Premiership is the most represented competition in comparison to the French, German, Italian, and Spanish national leagues. The seven English clubs generate €707.6 million, only €86.5 million less than the combined broadcasting revenues of Italy and Spain, the country that takes the first and second places of the list with Real Madrid CF and FC Barcelona, respectively. Consequently, more than commercial and match-day revenues, we may assume that the Premier League television deals and their equitable distribution among the clubs play an essential role in the top English league's economy (see Appendix E).

At the end of Chapter 1 we introduced the broadcasting deals negotiated by The Football League during the 1980s, as well as the agreements signed by the NFL from 1956 to the early 1990s. So, the establishment of the Premiership in 1992 supposed that the emerging pay-per-view corporations in England analysed the potential value of the competition and launched a precise marketing strategy: the first step was focused on the implementation of a relatively new concept which consisted on charging sports consumers and, particularly, football supporters for watching their favourite sport on television; while the second part of the strategy was based on signing subscribers to the exclusive offer of satellite and cable networks, which offered unachievable services for traditional broadcasters (e.g. fewer advertisements), in exchange of monthly instalments. Nevertheless, as a previous step to the analysis of the Premier League broadcasting deals, we consider that it is necessary to offer a brief explanation of the most recent agreements negotiated by the North American NFL.

As it had happened in the past decades, the new millennium brought new contracts to one of the most successful sports leagues. Between 2004 and 2005, NFL network and satellite television rights were re-signed and sold in different packages (a business strategy also followed by the Premiership) to a range of broadcasters: on the one hand, the Sunday afternoon games of both conferences, AFC (American Football Conference) and NFC (National Football Conference), were awarded to *CBS* and *Fox* respectively by $622.5 and $712.5 million per year. Both were sealed under a six-year contract that expired in 2011. On the other hand, Sunday night broadcasts were acquired by *NBC* in a six-year contract of $600 million per year while Monday night games were brought by *ESPN* (*Entertainment and Sports Programming Network*) in an eight-year contract of $1,100 million per season between 2006 and 2013. According to Sandomir (2011), *ESPN* had renewed its contract (expiring in 2013) to broadcast the seventeen NFL's Monday night games by $15.2 billion through 2021, which represents $1,900 million per season and implies a 73% increase over the previous agreement.

ESPN	**Monday night matches**	• Eight-year contract (2006-2013) • $1,100 million per year • No Super Bowls
NBC	**Sunday night matches**	• Six-year contract (2006-2011) • $600 million per year • Super Bowls: 2009 and 2012
Fox	**Sunday afternoon NFC matches**	• Six-year contract (2006-2011) • $712.5 million per year • Super Bowls: 2008 and 2011
CBS	**Sunday afternoon AFC matches**	• Six-year contract (2006-2011) • $622.5 million per year • Super Bowls: 2007 and 2010
DirecTV	**Sunday ticket satellite matches**	• Five-year contract (2006-2010) • $700 million per year • No Super Bowls

Table 21. 2006 NFL network and satellite television contracts.
Source: adapted from Yost (2006).

Regarding the Premiership broadcasting agreements, the Football League Association Premier League Ltd. writes and publishes annually an official statement where the participating football clubs agree to commit with professionalism and integrity to run the competition to the highest possible standards. So, in relation to the different broadcasting deals, the *Premier League Handbook* corresponding to the season 2012-2013 establishes on rule D.11 this statement (Premier League Handbook, 2012: 95):[52]

> The operating and other expenses of the Company and the League shall be paid, at the discretion of the Board, out of Overseas Broadcasting Money, Commercial Contract Money, Radio Contract Money, Title Sponsorship Money or any other income of the Company excluding UK Broadcasting Money.

Additionally, rule D.16 stipulates the distribution of the broadcasting revenues in the following order: "one half shall comprise the Basic Award Fund" (D.16.1), "one quarter

[52] A/N: Contrary to Subero-Sáenz (2012) where we worked with the *Premier League Handbook* of the season 2011-2012, for our doctoral dissertation we have selected the 2012-2013 edition, which differs considerably from the previous edition as both of them use a different nomenclature. In the particular case of the 2012-2013 rules, D.11, D.16, D.17, and D.27 were respectively referred as C.30, C.35, C.36, and C.46 in the 2011-2012 edition (Premier League Handbook, 2011, 2012).

shall comprise the Merit Payments Fund" (D.16.2) and "one quarter shall comprise the Facility Fees Fund", taking into account that "each of the Basic Award Fund and the Merit Payment Fund shall be divided into such number of shares as shall be required" in rules D.17 and D.27, which determine the distribution of the fees in accordance to the final season league position and how relegated clubs receive the Basic Award Fund, Overseas Broadcasting Money and Title Sponsorship Money during four seasons after losing their place in the top category of the English professional football (Premier League Handbook, 2012: 96).

Period	Total rights fee	Annual rights fee	Live matches per season
1992-1997	£191 million[53]	£38.2 million	60
1997-2001	£670 million	£167.5 million	60
2001-2004	£1,100 million	£366.6 million	66
2004-2007	£1,024 million	£341.3 million	138
2007-2010	£1,706 million	£568.6 million	138
2010-2013	£1,782 million[54]	£594 million	138
2013-2016	£3,018 million	£1,006 million	154

Table 22. 1992-2013 Premiership broadcasting rights in the United Kingdom. Source: adapted from BBC (2012c); Exall (2007); Harris (2006, 2009); Kay (2011); Morrow (1999, 2011).

As seen in table 22, seven different contracts have been re-signed in relation to the broadcasting rights of the competition in the United Kingdom from the establishment of the Premiership in 1992 to the season 2012-2013. So, each new agreement has been constantly increasing the annual worth of the previous one, with the exception of the 2004-2007 deal, as well as the live coverage of the season matches. Concerning the strategy established by the Premier League to negotiate the 2010-2013 television rights, six different packages with matches at different days and hours were negotiated in

[53] According to Ridley (2011) Sky's first television deal to buy the Premier League's rights was worth a then staggering £302 million over five years (1992-1997).
[54] BBC (2012c) points out that the 2010-2013 deal signed by the Premier League and *BSkyB* (*British Sky Broadcasting*) and *ESPN* (as we mentioned, it was initially signed by *Setanta*) worth £1.773 billion and not £1.782 billion as it was reported by BBC (2009a).

secret auction and awarded to *BSkyB* and *Setanta*, although the coverage of these matches was finally entrusted to *ESPN*.

BBC (2006; 2009a) and Robinson & Gibson (2009) explain that *BSkyB* retained four out of six 2010-2013 packages of audio-visual rights offered by the Premiership for a sum of £1,623 million (around £4.7 million per live match). In contrast, the two remaining packages were initially sold to *Setanta*, whose rights enabled to show 23 live matches per season. However, the Irish sports broadcaster, which was also the owner of the rights for English international and FA Cup matches, as well as Scottish football, golf, boxing and Indian Premier League of cricket, failed to pay on time and the rights were acquired by *ESPN*. In the following table, we illustrate the distribution of the 2010-2013 Premiership broadcasting rights:

BSkyB **4 out of 6 packages (115 live matches per season)**
• **Package A**: 23 games shown at 16.00 on Sunday. • **Package B**: 23 games shown at 13.30 on Sunday. • **Package E**: 23 games shown at 12.45 on Saturday. • **Package F**: 7 to 13 games on midweek evenings and bank holidays, 10 to 16 at 12.45 on Saturday and 16.00 on Sunday.
ESPN **2 out of 6 packages (23 live matches per season)**
• **Package C**: minimum of 12 games at 20.00 on Monday, the rest either at 13.30 on Sunday or 17.15 on Saturday or other times. • **Package D**: minimum of 18 games at 17.15 on Saturday, the rest either at 13.30 on Sunday, 20.00 on Monday or other times.

Table 23. 2010-2013 Premier League packages for broadcasting rights in the United Kingdom. Source: adapted from BBC (2006, 2009a); Robinson & Gibson (2009).

Similar contracts to the ones agreed with *BSkyB* and *ESPN* were also negotiated and settled with the aim of broadcasting internationally the Premier League. To that purpose, the same bidding strategy followed with the rights in the United Kingdom was implemented. In certain regions, the overseas selling price of the rights has considerably increased because of the competitiveness of the companies involved. Thus, while the 2007-2010 deals were valued around £625, the 2010-2013 rights were sold to the best bidders in America, Africa, Middle-East, Asia, and other European countries by an estimated amount of £1,400 million (Harris, 2010):

- In a deal worth about £60 million, *Canal+* retained broadcasting rights in France and Poland, while has lost them in Scandinavia, where *Medge Consulting* paid £111m for the rights in Denmark, Finland, Norway, and Sweden.
- *Abu Dhabi Media Company* (*ADMC*) and *Showtime Arabia* entered the auction for the Premiership across the Middle East and North Africa. *ADMC* won the bid after paying over $300 million though the company had entered the auction at $150 million.
- In Hong Kong, an administrative region of China, and the sovereign city-state of Singapore, *NowTv* and *SingTel* are the two local pay-per-view television companies that respectively signed an estimated broadcasting agreement of £150 and £200 million for 2010-13, while the previous 2007-2010 rights had been sold by £115 and £67 million.
- In China, one of the most powerful countries in the world and the most populated one by far, *WinTV* re-signed the same contract for 2010-2013 that had been agreed in 2007 for an approximate sum of $50 million. However, exchange rates movements were different in 2007 and 2010 and it meant that *WinTV* really paid £7.7 million more than 3 years ago, from £25.6 million in 2007 to £33.3 million in 2010.
- In other regions like North America and the Caribbean, South America and some Asian countries (including India) the result of the 2010-2013 auction was the same to one related to the 2007-2010 broadcasting rights, with *Fox*, *Setanta* and *ESPN* as the companies awarded.

According to BBC (2012c), the 2013-2016 audio-visual rights for the transmission of Premiership matches in the United Kingdom were sold by £3,018 million in seven packages that totalise 154 live matches per season: five (A, B, C, D, and E) and two packages (F and G) of 26 and 12 live matches respectively. *BSkyB* secured 116 matches (B, C, D, E, and F) after signing £760 million per season and British Telecom secured the two remaining packages (A and G) by £246 million per season.

Considering the relationship between sports consumers, television companies and their millionaire broadcasting rights, Taylor (2008: 373) considers that more supporters have "consumed football through mass media" in the first two decades of the Premier League "than ever before" because satellite and cable television has opened the competition to the world and watching broadcast football matches can be more common than attending to the stadium (Buraimo et al., 2012). So, broadcasting firms have transformed the traditional habits of the English football league since 1992 and even dictate when the matches are played for business reasons according to the worldwide media interest, adapting schedules to afford global coverage and satisfy the demands of supporters and sports television consumers abroad.

Concurrently to the worldwide spread of the broadcasting rights, and contrary to the 1980s situation, when the British football talent emigrated to other national leagues (especially after the English clubs were banned to play European tournaments) during the 1990s and 2000s, the internationalisation of the Premiership has brought several changes to the squads and the way in which the game is played on the pitch. For example, in 1992, there were only eleven Irish or non-British footballers in the top English division (Williams, 1999). However, the number of foreign players increased considerably after the *Bosman ruling*[55] and, in line with the capacity to sign more foreign players, general football salaries were equalised or exceed to the ones offered abroad (Morrow, 2003). As a result, Barajas-Alonso (2008) points out that there were 250 foreign players competing in the 2007 Premier League.[56]

[55] In December 1995, the Belgian footballer Jean-Marc Bosman, wished to be transferred from RFC Liège (Belgium) to USL Dunkerque (France). However, negotiations about the fee were fruitless. The case came before the European Court of Justice that decided (in contravention of Article 48 of the *Treaty of Rome*) no club could demand a transfer fee for a player whose contract had been completed. The *Bosman ruling* also changed the *3+2 rule*, a quota system allowing only three foreign players on a team in a national league, plus two other foreigners if they played for five years without a break in the host country (Andreff & Staudohar, 2000; Bose, 2012; Szymanski & Kuypers, 1999).

[56] Until September 2013, the three highest fees related to Premier League clubs are non-English footballers: Cristiano Ronaldo (Portugal), transferred from Manchester United FC to Real Madrid FC in July 2009 by £80 million (€96 million); Fernando Torres (Spain), who signed with Chelsea FC after Liverpool FC received £50 million in January 2011; and Gareth Bale (Wales), the most expensive footballer after the £85.2 million (€100 million) agreement between Tottenham Hotspur FC and Real Madrid FC during the 2013 summer transfer window. Furthermore, since the creation of the Premier League we may also find foreign (non-British) managers who have had a tremendous impact in English football such as Rafael Benítez (Spain), Gérard Houllier (France), José Mourinho (Portugal), or Arséne Wenger (France), among others (Bose, 2012; Hytner, 2013; Kuper, 2011; Lovejoy, 2011).

2.2. TWO SIDES OF THE SAME TOKEN: A COMPARATIVE ANALYSIS

Professional football is a complex industry and a big business conditioned by the results on and off the pitch: on the one hand, the club's position at the end of the season depends on two main factors such as the squad's performance and the ability to sign better players; and, on the other hand, the economic health of the club is the result of the financial equilibrium between incomes and expenses. In this regard, the imbalance between financial and sport performances may ballast the revenue stream of the organisation in the same way that positive results on the pitch may lead the club to the finance optimisation through the increase of attendance, gate receipts, sponsorship agreements, merchandising sales and better broadcasting agreements.

Therefore, in his study about the success of Manchester United FC, Szymanski (1998: 49) states two general principles: "better league performance leads to higher revenue" and "increased wage expenditure leads to better league performances". In this section we analyse the performance of Manchester United FC and Leeds United FC over twenty years, from the starting 1992-1993 Premiership to the season 2011-2012. Both organisations play, respectively, the roles of a powerful winning club and the opposite side of the business, a historically prestigious football entity relegated from the top division of the English football to the Football League One with increasing debts and losses.

2.2.1. MANCHESTER UNITED FC: POWERFUL AND WINNER

Between 1992 and 2012, Manchester United FC have won twelve out of twenty Premier League seasons, have been runner-up five times and the remaining occasions have finished in the third place. Besides, the club managed by Sir Alex Ferguson (1986-2013) have raised several times some of the most important football trophies: four FA Cups, three League Cups, nine Community Shields (the former Charity Shield), two UEFA Champion Leagues, one Intercontinental Cup and the FIFA Club World Cup.

Consolidated as one of the top football clubs in the world, Szymanski (1998) considers that what makes Manchester United FC's success so interesting from a business perspective is that the club has been managed to get money while winning. Szymanski

& Kuypers (1999) point out that the results of the club on the pitch are mainly based on the unconditional support of the public and the exceptional squad managed every year. This combination achieved its best performance in the season 1998-1999 when the club won the first *treble* (Premiership, FA Cup and UEFA Champions League) in the history of English football.

Off the pitch, Manchester United FC's value has constantly increased since 1991, when the club was initially floated on the stock market. However, some difficulties appeared in 2005 when the Glazers, a North American multi-millionaire business family, took control of 98% of the club (valued around £800 million). The acquisition was financed by loans secured against Manchester United FC's assets and the immediate result was the division of the club in two different groups: one supporting the new ownership and the other totally opposed to the Glazers. Among the second group of supporters, some of them disagreed with the managing abilities of the new owners, considering that the club was going to be ruined sooner than later due to imposing huge mortgages. So, they decided to form the FC United of Manchester, a semi-professional club established and democratically administered by publicly opened membership and whose corporate structure is based on a Community Benefit Society, one share per owner and one vote per share (Jarvie, 2012; Millward, 2011; Nauright & Ramfjord, 2012).

2.2.2. LEEDS UNITED FC: DEBTS AND LOSSES

In contrast to the constant successful seasons and managing stability of Manchester United FC, the progression of Leeds United FC from 1992 to 2012 has considerably varied over the years. Therefore, we have divided these twenty years into four separated stages: the first one goes from the initial season of the Premier League to 1998, when David O'Leary, an Irish former footballer, was signed as the new manager. The second stage is the most successful one and corresponds to the four seasons managed by O'Leary, in which Leeds United FC always finished in the top positions of the Premiership and qualified to play European competitions. Nevertheless, by the end of the season 2001-2002, the management considered that their investment on the team – almost £100 million were spent in signing players– should have resulted on winning a trophy and not only the qualification for playing the UEFA Champions League or UEFA Cup, although it was economically essential for the club's annual budget. For these reasons, O'Leary was released and substituted by Terry Venables, a former football player and England national team manager (Tomkins et al., 2010).

Despite the changes, in what we consider the third stage within the twenty-year analysis of Leeds United FC, Venables only lasted eight months in front of the squad (from July 2002 to March 2003), being replaced by the manager Peter Reid, who was dismissed in November 2003. By the beginning of the season 2002-2003, managing the club was a huge challenge: debts were increasing and some of the top footballers were being transferred with the aim to recoup the millionaire investment carried through in the previous years: £66 million represented the total amount of these operations, but the main consequence of the transfers was the weakening of the team.

After being relegated from the Premiership to the Football League Championship by the end of the season 2003-2004 and to the Football League One in 2007, the fourth and final stage (between 2007 and 2012) brought positive results to Leeds United FC. A series of good performances led the team to be promoted again to the Football League Championship by June 2010 under the management of Simon Grayson, who was released on February 1, 2012 and temporarily substituted by Neil Redfearm, the Reserve Team manager. With Neil Warnock, Leeds United FC finished fourteenth in the 2011-2012 Championship League and, after three consecutive draws and losses, both parts parted company on April 1, 2013 (BBC, 2013a; Edwards, 2011; Hay, 2008).

In addition to the irregular season results and the constant competition troubles, off the pitch, Leeds United FC was also immersed on financial difficulties. As Morrow (2005) points out, the club revealed in March 2004 that debts were close to £80 million and it was necessary to face the possibility of going into administration. Consequently, despite transferring the most important players and reducing the wage bill, the club's relegation to the Football League Championship attached importance to the numerous rumours about administration, especially considering that it meant a wide reduction of both income boost and prestige. The administration was finally confirmed on May 2007 and the first consequence was driven by The Football League since the organisation punished the club with a ten-point league deduction, which represented the relegation to the Football League One, the lowest division where Leeds United FC had ever played until that moment. Besides, the following season (2007-2008) started with the team receiving an extra sanction of fifteen points because it was considered that the financial problems were unsolved by the beginning of the third division of the English football system (Clavane, 2010; Hamil & Walters, 2012; Mewis, 2010; Tomkins et al., 2010).

Season	Manchester United FC	Leeds United FC
1992-1993	1st Premier League (-)	17th Premier League (-)
1993-1994	1st Premier League (►)	5th Premier League (▲)
1994-1995	2nd Premier League (▼)	5th Premier League (►)
1995-1996	1st Premier League (▲)	13th Premier League (▼)
1996-1997	1st Premier League (►)	11th Premier League (▲)
1997-1998	2ndPremier League (▼)	5th Premier League (▲)
1998-1999	1st Premier League (▲)	4th Premier League (▲)
1999-2000	1st Premier League (►)	3rd Premier League (▲)
2000-2001	1st Premier League (►)	4th Premier League (▼)
2001-2002	3rdPremier League (▼)	5th Premier League (▼)
2002-2003	1st Premier League (▲)	15th Premier League (▼)
2003-2004	3rdPremier League (▼)	19th Premier League (▼)
2004-2005	3rdPremier League (►)	14th Football League Championship (▼)
2005-2006	2ndPremier League (▲)	5th Football League Championship (▲)
2006-2007	1st Premier League (▲)	24th Football League Championship (▼)
2007-2008	1st Premier League (►)	5th Football League One (▼)
2008-2009	1st Premier League (►)	4th Football League One (▲)
2009-2010	2ndPremier League (▼)	2nd Football League One (▲)
2010-2011	1st Premier League (▲)	7th Football League Championship (▲)
2011-2012	2ndPremier League (▼)	14th Football League Championship (▼)

Table 24. League performance of Manchester United FC and Leeds United FC between 1992 and 2012. Source: adapted from Hopkin (2011).

To conclude our comparative study, it is important to explain that, from a finance perspective, the main difference between Manchester United FC and Leeds United FC lies in the fact that the first club is managed to succeed on and off the pitch by winning football competitions and getting money season by season, while the second one is severely exposed to the most immediate sports and finance results, demonstrating a considerable lack of long term business perspective (Morrow, 1999). Furthermore, as Szymanski (1998) and Szymanski & Kuypers (1999) describe, Manchester United FC's winning seasons represent an increase of the home attendance at *The Theatre of Dreams* (as Old Trafford is popularly known) while, on the contrary, losses and relegations may cause a severe and remarkable decrease of spectators at Leeds United FC's Elland Road.

2.3. THE XXI CENTURY BUSINESS OF ENGLISH FOOTBALL: THE PREMIER LEAGUE OWNERSHIP MODELS

In this second chapter of our dissertation, where we have developed a survey of the modern English professional football and the main characteristics of the Premiership, we have also introduced the considerable importance of gate receipts, commercial revenues and broadcasting agreements. We have also mentioned that one of the main financial problems faced by football clubs falls on how revenues are handled in order to spend the budget in the most suitable form according to the financial status of the organisation. Morrow (1999: 8) states that the football industry is an unusual business, the economics of professional clubs are characterised by the interdependence of the participants and “every match (or product) is unique and its outcome unpredictable”, in the same way that “attendance at any match will be influenced by a variety of factors” (e.g. quality of the teams and stadium facilities, expectations related to the outcome of the match or goals scored).

As Bose (2012: 18) comments, “the real fascination of the Premier League is that it emerged at a time when the English game was at very low ebb”. As explained in Chapter 1, the Premiership was created after two desperate decades in the 1970s and 1980s when English football was racked by hooliganism and racism, a time when “English football was also physically dangerous and had witnessed many deaths at football matches”, with the aim of becoming “the most powerful league in the world”.

Conn (2002) considers that profitability is one of the defining principles of the British life and, therefore, it is complicated to analyse how different areas such as health, education or sport have lost their natural sense and turned into something ruled by the dictations of buying and selling. Then, we may assume that everything is subject to market forces. In this regard, during Margaret Thatcher’s conservative government (1979-1990), a range of national companies were privatised and handed to the stock exchange. *British Telecom* (*BT*), *British Petroleum and Oil* (*BP*) and *British Gas* (*BG*), among others, were privatised in 1982, 1985 and 1986 respectively in the belief that if they were run to make a profit for their shareholders, everybody would benefit of their commercial success (Millwall, 1994).

Additionally, Conn (2002) states that English business culture is particularly based on the short term and only looks for making profits very quickly instead of building for a future. In that sense, professional football was an easy business because the hard work had already been done by the founders of The Football League at the end of the XIX Century since they assured that supporters would continue following the performances of their clubs and protecting their institutions, which actually were companies with certain traditions that people were fond of protecting.

Thus, with the purpose of preserving the legacy of these institutions, the *1856 Joint Stock Companies Act* enabled football clubs to become private companies owned by shareholders with limited liability status, a model which had been the dominant legal structure throughout the XX Century (Dobson & Goddard, 2011; Sloane, 2006): Birmingham City FC was the first to step forward in 1888 (as we mentioned in section 1.3), while by 1921, almost every Football League club (84 out of 86) had already been converted into a private company. However, the foundation of the Premier League implied that football was seen as an emerging industry which had entered into a new phase of worldwide expansion and commercialism. In the following sections we explain the three new types of ownership that have emerged in the English football since 1992: the supporter trust model of ownership, the foreign investor model of ownership and the stock market model of ownership (Walters & Hamil, 2010).

2.3.1. THE SUPPORTER TRUST MODEL

According to Millwall (2011) and Walters & Hamil (2010), a supporter trust is an independent, not-for-profit, democratic, cooperatively owned organisation that seeks to influence the governance of a football club through improvised supporter representation as it also develops stronger connections between three different parties: the club, the community where the team belongs to, and the supporting base. In order to comply with the regulations established by The Football League and the Premier League, the football club remains a private company with limited liability, while the supporter trust owns the majority of shares in the football club. Walters & Hamil (2010: 23-24) also consider that “the possibility of a supporter trust takeover of a Premiership club, particularly one in financial difficulties” is feasible. Actually, the model has been successfully proved in minor clubs (e.g. AFC Wimbledon or Swansea City AFC), although it needs to be tested at larger organisations (e.g. Liverpool FC).

The case of AFC Wimbledon reminds the previously mentioned example of FC United of Manchester, although with several differences. In 1991, after the publication of the *Taylor Report*, the former Wimbledon FC was recommended to move from its London home ground to another one shared by Crystal Palace FC. Ten years later, the club was granted to move to a stadium located in Buckinghamshire; however, leaving the native London was not an option to supporters, who were determined not to let their club history forgotten. Consequently, FC Wimbledon finally became Milton Keynes Dons FC in June 2004 while the majority of supporters who had rejected the relocation founded a new club, AFC Wimbledon. The club was founded as a PLC (the abbreviation of public limited company) and is owned by a group of supporters called The Dons Trust, registered as an Industrial and Provident Society or IPS[57]. The Dons Trust retains the majority of the club's ownership and controls the club via the one member, one vote status.

Regarding Swansea City AFC, the new millennium meant a significant change in the history of the Welsh organisation. After the club's relegation to the Third Division in 2001, the managing director, Mike Lewis, purchased the organisation by paying £1 and he subsequently sold it to a consortium of Australian businessmen led by Tony Petty (all of them related to the Brisbane Lions FC, an Australian football club). Immediately after taking control of the club, fifteen players were either dismissed or their contracts were terminated. Supporters were opposed to the Australian management and The Football League threatened the club with severe sanctions; in turn, a new consortium directed by Mel Nurse took the control of Swansea City AFC.

Considering the instable situation and in advance of further contingencies, the Swansea City Supporters' Trust was created in order to save the club and to guarantee the representation of real supporters on the board. By 2013, Swansea City AFC is a subsidiary owned by Swansea City FC Ltd and Swansea City Football 2002 Ltd. holds

[57] The IPS is a legal entity for a trading business or voluntary organisation which, according to the *Cooperatives and Community Benefit Societies Act 2003*, has also been recognised as a community benefit society.

99.15% of the issued share capital of the club and *Swansea City Supporters Society Ltd.* has guaranteed its presence holding the 20% of the company.

In contrast to AFC Wimbledon and Swansea City AFC, the case of Liverpool FC represents the example of a football organisation where the efforts of supporters did not succeed due to the size of the club. According to Walters & Hamil (2010), in March 2007, Liverpool FC was acquired by two American investors, Tom Hicks and George Gillet. Both of them joined forces and founded the holding company *Kop Investment Ltd.* to co-own and manage one of the most important Premiership clubs. Individually, they had shared previous experiences operating international sports organisations (mainly in North and South America) related to baseball, ice hockey, motor racing, and also association football: Texas Rangers (MLB), Dallas Stars (NHL), Montreal Canadiens (NHL), Evernham Motorsports (National Association of Stock Car Auto Racing, also known as NASCAR), and Sport Club Corinthians Paulista (Campeonato Brasileiro Série A).

Nevertheless, in January 2008, a considerable group of Liverpool FC's supporters publically showed their reluctance about the ownership methods determined by Hicks and Gillett and created the Share Liverpool FC (SLFC)[58], while others followers of the team launched different movements such as the Spirit of Shankly (Liverpool Supporters' Union) or even a semi-professional club called AFC Liverpool (a similar case that reminds the duality between Manchester United FC and FC United of Manchester). Almost three years later, in October 2010, Liverpool FC was sold to another North American sports investment company, *New England Sports Venture* (currently known as *Fenway Sports Group*), with relative experience in managing professional sport organisations, such as the Boston Red Sox (MLB), one of the most prestigious baseball clubs in the world. Consequently, the SLFC's expectations of becoming part of the club by investing their own money and establishing a partnership with the new owners of Liverpool FC failed, as they controlled the majority of shares.

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[58] The main objective of SLFC, which is constituted as an IPS with a one share, one vote structure, is to be in a position to be able to take ownership of the club. By October 2008, almost 40,000 supporters had expressed their interest in these non-tradable shares valued in £5,000, which represented a considerable amount in a moment when the global economic recession was surrounding the country; finally, price shares were reduced to £500 with the idea that more people would be interested .

2.3.2. THE FOREIGN INVESTOR MODEL

The foreign investor model of ownership has been a prominent trend within the Premier League in England since May 1997, when Fulham FC was acquired by the Egyptian businessman Mohammed Al-Fayed in exchange of £30 million.[59] Walters & Hamil (2010) consider that there are three main reasons to explain this rise:

- First, as the football industry has become more commercialised, the costs required to operate a Premiership club have increased considerably. For example, Lovejoy (2011: 252) points out that the player wages represent "67% of the Premier League clubs income".
- Secondly, foreign investors can consider that the ownership of a club in the top category of English football is an attractive proposition considering it can confer prestige, popularity and global notoriety.
- Third, the increasing value of the most recent domestic, overseas and highlights broadcasting rights, as well as the global expansion to maximise the brand potential in emerging countries are an attractive opportunity to foreign investors.

In 2004, both the Premier League and The Football Association introduced the *fit and proper person test*. The goal of this initiative was to safeguard English football clubs against unscrupulous owners who may cause more damage than benefit to the industry and to the acquired organisation in particular. However, the test does not apply to individuals that are subject to criminal investigations or that are in the process of prosecution (Walters & Hamil, 2010; Wilson, 2009).

[59] According to Deloitte & Touche (2012) and Walters & Hamil (2010), from 1997 to 2011 thirteen English clubs (including Fulham FC, which was sold for $300 million to Shahid Khan, the owner of the NFL Jacksonville Jaguars, in July 2013) were involved in fifteen international purchasing operations that generated £2,682 million: Chelsea FC (July 2003, Roman Abramovich, £135 million), Manchester United FC (May 2005; Malcolm Glazer; £725 million), Portsmouth FC (January 2006, Alexandre Gaydamak, £68 million), Aston Villa FC (August 2006, Randolph D. Lerner, £75 million), West Ham United FC (November 2006, Bjogolfur Gudmundsson, £108 million), Liverpool FC (March 2007, Tom Hicks and George Gillet, £219 million; October 2010, Fenway Sports Group, £300 million), Queens Park Rangers FC (August 2007, Flavio Briatore, Bernie Ecclestone and the Mittal family; £20 million; August 2011, Tony Fernandes, £35 million), Manchester City FC (September 2008, HH Sheikh Mansour bin Zayed Al Nahyan, £82 million), Sunderland FC (September 2008, Ellis Short, £40 million), Birmingham City FC (August 2009, Carson Yeung, £61 million), Blackburn Rovers FC (November 2010, Venky's Limited, £53 million) and Arsenal FC (April 2011, Stan Kroenke, £731 million).

2.3.3. THE STOCK MARKET MODEL

Szymanski & Kuypers (1999) and Wilson (2011) consider that football clubs must secure their financial interests like any other business organisation. For that reason, and according to these authors, issuing shares of the stock market represents a legitimate activity for all those teams established as limited companies. However, running and managing a floated football club requires the imposition of new disciplines that are required to be adapted to the new status.

Traditionally, most English teams were typically owned by successful businessmen directly related to the social supporting local mass of the club to whom winning competitions and trophies was more important than financial gains. However, when these local businessmen decided to sell their shares to financial institutions with the aim to earn money, they were absolutely conscious that, from that moment on, their decision would change the concept of professional football and financial performance would take precedence over the game results. Thus, the direct consequence was the new owners burst into the English football scene willing to manage their recently acquired clubs in the same way they had run their private companies in other commercial industries.

Consequently to the increasing professionalisation of football and the interest developed by several clubs for increasing their budgets, the introduction of these sports organisations on the stock exchange[60] initially became into a rapid and simple investment vehicle for shareholders. Between 1995 and 1998, the stock market model of ownership became so popular that seventeen Premiership and Football League Championship clubs were listed on three different groups of "the sophisticated London Stock Exchange", considered "a large, liquid, accessible source of new capital" (Morrow, 1999: 63):

- The London Stock Exchange (LSE), which dates back from the XVII Century (coffee-houses), although it was officially founded in 1801 when became one of

[60] "The stock exchange exists to provide attractive and well regulated financial markets. Such markets allow companies and other organisations (e.g. governments) to raise finance cost effectively, have their shares publicly traded and provide a means for investors to buy and sell shares efficiently and with access to the fullest possible information" (Morrow, 1999: 62).

the most important financial institutions. Nowadays, the LSE represents a strong and well-regulated market, as well as the heart of the English financial community.

- The Alternative Investment Market (AIM), a sub-market of the LSE with less regulatory requirements, was created in 1995 and allows smaller companies to be listed on the stock market.
- The PLUS Markets Group (formerly known as OFEX), created in 2005 and regulated by the Financial Services Authority (FSA), is the closest competitor to the AIM and develops two types of operations: the listing of small cap companies and the provision of trading services.

In contrast to mid-1990s popularity of the floating markets for the football industry, Morrow (1999: 63) mentions that "the importance of the stock exchange as a means of providing long-term capital was initially recognised by a football club in 1983, when Tottenham Hotspur FC became the first British club to make a public issue of shares, raising £3.3 million by an offer for sale", which reached the top and was "oversubscribed by four times". Following the success initiated by Tottenham Hotspur FC, in 1989 and 1991, Millwall FC and Manchester United FC respectively began to float on the AIM and in the LSE.

For football clubs, being listed on the stock market includes different purposes such as to redevelop stadia and facilities, to strength the squad with new players, to develop commercial operations, to improve youth training programmes, to reduce borrowing, to provide additional working capital and to improve liquidity to existing shareholders. However, in relation to this last purpose, it is necessary to explain that the stock exchange involves issuing new shares in the club and/or the sale of existing ones. Therefore, when shares are issued, the proceedings from sales go directly to the club for investment purposes, but the existing shareholders receive no money in the same way that when existing shares are sold and the proceeds go to the selling shareholders, the club receives no money (Morrow, 1999; Szymanski & Kuypers, 1999).

Considering that the football club floating experience "indicates that the market believes only a small number of clubs can make profits" (Szymanski & Kuypers, 1999: 75) and that "profits, turnover and market capitalisation at most clubs are insignificant in comparison to companies in most other business sectors reported by financial press" (Morrow, 1999: 2), we may assume that, in relation to the market and in a similar way to the earliest attachment of the important businessmen with the local clubs in the past, many supporters purchased shares related their favourite football organisation not by financial reasons but by emotional and personal attachment (Morrow, 2003). So, in the following table we may observe that the market capitalisation in June 1998 was clearly dominated by just a few clubs: three Premier League clubs like Manchester United FC (44.04%), Newcastle United FC (11.41%) and Tottenham Hotspur FC (7.15%) captured 62.6% of the market capitalisation.

Football club	Float date	Float price	Market capitalisation June 1998	Market capitalisation January 2012
Aston Villa FC	May 1997	£11	£55.5 million	Delisted: 2006
Birmingham City FC	Mar 1997	50.00p	£18.5 million	Delisted: 2009
Bolton Wanderers FC	Apr. 1997	52.00p	£19.7 million	Delisted: 2003
Bradford City AFC	Nov. 1998	55.00p	-	Delisted: 2002
Charlton Athletic FC	Mar. 1997	80.00p	£68.2 million	Delisted: 2006
Chelsea FC	Mar. 1996	55.00p	£13.1 million	Delisted: 2003
Leeds United FC	Aug. 1996	19.00p	£47.6 million	Delisted: 2004
Leicester City FC	Apr. 1997	93.00p	£10.0 million	Delisted: 2004
Manchester City FC	Oct. 1995	68.00p	-	Delisted: 2007
Manchester United FC	June 1991	£3.85	£411.7 million	Delisted: 2005
Millwall FC	Oct. 1989	20.00p	£4.7 million	Delisted: 2011
Newcastle United FC	Apr. 1997	£1.35	£106.7 million	Delisted: 2007
Nottingham Forest FC	Oct. 1997	70.00p	£23.2 million	Delisted: 2002
Preston North End FC	Oct. 1995	£4	£8.6 million	Delisted: 2010
Queens Park Rangers FC	Oct. 1996	72.00p	£7.2 million	Delisted: 2001
Sheffield United FC	Jan. 1997	60.00p	£13.7 million	Delisted: 2008
Southampton FC	Jan. 1997	£1.5	£18.6 million	Delisted: 2009
Sunderland AFC	Dec. 1996	£5.85	£31.8 million	Delisted: 2004
Tottenham Hotspur FC	Oct. 1983	£1	£66.9 million	Delisted: 2012
Watford FC	Aug. 2001	1.00p	-	Delisted: 2011
West Bromwich Albion FC	Jan. 1997	£280	£9.1 million	Delisted: 2005

Table 25. English PLC football clubs on the stock exchange. Source: adapted from Conn (2002); Morrow (1999); Szymanski & Kuypers (1999); Walters & Hamil (2010).

The twenty-one English football clubs with market capitalisation were delisted between 2002 and 2012. Walters & Hamil (2010: 20-22) indicate three reasons to explain why: First, "although stock market flotation enabled football clubs to generate initial outside investment, returns in the form of dividends and capital gains through share price increases were poor" and so, "there is little opportunity for football clubs to continue to raise investment through the stock market". The second reason points out that "the objective of a football club is to promote football as a sporting activity and as a business" and, consequently, "the fundamental principles of profit-maximisation and providing a return for investors that govern the stock market model do not dovetail neatly in the context of a football club". Finally, the third argumentation exposes that "there have been recent changes in ownership at many of the listed clubs as foreign investors have become more prominent in English football". Then, usually the new ownership revert the football organisation back to a private company status and "the club is no longer owned by a range of shareholders", reducing "the administrative obligation required to maintain a stock market listing".

To conclude with the three different models of ownership, and according to Morrow (1999, 2003) and Walters & Hamil (2010), it is basic to emphasise their impact in the English football since the Premiership was established, as well as to analyse the pros and cons of each model:

- The supporter trust model of ownership develops clear implications for the governance of a club through the promotion of democracy within the organisation: one member, one vote status. Thereby, this model causes a great involvement in the governance of the club as well as enables the stakeholders to be strongly and long-term rooted to the community where the team is located.
- In contrast, the foreign ownership model is initially related to the managerial loss of the local identity. Furthermore, when the club becomes a private limited company and unless the new ownership considers the opposite, the buyout leads to a loss of transparency in terms of accountancy, especially when the business of football can be seen as an opportunity to maximise commercial revenues.
- Against the usual practice of new international owners, the stock market model of ownership restricts the financial opacity of football clubs, especially because they have to publicly report on how they apply best practice guidelines on corporate governance as they are seen in the *combined code*, although the financial success is not guaranteed (Financial Reporting Council, 2012). Besides, the stock model of ownership enables supporters to play a bigger role

in the governance organisation of the club throughout the right to attend and vote on the AGMs.

Finally, despite being seen as the world's most popular beautiful game, as an unprofitable[61] and unconventional industry, or even as charitable trusts, football is much more than a business and its unique characteristics make this professional sport to be something fairly complex. From a financial perspective, the commercial business nature of football implies that managers and owners basically run their entities to maximise profits, increasing the popularity of their clubs by achieving good performances and results on the pitch in the same way that official organisms (e.g. FIFA, UEFA, etc.) coordinate football competitions to promote a reasonable level of balanced competitiveness which, especially in the Premier League, means the redistribution of the overall revenues.

Nevertheless, we must also assume that professional football is an entertainment business that generates enormous amounts of money around the globe (especially taking into account commercial and broadcasting revenues), where the most economically prominent clubs are the consolidated dominators of the industry and whose activities involve both current and potential worldwide consumers, supporters as well as shareholders related to the game (Bower, 2007; Conn, 2002; Dunning, 1999; Hamil & Walter, 2012; Hassan & Hamil, 2012; King, 2002; Kuper & Szymanski, 2009, 2010; Lovejoy, 2011; Morrow, 1999, 2003, 2005; Murray, 1998; Neale, 1964; Stenning, 2010; Szymanski & Kuypers, 1999; Walvin, 2010; Williams, 1999).

Consequently, considering there are multiple groups (including authorities, members of the industry and public in general) personally and professionally engaged to the game, the football organisations are required to produce continuous flows of information in order to satisfy all these needs. Therefore, football clubs have developed similar marketing and communicative strategies to other enterprises with the aim to transmit effectively both sport and financial updates, as we will analyse in the following chapter.

[61] Since the maximum wage limit was abolished in 1961, football clubs have been free to manage their wage bills. According to Conn (2013a; 2013b), fifty years later the salaries of the twenty Premiership teams (including players, managers, employees and other internal staff of the organisations, except agents) increased over £1,600 million (season 2011-2012), about two thirds of the total income of the league, which was established on £2,400 million.

CHAPTER 3

Business English Communication in a Global Economy

CHAPTER 3
BUSINESS ENGLISH COMMUNICATION IN A GLOBAL ECONOMY

This chapter of our dissertation is devoted to the analysis of Business English communication within the context of a globalised economy. The initial sections focus on defining globalisation and explaining the importance of marketing and branding for professional football clubs. Besides, we also explain how communication is essential for the successful development of the football commercial activities, including two brief explanations related to the usefulness of public relationships in the industry as well as to the professional interdependence of clubs and mass media (e.g. television, radio, press, and different sports specialised internet websites).

The third section analyses the English language as a tool to fully comprehend what implies the concept of business global economy. Taking into account the increasing significance of effective communication in business, we will pay particular attention to how English has become an international language and its significance within business (considering the literature published about its status of lingua franca); how the language was adopted officially by some former British colonies; and how English has become the predominant language in several essential pillars of society such as politics, education and, especially, business.

In the fourth section we will emphasise the relevance of written discourse in business, expanding the topic of the Business English conceptualisation in order to provide a closer vision of the role of written business language. Finally, we will revise the three main methodological approaches that deal with written discourse acquisition: product approach, process approach and social-constructionist approach.

3.1. THE CONCEPT OF GLOBALISATION

The current idea of globalisation can be historically traced back to the early 1960s, although early versions of the term had already existed in history: the 1500s emergence of Spanish and Portuguese colonial empires and their global integration process; the initial explorations and trade relations between Europe, America, Africa and Asia; the growth into a stable multilateral interdependency by the mid-1750s; or, after the 1880s, when globalisation became to be politicised by national societies. In recent times, by the end of the 1980s and 1990s, the concept of globalisation took public consciousness and multiple references related to economic, financial, political, cultural, linguistic or similar matters tended to be expressed globally. Although the term is mainly appointed to economy, the most important aspects that involve globalisation deal with business, culture, state organisation and technology (Miller et al., 2001; Osterhammel & Peterson, 2005; Steger, 2009).

Regarding the definition of globalisation, we agree with Lechner (2009) when he considers that there is not just a single interpretation; however, we may see it not as a single force but as a set of human actions that share a similar quality and point in the same direction. As a concept, globalisation is a reference to both compression and intensification of consciousness of the world as a whole that concerns the process by which people become more connected in different ways across larger distances. As Canals et al. (1997) and Ruiz-Garrido (2003) point out,[62] there are six different determining factors related to the ideological concept of globalisation:

- Finance globalisation and international finance imbalance.
- The growth of international trade and business, which includes the appearance and participation of different less-developed countries in a global commerce dominated by the most dominant economic regions: the European Union

[62] In addition, we can find other authors who have focused their work on the concept of globalisation from multiple perspectives: communicative (Golding & Harris, 1997; Hamelink, 1994), discursive (van Dijk, 1997a; Wodak, 1989), economics and business (Khor, 2001; Robinson, 1996; Stiglitz, 2002), educative (Aranguren-Gonzalo et al., 2000; Touriñán-López, 2000), labour (Beck, 2000), multilingual (Sprung, 2000), or social and human (Halliday, 1999; Klein, 2001; Martínez-Guzmán, 2000), including other positions that provide a positive (Lafontaine & Müller, 1998) or negative perspective (Martin & Schumann, 1998; Passet, 2002) and those authors whose analyses are more eclectic (Beck, 1998; Falk, 2002). However, it is necessary to point out that these divisions can be arguable.

(especially Germany, France, the United Kingdom and Russia, though not being a member of the community), the United States of America and Brazil in North and South America respectively, and certain Asian countries such as China, India and Japan.

- The internationalisation of companies, which is usually developed through direct exporting, management contracts and foreign direct investment (which provides a total control of the situation), just to mention some examples. Additionally, we can categorise industrial delocalisation, deindustrialisation and unconnected subcontracting services with the business firm.
- The creation of new organisational management structures, the rapid spread of the most recent technology and the different improvements in transports, aspects that collaborate jointly to improve both global communication of information, merchandise and people.
- A global rivalry between companies, countries and even economic blocks.
- The economic system convergence and the crisis of the public sector, which is particularly related to governmental organisations, health services or education.

Far from economic or political aspects of globalisation, it is basic to analyse how international relations are developed in order to enable communication. Nowadays, and thanks to the worldwide economic influence of the United States of America (originally preceded by the colonial activity developed by the United Kingdom in Africa and Asia), most international commercial exchanges are conceived in English, which is the most representing and published language in all kinds of research articles and the one that has displaced other languages (e.g. French or German) that had been the main referent for decades. Consequently, we find that there is a real necessity to learn English in order to successfully develop certain professional and academic tasks (Bocanegra-Valle, 2013, 2014; Mauranen & Metsä-Ketelä, 2006; Palmer-Silveira, 2004). Furthermore, considering that most of the business activity is transmitted throughout different kinds of oral and written communications, we may then consider that the knowledge of the current lingua franca is seen as an essential requisite for those interested in developing an international business or academic career. In this regard, in Chapter 4 we analyse in depth the importance of English for Specific Purposes (ESP) and Business English.

3.2. MARKETING, COMMUNICATION AND THE FOOTBALL BUSINESS

Considering that sports are globalised and professional football is played all over the world, Desbordes (2007: 10) points out that "universal marketing tools are necessary in order for it to be profitable". However, sports marketing, defined by Skinner (2010: 104) as "the process in which corporations and companies use popular mainstream and alternative... to connect with consumers", is not a contemporary phenomenon since it originally dates back from the late XIX Century, which differs from the current vision in terms of commercial involvement and the internationalisation of sport economy. In this regard, Tomlinson (2005) considers that both the rapid growth of international economy and the expansion of global communication infrastructures in the last quarter of the XX Century have been crucial to the reimaging of many sports and, in turn, the remaking of the world sports political economy (e.g. pay-per-view television).

The worldwide popularity of a range of football clubs and players has led multinationals to see that professional sport provides a unique business opportunity, where the most important teams and footballers are considered as irresistible vehicles for the marketing of all kinds of products, generating massive profits due to the huge interest and attention demanded by millions of spectators, consumers and supporters, who demonstrate their interest in the game attending the "giant temples of concrete" (Gaffney & Mascarenhas, 2006: 2), watching friendly and official matches on television, following the football radio programs, buying merchandise products or reading sports specialised newspapers (Borland & Macdonald, 2003; Skinner, 2010).

In sports in general, and particularly in the football business, the loyalty to a national team, association or club has traditionally been founded on emotions or geographical attachment (e.g. family ties, regional affiliations or the unconditional support to a top player) rather than on rational connections.[63] For that reason, according to Borland & Macdonald (2003), Bridgewater (2010), Kotler (2003) and Reichhald (1997), sports

[63] In his doctoral dissertation, Llorens-Monzonís (2011) states that football clubs are requested to implement two individualised business strategies considering that we can find supporters with different degrees of implication: on the one hand, there are supporters with a medium-low level of implication who reveal an emotional attachment and follow their clubs, but not the game in general. On the other hand, the highly involved supporters, who consume the matches played by their club as well as other national or international competitions, are more rational and cognitive in their social behaviours.

consumers' loyalty is essential for the industry, as it represents both increasing economic and non-economic profits over time, such as higher revenues and the spread of positive feedback. Nevertheless, taking into account that loyalty may not last forever (e.g. FC United of Manchester was founded after supporters of Manchester United FC disagreed with the Glazer family), Reichhald et al. (2000: 139) explain that "a successful organisation must learn how to learn from its mistakes", trying to find the origin of the problem in order to "learn more about what needs to be fixed in the business, and if possible, to re-establish the customer relationship on firmer ground".

Contrary to those who deplore the commercialisation of football, clubs should be considered as brands as far as they have personalities (each organisation determines its own strategic direction to create powerful assets) and represent several identities that are assumed by the clubs' supporters. As Bridgewater (2010: 79) mentions, "the environment surrounding a football brand is made up of a number of differentiate stakeholders who influence the success of the brand".

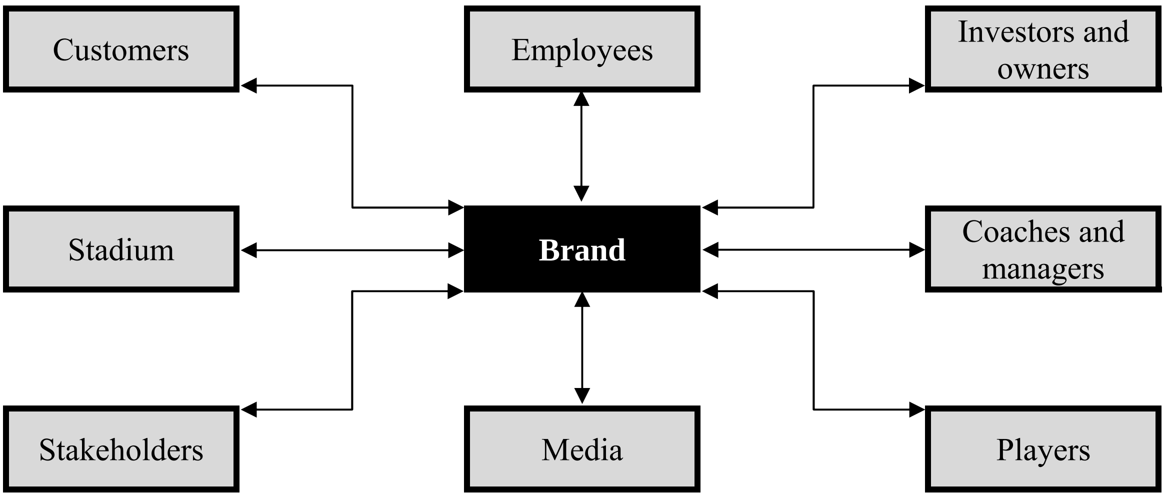

Figure 9. The football *brandscape*. Source: Bridgewater (2010: 79).

Considering that a brand may be described as an iceberg (Davidson, 1998), Bridgewater (2010: 11) indicates in her work that the analogy between brands and icebergs is very useful because "only a small proportion of an iceberg is visible above the surface, and many other aspects are below the waterline". Therefore, the author indicates that football brands are identified by external characteristics (logo and name), although they also comprehend certain internal characteristics that underpin these (core values, positioning, culture and personality):

External and internal characteristics of football brands	
External characteristics	
Logo	The logo is the particular symbol supporters use to identify the club's brand without words. It also implies a method to differentiate them from other competitors, representing something unique and exclusive.
Name	In football, a number of conventions (e.g. the name of the city or town followed by a word used to signify the unity of the club) are applied to the clubs' names. • In England, the most common second name of a football club are self-explanatory names such as *City*, *Town*, *County* and *Athletic*; or others like *United*, which implies a symbolic meaning of togetherness and team spirit. • However, we can also find clubs with only one name (simply adding FC for football club), Albion, Rovers or Wanderers, among others (e.g. Tottenham Hotspur FC, named after Sir Henry Percy, a XIV Century knight known as Harry Hotspur who was the owner of the land around the Tottenham area).
Internal characteristics	
Core values	Core values represent the foundation of the organisation's brand and should be simple, credible and justifiable. These core values must be perceived by supporters as benefits, must be distinctive and sustainable.
Positioning	Positioning implies how football brands are perceived and how the clubs' real values are communicated in order to understand the concept of brand in comparison to other competitors.
Culture	There are six dimensions of culture: • Symbols are objects, events, acts or people that convey, maintain or create meaning over and above their functional purpose. • Rituals and routines are the way activities or events are developed and how they are emphasised in order to correspond to the culture of the organisation. • Organisational structure reflects the power and the importance of roles and relationships within the club. For example, two key figures in English football are managers and coaches considering they operate in a competitive environment when victories and performances on the field day after day are evaluated by the own club, supporters and the press (Kreilgaard et al., 2010) • Control systems represent the measurements and reward systems that emphasise the goal of the football organisation. For example, the most powerful clubs are encouraged to win titles while other clubs just aim at avoiding relegation. • Power structures are related to the assumption and belief that the powerful groups within the organisation (e.g. the members of the board) need to develop a strategic plan associated to the future of the club. • Stories belong to the emotional side of football and correspond to honour the successes of the club, simply remember certain players or plays, or commemorate a disaster or a day that affected negatively the history of the organisation.
Personality	Football organisations are required to be tough on the field but also friendly, accessible and youthful out of it in order to match the supporters' values and emotions.

Table 26. External and internal characteristics of football brands.
Source: adapted from Bridgewater (2010) and Johnson & Scholes (1992).

Additionally to the importance of marketing and branding within the business of football, we also need to take into consideration the significance of communication, which represents another essential issue that professional clubs are used to deal with. As an introduction to that concept, we provide an example that illustrates the particular relationship between football and communication. The following passage is an open letter written in October 2008 by Daniel Levy, an English businessman who became chairman of Tottenham Hotspur FC in 2001 (Levy, 2008):

> There is also an inaccurate perception that our Club is run entirely for profit and that football is secondary. Success on the pitch is the sole determinant to the future of the Club and its financial stability, so it would be entirely counter-productive to have anything other than football as our first and foremost priority and it is ridiculous to suggest otherwise. At a time when football clubs are criticised for losing money and for their debt levels, I am surprised that we should be criticised for running our Club on a sound commercial basis and for making a profit. Thank goodness we do make a profit because it has significantly supported the progress we have made over the last seven years and has helped to make us one of Europe's most secure Clubs. I make no apologies for the fact that we reinvest the Club's positive cash flow in both players and infrastructure.

From a business perspective, Beech et al. (2010) state that the most interesting characteristic about Levy’s open letter is that the chairman, in representation of the club, denies that Tottenham Hotspur FC is run entirely for profit purposes, as it would be the case in any other conventional business, where any person would expect that the only motivation for managing the firm is to make capital gains. On the contrary, Daniel Levy argues that the strategic aim of the club is to reinvest the benefits in improving the future of the club in order to succeed on the pitch. Nevertheless, when a club cannot maintain profitability and financial losses are unsustainable for the organisation, it results very common to seek the protection of the courts in a process known in the United Kingdom as going into administration, as Leeds United FC did in 2007, a case explained in Chapter 2.

Therefore, “as the changing political economy of football demonstrates, selling football is much more than just selling the game” (Skinner, 2010: 115) and we can differentiate a range of facets of the football product, as shown on figure 10, in which Chadwick & Holt (2007) consider that the fundamental factor in the successful transformation of the football business into a benchmarking global brand is mainly the sporting product, where various elements (such as the game and competition, clubs and players, history and heritage, and national and international supporters) are blended together to produce a competitive industry with high levels of interest.

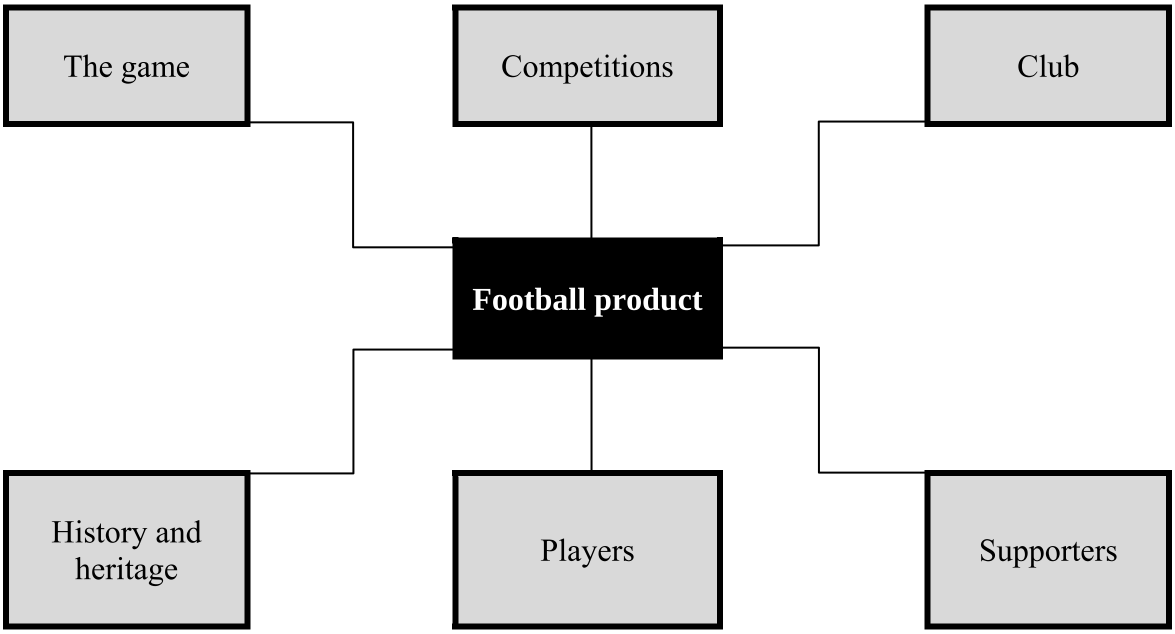

Figure 10. Facets of the football product.
Source: adapted from Chadwick & Holt (2007).

Consequently, in addition to the particular features related to the football product, the method followed by the professional clubs to communicate with their audience (e.g. staff, shareholders or supporters, as we have seen in Daniel Levy's open letter) is the same strategy integrated within any other business organisation: the use of public relations and media (which are briefly analysed immediately afterwards), as well as both business and annual reports, whose main features will be studied in Chapter 5.

On the one hand, public relations represent a useful tool for all those contemporary businesses and sports that provide unique characteristics when they are implemented by entities which are able to understand all the benefits provided (Chadwick & Holt, 2007). So, the overall aim of public relations is to create goodwill and good feelings about the organisation and its activities. For example, in sports in general, and particularly in the football business, public relations are all about making the correct things at the precise moment they are needed. Then, Jefkins (1994) points out that the main public relation process is to transform negative situations, prejudice, apathy and ignorance into positive achievements, acceptance, interest and knowledge, respectively, as illustrated in the following figure:

Negative situation	Positive achievement
Prejudice	Acceptance
Apathy	Interest
Ignorance	Knowledge

Figure 11. The public relations transfer process. Source: adapted from Jefkins (1994).

On the other hand, the relationship between media and football has been increasing since the creation of the modern game by the second half of the XIX Century, when specialised newspapers were in charge of communicating both results and performances. The arrival of radio, television and, in most recent times, internet introduced the real time consumption of professional football and also tightened up the links between mass media and football clubs. According to Helland & Solberg (2007: 65), "as an integral element within promotional communication, the media is the perfect way of promoting a business and gaining exposure"; thus, the authors consider that there are some useful strategies in order to develop a positive relationship between both football clubs and the mass media:

- first, the media should be considered as a direct link that provides a constant information flow between clubs and supporters or sports consumers;
- second, the media should be respectfully treated by the football clubs and should also receive on time the necessary information to share what is happening; and
- third, football clubs should create and maintain an honest and open relationship with the media in order to encourage the trust between both parties.

To conclude this section, it is necessary to mention that UEFA, the administrative body for association football in Europe, requires to the clubs taking part in international tournaments to introduce their state of accounts, which usually provide both financial and literary sections, in order to be granted for competition. As explained in section 5.4 where we introduce annual reports, financial statements not only communicate financial data, but also imply a verbal explanation to the readers of these reports (e.g. shareholders) about how the business organisation has been managed over a specific period of time as well as its prospects in the near future (Wilson, 2011).

3.3. ENGLISH AND BUSINESS COMMUNICATION

This section is devoted to the analysis of the English language as a tool used to comprehend what is really implied by the idea of business in a global economy. Thus, we initially explain the importance of English as the current lingua franca, the reasons that illustrate how the language achieved this status and the relevance of the notion of business communication, especially considering that annual reports are corporate documents with two specific communicative purposes: to inform and to persuade.

3.3.1. THE IMPORTANCE OF COMMUNICATION IN BUSINESS

Communication is a vital and often complicated process which allows the exchange of information and meaning between (or among) individuals through a common system of symbols, signs and behaviours; there are some other expressions often used to describe the communication process such as expressing feelings, conversing, speaking, writing or listening, among others. As we describe in figure 12, the process of communication is effective when the components included in the procedure (idea, sender, message, encoding, medium and channel, receiver, decoding, and feedback) are able to transmit the message correctly and to be fully understood (Kushal & Ahuja, 2010; Lehman & Dufrene, 2002; Ober, 2001):

Idea: It is the simplification and abstraction of reality filtered through the individual mind.
Sender: The one who originates and issues the message.
Message: It is the idea, emotion or opinion transmitted by the sender.
Encoding: The process of selecting and organising the message.
Medium and channel: The method and means by which a message is transmitted.
Receiver: It is the person, group or organisation that receives the message.
Decoding: The mental process by which the receiver decodes the message in order to understand it.
Feedback: The receiver's optional or mandatory response to the original message issued by the sender.

Figure 12. Main components of the communication process.
Source: adapted from Kushal & Ahuja (2010); Lehman & Dufrene (2002).

Additionally to the main components of the communication process, Kushal & Ahuja (2010) also introduce the elementary forms of non-verbal and verbal communication – emphasising the functions, advantages, limitations, utility and forms of both non-verbal and verbal communication– as a previous step to their analysis of the two integrating elements of verbal communication: oral and written communication.

- Non-verbal communication is the most basic form of communication; it avoids the use of words. Body language or traffic lights signals are examples of non-verbal communication.
- Verbal communication involves the use of certain symbols with universal meanings for all the participants in the communicative process. The verbal communication is established by two different features: oral communication, which implies the channel of communication in which the message is conveyed in the spoken form, and written communication, that represents the communicative exchange in the written or printed form.

Regarding university education, most colleges around the globe consider that business communication courses should be an indispensable requisite to students, especially because succeeding in today's professional environment demands the ability to transfer and understand information effectively (Guffrey et al., 2010). As Wardrope (2002) and Ober (2001) point out, we can differentiate between graduate and postgraduate business communication courses.

- Graduate business communication courses are those focused on the first and second year of university where, despite the wide range of topics taught (e.g. cultural diversity, technology, team skills, etc.), the emphasis lays on written communication sessions with the professors guiding their students to learn how to write compositions, letters, memorandums and reports.
- Postgraduate business communication courses are academic programs specifically recommended to students that have previously taken managerial courses or are particularly interested in developing a professional business career. Besides, and in order to achieve some explicit goals, these courses are considered as extremely necessary to most business organisations, which even

suggest their employees should improve their writing skills or, in some cases, there are companies that offer and develop their own specific training in writing skills.

Therefore, the ability to communicate effectively represents one of the most critical skills in business in the same way that, without communication, nothing can be achieved. In this sense, Lehman & Dufrene (2002) and Roebuck (1998, 1999)[64] point out that effective business communication has become a determinant factor when companies are performing an employee selection process, which is typically developed through different interviews and both individual and collective tests. Furthermore, most enterprises require better qualified personnel every day, with abilities to adapt their background knowledge and experience to different positions within the organisation chart. Consequently, we may assume that prospects with good communication abilities will be better considered to get promoted than other colleagues, mainly if inadequate communication can cause severe problems and damages to the firm's local and international reputation.

The importance of effective communication stems from the increasing competitiveness within global economy and the rapid adaptation requirements to new technologies. So, an effective communicative manager is the one who anticipates possible interruptions in both internal and external communication processes.[65] In that context, Lehman & Dufrene (2002) analyse various behaviours that can interrupt the communication at encoding a message: words not present in the receiver's vocabulary, ambiguity of ideas, non-verbal signs that contradict the verbal message, and expressions, errors or mannerisms that can distract the receiver of the message. Thus, in order to be effective, a corporate organisation requires communication to flow, enabling the exchange of messages and information. Considering most companies rely on communication to

[64] Roebuck (1999) estimates that human beings spend over the 80% of their lives sending or receiving information, while Lehman & Dufrene (2002) explain that several studies indicate that managers spend most of their working time (between 60% and 80%) involved in different acts of communication such as presenting information in front of large or small audiences, attending meetings, defining management procedures, coordinating departments, promoting the products or services of the company, evaluating employees, or writing reports.

[65] Business communication comprehends two functions: internal and external. All the communication that occurs within the business organisation is called internal function, while the interaction between the members of the organisation with people or groups outside the business is known as external function (Kushal & Ahuja, 2010).

accomplish their business objectives, the approach to communication varies depending on the organisation's structure.

According to Kushal & Ahuja (2010), Lehman & Dufrene (2002) and Pérez-Sabater et al. (2008), the exchange of correct information to the right people at the necessary and precise moment can be more casual and direct in a small business corporation than in a multinational with employees located in different countries, where it may be seen as a real communicative challenge. So, the flow of communication within different organisations follows two channels: formal and informal. With the aim to clarify the analysis of both formal and informal communicative channels, the following table summarises the main differences between them:[66]

Nature of Difference	Formal communication	Informal communication
Communication medium	Formal communication is written.	Informal communication is (usually) verbal.
Chain of communication	Formal communication is typified by a prescribed network within the organisation.	Informal communication undergoes frequent modifications due to the different actions produced by the participants' needs
Nature of communication	Formal communication is based on indirect written documents.	Informal communication is based on gestures and verbal talk.
Evidence	Formal communication keeps a dispatch of communication.	Informal communication keeps no dispatch of communication.
Relation	Formal communication is the result of rights and duties.	Informal communication is the result of internal relations.

Table 27. Differences between formal and informal communication.
Source: adapted from Kushal & Ahuja (2010); Lehman & Dufrene (2002).

As explained on table 27, the formal communication channel is typified by a prescribed network within the organisation. In that term related to the chain of communication we

[66] The concept of grapevine (or rumour mill) as an informal communication system has been intentionally omitted as, despite being considered as "speedy", its "inaccuracy" and nature (e.g. it usually takes place "during coffee breaks and lunch periods") is out of the boundaries we will analyse in the following sections (Lehman & Dufrene, 2002: 13).

include the standards and correctness of formal documents, which are specifically addressed to be read by external sources of the company (e.g. the qualitative sections of annual reports are typically written by different members of the board of directors, including the chairman). In contrast, the informal communication channel undergoes continual modifications due to the different actions produced by the participants' needs, comprising casual conversations or written messages in which most of the information travels along an unplanned network. However, there are other cases where informal communicative characteristics are mixed with the formal ones. For example, we may find memoranda or e-mails sharing several formal and informal features, especially depending on the quantity of receivers of the message: one-to-one or one-to-many (Kushal & Ahuja, 2010; Roebuck, 1998).

In addition to the differentiation between formal and informal communication, we can establish a comparison between oral and written communication. In terms of oral discourse, Widdowson (2003) explains that speakers are conscious that English is the lingua franca for global communication. Nevertheless, it is also necessary to notice the diversification of communities and cultures with different dialects (defined as a variety with reference to the user, such as the American English) and registers (considered as a variety with reference to the use, as when English is used for business, banking, commercial, scientific or technological purposes).

Contrary to the oral discourse, Ober (2001) points out that writing is essential in modern business and more difficult than speaking because of the correctness of the message as a permanent record, the absence of visual contact between the sender and the receiver of the message, and the lack of immediate feedback. The author also exposes that the typical written business communication comprehends a wide variety of documents which require to be learnt in order to use them correctly: e-mail, memorandum, letter, contract, newsletter, etc. Among the previously mentioned examples of written business communication, and taking into account the objective of our study, it is necessary to focus on reports and to provide a brief explanation of their nature, functions and typology.

Consequently, reports introduce, describe, analyse, and investigate a situation or some information related to a specific purpose and addressed to a particular audience.

Likewise, reports are presented in different forms and styles, varying their level of formality, structure and sections, as well as the number of pages; additionally they may vary on authorship (as the result of an individual or team work) or final presentation, especially if they are considered as documents which can be read individually or in front of an audience. O'Hair et al. (2001) establish that reports are characterised by four main functions:

- Control: The controlling function of reports appears when managers request some feedback from their employees in order to be aware of certain information about the company. The main quality of these reports is that their immediateness is a key factor to solve any kind of difficulty or to correct what is not actually working well.
- Inform: Depending on the own nature of the report, some of them may only provide raw information or data with no literature to analyse or interpret. These reports reduce their complexity and time to be prepared, as well as they are frequently reported at the beginning of a project.
- Analyse: In contrast with the previous function (to inform), where there was no possible interpretation far from the raw information, some other reports are very helpful for those readers without major experience on technical data. These reports provide an analysis of the raw information and suggest interpretations such as identifying the problem, reporting data that objectively describe the situation or providing an informed opinion.
- Persuade: The ability to motivate or change attitudes is also present in some reports. These persuasive reports represent opportunities for demonstrating ideas and future plans.

In relation to the controlling, informing, analytical and persuasive functions described by O'Hair et al. (2001), the authors also define a series of different reports (memoranda, progress reports, justification reports, compliance reports, policies and procedures, minutes and annual reports) and consider that the use of each one of these seven types depends on several factors such as the situation, the available resources, the time and the reader's expectations:

O'Hair et al.'s (2001) types of reports	
Memoranda	A memorandum is a multipurpose report which is based on short, commonly informal messages within the same department or company.
Progress reports	A progress report provides, in a very short and direct way, an information update about the latest situation of any project that the company is developing, including information about the objectives accomplished and completion dates of the rest of the project.
Justification reports	A justification report proposes and defends a change in procedure, policy, or company plan. It is often based on a three-part structure that comprises introduction, justification and request for action.
Compliance reports	A compliance report states that the company is complying with the regulations established by the government is areas such as foreign trade, financial handling, and occupational safety. It simply reports the requested data and its specifications are usually provided by the governing agency in charge.
Policies and procedures	Policies and procedures are clearly written information guidelines for action that are built into a hierarchy: the policy, the standard, and the procedure. A policy is a goal statement, a standard is the goal defined in specific terms, and a procedure states the action required to achieve the standard.
Minutes	Minutes are official records –they are also used to be video or audio recorded– of a meeting that may be helpful for legal purposes or for those employees of the company who were not present during the meeting.
Annual reports	An annual report is a yearly document published by corporations in order to communicate a wide range of audiences (from shareholders of the company and security analysts to employees, customers, suppliers, and the general public) about the overall status of the company, explaining the most recent operations developed by the firm.

Table 28. O'Hair et al.'s (2001) types of reports. Source: adapted from O'Hair et al. (2001).

Nowadays, where competitiveness between companies and employees is a crucial factor in business, the risk of sending an insensitive message cannot be afforded. For that reason, Lehman et al. (1996) provide a wide and helpful analysis for businesspeople based on the need of finding the right words with the aim to eliminate any trace of insensitivity regarding gender, race, ethnic group, religion, age or disability. In that sense, Ober (2001), whose work relates a chosen selection of words with verbal and non-verbal barriers (e.g. inappropriate use of expressions and vocabulary, or ambiguity), states that managers usually require the services of qualified interpreters and translators to avoid the previously mentioned misinterpretations and to translate texts from different languages into English, the current linguistic business reference.

3.3.2. THE INTERNATIONALISATION OF THE ENGLISH LANGUAGE

According to Crystal (2003), a language achieves a genuinely global status when it develops a special role that is widely recognised in every country. However, this is not the particular case of English as it is a bit different, though it is one of the most widely spoken languages in the world together with Chinese (which is the most popular language as a consequence of the overpopulation of its home country), Hindi (which shares certain similarities with China as India is also overcrowded), Spanish, and Arab, respectively ranked on the fourth and fifth position of the most globally spoken languages (Grimes, 1996).

Crystal (1995) considers that the number of non-native English speakers is widely superior to the one of native speakers, revealing that the use of the English language as lingua franca is creating a special category and role in certain countries (e.g. Ghana or Nigeria), where its linguistic status is improved to the rank of official language.[67] What the author points out about the importance of the non-native English speakers is possible because it is nowadays the most widely taught foreign language in the world, being studied in over one hundred countries, emerging as the chief foreign language to be encountered in primary and secondary schools, and often even displacing other languages in the process: in 1996, English replaced French as the foreign language to be taught in Algeria, a former French colony (Crystal, 2003).

Regarding the particular case of English, the language expanded to America, Asia and the Antipodes with the pioneering voyages. Nevertheless, the present-day status of English is primarily the result of two key factors: on the one hand, the expansion of the British colonial power especially during the XIX Century when it peaked with its spread through Africa and the South Pacific, where it was subsequently adopted as official or semi-official language by many of these independent states; and, on the other hand, the emergence of the United States of America as the leading economic power of the XX Century, particularly after the end of World War II in 1945 (Crystal, 2003).

[67] For example, when Nigeria became independent in 1960 from the United Kingdom, English was selected as the official language to facilitate and unify the communication in the country as the remaining possibility was choosing one from the more than five hundred local and ethnic linguistic alternatives.

Consequently, it is easy to postulate that the linguistic situation regarding the usage of English globally represents an intricate process. Currently, international businesspeople are conscious of these series of complexities and most business courses students are aware of the importance of both culture and language when travelling abroad as both concepts are interrelated and need to be learnt at the same time. In that sense, we consider necessary to introduce two different theories linked to language and culture.

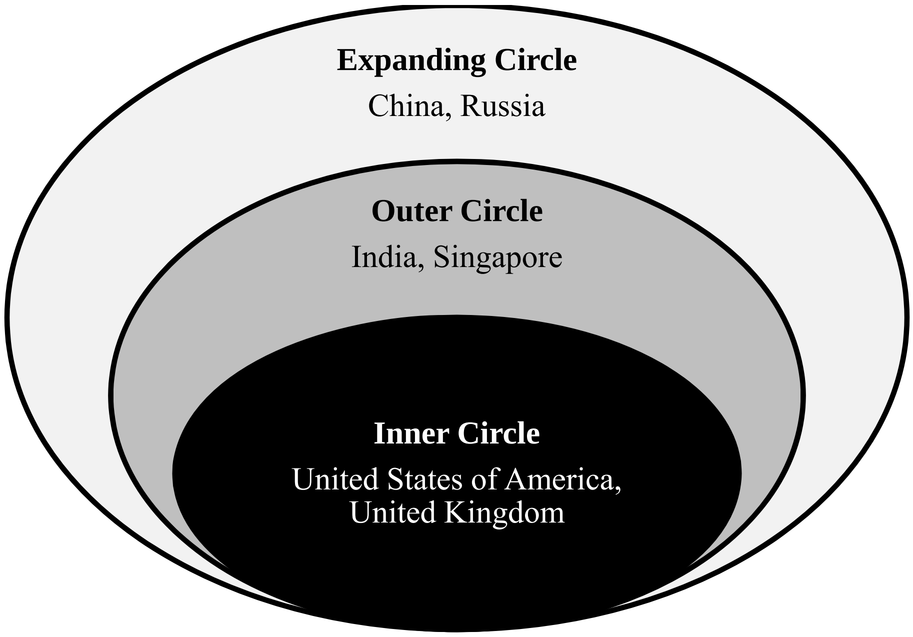

Figure 13. The three circles of English.
Source: adapted from Crystal (2003); Kachru (1985); Ruiz-Garrido (2003).

As illustrated in figure 13, Crystal (2003), Kachru (1985), Nickerson & de Groot (2005) and Ruiz-Garrido (2003) suggest the spread of English around the globe as three concentric circles and representing different ways in which the language has been acquired and currently used. Although not every country fits neatly into this model, it has been widely regarded as a helpful approach by authors like Chew (1999) or Phillipson (1992). Thus:

- the inner circle is a reference to these areas where English is the primary language (Australia, Canada, Ireland, New Zealand, the United Kingdom, and the United States of America), what Crystal (2003) explains as the traditional bases of English; while
- the outer or extended circle (which involves countries like India, Malawi or Singapore, among other fifty territories), represents the earlier phases of the

spread of English in non-native areas, where English represents the second language within a multilingual environment and it is part of the institutional language; and

- the expanding circle involves regions where English is taught as a foreign language (Greece, Japan or Poland, among an increasing number of states). Its importance as a language is highly considered though there are no traces of history colonisation by members of the inner circle, and there is no special administrative status related to the English language.

In addition to the suggestion explained by Kachru (1985), other authors like Chew (1999) and Phillipson (1992) offer a general overview of the spread of English in post-colonialism, which was developed by the English native speaking countries to maintain their domain over the peripheral countries, arguing the closer relationship between language, economics and politics. Besides, Phillipson & Skutnabb-Kangas (1996) estimate that the language is the medium for most North-South links, whether in the field of finance, technology, or entertainment and global flows. Disregarding the principles developed by Chew (1999) and Phillipson (1992), Widdowson (1997) considers the internationalisation of English as a set of established encoded forms, unchanged into different domains of use, but spread as a virtual language which means that colonisation used the language simply as a medium, as a means of transmission. Swales (1997: 374), who shares the theory developed by Widdowson (1997), compares the English language with a Tyrannosaurus rex, defining it "as a powerful carnivore gobbling up the other denizens of the academic linguistic grazing grounds".[68]

Pennycook (1994a) develops the notion of worldliness of English, in reference to the cultural and political implications of English as an international language. He also considers English as an invention initiated by Western imperialism in order to establish social differences between countries and their citizens, though the author also establishes that it has become the vehicle of communication in commerce, science and technology.

[68] In addition, Swales (1997) remarks the ideological and cultural differences between those who use the English language for academic purposes as well as the inappropriateness of imposing the English native speakers' characteristics instead of learning these differences.

In contrast to Pennycook (1994a), Chew (1999) considers that the number of current non-native speakers of English is still increasing in the same way that it is not a substituting language, but an auxiliary one whose main service is to be used as an international vehicle of communication. In that sense, Warschauer (2000) promotes a linguistic and pedagogic respect towards the different English dialects and indicates that it is a key factor to implement the role of English as lingua franca at the same time that other local languages are defended.

3.3.3. THE GLOBALISATION OF BUSINESS ENGLISH

In the different sections of this chapter we have analysed the relevance of economic globalisation as one of the causes of the internationalisation of commerce and communication. The globalisation of markets and production and the emergence of supranational institutions have driven a decline in trade and investment barriers since the end of World War II (Hill, 2011). Besides, technological changes, and especially those related to communication, information processing and transportation technologies, have provoked a radical change in the nature of the multinational business. In the 1960s, global business was mainly dominated by large multinationals established in the United States of America; however, during the 1970s, there was a change in the nature of the multinational enterprises with the rise of non-North American firms, the growth of mini-multinationals and the increasing popularity of the foreign direct investment, which was encouraged by these organisations in order to spread internationally their production and commercial activities to optimal strategic locations and emerging markets where building fruitful business relationships.

In that sense, most European and Japanese firms decided to move their production process to developing countries where labour costs were lower in comparison to their original regions. Surprisingly, these companies also invested in North America and other European countries with the aim to favour currency movements and avoid the possible imposition of trade barriers. This trend was even higher after the series of democratic revolutions that took place between 1989 and 1991, when former Communist nations of Europe and Asia (e.g. the Union of Soviet Socialist Republics) shared a commitment to democratic politics and free market economics.

As a consequence of working in different countries, it is required to vary and customise the international business practices depending on the particular characteristics of a region in particular in the same way that companies have to face new complexities in order to comprehend the specific commercial, cultural and social requirements that each country or community needs. So, Warschauer (2000) considers that culture remains as an integral part of language learning, but the approach towards culture must become multi-faceted, even more if we take into account the multiculturalism around the English speakers. Then, globalisation is increasing the application of different socio-cultural contexts in English and forcing companies (not only American or British firms) to use English to communicate at any level within the organisation, independently if the personnel deal with national or international counterparts.

Cluster	Countries with shared cultural similarities
Anglo	Australia, Canada, Ireland, New Zealand, South Africa, United Kingdom, United States of America
Arab	Abu-Dhabi, Bahrain, Oman, Saudi Arabia, United Arab Emirates
Far Eastern	Hong Kong, Indonesia, Malaysia, Philippines, Singapore, South Vietnam, Taiwan, Thailand
Germanic	Austria, Germany, Switzerland
Independent	Brazil, India, Israel, Japan
Latin American	Argentina, Chile, Colombia, Mexico, Peru, Venezuela
Latin European	Belgium, France, Italy, Portugal, Spain
Near Eastern	Greece, Iran, Turkey
Nordic	Denmark, Finland, Norway, Sweden

Table 29. A synthesis of country clusters. Source: adapted from Ronen & Shenkar (1985).

As it is indicated in the previous table, Griffin & Pustay (1999) and Ronen & Shenkar (1985) point out that anthropologists, sociologists and international business scholars divide the world in a series of cultural clusters that comprise countries with a series of shared similarities among themselves: some clusters are grouped as a result of language similarities (Anglo, Germanic, Latin American and Arab), while there are other regions that share cultural similarities (e.g. Israel with the United States of America or Spain with some Latin American countries like Argentina or Mexico). Nevertheless, the expansion of English as lingua franca, including its use for specific purposes (e.g. business or legal), confirms that it has been the most dominant language since the early stages of the XX Century, being essential for the business communication in Asia, Northern Europe or the United States of America; nevertheless, it is also necessary to mention that English is not the only language used internationally, as far as Spanish, Chinese or French are also present among businesspeople (Alcaraz-Varó, 2000; Johnson & Barlett, 1999; Rosen, 1999).

Therefore, after analysing the significance of the economic globalisation, the internationalisation of commerce and the importance of business communication, it is possible to admit the relationship between English and globalisation, especially if we consider that language is an essential element within the international communication (Johnson & Barlett, 1999; Ruiz-Garrido, 2003).[69] In this regard, and as a previous step to the consideration of the current business world being mainly based on the international trade (which refers to any commercial issue, industrial or professional activity that involves two or more nations), it is necessary to differentiate between the concepts of international and domestic business as well as between multidomestic and global companies.[70]

For these reasons, Punnett & Ricks (1998) express that business students need to comprehend the international environment (including culture, language, laws or regulations) that surrounds business activities in the same way that firms need to be able to perceive the international sphere where businesses are dealing with and find their own superiority through the optimisation of their competitive advantages. Additionally, the authors also mention that the end of World War II in 1945 originated the proliferation of multinationals and the expansion of the international business, which provoked important advances in communication, technology and transport, together with the development of the English language as the modern lingua franca.

Hasman (2000) and Ruiz-Garrido (2003) comment that the English language has not halted yet its expanding process, but both authors consider that there are three main

[69] "In an era of increasing foreign direct investment and international communications, business leaders must become more adept at understanding and leveraging their relationships with business partners in other countries. Developing communicative competence in business culture requires considerable attention not only to differences in regulatory and investment climates, but also to languages and cultural understanding" (Domke-Damonte, 2001: 35).

[70] The term multidomestic company represents an organisation operating internationally in one or more countries but with certain level of independence between them; while a global company refers to those firms operating in several countries but that keep interrelation between the external companies (Needle, 2010).

reasons to explain the importance and usefulness of English at the present time: first, to be the principal language in science, technology and commerce; second, its great capacity to assimilate vocabulary from other languages; and third, the acceptance of the dialectal variety. Thus, English is required at any level in business and is used by any foreign speaker as a vehicle of communication rather than as an object of study. Nevertheless, as we analyse in Chapter 4, the academic interest for the English language immediately responded to the evolution of contemporary business, industrial, technological and communicative activities and included specialised areas of knowledge that are taught to students with specific communicative needs and demands (e.g. English for economists).

3.4. WRITTEN DISCOURSE IN BUSINESS ENGLISH

This section analyses the importance of the English language in business with the aim to emphasise the relevance of written discourse, to expand on the topic of the Business English conceptualisation and to provide a closer vision of the role of written language within the world of business. However, and in order to provide a wider vision between the differences of spoken and written communication, we consider that it is necessary to continue with the contrastive study of oral and writing skills in order to stress the particular features of writing as an introductory analysis to the explanation of the particular Business English writing features.

The ability to speak well with the purpose of being fluent and persuasive by using the appropriate words is certainly complicated for native speakers in their own languages; however, it is harder when we have to learn a foreign language and the difficulty even increases when the target language is studied with specific purposes (e.g. international travelling or business). In contrast, the ability to write appropriately and effectively shares some of the obstacles previously introduced, although the problem in that case stems from the artificial and learned nature of the writing skill itself, together with the way in which the written language has been developed in both urban areas and technological societies (Tribble, 1996).

Harmer (1991) points out that accuracy is the main difference between speaking and writing skills and assumes that English native speakers make certain mistakes when using their own language (e.g. hesitations). Having that in mind, this behaviour may be acceptable in any non-formal situation and very usual in the context of speaking languages, but these mistakes are not allowed in written communication, where corrections are stricter in written activities than in those ones developing speaking communication skills. In that sense, Tribble (1996: 9) considers that being children we understand the different roles played by the spoken language “through a process of trial and error”, although it is not until the formal education period when “we come to an understanding of the very different social roles that we can take on if we have access to the written language”. In contrast, while the primary emphasis of speaking is based on building relationships, “in writing the emphasis is on recording things, on completing tasks, or on developing ideas and arguments”.

Paying particular attention to writing, Nunan (1991) establishes a range of differences between skilled and unskilled writers from two studies respectively developed by Zamel (1982) and Lapp (1985).

- On the one hand, skilled writers are more aware of writing as a recursive activity involving revisions of successive drafts of one’s texts, during which one’s ideas might change, requiring the rewriting of the whole chunks of text; on the other hand, unskilled writers tend to limit themselves to teacher-generated rules and modifications of lexis.
- We can also find differences between skilled and unskilled writers during the three writing stages (pre-writing, drafting and revision) which can be summarised indicating that unskilled writers do not follow the patterns present among skilled writers: to spend some time planning the text, to write quickly and fluently, and to revise what they have written at all the levels (grammar, punctuation, spelling and vocabulary).

Far from differences between written and spoken abilities (Harmer, 1991; Tribble, 1996) or among skilled and unskilled writers (Lapp, 1985; Nunan, 1991; Zamel, 1982), it is necessary to be conscious that nowadays the number of activities dependent on written documentation is considerably increasing, especially in certain legal or financial environments where it is used for practical and durability reasons. Tribble (1996: 12) considers that learning how to write is not simply the development of a new skill but also "getting involved in an activity in which questions of social role, power, and the appropriate use of language cannot be avoided". In the same way, the ability to write in a variety of styles increases the writer's effectiveness to communicate and to address to multiple audiences.

Despite the general considerations we have seen in these paragraphs, it is necessary to take into account the international relevance of the English written discourse in today's business world. As Ruiz-Garrido (2003) explains, there are numerous occasions and multiple situations (such as proposals to investors, meeting minutes and reports) where written communication is essential. Additionally, in all these communicative activities sent via letter, fax or e-mail, it is necessary to mention that the author is not only required to cause a good impression among readers, but it is important to be aware that business communication performance also represents the company or organisation in which the sender of the message is working and hence the importance of communicative competence.

In this regard, Palmer-Silveira (2002) and Ruiz-Garrido (2002) point out the necessity of having good communicative skills. Besides, both authors emphasise that the ability to be clear and effective in written business communication is an essential requirement in order to achieve professional success. In relation to tertiary education, where these skills have even been ruled out at the moment of planning English as a Second Language courses, students should have acquired a profitable writing competence in advance, particularly during their primary and secondary school years (Palmer-Silveira, 1996a, 1996b, 1997, 1998, 2000, 2001, 2002).

3.4.1. BUSINESS ENGLISH WRITING

Considering the concept of business communication and having in mind the following chapter of our dissertation (where we introduce two important terms such as ESP and Business English, including the division determined by Pickett (1986) and adapted by Dudley-Evans & St. John (1998) on business corporative communication), it is necessary to mention that business communication is sometimes used as a synonym of Business English. As Charles (1998: 85) explains, "instead of speaking about business communication, researchers, teachers and trainers frequently use the terms Business

English and ESP, and business communication is typically taught under those labels". Therefore and taking into account the synonym relationship between Business English and business communication, as Ruiz-Garrido (2003) does, we opt for the first choice and provide priority treatment to that term.

Taking into account Kogen's (1989: xiv) definition of business as "any working situation whether corporate, governmental, professional or industrial", Yli-Jokipii (1994: 36-37) determines that language of business covers four different areas: corporate language, organisational language, managerial language and the interactive aspect of the technical language (excluding administrative and governmental languages). So, while Louhiala-Salminen (1995: 26) points out that "the term *technical* and *business communication* is often used to cover the field extensively", Yli-Jokipii (1992: 28) defines Business English as "the language used in transactional situations in business enterprises, industrial or non-industrial" and shows the following figure, where differentiates between interactive and non-interactive language as well as the distinction regarding the transmission methods of the interactive written messages, as part of her definition of the term:

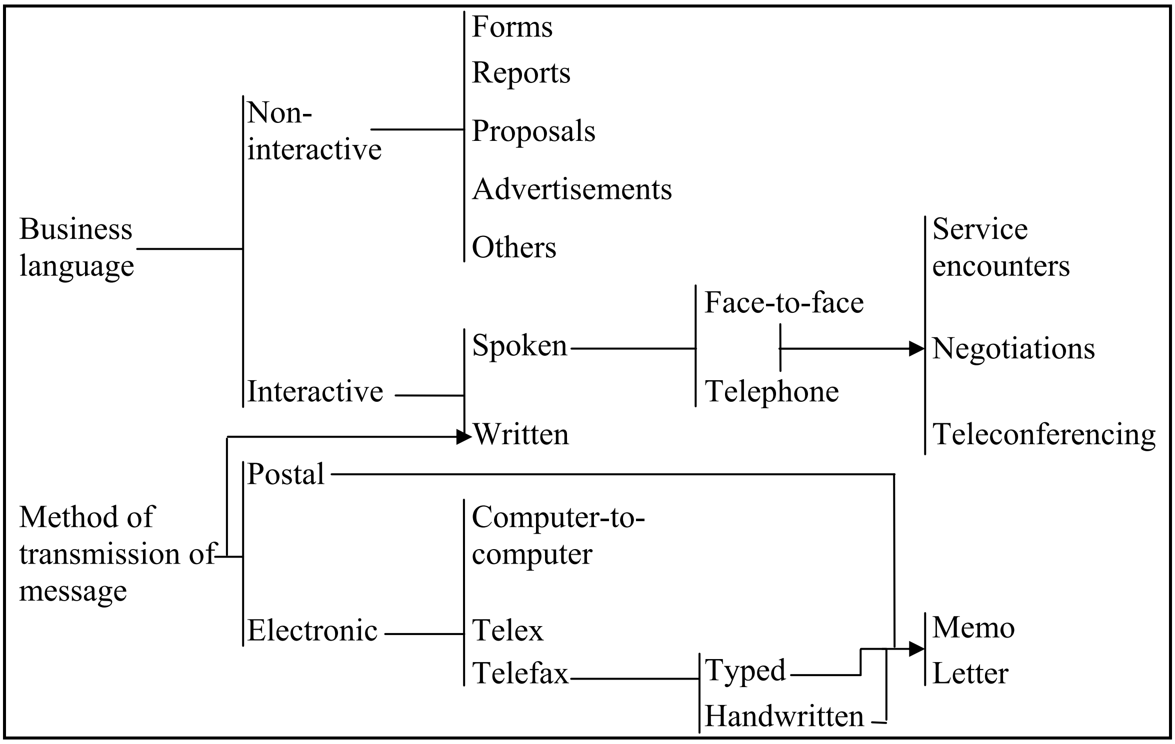

Figure 14. Business language. Source: Yli-Jokipii (1994: 38).

Louhiala-Salminen (1999) suggests that the business language structure developed by Yli-Jokipii (1994) and shown in figure 14 is obsolete as, for example, the use of telex has nowadays been replaced by two other business communication media tools: e-mail and fax. Consequently, Louhiala-Salminen (1995) proposes a structure that provides a different perspective of Business English in order to complement Yli-Jokipii's schema. In this case, the author takes as a starting point her study about the appearance of the e-mail and agrees with the distinction between interactive and non-interactive language.

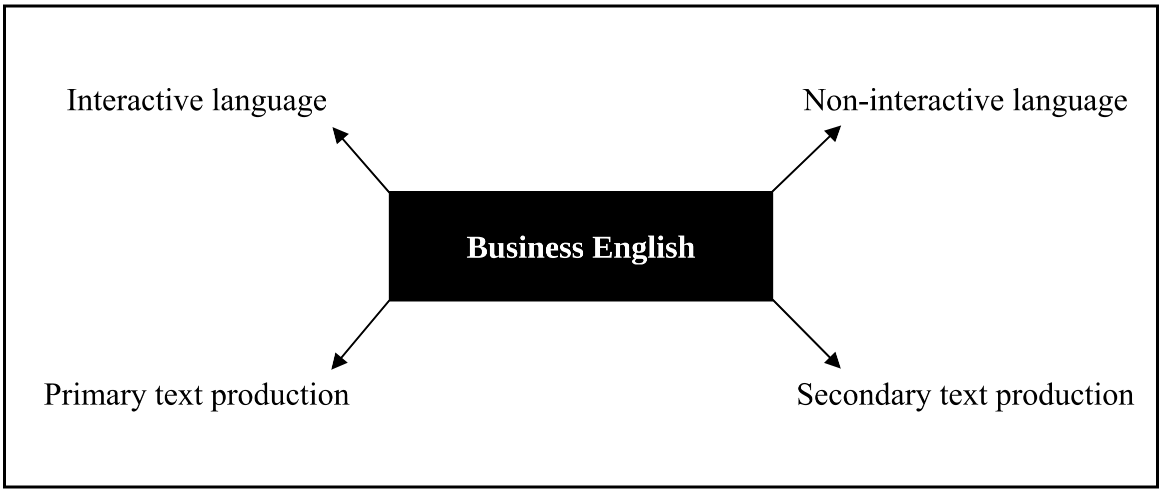

Figure 15. The area of Business English. Source: Louhiala-Salminen (1995: 100).

Regarding figure 15, and taking into consideration the previously explained differences between the schemas developed by Yli-Jokipii (1994) and Louhiala-Salminen (1995), the author also incorporates to her study the primary and secondary texts dichotomy in reference to the discourse production process into the interactive dichotomy. Furthermore, Louhiala-Salminen (1995) includes several characteristics:

- Interactive language refers to situations with a clearly defined audience who react more or less immediately and in most cases verbally, although non-verbal reactions are also plausible. Examples are letters, faxes, e-mails, face-to-face encounters, negotiations, meetings, telephone and video conferencing.
- Non-interactive language contains the communicative situations where the audience is less clearly specified and there is no expected immediate feedback that would affect the message being sent; however, certain reactions are often expected in the long run and in various forms, though not verbally. Examples are

advertisements, press releases, annual reports, and articles in business and financial papers.

- Primary text production covers original texts created by the writer or speaker in a certain situation within the context of Business English.
- Secondary text production refers to texts that have been produced on the basis of other texts (e.g. translations and summaries). These texts always involve some interpretation. Nevertheless, Louhiala-Salminen (1995: 101) recognises that the primary and secondary categories “do not have a clear-cut borderline between them” and “texts should often be placed somewhere between the two categories”. The example provided is a monthly report, considering it is a text that in a certain situation belongs to the primary category and in other situations corresponds to the secondary category.
- Additionally, and basing her opinion in Gunnarsson’s (1993) distinction between spoken and written language in Business English, Louhiala-Salminen (1995: 101) states that:

> The spoken/written distinction is still often made in teaching and course design, but as Gunnarsson puts it, it may lead to a fragmentation of our knowledge of professional communication, as the artificial separation is far from the communicative reality in which professional texts are formed.

This statement captures some of the information explained in Chapter 4, where we introduce the general concept of Business English, ands in the next two sections, which are focused on the explanation of the main features of written Business English and the analysis of the methodology surrounding the acquisition of effective skills when writing in Business English contexts. Therefore, considering that the main object of our dissertation is the study of annual reports and chairman’s statements, it is our aim to be more focused on the written discourse. Moreover, we have also mentioned how the Business English written discourse can be identified in any of the other interactive and text production categories proposed. As explained by Ruiz-Garrido (2003), the categorisation of each document varies depending on the type of documents, the genre or the context. According to Alcaraz-Varó (2000) and Dudley-Evans & St. John (1998), genre analysis has clearly motivated this, as the written discourse in Business English is only taught nowadays as part of the teaching process of certain texts and genres.

3.4.2. MAIN FEATURES OF WRITTEN BUSINESS ENGLISH

When dealing with business texts in Spanish and their creation process, Álvarez-Villagómez (1997) distinguishes between linguistics and stylistics. The author compares shorts texts, where the limited use of linguistics and the repetition of set phrases contrast with other long business texts, which allow the possibility to express ideas and opinions without restrictions and might be related to persuade the reader. The author also considers the denotative character of the language present in the text to avoid polysemy, the disposition of the text (paragraphs and graphs) and the lexis.

Stylistically, Álvarez-Villagómez (1997) points out that these texts are primarily expositive in nature, and advocate for accuracy, clarity and conciseness. All these features facilitate the immediate reading and comprehension of the text. In order to achieve that, she recommends to avoid linguistic polysemy, to use a clear and precise language, to attempt at being objective in the use of expressions, to increase language simplicity (avoiding verbosity and cohering the text), and to use courtesy strategies if the situation requires their presence.

Considering that the written communicative ideas and concepts introduced by Ellis & McClintock (1993) are related to certain aspects that will be analysed afterwards, we mention them in the same way we named the aspects developed by Álvarez-Villagómez (1997). Thus, Ellis & McClintock (1993) point out that:

- It is essential to know the language in order to build the meaning of the words.
- In order to understand the meaning of the text, we should use certain markers that illustrate the structure of the text and the afterwards elements.
- Cohesion is basic as it links the different sentences and phrases.
- The appearance of the text (which includes motivation of the reading, font size, quality of the paper, length of the paragraphs, use of illustrations or examples, subject matter, and depth of research, among others) also has some influence when reading the text.
- Vocabulary, language structure and tone may vary depending on the formality or informality of the text.

- Considering multiple audiences and readers with different needs in spoken and written communication may receive the message, it is necessary to adequate it by varying the use of specific terminology and speech complexity.

In Chapter 4 we will analyse the different communicative business situations introduced by Dudley-Evans & St. John (1998), although these features are also observed by Alcaraz-Varó (2000) and Brieger (1997). On the one hand, Alcaraz-Varó (2000: 147) differentiates between spoken and written genres, including in the first group the conference, the job interview and the business meetings while in the second group, which is particularly interesting according to our purpose, we find the business letter and the memorandum (this latter text, depending on its length and the formality of its language may become a "report"). On the other hand, Brieger (1997: 63) states that "written documentation can include everything from a short internal memo to a lengthy article for a journal". Specifically, the author considers that the most typical requests on Business English courses are correspondence (including letters, faxes and e-mails), memoranda, reports and technical documentation. She also emphasises that:

> Each type of document can be compared to a communication skill in its own right with its own stylistic features according to purpose, readership and, of course, writer. However, to make sense of the area of written communication, we need some general standards to follow when teaching and also when evaluating writing performance.

In addition, Brieger (1997: 63) establishes three factors or "standards in writing" to be applied to written business communication. These factors, which coincide in their application to spoken discourse, are:

- accuracy, implying the correct use of language forms and particularly to grammar, vocabulary and spelling;
- fluency, which refers to the right use of mechanics that the writer needs in order to produce a document (speed of writing, effort of writing and flow of writing); and
- effectiveness, pointing out the impact that the finished document has on the reader. Effectiveness is considered in terms of physical layout, conciseness of delivery, cohesion and coherence, appropriacy of style and variety of features, such as the use of visual aids, tables and other textual or non-textual devices.

Louhiala-Salminen (1999: 114) provides a wider vision of the Business English features when she states that “the writer of a message approaches the recipient hoping to make him or her *do* something”. These words illustrate why the business written discourse might also be defined as persuasive; however, Alcaraz-Varó (2000: 129-130) explains the complexity in the process of defining a text as persuasive. In order to produce the persuasive effect, Shelby (1998: 388) indicates that “communicators need definitive criteria for measuring what is and is not appropriate” and introduces “three socially constructed managerial outcomes by which the appropriateness of options may be judged”: effectiveness, efficiency and quality. According to the author, effectiveness is the preeminent criteria while efficiency and quality are seen as mediators despite all of them interact and are related with each other.

Paying special attention to the concept of quality, Shelby (1998) relates it to business. In other words, the author connects the Business English terminology of quality to Total Quality Management (TQM). Very briefly, TQM “is a management technique designed to involve all parts of business in the pursuit of, and commitment to, the highest quality result” (Hakes, 1991: ix). So, Shelby (1998: 391) mentions Teboul (1991) and states that this author “rationalised the extensive literature on its attributes into three primary elements: conformity to specifications; fitness for use; and aesthetics”. As seen in Shelby (1998: 391), Teboul (1991: 25) contended that:

> Conformity to specifications is… the basic one, but those specifications should also be related to customer requirements and a given utilisation. Once the fitness for use is achieved, the offer has to be made better and more attractively than the competition. Put all these together and you have it in a nutshell: the offer, the customer and the competition.

According to Shelby (1998: 391-392), the three-factor analysis developed by Teboul (1991) “provides a framework for describing functional communication quality”. Consequently, the author puts these three quality attributes on a level with Business English terminology in order to find that “conformity to specifications corresponds to ensuring correctness in communication products” (e.g. orthography, punctuation, grammar), “fitness for use is consistent with traditional treatments of audience adaptation” (e.g. appropriateness of content, structure, language and tone); and aesthetics “relates to norms-based preferences” and it arises “over issues as writer voice, document design, the propriety of culture-specific standards (conciseness, for example), and whether words, sentences or paragraphs" are clear. From that analysis, Shelby (1994: 11) defines the functional communication quality as the "discrepancy between receiver expectations about and perceptions of technical, functional, and aesthetic communication processes and outcomes". It is important to point out that Shelby (1998: 392), as well as Louhiala-Salminen (1999), considers that "quality is not conceptualised simply as an end; rather, its importance lies in the degree to which it serves the communicator's ends".

Louhiala-Salminen (1999), Ruiz-Garrido (2003) and Wang & Aaltonen (2005) coincide in the observation that business communication textbooks in the 1980s were often called *business correspondence textbooks* (e.g. Kansi & Malmiranta, 1980; Ashley, 1984) and point out the three C's of courtesy, clarity and conciseness as the guiding principles for business writing. In recent works, authors like Ober (2001) and O'Hair et al. (2001) show that the three C's, which can be extended in number up to seven (completeness, conciseness, consideration, concreteness, clarity, courtesy, and correctness), have been replaced by acronyms such as KISS (keep it short and simple; keep it short and succinct; keep it short, stupid), CBS (clear, brief, sincere) or ABC (accuracy, brevity, clarity).

Regarding the three C's, Louhiala-Salminen (1999: 34) explains that courtesy means that "the writer should show genuine goodwill towards the reader and act sincerely, to be able to show his/her credibility"; while clarity, both visual and textual, should be "presented in all business writing guides". The written business features we have previously mentioned are related to metadiscourse also known as "metatext" (Mauranen, 1993: 3). Hyland (2005: 3) considers that "metadiscourse embodies the idea that communication is more than just the exchange of information, goods or services, but also involves the personalities, attitudes and assumptions of those who are communicating". In addition, Louhiala-Salminen (1999: 123) states that:

> Metadiscourse refers to linguistic or other expressions in a discourse act that explicitly serve the textual or interpersonal functions of language. Metadiscoursal elements are, however, intertwined with expressions that serve the ideational function and thus form the propositional content. The metadiscoursal and propositional elements combined provide the reader (or listener) with the meaning of the message to be interpreted, none of the elements being automatically more significant than others on the interpretation process.

In linguistics, one of the most influential discourse classifications was established by Halliday (1985), who, from his unifying systemic-functional approach, suggests "three basic functions of language as the overarching framework for metadiscoursal study" (Louhiala-Salminen, 1999: 115): "the ideational, the interpersonal and the textual" (Halliday, 1985: 53). Hyland (2005: 26) considers that "these metafunctions do not operate independently and discretely, but are expressed simultaneously in every utterance". Consequently, the meaning of a text is the result of "the integration of all three functions" and each of them "is understood in relation to the others". In other words, the integration of the ideational function, the interpersonal function, and the textual function in the message allows people to communicate:

- The ideational function: the use of the language to represent experience and ideas. This roughly corresponds to the notion of propositional content (…) and concerns perceptions of the world and our own consciousness.
- The interpersonal function: the use of language to encode interaction, allowing us to engage with others, to take on roles and to express and understand evaluations and feelings.
- The textual function: the use of language to organise the text itself, coherently relating what is said to the world and to readers.

Louhiala-Salminen (1999) establishes in her study a relationship between the three functions of language (ideational, interpersonal and textual) and the basic principles of Business English. The result provided by the author is that the interpersonal function expresses courtesy, while the discursive elements express clarity and conciseness. Regarding the previously given definitions of metadiscourse, we can find several classifications of metadiscoursal items –Hyland (1998a) introduces a taxonomy adopted by Crismore et al. (1993), and these authors developed theirs from Vande-Kopple (1985), but modifying it slightly–, although we will only mention the one developed by Louhiala-Salminen (1999) as it combines previous classifications and represents the most complete categorisation.

Therefore, as we show in table 30, the different categories can be divided into textual and interpersonal metadiscourse. The subcategories of textual metadiscourse refer to how "writers use to make explicit their preferred interpretations of the organisation and structure of the text in question" and how the "textual devices employed add to the cohesion of the text by relating individual propositions to each other" (Louhiala-Salminen, 1999: 126). However, Hyland (1998a: 228) points out that their use and form depend "on the writer's assessment of what needs to be made clear in order to achieve particular goals with a given audience". Contrary to the first category, interpersonal discourse "alerts readers to the author's perspective towards both the propositional information and the readers themselves" (Hyland, 1998b: 443).

Category	Function	Examples of textual realisations
Textual metadiscourse		
(1) logical connectives	express relations between ideas	but, and, however
(2) frame markers	focus attention, introduce a topic, refer to previous discourse	please note, as for…, thanks for your fax
(3) organisers	organise parts of message toward higher readability	first, noted above, enclosed are…; use of numbers, arrows
(4) explanatory markers	explain	for example, i.e.; use of brackets
Interpersonal metadiscourse		
(1) hedges	express lack of complete commitment to the proposition	may/might, can/could, possibly, I think
(2) emphatics	express full commitment to the proposition	indeed, I am sure; use of exclamation marks
(3) attitude markers	express writer's attitude	hopefully, I would like to; :-)
(4) relational markers	build writer-reader relationship	use of names; I will keep in touch; If you need help or info please do not hesitate to get back

Table 30. Categories of metadiscourse. Source: Louhiala-Salminen (1999: 125).

Additionally to the importance of textual clarity in metadiscourse, visual clarity is related to the principle of conciseness and, in order to explain it, Louhiala-Salminen (1999: 34) mentions Munter (1997a), who divides the different business writing texts into two categories: macro-writing (structural aspects) and micro-writing (discourse aspects), aspects reconsidered by the same author in a subsequent edition of her seminal work (2006).

Macro-writing			
	Document design for "high skim value"	**Signposts to show connection**	**Effective paragraphs or sections**
Goal	To increase readability, show organisation	To show logical progression throughout the document	To organise paragraphs or sections
Methods	- *Using headings and subheadings* (each of them should have stand-alone sense, limited wording and not random words) - *Using white space* (to shorter blocks, for visual emphasis or to show organisation) - *Choosing typography* (for emphasis and consistency, for readability or to show the relative importance of an idea)	- *Throughout the document* (to make it easier for the reader to read quickly) - *Openings* (to establish a common context, to explain the purpose of the writing and to make the structure explicit) - *Closings* (effective vs. ineffective closings)	- *Generalisation and support* (each paragraph should be built around a single unifying purpose) - *Use of topic sentences or headings* - *Development and support of the topic sentence or headings with sufficient evidence*

Micro-writing		
	Editing for brevity	**Choosing a style**
Goal	To make writing concise	To make tone appropriate
Methods	- *Avoiding wordiness* (by omitting unnecessary words and deadwood expressions) - *Avoiding overlong sentences* (by rewriting or using variety and natural rhythm)	- *Choosing the appropriate style* (business or bureaucratic style) - *Choosing between the use of active or passive voice* - *When to use or to avoid jargon* (and pathological professionalism)

Table 31. Structural and discursive aspects of the written language in Business English. Source: adapted from Munter (2006).

On the one hand, micro-writing deals with the author's selection of appropriate style and tone. Besides, "readers are made aware of the consequences of particular linguistic choices, for example, the use of the passive as a strategic element in the message construction" (Louhiala-Salminen, 1999: 34-35). On the other hand, macro-writing refers to document design, coherence and emphasis, and effective paragraphs. According to Louhiala-Salminen (1999: 34), "coherence, correct emphasis and effective paragraphing are naturally of value in any writing"; however, document design "is of particular importance in business contexts". The author also considers that the "message will have to have a high skim value to be efficient and effective", which means that it is necessary to find the appropriate textual and visual style. Therefore, as seen in Louhiala-Salminen (1999: 34):

> The skim value can be enhanced, first, by the synchronised use of headings and subheadings, second, by the use of white space on the page to show the organisation of text and section breaks visually, and third, by typographical means, such as the use of boldface, italics, underlining, fonts, and capitals.

Regarding the previous considerations, Dudley-Evans & St. John (1998: 115) explain that there are certain steps that must precede those considerations in time and be taken into account as part of the complex process of writing a business document. Thus, the authors state that "developing writing skills also involves other skills, notably the skills of planning, drafting and revising so that the end product is appropriate both to the purpose of the writing and the intended readership". Dudley-Evans & St. John (1998: 115) consider that the idea of "planning, drafting and revising" is only one of the multiple writing processes we can find in the literature, where there are other processes supported by other authors (Flower & Hayes, 1981; Munter, 2006; O'Hair et al., 2001; Ober, 2001):

> In planning, writing and revising writers will have in mind a reader and will (or should) think about the needs of that reader and the purpose of the document. They will have a *map* to guide them – their *m*essage, *a*udience and *p*urpose.

The main difference between all of them is that in contrast to Dudley-Evans & St. John (1998), who only consider the business writing skills, Flower & Hayes (1981), Munter (2006), O'Hair et al. (2001) and Ober (2001) also refer to the steps that must be followed by writers in the process of writing a text. So, while Flower & Hayes (1981: 367) show three stages: pre-writing ("the stage before words emerge on paper"), writing ("the stage in which a product is being produced") and re-writing (the "final reworking of that product"), Ober (2001: 178-179) explains that:

> There is no single *best* writing process. In fact, all good writers develop their own process that suits their own way of tackling a problem. But one way or another, competent communicators typically perform the following five steps when faced with a business situation that calls for a written response:
>
> 1. *Planning:* Determine what the purpose of the message is, who the reader will be, what information you need to give the reader to achieve your purpose, and in what order to present the information.

2. *Drafting:* Composing a first draft of the message.
3. *Revising:* Revising for content, style and correctness.
4. *Formatting:* Arranging the document in an appropriate format.
5. *Proofreading:* Reviewing the document to check for content, typographical, and format errors.

Before dealing with the three main methodological approaches that are associated to written discourse acquisition of writing in Business English (product approach, process approach and social-constructionist approach), and in relation to the multiple writing processes mentioned in this section (e.g. Dudley-Evans & St. John, 1998; Ober, 2001), we would like to mention that all of them have "been extended and developed by research which focuses on the cognitive aspects of writing" and see "writing as essentially a problem-solving activity" (Hyland, 2002: 24). The model developed by Flower & Hayes (1981) was influential to this approach and will be analysed in the following section. However, considering it is not our intention to assess these theories, we will only introduce the three major units of this model: "the task environment, the writer's long-term memory, and the writing processes" (Flower & Hayes, 1981: 369), whose main features are summarised by Hyland (2002: 25) as follows:

- Writers have goals.
- They plan extensively.
- Planning involves defining a rhetorical problem, placing it in a context, then making it operational by exploring its parts, arriving at solutions and finally translating ideas on to the page.
- All work can be reviewed, evaluated and revised, even before any text has been produced.
- Planning drafting, revising and editing are recursive, interactive and potentially simultaneous.
- Plans and text are constantly evaluated in a feedback loop.
- The whole process is overseen by an executive control called a monitor.

Finally and as a conclusion to this section, Ruiz-Garrido (2003) explains that it is necessary to keep in mind that the use of computers and word processors are especially important during the revision of a text. He also mentions that the different word processors we can find nowadays should be seen as extremely useful computer applications that also facilitate the writer's task at the moment of planning and drafting. Besides, the implementation of these computerised programs in the classrooms of all primary, secondary and tertiary education will be useful for the students as they are seen as an indispensable tool that is required by most international business companies when selecting new personnel for their organisations.

3.5. METHODOLOGY AND EFFECTIVE BUSINESS ENGLISH WRITING

In Chapter 4 we will introduce the teaching relationship between English for Academic Purposes (EAP), English for Occupational Purposes (EOP) and certain General English features, but as Ruiz-Garrido (2003) points out, one of these relevant features is the teaching methodology of written discourse composition. For that reason, we consider inevitable to study common issues to both branches of learning/acquisition of foreign languages, though our emphasis goes to Business English. So, although the main purpose of our dissertation is to develop an academic piece of research that mainly surrounds ESP and Business English, we consider that it is essential to emphasise the theoretical framework that involves the acquisition and methodology of business writing in English, as effective and persuasive writing communication requires a learning process usually related to university students and business professionals such as the presidents who sign their chairman’s statements in the annual reports.

According to Palmer-Silveira (1996b) and Ruiz-Garrido (2003), we can find multiple publications related to the acquisition of the general written language (e.g. Hedge, 1988; Hyland, 2002; Kroll, 1990; Pincas, 1982; Tribble, 1996), although writing has traditionally been underrated in the Teaching of English as a Foreign/Second Language (TEFL/TESL) area and it has even been ruled out at the moment of planning English as a Second Language (ESL) courses (Palmer-Silveira, 2002). Nevertheless, the importance of writing within the acquisition of the English language has considerably increased nowadays and all of those methodological approaches set a unique collection within the teaching of writing acquisition (Palmer-Silveira, 1996a; 2002) and especially in ESP courses developed in the university teaching.

Regarding the different methodological approaches in the research and teaching of the written language, Ruiz-Garrido (2003: 149) mentions three tendencies (Barabas, 1990; Dudley-Evans & St. John, 1998; and Hyland, 2002) that provide different perspectives, despite sharing certain features. Barabas (1990) applies these systems to the written business teaching, while Dudley-Evans & St. John (1998) talk about the importance of the writing skills in the ESP, and Hyland (2002) pays attention to the current teaching and researching trends, without defining a specific field of application in first or second language (L1 and L2) acquisition:

Barabas (1990)	Dudley-Evans & St. John (1998)	Hyland (2002)
Product view of writing	Product approach	Text-oriented research and teaching: • Text as autonomous objects • Text as discourse
Process views of writing: • The expressive view • The cognitive view	Process approach	Writer-oriented research and teaching: • Writing as personal expression • Writing as cognitive process • Writing as a situated act
Context view of writing	Social-constructionist approach	Reader-oriented research and teaching: • Writing as social interaction • Writing as social construction • Writing as power and ideology
	Eclectic approach	Eclectic approach • Writer + text + reader

Table 32. Methodological tendencies in written discourse acquisition.
Source: Ruiz-Garrido (2003: 149).

The methodology to be followed in the classroom will depend on aspects such as the content to be taught or the learners, among many others. Tribble (1996: 65) explains that “it is sometimes difficult to decide what the purpose of the writing activities is” while, according to Hedge (1988: 9), “classroom writing tasks need to be set up in ways that reflect the writing process in good writers”. Besides, Tribble (1996: 67-68) also points out that it is necessary for writers to know how to write effectively and to take into account all the necessary elements in order to achieve the effective communication:

- *Content knowledge*: Knowledge of the concepts involved in the subject area.
- *Context knowledge*: Knowledge of the social context in which the text will be read, including the reader’s expectations, and knowledge of the co-texts alongside which this new text will be read.
- *Language system knowledge*: Knowledge of those aspects if the language system (e.g. lexis, syntax) that are necessary for the completion of the task.
- *Writing process knowledge*: Knowledge of the most appropriate way of preparing for a writing task.

In other words, if writers want to complete their tasks and to write an effective text, they need to know what to write in a specific context, the reader’s expectations in a given context, the most relevant linguistics elements in each particular case, and the appropriate writing skills (Tribble, 1996). Therefore, as Hedge (1988: 9) states, “we can characterise good writers as people who have a sense of purpose, a sense of audience, and a sense of direction in their writing", although, as we explained in the previous section, in order to teach effective writing it is necessary to encourage learners to follow a process of "planning, drafting and revising" (Dudley-Evans & St. John, 1998: 115).

In addition, it is important to note that the writing process is not considered as being linear and writers are "continuously reading through what they have written and making corrections to ensure both clarity of expression and factual and grammatical accuracy" as well as "it is common for more than one cycle of revision and editing to take place before a final piece of writing is produced" (Tribble, 1996: 115). Taking these concepts as the starting point, in the final sections of this chapter we analyse the three main approaches to the teaching of writing according to the terms used by Dudley-Evans & St. John (1998: 116): the product approach, the process approach and the social-constructionist approach.

3.5.1. THE PRODUCT APPROACH

According to Dudley-Evans & St. John (1998: 116), the product approach usually refers to the features of the "end-product" created by the writer. Its approach to writing generally "involves the presentation of a model text, which is analysed, and then forms the basis of a task that leads to the writing of an exactly similar or a parallel text". Robinson (1991: 103) summarises this vision and establishes that "the features of the product method can be clearly shown" as observed in figure 16:

Model text → Comprehension/Analysis/Manipulation → New input → Parallel text

Figure 16. Writing model based on the text as end-product.
Source: Robinson (1991: 103).

Originally, this approach "often led to a rather simplistic copying of the model text to produce a new text by modifying only certain words or expressions in order to produce a new text", as explained by Dudley-Evans & St. John (1998: 116). This activity was a "mechanic task which involved no real thought about the purpose of the writing, the readership or the expectations of the discourse", although the use of models for text analysis and as a basis for reflecting on the purposes and readership of a text can have an essential role to play in teaching writing, especially when the teaching of writing is integrated with the teaching of reading. So, the authors conclude their explanation about the product approach with the following explanation:

> The situation where the writer looks at a model, or previous example, of a text s/he wishes to write and then adapts it for specific purposes does, in fact, reflect what frequently happens in business or academic writing.

In contrast to Dudley-Evans & St. John (1998), Barabas (1990) criticises this approach because she considers that it provokes certain excess of concern in formal aspects of the text, while is unconcerned with the extra-textual or contextual elements that surround the creation of the text. Similarly, Hyland (2002) describes two broad approaches: on the one hand, the first reflection considers texts as autonomous objects where writing "is seen as an autonomous mechanism which depends neither on particular writers or readers, but on setting out ideas using correct forms" (Hyland, 2002: 6); and on the other hand, the second consideration determines texts as a discourse, which means that texts are seen as attempts to communicate with readers, and discourse refers to "language as use, and to the purposes and functions linguistic forms serve in texts" (Hyland, 2002: 11).

3.5.2. THE PROCESS APPROACH

The process approach is a writer-oriented method (Hyland, 2002) that emerges as a reaction to the product-based approach. This process emphasises "the idea of writing as problem-solving, with a focus on thinking and process" (Dudley-Evans & St. John, 1998: 116). According to Silva (1990: 15), "translated into the classroom context, this approach calls for providing a positive, encouraging, and collaborative workshop environment within which students, with ample time and minimal interference, can work through their composing processes". Dudley-Evans & St. John (1998: 117) illustrate the two stages of this model by determining that "the first stage in the process approach is the thinking stage", while the second one is based on Robinson (1991) and refers to the process method:

Stage 1	Thinking stage
Generate ideas → Select ideas → Group the ideas → Order the ideas	
Stage 2	**Writing process**
Writing task → Draft 1 → Feedback → Revision → Input → Draft 2 → Feedback → Revision → Draft 3	

Figure 17. Writing model based on the process.
Source: Dudley-Evans & St. John (1998: 117).

As in the previous approach, Hyland (2002: 23) also distinguishes two movements within this methodological process approach. The first movement sees “writing as personal expression” and “encourages writers to find their own voices to produce writing that is fresh and spontaneous”. Additionally, the author also points out that writing is not taught, but learnt and that the role of the teacher is based on facilitating the writing task by encouraging them to be positive and to create a cooperative environment with minimal interference. However, according to Barabas (1990: 41), this movement represents a minor contribution to Business English considering that “in real world professional writing there is little room for the expressive-process view of writing”. Regarding the second movement introduced by Hyland (2002: 30), he considers “writing as a situated act”, which means that “writing is seen as a social act that can only occur within a specific situation”. The author also explains that writing is influenced by the writer’s personal attitude and social experience and by the impact of determined political and institutional contexts where the process takes place.

3.5.3. THE SOCIAL-CONSTRUCTIONIST APPROACH

As Dudley-Evans & St. John (1998: 117) indicate, the social-constructionist approach “takes account of individual writers and readers”, but not of the broader context of the writing process. So, the authors also explain that “writing is a social act in which writers have to be aware of the context in which they are writing. That context places certain constraints on what writers can develop and on the ways in which they express ideas”. Similarly, Hyland (2002: 34) states that “writing is an interactive, as well as cognitive, endeavour" and this social view emerges from a range of disciplinary traditions that are discussed under three headings by the author: writing as social interaction, writing as social construction, and writing as power and ideology.

3.5.3.1. WRITING AS SOCIAL INTERACTION

The concept of writing as interaction consists on the production of a text according to the writer's considerations about the reader's knowledge and expectations. At the same time, the process of reading "is a matter of predicting text in accord with what the reader assumes about the writer's purpose" (Nystrand, 1989: 75). As a result, written communication becomes a social interaction between writer and reader (Nystrand et al., 1993). According to Hyland (2002), a new communicative dimension is incorporated, as the writer produces the text having in mind the potential readers' comprehension, interests and needs. In relation to this concept, cultural differences can easily interfere in the L2 writing process when certain particular conventions are made (Hyland, 2002). As Grabe & Kaplan (1996: 180) point out, "because written language is not universally distributed but has developed differentially, it has come to serve somewhat different purposes in different languages". Thus, these pragmatic differences may create relevant misunderstandings.

3.5.3.2. WRITING AS SOCIAL CONSTRUCTION

The social-constructionist approach shows writers how to take into account the expectations and norms of their community or those from the community they aspire to join. In this regard, the communities where the writer belongs to or aspires to join in are often known as "discourse communities" (Swales, 1990: 25), a term that, as explained by Hyland (2002: 41), is "perhaps one of the most contested and indeterminate in the writing literature" and it has become "a powerful metaphor in joining writers, texts and readers in a particular discursive space". As Dudley-Evans & St. John (1998: 117-118) state, "successful writing within a discourse community involves having an awareness of the community's values and expectations of text and an ability to resolve the tension between writers' creative needs and the norms for writing generated by the consensus within the community".

3.5.3.3. WRITING AS POWER AND IDEOLOGY

The third reader-oriented view of writing considers that the most important dimension of social context is the relationship between power and ideology, but it also emphasises the "social, cultural and institutional climate in which communication occurs" (Hyland, 2002: 44). This concept has been studied by several academic researchers such as Fairclough (1992a), Flowerdew (1999), van Dijk (1997b) or Wodak (1996) within Critical Discourse Analysis (CDA). As Hyland (2002: 47) considers, "from a pedagogical perspective, a major task of CDA is to help students to an awareness of how writing practices are grounded in social structures".

3.5.4. A SYNTHESIS OF APPROACHES

According to Dudley-Evans & St. John (1998: 118), the process approach and the social-constructionist approach have generally been seen as "conflicting approaches to the teaching of writing". In ESP, these authors mention that the process approach "has failed to tackle the actual texts that students have to produce as part of their academic or professional work", despite being a useful and valuable method at the moment of helping learners to organise and to plan their writing. Basing their opinion in several authors (Raimes, 1991; Spack, 1988; Zamel, 1983); Dudley-Evans & St. John (1998: 118) state that:

> Indeed, most advocating a process approach to the teaching of writing (at least in the USA) seem to regard the teaching of generalised strategies of planning, writing and revising as sufficient and the detailed analysis of the target texts as beyond the scope of the writing teacher.

In contrast to Dudley-Evans & St. John's (1998) explanation, Ruiz-Garrido (2003) suggests that the previous statement might be correct in a determined period of time, although it is not absolutely true nowadays. The author exposes that while several specialised authors in this kind of materials (like the ones mentioned when we analysed the main feature of written Business English) consider both the context and the audience to whom the written text is addressed as important, we can also find some authors who are defenders of the social-constructionist approach (e.g. Dudley-Evans & St. John, 1998), as well as promoters of the process approach in writing.

Additionally, Dudley-Evans & St. John (1998: 118) state that the social-constructionist approach "has reintroduced the idea of examining the end-product in a way that is much more acceptable than the old model-and-imitation used in early teaching of writing". In the same way, the authors point out that the social-constructionist approach has "extended the focus on the reader to take on board the discourse community" in order to combine "the strengths of both the product and the process approaches to the teaching of writing". Consequently, the authors establish the following four stages:

- The first stage implies to develop *rhetorical awareness* by looking at model texts.
- The second stage is focused on practising specific *genre features*, especially moves and writer stance.
- The third stage consists of carrying out writing tasks showing awareness of the needs of *individual readers and the discourse community* and *the purpose of the writing*.
- The fourth stage evaluates the writing (through *peer review* or *reformulation*).

In contrast to the considerations expressed by Dudley-Evans & St. John (1998), Hyland (2002) introduces an eclectic pedagogic vision of writing, which is supported by his consideration of the process as a personal, individual, interactional and social act with a known cultural and integrated target within a determined community of speakers. To the author there is not a clear tendency while teaching writing and every methodological approach offers certain aspects that must be taken into account in the same way it happens in research or teaching frameworks.

Table 33 summarises the different elements of each one of the methodological approaches explained in this chapter. Consequently, although it is not our intention to explain in detail the roles of the writer and the reader or the writer's perspective needed by the writer in order to integrate the text with an explicit focus, Hyland (2002: 83) states that "clearly methods briefly set out here are something of a pedagogic wish-list which will be modified by the exigencies of real-classroom situations and the specific needs and circumstances of real learners", however, "while these ideas may not be fully applicable in any particular context, they do represent a fusion of research-based practices which seem to improve writing and which we should try to incorporate in our courses where possible”.

The writer
• Issues of proficiency, first language background, and prior experience • Cognitive and motivational factors • Knowledge of topic • The role of composing processes
The text
• Authenticity of purpose and writing tasks • Number and variety of writing assignments • Genre modelling and exploration • Rhetorical and lexico-grammatical consciousness raising
The reader
• Orientation to specific target discourse communities • Need for real and multiple audiences • Awareness of appropriate levels of involvement and interactional strategies • Importance of feedback and audience response

Table 33. Elements of a writing pedagogy. Source: Hyland (2002: 79).

In keeping with their eclectic teaching method of ESP writing, Dudley-Evans & St. John (1998: 119) consider that there are six main exercise types: 1) “rhetorical awareness”, 2) “particular skills or language features step-by-step”, 3) “more extensive writing skills through *tasks* (the deep-end approach)”, 4) “editing skills through peer review”, 5) “editing skills through reformulation exercises”, and 6) “more specific rhetorical and linguistic awareness through integrated teaching with subject specialists”.

Dealing specifically with Business English, Brieger (1997: 65) points out that we only need to consider four stages in order to cover the scope of all writing teaching process:

1) "agreeing the criteria for a good document and good processes for producing it", 2) "studying documents which represent models of good writing and discussing which features can be adapted to the trainee's own writing style,", 3) "practising writing", and 4) "evaluating writing according to criteria identified at stage 1". Furthermore, the author suggests the use of models that "can provide practical examples" to be followed by the teacher as well as by the learners. However, "the objective of writing training is not for learners to replicate these models, but to adapt them to personal style and specific documents", considering that the writing practise sessions should be based on "controlled activities to develop competence in specific formats, techniques and language" and "free activities to integrate these into documents relevant to their workplace" (Brieger, 1997: 66-67).

So, when these activities have to be finally applied in the writing class, Dudley-Evans & St. John (1998: 119) suggest that "we should recognise that learners are unlikely to want to spend the whole class actually writing" and even more considering it is "a difficult and tiring activity" which "usually needs time for reflection and revision, plus a peaceful environment, none of which are generally available in the classroom". Nevertheless, it is also true that learners "want help and ideas *while* writing, not only afterwards". In this regard, the authors recommend that "the teacher of writing needs to seek a balance between *talking about* writing and setting up tasks where students actually write, singly, or in pairs or groups, while in class".

As a continuation of the different concepts we have analysed in the previous sections, and in addition to general terms such the globalisation of business, the importance of oral and written communication, the internationalisation of English as the current lingua franca and the professional and academic necessity to learn how to produce effective and persuasive written business discourses, in the following chapter we mainly focus our study on the multiple definitions of ESP that can be found in the literature, its special characteristics and its classification. Additionally, and taking into account the different modalities of ESP, our research will be developed around Business English as its growing presence is essential within most academic business programs and professional trade schools and it is the kind of language that will be introduced in our corpus.

CHAPTER 4

English for Specific Purposes: Business English

CHAPTER 4
ENGLISH FOR SPECIFIC PURPOSES: BUSINESS ENGLISH

We begin this chapter defining ESP. Contrary to Dudley-Evans & St. John (1998), Hutchinson & Waters (1987), Robinson (1991) and Ruiz-Garrido (2003), who briefly mention that the study of languages for specific purposes dates back from ancient times and focus their study on the evolution of ESP after the end of World War II, we follow the approach developed by Howatt (1984), Nelson (2000) and, especially, Pickett (1989: 5), who considers that "teaching English for a *specific* purpose long antedated the teaching of English for *general* or *cultural* purposes", and defines ESP by providing a historical overview of the term since the XV Century –when languages were used for specific purposes through a terminology that had not been coined yet– to recent times. Nowadays, ESP has become a central activity within TEFL/TESL and it is seen as a key component of applied linguistic research. Besides, the notion of ESP has often been used as "an umbrella term" (Bawarshi & Reif, 2010: 41; Dudley-Evans & St. John, 1996: 1) to include more specialised areas of study such as EAP and EOP.

In the initial sections of the chapter, we consider three main definitions of ESP (Hutchinson & Waters, 1987; Robinson, 1991; Strevens, 1988) and continue with the characteristics of ESP and its classification by providing the analysis given by Alcaraz-Varó (2000), Alexander (1997) or Dudley-Evans & St. John (1998), among others. After the analysis of ESP, it is our aim to deal with the multiple literary definitions of Business English (also known as English for Business Purposes or EBP), which is one of the ESP variants that has generated –and still generates− more literature (Ruiz-Garrido, 2003) and, with the aim to complete the concept, we compare it to other variants of ESP, including the importance of discourse and genre analysis.

4.1. A DEFINITION OF ESP

Reviewing the literature we can find a range of academic sources that provide multiple definitions of ESP and analyse the complexities of the term. Among the extensive literary spectrum on ESP, we have mainly selected six authors to illustrate the topic (Dudley-Evans & St. John, 1998; Howatt, 1984; Hutchinson & Waters, 1987; Strevens, 1988; Robinson, 1991; Ruiz-Garrido, 2003), as all of them consider that the origins of the ESP movement resulted from certain general developments in the world economy during the 1950s and 1960s.

Nevertheless, Dudley-Evans & St. John (1998) and Howatt (1984) point out that the idea of Language for Specific Purposes (LSP) dates back from the Ancient Greece and Rome, although it has been evolving through the centuries. In contrast, at the present time, ESP is widely considered as a major global activity, an "enterprise involving education, training and practice, and "drawing upon three major realms of knowledge: language pedagogy and the students'/participants' specialist areas of interest" (Robinson, 1991: 1).

In the two following sections we provide a brief overview of the historical development of ESP in order to establish a background that emphasises the importance of modern ESP in relation to the framework of LSP. In addition to the theoretical terms, we also introduce certain literary works published between the end of the XV Century and the mid-XX Century, after the end of World War II in 1945, a date that Hutchinson & Waters (1987) determine as the historical moment when the ESP phenomenon grew out of a number of converging trends and began its modern development.

4.1.1. HISTORICAL PERSPECTIVE ON ESP UNTIL 1945

Johannes Gutenberg's invention of the modern printing press in 1436 (his printed *Bible* was published c. 1450) meant the possibility of making multiple impressions of the same text speedily. In the British territory, the press was firstly introduced around 1476 by a merchant, writer and printer who also acted as a diplomat for King Edward IV of England (1461-1470, 1471-1483) named William Caxton, who established his printing press in Westminster and was the first one to consider that there was a book market for the promotion of both English literature and language. Caxton's bilingual manual subtitled *Right Good Lernyng for to Lerne Shortly Frenssh and Englyssh* (1483)[71] implied that his work could be used to learn English and French (Howatt, 1984; Kibbee, 1991) and was divided in two different halves: the first one comprehended a set of pragmatic activities with business vocabulary, commercial dialogues, etc., while the second part of the manual was more visual, as it contained vignettes with portraits of people dealing with common trading activities: *Martin the Grocer*, *Colard the Goldsmyth* or *George the Booke Sellar*, among others (Braine, 2005).

Howatt (1984) and Pickett (1988) also mention *A Lytell Treatyse for to Lerne Englisshe and Frensshe* (c. 1498), a book written by Winkyn de Worde, Caxton's Alsatian apprentice. The text was originally published alternating lines in English and French where the author provided a reference to the use of French as the commercial lingua franca of his time (as it is shown in the last three lines of the extract referenced below). According to Lambley (1920: 48), de Worde's text is "more elementary in character than the doctrine of Caxton". However, it is not our purpose to judge the nature of this text but only to introduce the opening sequence of the book. For that reason, contrary to the initial version presented by de Worde, we have adopted the alternating lines into two columns in order to show more clearly the French (in italics) and, particularly, the Middle English versions:

Here is a good boke to lerne to speke Frenshe	Vecy ung bon livre apprendre parler françoys
In the name of the fader and the sone	En nom du pere et du filz
And the holy goost, I wyll begynne	Et du saint esperit, je vueil commencer
To lerne to speke Frensshe	A apprendre a parler françoys,
Soo that I maye doo my merchandise	Affin qu je puisse faire ma merchandise
In Fraunce & ells where in other londes,	En France et ailieurs en aultre pays,
There as the folk speke Frensshe.	La ou les gens parlent françoys.

Regarding the duality between the two languages included in de Worde's manual, it is necessary to consider that for two hundred years after the Norman conquest of England (1066), French prevailed as the language of ordinary intercourse among the ruling elite and the upper social classes, while English remained as the language of the masses. The most important factor for the English upper class to continue with the use of French

[71] Authors like Howatt (1984) and Lambley (1920) consider this book as a rework of *Le Livre des Mestiers*, a XIV Century-set of dialogues in Flemish and French written in Bruges, where English merchants had important commercial connections due to the city's strategic location

until the beginning of the XIII Century was the connections and commercial interests with the continent. The French language had a great influence on English and, specifically, this is much more direct and observable upon the vocabulary with the assimilation of many words and expressions related to governmental, administrative and ecclesiastical issues, fashion, means and social life (Baugh & Cable, 2002).

In contrast to the governing vernacular period of the French language in England, the XVI Century was marked by the rising of the maritime power and the expansion of the nation, which led to a growing interest in learning the language as well as to the international recognition of English (Braine, 2005). Howatt (1984) argues that the need for commercial English for incoming Huguenot and other Protestant refugees to England in the XVI Century influenced the attention on Business English in early ELT. Consequently, it is basic to point out that factors like the introduction of the printing press, the spread of popular education and the growth of specialised knowledge, which was developed to attend both commercial and transporting necessities, had a great impact in the English language (Baugh & Cable, 2002).

Two key examples of the demand for learning English as a Foreign Language (EFL) in the XVI Century were written by two non-native teachers of English: Gabriel Meurier and Jacques Bellot, although it is considered that both of them dedicated most of their careers to teach French instead of English. Like Caxton's and de Worde's manuals, the language textbooks developed by Meurier and Bellot were based on fictional dialogues containing practical commercial and everyday's vocabulary (Howatt, 1984):[72]

- on the one hand, the Frenchman Gabriel Meurier is very representative because he may be considered as the first EFL teacher. His manual, *A Treatise for to Learn to Speak French and English* (1553), was published in Antwerp and

[72] We may also include in this category other linguists and authors such as Claudius Hollyband (born Claude de Sainliens) or John Florio (born Giovanni Florio). Hollyband and Florio were two French and Italian linguists and instructors of English respectively, who looked for shelter in England after being persecuted in their countries. The authors are well known after writing both bilingual dictionaries of English and their native languages: Hollyband's *A Dictionaire French and English* (1593) and Florio's Italian-English dictionary entitled *Queen Anna's New World of Words or Dictionarie of the Italian and English Tongues, Collected, and Newly Much Augmented by Iohn Florio, Reader of the Italian vnto the Soveraigne Maiestie of Anna, Crowned Queene of England, Scotland, France and Ireland, &c. And one of the Gentlemen of hir Royall Priuie Chamber. Whereunto are added certaine necessarie rules and short observations for the Italian Tongue* (1611).

included a form for making letters, letters of exchange and other business correspondence; while

- on the other hand, Jacques Bellot wrote two small manuals intended for the instruction of English to French speakers, who were mainly Huguenot exiled in England: *The English Schoolmaster* (1580), which was published after his arrival in the country, and *Familiar Dialogues* (1586). Both texts are written in columns where both English and French languages can be read; while in the particular case of *Familiar Dialogues*, the author also includes a third column which reveals the phonetic transcription of the text in English.

According to Baugh & Cable (2002) and Howatt (1984), the XVII Century was a richly productive period in the history of theoretical and practical linguistics in England. From that period, it is relevant for the authors to mention the main works developed by Ben Jonson, John Wallis, Christopher Cooper and Guy Miége:

- Ben Jonson's *English Grammar* (1640), subtitled as being "for the benefit of all strangers", is considered "the most influential and widely quoted grammar of the XVII Century" (Howatt, 1984: 79). "Jonson was the first author to write a grammar in the vernacular and in the traditional orthography, so that it could easily be consulted by the average reader" (Dons, 2004: 12).
- John Wallis' *Grammatica Linguae Anglicanae* (1653) is a work written in Latin and based on Etymology and Grammar. The text is severely pedagogical in its objectives and concentrates on those features of English which are more difficult for foreign learners of the language.
- The *Grammatica Linguae Anglicanae* (1685) is a work developed by Christopher Cooper, one of the few native speaking EFL teachers of his time, which became an important elementary school textbook despite sharing certain similarities with the one written by John Wallis.
- Finally, among other similar literary examples of the XVII Century, the *Nouvelle Méthode pour Apprendre l'Anglois* (1685) is a work where the author, Guy Miège, provides together a grammar, a compact dictionary based on lexicographical research and a dialogue manual.

The XVIII Century remarked again the importance of the command of business lexis for business people. In this regard, Nelson (2000) considers that the most representative work of that period is *The Complete English Tradesman* (1726), written by Daniel Defoe. In the author's own words, *The Complete English Tradesman* is "a collection of useful instructions for a young tradesman". The text is written with relevant advice for business people and, although Defoe is self-conscious that many of his recommendations are known beforehand by the readers (e.g. to be honest and respectful with other tradesmen or to be punctual paying the bills), he also mentions that none of them had been explained on a book until then. For example, in the third chapter of his work, Defoe stresses the importance of the use of the specific lexis in business:

> I therefore recommend it to every young tradesman to take all occasions to converse with mechanics of every kind, and to learn the particular language of their business; not the names of their tools only, and the way of working with their instruments as well as hands, but the very cant of their trade, for every trade has its nostrums, and its little made words, which they often pride themselves in, and which yet are useful to them on some occasion or other.
>
> If you come to deal with a tradesman or handicraft man, and talk his own language to him, he presently supposes you understand his business; that you know what you come about; that you have judgment in his goods, or in his art, and cannot easily be imposed upon; accordingly, he treats you like a man that is not to be cheated, comes close to the point, and does not crowd you with words and rattling talk to set out his wares, and to cover their defects; he finds you know where to look or feel for the defect of things, and how to judge their worth.

Regarding the XIX and XX Century, Baugh & Cable (2002) determine that certain events that took place in the English speaking countries during these two hundred years (e.g. the British *Imperial Century*, which is comprehended from Napoleon's defeat in 1815 and the consequent establishment of Britain as one of the most powerful nations to the outbreak of World War I in 1914) had a tremendous political and social significance, although their effect on the English language has not resulted so revolutionary.[73] Thus, despite the multiple technological and scientific advances that characterised these centuries and that radically changed both social and business behaviours, the authors consider that vocabulary resources were only based on finding new meanings to existing words and expressions.

[73] For example, Baugh & Cable (2002: 8) expose that around 1935, "English was the official language of one-fourth of the Earth's surface, even if only a small fraction of the population in parts of that area actually knew English. As the colonies gained independence, English continued to be used alongside the vernaculars" and in many of these recently new countries "English is either the primary language or a necessary second language in schools, the courts and business".

According to Nelson (2000), when looking back and analysing the history of vocabulary research, it soon becomes obvious that many new ideas were indeed thought a long time ago. In a sense, in contrast to Daniel Defoe and his effort to emphasise the importance of business language, the vocabulary control movement appeared in the latter half of the XIX Century having the most relevant figure in Henry Sweet, the philologist, phonetician and grammarian who “taught Europe phonetics” and whose “role as the prime originator of an applied linguistic approach to the teaching of languages has been less widely acknowledged” (Howatt, 1984: 180). The interest in vocabulary control continued through the first half of the XX Century, as is reflected in the work of some of the most influential writers on ESL of those years: Lawrence Faucett, Harold Palmer, Edward Thorndike and Michael West (Faucett et al., 1936).[74]

Very briefly, and before going further with the development of ESP after 1945, it is necessary to mention that, on the one hand, Henry Sweet dedicated enormous efforts working on providing a scientific description of the London speech, today known as Received Pronunciation (RP), after the term was coined by A.J. Ellis in 1869, and “which has also been called *The Queen’s English* and *BBC English*”, after it was adopted by the British public service broadcasting corporation in 1922 (Wright, 1996: 259).[75] On the other hand, Richards & Rodgers (2007: 37) consider that the initial impetus for vocabulary control during the 1920s and 1930s came from two influences: the first estimates the vocabulary as “one of the most important aspects of foreign language learning”, while the second influence was “the increased emphasis on reading skills as the goal of foreign language study in some countries”. According to these authors, both influences “led to the development of principles of vocabulary control, which were to have a major practical impact on the teaching on English in the following decades”.

[74] Faucett, Palmer, Thorndike and West collaborated in a project developed by the Carnegie Corporation, which ended with the realisation of a guide entitled *Interim Report on Vocabulary Selection for the Teaching of English as a Foreign Language* (Smith, 2004; Stern, 1983), which was based on frequency, among other criteria and that was initially published in 1936, although “it did not appear in its final version until 1953” (Howatt & Widdowson, 2004: 236).

[75] According to Wright (1996: 259-260), RP is “a social rather than regional British English accent” which is simply treated by most linguists “as one of a variety of accents, neither better nor worse than any other accent of English”. The author also explains that the term is considered as “one of the most comprehensively described English accents because early XX Century British linguists attempting to arrive at a description of the sounds of English were essentially describing their own accent”.

4.1.2. ESP AFTER WORLD WAR II

Several authors like Alcaraz-Varó (2000), Dudley-Evans & St. John (1998), Howatt (1984) and especially Hutchinson & Waters (1987) find that there are three common reasons that explain the modern emergence of ESP: *the demands of a Brave New World*, *a revolution in linguistics* and *a focus on the learner*. Hutchinson & Waters (1987) illustrate that the modern idea of ESP is the result of different world developments and changes during the 1950s and 1960s, a period linguistically characterised by the increasing importance of the use of English as the international language of science and technology. So, according to this group of authors, ESP was consolidated by two different historical periods:

- First, World War II brought an age of enormous and unprecedented international expansion in scientific, technical and economic activities. Besides, as Alcaraz-Varó (2000), Dudley-Evans & St. John (1998), Howatt (1984) and Hutchinson & Waters (1987) note, English became the international language after 1945 for several reasons, although the most emphasised one is the economic power and global influence of the United States of America in the post-war era.
- Second, the early 1970s energy crisis and especially the 1973 oil crisis resulted in a massive flow of both funds and Western expertise into the main oil-producing countries. From a linguistic perspective, "in the 1970s, the idea of ESP blossomed and a lot of textbooks appeared offering to teach the English of medicine, of seafaring, of engineering, of catering, of agriculture, of aviation and a host of other specialisms" (Pickett, 1989: 5).

The general effect of all this massive scientific, technical and economic development was to exert a considerable pressure on the language teaching profession to deliver the required and necessary goods to the students of different areas of knowledge. According to Hutchinson & Waters (1987), whereas the English language had previously decided its own destiny, the situation radically changed and it was suddenly restrained to the linguistics wishes and demands of not only the language teachers, but also those people with particular interests, as well as different necessities and specific professional obligations.

The revolution in linguistics was the second reason when specialised pioneers on the topic began to focus on the multiple ways in which the language was used in real communication (Widdowson, 2003), instead of following what traditional linguists were doing by describing the features of language, mainly the rules of English grammar. Hutchinson & Waters (1987) emphasise that the different methods in which spoken and written English vary (as we previously analysed in Chapter 3) were a significant discovery. Therefore, once we know and comprehend the particular context where the language is going to be used, it is possible to adapt the language teaching with the aim to fit with the learners' specific needs.

The third reason that explains the rise of ESP is directly related to the new developments in educational psychology. According to Alcaraz-Varó (2000), Dudley-Evans & St. John (1998), Howatt (1984) and Hutchinson & Waters (1987), rather than simply focusing on the method of language delivery, more attention must be provided to the processes in which learners acquire the target language and vice versa. Thus, if we certainly assume that students employ various learning strategies, use different skills, enter with diverse learning schemata and all of them are highly motivated by their personal, academic or professional needs and interests, we should consequently understand that the design of specific courses that respond to the students' individual necessities should be compulsory.

4.2. ABSOLUTE AND VARIABLE CHARACTERISTICS OF ESP

In this section we introduce a theory initially developed by Strevens (1988) and subsequently modified by Dudley-Evans & St. John (1998), as shown in table 34. Strevens (1988) establishes his definition of ESP according to the use of four absolute (always happen) and two variable (not obligatory) characteristics; meanwhile, Dudley-Evans & St. John (1998) revise the original characteristics and remodel them according to their own definition of ESP, which basically consists of the use of three absolute and four variable characteristics. The main differences between both models are that in the second model, the authors remove the absolute feature that contrasts ESP with General English and add two more variable characteristics, such as the one asserting that ESP is not necessarily related to any specific discipline.

A definition of ESP according to the model developed by…	
Strevens (1988)	**Dudley-Evans & St. John (1998)**
Absolute characteristics	
1. ESP is designed to meet specific needs of the learner. 2. ESP is related in content to particular disciplines, occupations and activities. 3. ESP is centred on the language appropriate to those activities in syntax, lexis, discourse, semantics, etc., and analysis of this discourse. 4. ESP teaching is in contrast with General English.	1. ESP is defined to meet specific needs of the learner. 2. ESP makes use of the underlying methodology and activities of the discipline it serves. 3. ESP is centred on the language (grammar, lexis, register), skills, discourse and genres appropriate to these activities.
Variable characteristics	
1. ESP may be restricted as to the language skills to be learned (e.g. reading). 2. ESP may be not taught according to any pre-ordained methodology.	1. ESP may be related to or designed for specific disciplines. 2. ESP may use, in specific teaching situations, a different methodology from that of General English. 3. ESP is likely to be designed for adult learners, either at a tertiary level institution or in a professional work situation. It could, however, be for learners at secondary school level. 4. ESP is generally designed for intermediate or advanced students. Most ESP courses assume some basic knowledge of the language systems.

Table 34. Strevens' (1988) and Dudley-Evans & St. John's (1998) absolute and variable characteristics of ESP. Source: adapted from Strevens (1988); Dudley-Evans & St. John (1998).

Regarding the model explained by Dudley-Evans & St. John (1998), which asserts that ESP is not necessarily related to or designed for specific disciplines as well as it is likely to be implemented with adult learners, and although its use could also be admissible with young students in a secondary school context (Gatehouse, 2001), Anthony (1997) notes that teachers are nowadays more aware of needs analysis and the use of certain materials focused on learners' goals, demonstrating the influence that the ESP approach has had on English teaching in general. Furthermore, the author also considers that at the present time we can barely find differences between where General English courses stop and ESP courses start because both lines of teaching have become very vague indeed.

4.3. CLASSIFICATION OF ESP

As we explained above, ESP cannot be classified from a unique perspective. Hence, in this section we analyse several classifications of ESP in order to provide a view of the academic literature that can be found about it. In this regard, Dudley-Evans & St. John (1998) and Alcaraz-Varó (2000) consider the situations where ESP is applied on the tertiary level of education, while Hutchinson & Waters (1987) deal with ESP according to an evolutive diagram, which has been agreed by authors such as Robinson (1991), who pays attention to the general idea of ESP and divides both EAP and EOP courses depending on where they take place.

Situation 1 English speaking countries e.g. Australia, United Kingdom, United States of America	Students come from another country to study in a foreign system; for them, both general and academic culture may be different; everything going around them operates in English.
Situation 2 English as a Second Language e.g. Zimbabwe	Education at all levels has been mainly in English; the Civil Service uses English, but people mostly use their first language (L1) in everyday life.
Situation 3 English as a Second Language and Foreign Language at the same time e.g. Jordan	In tertiary education, some subjects are taught in the L1, but others such as medicine, engineering and science are taught in English.
Situation 4 English as a Foreign Language e.g. Brazil	All tertiary education is taught in the L1; English is an auxiliary language.

Table 35. Four situations in which ESP is taught.
Source: Dudley-Evans & St. John (1998: 35).

As shown in table 35, Dudley-Evans & St. John (1998) distinguish between four situations where ESP is applied on the tertiary level of education, where instructors have to be conscious of the materials they are providing in order to succeed in the classroom:

- the first situation corresponds to a native English speaking country (e.g. Australia, the United Kingdom or the United States of America);
- the second one implies an ESL situation where English is the official language in the education system and is widely spoken among the citizenship (e.g. as in former British colonies in Africa or South East Asia);

- the third situation deals with certain subjects at the tertiary level of education such as medicine, engineering or science, which are officially taught in English while, in contrast, other subjects (including at different educative levels) are taught using the national language of the region (just in some non-native English speaking countries, like Jordan, for example); and
- the fourth and last situation is present in areas where English is taught as a second or foreign language (L2) and, consequently, subject courses at any academic level are taught by using the local or national language while English may only be important for auxiliary reasons.

In contrast to the situations developed by Dudley-Evans & St. John (1998), Alcaraz-Varó (2000) considers that it is possible to equate the three zones of English influence where English is the native speaking language, the second or the foreign language to a fourth one which is not related to geographical considerations, but added to reflect the importance of teaching English as a lingua franca. The following table exposes the zones defined by Alcaraz-Varó (2000) but adapting the structure given by Ruiz-Garrido (2003), which is more visual than the original source:

English as a Mother Tongue	Australia, Canada, Great Britain, United States of America, etc.
English as a Second Language	African and Asian countries considered as former British colonies and currently belonging to the Commonwealth[76].
English as a Foreign Language	Non-English speaking countries where English is the first international language studied in primary and secondary schools.
English for Professional and Academic Purposes	The common language used by academics, researchers and scientists who share it as a vehicle of international communication and constitute the scientific community.

Table 36. Directions of English as a lingua franca.
Source: adapted from Alcaraz-Varó (2000); Ruiz-Garrido (2003).

[76] The Commonwealth is a voluntary association originated in the 1870s that includes countries from Africa, America, Asia and Europe (e.g. Cameroon, Canada, India, Jamaica, Malaysia or Samoa, among others) that is operated to be cooperative and supportive among its members, who share common goals of democracy, freedom or peace, including respect for the law and the defence of equal opportunities for all.

Concerning the language teaching conceptions developed by Dudley-Evans & St. John (1998) and Alcaraz-Varó (2000), Ruiz-Garrido (2003) points out that both theories are independently correct from their perspective, complementary from the author's point of view in relation to his thesis and reflect the agreement to distinguish the correct use of the English language in different countries. However, as commented by Alcaraz-Varó (2000), ESP teaching provokes particular effects in each division and consequently reveals a transversal character between each zone of influence.

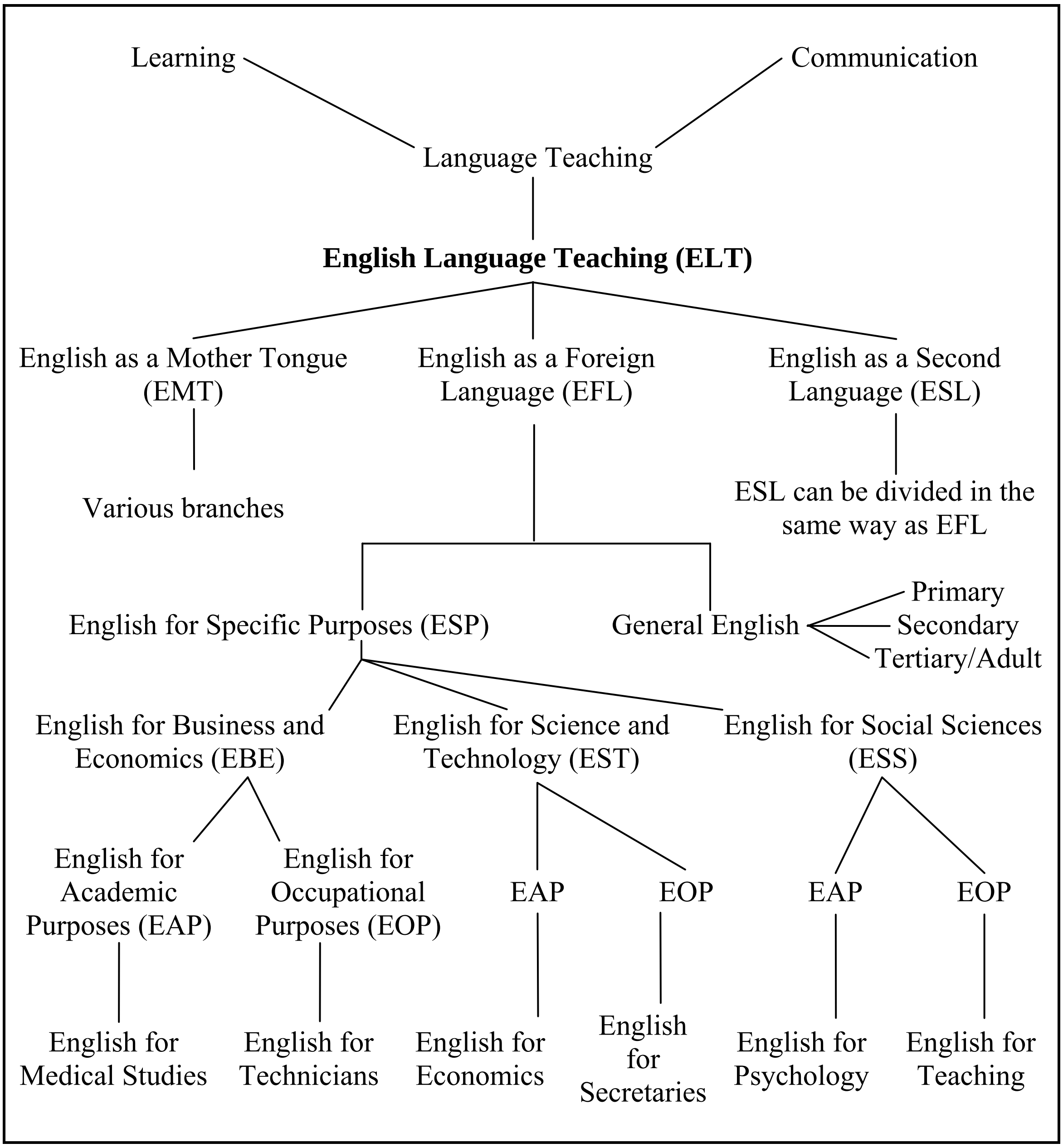

Figure 18. Development of ELT.
Source: adapted from Hutchinson & Waters (1987).

As observed in figure 18, Hutchinson & Waters (1987) establish the origin of ESP from an evolutive diagram, which is agreed by several authors specialised in ESP (e.g. Dudley-Evans & St. John, 1998; Robinson, 1991), and conceive that Language Teaching (a term also considered as ELT) derives from the union between the concepts of learning and communication. Then, from ELT, Hutchinson & Waters (1987) distinguish between three categories such as English as a Mother Tongue (EMT), EFL and ESL; while, finally, the authors offer a series of subcategories of EFL teaching (also applicable to ESL teaching), including General English and ESP, which is in turn split in three areas that include both EAP and EOP: English for Business and Economics (EBE), English for Science and Technology (EST) and English for Social Sciences (ESS). Likewise, Dudley-Evans & St. John (1998) consider that the changes and evolutions associated to Applied Linguistics and the teaching of English have influenced ESP as an academic discipline.

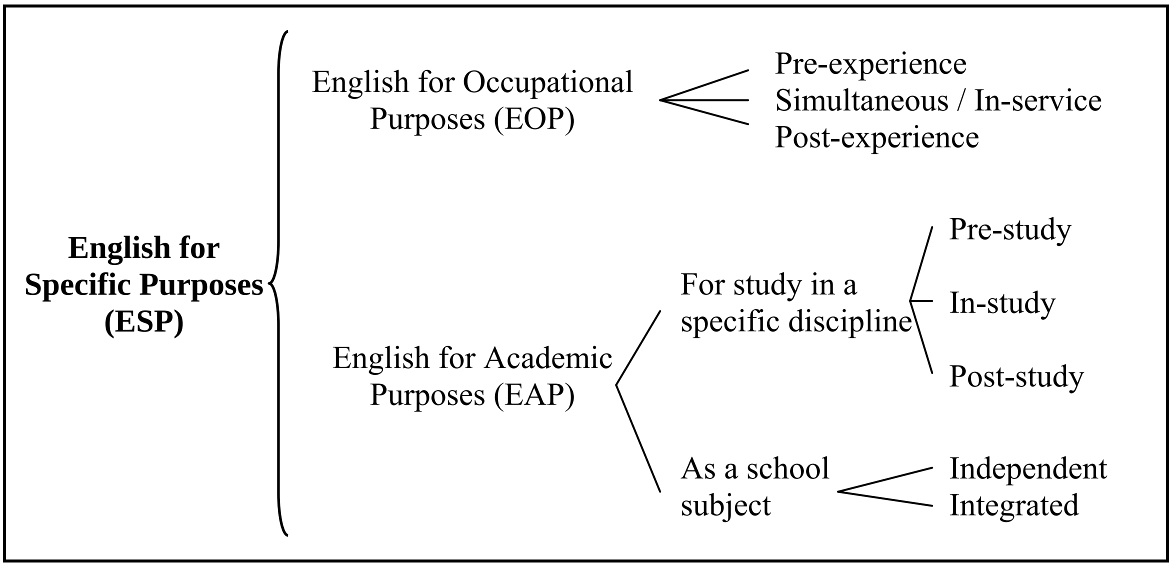

Figure 19. The ESP *family tree*. Source: Robinson (1991: 3-4).

Contrary to the figure illustrated by Hutchinson & Waters, Robinson's (1991) ESP family tree determines the division of both EAP and EOP courses depending on the places where they are taken, which also affects the degree of specificity that is appropriate to the course. Besides, the author points out that with her ESP classification it is possible to attend three essential factors, as ESP is normally goal directed, an ESP course is based on a needs analysis and ESP students are adults rather than children. Nevertheless, we consider that it is also necessary to mention the existence of a model developed by Strevens (1977), which is previous to the one introduced by Robinson (1991). The main difference between both models is that Strevens (1977) creates his own taxonomy of ESP courses and includes several elements that were subsequently integrated by Robinson (1991): for example, the departure points of both educational and occupational English and their subdivisions related to the experience and the study, respectively.

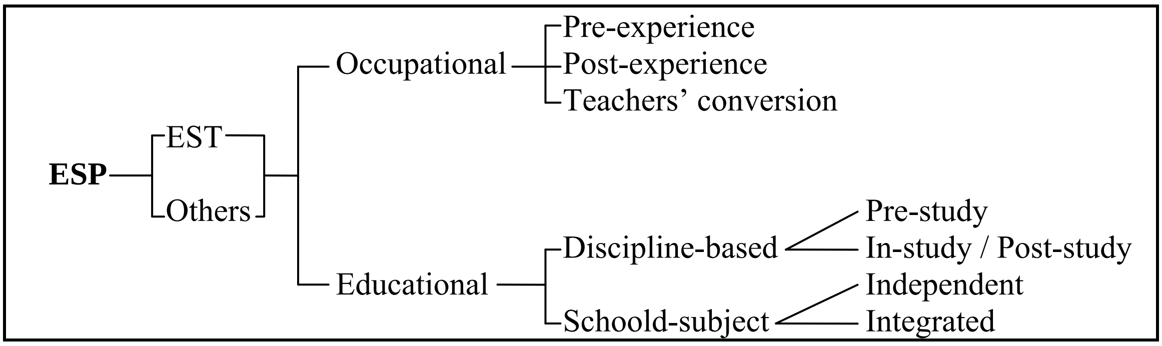

Figure 20. Taxonomy of ESP courses. Source: Strevens (1977: 92).

Related to the ESP model introduced by Dudley-Evans & St. John (1998: 6) where they establish their own division between EAP and EOP, the authors determine the classification with a previous explanation in reference to the diagram developed by Robinson (1991): on the one hand, "a pre-experience or pre-study course will probably rule out any specific work related to the actual discipline or work as students will not yet have the required familiarity with the content"; while, on the other hand, "courses that run parallel to or follow the course of study in the educational institution or workplace will provide the opportunity for specific or integrated work".

Consequently, Dudley-Evans & St. John's (1998) classification divides both EAP and EOP depending on the notion of academic discipline or the professional area where English is used. The authors define that the term EAP is subdivided into English for (Academic) Science and Technology, Medical, and Legal Purposes as well as English for Management, Finance and Economics, whose interest has considerably increased in recent times especially because of the rising of specialised Master's and PhD courses (Bocanegra-Valle, 2010). Furthermore, the classification of EOP includes professional and vocational purposes (but not academic purposes) such as EBP and within English for Vocational Purposes (EVP), there is a differentiation between vocational and prevocational English, which are respectively concerned with the languages of training for specific trades of occupations and with finding a job (including interview skills).

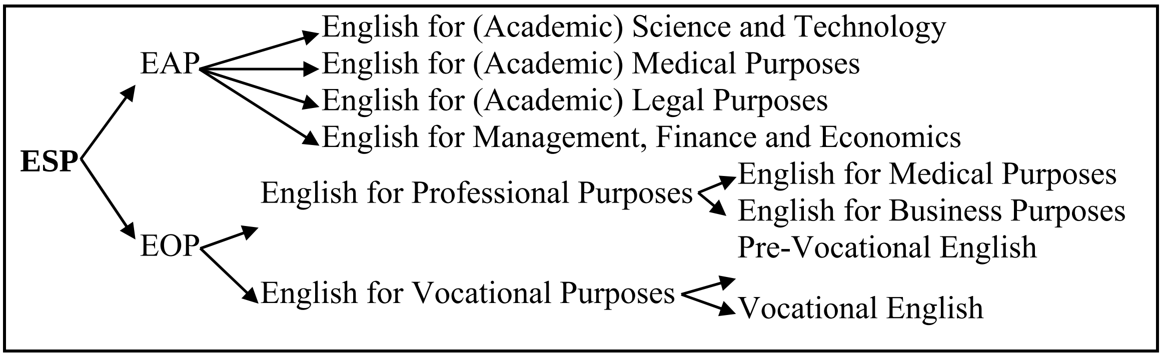

Figure 21. Classification of ESP by academic and professional purposes.
Source: adapted from Dudley-Evans & St. John (1998).

In contrast to these previous considerations, Alexander (1997) introduces a variation in relation to Hutchinson & Waters' (1987) diagram, which, according to Ruiz-Garrido (2003), is seen as a key aspect to understand English as an International Language (EIL) or English as a Lingua Franca (ELF), as we briefly analyse in section 4.4.2.

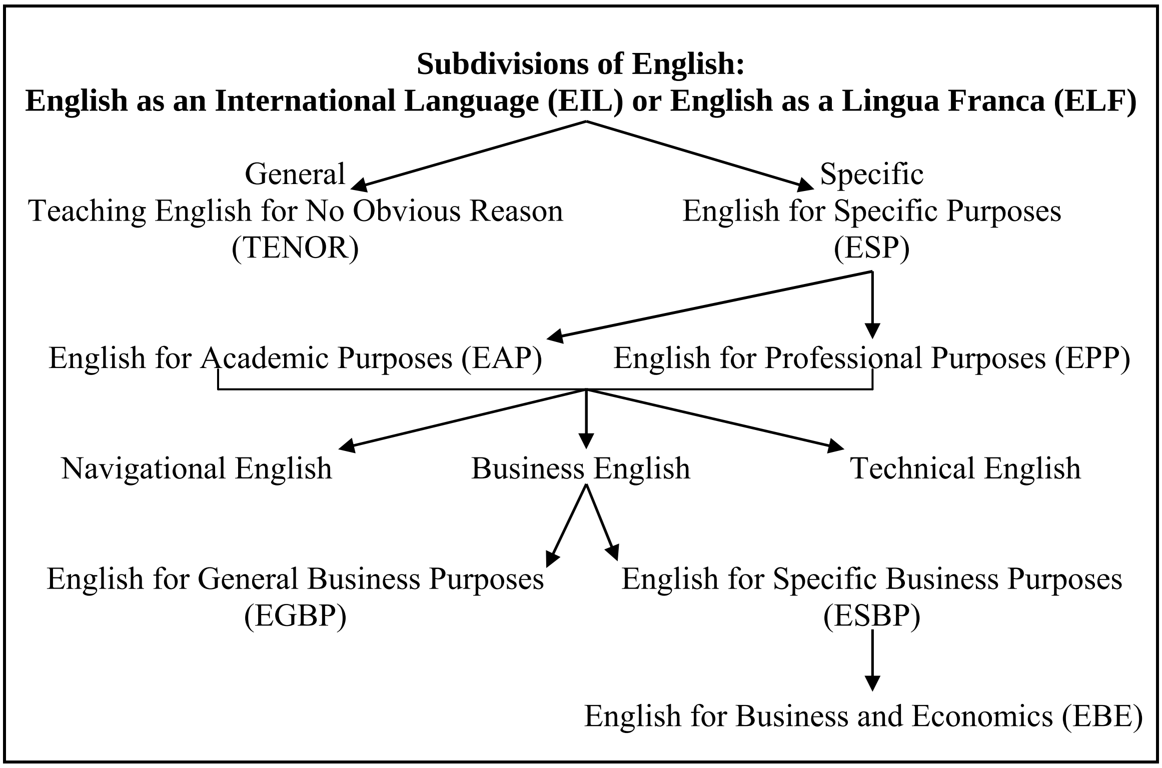

Figure 22. Subdivisions of EIL or ELF.
Source: adapted from Alexander (1997).

As shown in figure 22, Alexander (1997) points out ELF in the subdivisions of English and, in consequence, he establishes a wider perspective in comparison to his predecessors (e.g. Hutchinson & Waters (1987), as mentioned above), which results in a greater accordance with the current general understanding of EIL (Ruiz-Garrido, 2003). Thus, the diagram developed by Alexander (1997) begins with the concepts of EIL or ELF, which is in turn divided into two categories: General (Teaching English for No Obvious Reason, TENOR) or Specific (ESP). Within the ESP branch, we find the distinction between EAP and EOP, although both terms are interrelated to three subdivisions such as Business, Navigational and Technical English. Then, the author subdivides Business English into English for General Business Purposes (EGBP) and English for Specific Business Purposes (ESBP), which is finally related to English for Business and Economics (EBE).

Despite the previous models and classifications (Alexander, 1997; Hutchinson & Waters, 1987; Robinson, 1991; Strevens, 1977), Dudley-Evans & St. John (1998: 8) state that "the use of classification trees creates a number of problems by failing to capture the essentially fluid nature of the various types of ESP teaching and the degree of overlap between *common-core* EAP or EBP and General English".

General	**Position 1** English for Beginners
	Position 2 Intermediate to advanced English for General Purposes (EGP) courses with a focus on particular skills
	Position 3 EGAP/EGBP courses based on common-core language and skills not related to specific disciplines or professions
	Position 4 Courses for broad disciplinary or professional areas. For example: Report Writing for Scientists and Engineers, Medical English, Negotiation/Meeting Skills for Business People
Specific	**Position 5** **1.** An *academic support* course related to a particular academic course. **2.** One-to-one work with business people

Figure 23. Continuum of ELT courses types.
Source: adapted from Dudley-Evans & St. John (1998).

Consequently to figure 23, Dudley-Evans & St. John (1998) suggest a different perspective that can be gained through the presentation of the whole of ELT that runs on a continuum from clearly definable General English courses (position 1) through to very specific ESP courses (position 5). Meanwhile, positions 2 and 3 seem to have much in common and it is the only overall context of the programme that decides whether a given course can be classified as ESP or not. In contrast, at position 4, the work is very specific in terms of the skills taught, but the groups themselves are not homogeneous ones from one discipline of profession.

Additionally, Dudley-Evans & St. John (1998) also point out that there should be an aim to define, classify and unify what ESP really means. Therefore, considering their own model, we can observe several differences between certain contexts and authors, who have been introduced in the previous classifications of ESP when we have analysed how other theories about that subject are particularly developed.

- Academic and occupational English are distinguished by Robinson (1991) and Strevens (1977). The main distinction between them lies in the language students as they are categorised with or without background experience.
- Hutchinson & Waters (1987) deal with the features of EBE and its academic and occupational branches, which are respectively divided into other ESP varieties immediately afterwards.
- Dudley-Evans & St. John (1998) differentiate between an EAP category that includes English for Management, Finance and Economics, while English for Business Purposes is categorised within EOP.
- Finally, in contrast to the other authors (Dudley-Evans & St. John, 1998; Hutchinson & Waters, 1987; Robinson, 1991; Strevens, 1977), Alexander (1997) specifically categorises the concept of Business English and includes different branches such as EGBP, ESBP and EBE.

According to Ruiz-Garrido (2003), if we observe the overlapping and unclear limits of the classifications states in this section, it is essential to introduce a concrete perspective of Business English, the largest variety for published materials within ESP.

4.4. BUSINESS ENGLISH

To authors like Alcaraz-Varó (2000) and Ellis & Johnson (1994), the importance of Business English has grown considerably in recent times, although this modality of ESP has been present in professional trade schools since the beginning of the XX Century. In contrast, Dudley-Evans & St. John (1998) defend that the interest for Business English has been developed in parallel to the massive expansion of international business. Regarding this subject from an academic perspective, Hutchinson & Waters (1987: 19) state that ESP, which "must be seen as an *approach* not as a *product*", represents "an approach to language teaching in which all decisions as to content and method are based on the learner's reason for learning". Consequently, we find how Donna (2000: 1) justifies the publication of her work exposing that "recent political and economic changes have meant that more and more company employees (or their managers) are asking for English courses which directly address their needs", and therefore, "these so-called Business English courses are becoming more and more popular amongst working adults, who often choose them in preference to General English classes offered by the same language school".

4.4.1. DEFINITION OF BUSINESS ENGLISH

As Ruiz-Garrido (2003) points out, the first difficulty to define Business English lies in the own conception of the term within the ESP taxonomy because it does not clearly fit in any of the accepted specific categories (Ellis & Johnson, 1994). In their definition of Business English, Dudley-Evans & St. John (1996: 1) consider that it is seen as an "umbrella term" used in a similar way to the notion of ESP "to embrace both general courses in the appropriate lexis and grammar for business communication". Besides, the authors point out that the idea of Business English "also describes more specific work, either for carefully selected homogeneous groups from one company, or in specific skills such as running or participating in meetings, negotiations, writing letters, memos or reports".

In addition to the perspectives introduced by Dudley-Evans & St. John (1996) about Business English, Johnson (1993: 201) conceives that the concept "is much more broader than other varieties of ESP because of the number of different purposes for which is taught"; while Ellis & Johnson (1994: 3) describe it as a mixture between specific ("relating to a particular job are or industry") and general knowledge ("relating to general ability to communicate more effectively, albeit in business situations"). Furthermore, they classify Business English according to the students' knowledge and background experience: pre-experience learners (students at business schools), low-experience learners (junior company members and changing job learners); and job-experience learners (company members who need Business English for a broad variety of reasons). Regarding this differentiation of learners, Nelson (2000) proposes the following figure, which summarises Business English within ESP and the three kinds of learners:

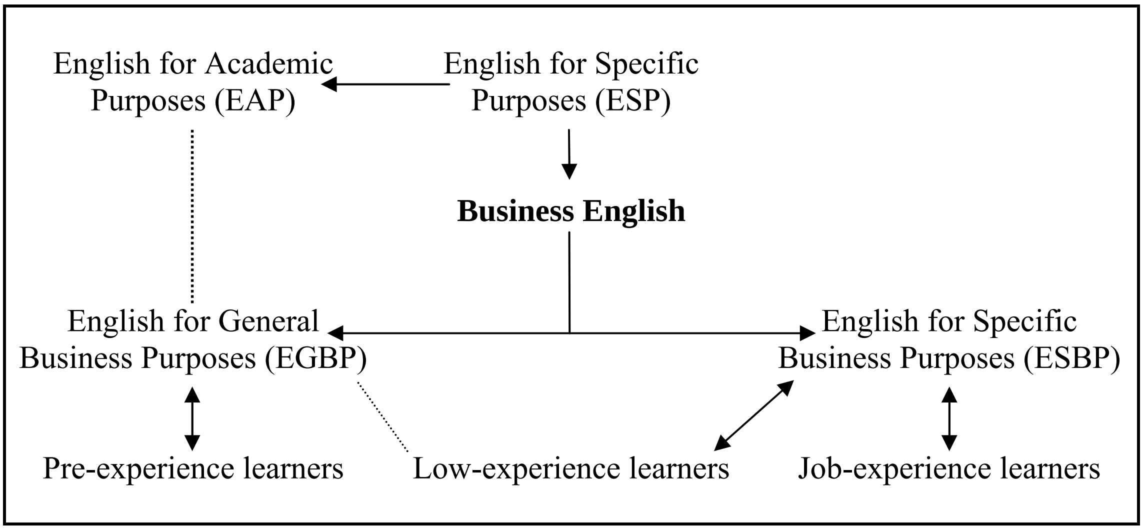

Figure 24. Business English within ESP and the categorisation of learners according to their experience. Source: adapted from Nelson (2000).

Figure 24 shows that pre-experience learners are more likely to require EGBP in the same way that those students who are initiating or actually developing a working career need ESBP. Besides, we can also recognise a fourth group of students who demand to acquire EAP, especially taking into account that they are located in a college setting. Following this idea, Nelson (2000) explains that Business English is still part of ESP, though it is separated; while Donna (2002: 2) only considers two kinds of learners: "adults working in businesses of one kind of another, or preparing to work in the field of business". This author adds that the aims of a Business English course "may be quite radically different from those of a General English course", whereas also comments the possibility of finding courses that develop generalised business skills as well as other courses focused on more technical and academic skills, requiring a certain level of specialisation from the learners' side.

Nevertheless, in comparison to Nelson's (2000) classification, we may also recognise that it is necessary to attend the prospects generated by the students, mainly because "the expectations of business people can differ substantially from those of the secondary or tertiary level students and place very different demands on providers of ESP courses" (Dudley-Evans & St. John, 1998: 65). This situation is recognised by Palmer-Silveira (1994) and Ruiz-Garrido (2003), who indicate that the aims of both EAP and EOP tend to merge in Business English courses.

From their perspective, Dudley-Evans & St. John (1998: 54) explain that the notion of Business English is a concept "difficult to define and limit in linguistic terms", while Pickett (1989: 5-6) identify the term with an *ergolect* (or work language), which means that Business English "is a mediating language between the technicalities of particular businesses –insurance, pharmaceuticals, fashion, firearms, fertilisers, jewellery, construction, etc.– and the language of the general public". So, the author hints at the difficulty to establish the lexical aspects of Business English grammatical specific aspects.

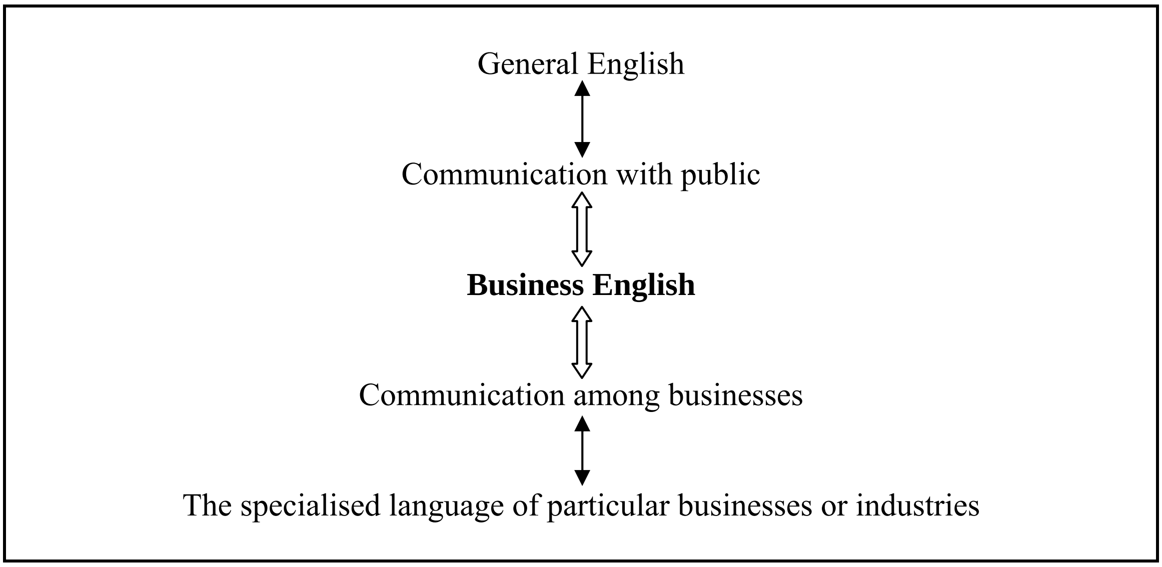

Figure 25. A division of Business English from the communicative perspective.
Source: adapted from Pickett (1986), as seen in Dudley-Evans & St. John (1998).

In relation to certain features explained in Chapter 3 and as seen in figure 25, Pickett (1986) defines Business English by suggesting two particular aspects related to business communication such as communication with the public and communication between or within companies (also known as inter- and intra-company communication, respectively). However, though Dudley-Evans & St. John (1998) explain that this division is useful, specifically when taking into account the differentiation between the three kinds of communication (inter-company, intra-company and communication with the public), they also comment that Pickett's classification (1986) is inaccurate in comparison to the wide variety of business activities (Dudley-Evans & St. John, 1998; Ruiz-Garrido, 2003).

4.4.2. BUSINESS ENGLISH AS A LINGUA FRANCA

Regarding the models developed by Hutchinson & Waters (1987) and, especially, the one introduced by Alexander (1997), which is essential to comprehend the divisions of EIL and ELF, in this section we review the concept of Business English as a Lingua Franca (BELF), a term originally discussed by Louhiala-Salminen et al. (2005), later extended by Charles (2007) and "readily adopted by the research community" (Louhiala-Salminen & Kankaanranta, 2009: 10), being basically used for the business communication implemented by speakers whose native language is different from English (Bargiela-Chiappini et al., 2007; Charles, 2009a, 2009b; Du-Babcock, 2009; Gerritsen & Nickerson, 2009; Kankaanranta, 2005, 2009; Kankaanranta & Louhiala-Salminen, 2007, 2010, 2013; Louhiala-Salminen, 2009; Louhiala-Salminen & Charles, 2006; Louhiala-Salminen & Kankaanranta, 2011, 2012; Nickerson, 2005, 2013; Palmer-Silveira et al., 2006; Rogerson-Revell, 2007).

According to some estimations (e.g. Lesznyak, 2002), around 80% of the world's English business communication is developed by "international business practitioners whose native tongue is not English" (Kankaanranta, 2005: 80), a language that is considered as IBE rather than ELF, that simplifies the communication between non-English-native speakers or writers through the use of several features related to vocabulary, question forms, the avoidance of passive sentences or the preference of infinitives over gerunds (Jenkins et al., 2001; Johnson & Bartlett, 1999). In contrast to IBE, ELF is a concept characterised by being focused on the communicative skills, discourse and culture of natives of English, who are considered as the *owners* of the language. Thus, to be successful in ELF, non-native English communicators (seen as *learners* of the language) are required to emulate and adequate their skills like their target sources, the native speakers and writers of English (Du-Babcock, 2009, 2013; Feak, 2013; Jenkins, 2007; Kankaanranta, 2005; Kankaanranta & Louhiala-Salminen, 2007; Louhiala-Salminen & Kankaanranta, 2011, 2012; Nickerson, 2013).

In the business context, the presence of ELF, defined by Flowerdew (2013: 315) as "a hybrid variety of English" that has become "accepted in universities internationally, especially in spoken contexts", has considerably increased due to its connection with the globalisation of both business operations and communication technology which have professionally established ELF as a corporate language "used in such corporate functions as accounting, finance, management and communications, whereas in the late 1980s *Business English* was still mainly used with native English speakers in foreign trade transaction" (Kankaanranta, 2009: 2).

Louhiala-Salminen et al. (2005: 403-404) consider that BELF is specially focused on Business ELF situations and "refers to English used as a *neutral* and shared communication code", which implies that "it is shared by the global business community without being a first language for anyone, while at the same time all of those involved can (and should) be viewed as legitimate users" (Nickerson, 2013: 450) and BELF communicators, who are categorised by Louhiala-Salminen et al. (2005: 404) as "*non-native speakers* or *learners*". Furthermore, Charles (2007: 264) points out that:

> BELF differs from ELF in that its domain is solely business, and its frame of reference is provided by the globalised business community. The *B* of BELF is thus the sociopragmatic backdrop against which language –and any lexical or syntactic anomalies in it– is to be interpreted. Looked at from this angle, we can refer to the global business community as the *culture* that has created BELF, and within which BELF evolves. As with all cultures, the global business culture is diverse and dynamic; it also has groups who see themselves as its *owners*. In the case of BELF, its owners are the *International Business Discourse Community*, who have certain shared values (e.g. that of doing profitable business), and use it for a shared purpose.

In addition, Charles (2007: 264) explains that "BELF is only at the beginning of its development" as its *rules* and operational guidelines are still to be defined by the academic community despite "globalisation may well have reached Stage 3.0", which is a term that refers to Friedman (2006) and his three stages of economic globalisation and mentioned by several authors (e.g. Charles, 2007, 2009a; Kankaanranta & Planken, 2010; Piller, 2009) when they are dealing with that concept as well as with the dynamics of intercultural and international communication. Friedman (2006) points out that *Globalisation 1.0* (which lasted from 1492, when Columbus opened trade between the Old World and the New World, and 1800) is characterised by the economic domination of *countries* and their religious and imperialistic motivations, while *multinational companies* (mainly in Europe and North America) were the driving force of *Globalisation 2.0* (from 1800 to 2000) and *individuals* from all around the world are the main contributors to the third and current stage, *Globalisation 3.0*, which is present since 2000 and featured by globalised individuals collaborating and competing in real time through cheap, quick and reliable telecommunication lines (Andrews, 2009).

Kankaanranta & Louhiala-Salminen (2010: 205) state that their conceptualisation of BELF emphasise the importance of *B* within the term because it particularly represents the most differentiating element towards ELF: "BELF is used in the business domain to get the job done". This means that, in order to be successful, interactions require that practitioners should use the business communication and strategic skills they have learnt and that makes them capable of developing their professional roles (e.g. buyer, seller, manager), everyday's business activities (e.g. buying-selling negotiations, presentations) and the genres related to business and trade (e.g. meetings, e-mails, reports), "which can be taken either literally to refer to the negotiations with company-external stakeholders or figuratively to refer to various kinds of interactions between employees within the company". In relation to Kankaanranta & Louhiala-Salminen's (2010: 207) study based on BELF users' perceptions, which considers that "the use of English in today's global business environment is *simply work*", Nickerson (2013: 450) points out that:

> ELF in business contexts is reliant on the business context for its interpretation, and the users themselves are also evaluated on their business acumen first, followed by their language proficiency. For speakers of languages other than English who want to be successful in business, and therefore for ESBP scholars with an interest in teaching applications, this is an important point, as it underlines the use of English as a business tool.

Consequently, we should take into account the suggestions introduced by Graddol (2004, 2006), who considers that English, as the current lingua franca, must be conceived as a basic skill to succeed in global business and that must be learnt and applied in both business and professional communication (Bargiela-Chiappini & Zhang, 2013; Nickerson, 2013). Thus, Gerritsen & Nickerson (2009: 181) suggest that BELF transactions should be conceived as a "special type" of IBE, where it "may be viewed as an overarching term" that includes interactions between "ESL and EFL speakers with other non-native English speakers". This proposal is expanded by Nickerson (2010) through the adaptation of Kachru's (1985) *inner*, *outer* and *expanding* circles of English (illustrated in figure 13) that we show immediately afterwards:

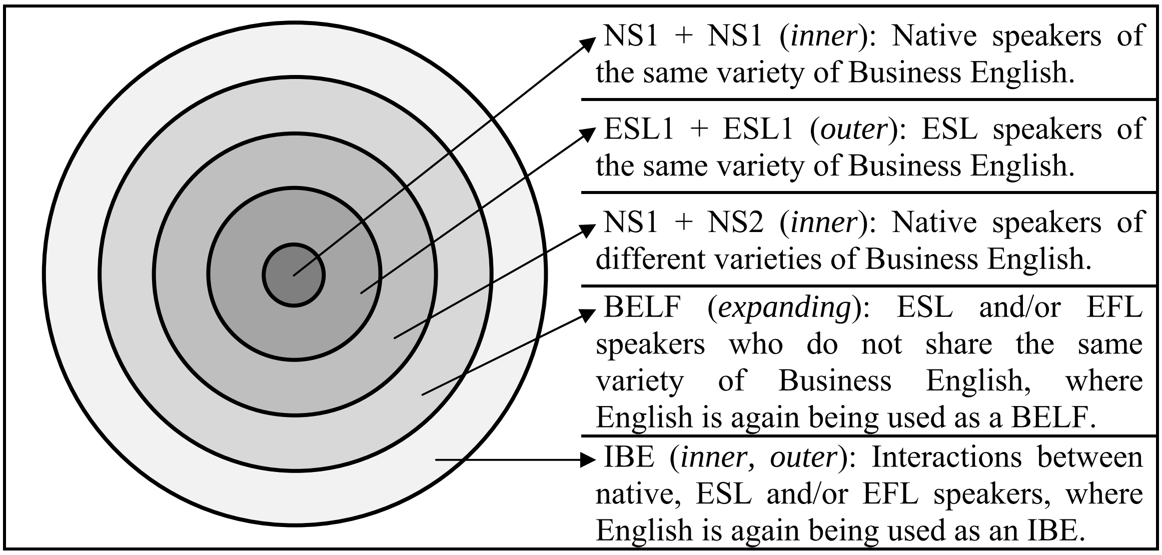

Figure 26. A categorisation of Business English interactions in global business.
Source: adapted from Nickerson (2010).

According to Nickerson (2013: 451), the main purpose of the previous figure is "to try to capture the increasing complexity inherent in business interactions, moving from interactions at the least complex level between two native speakers of English from the same national culture" (represented in NS1 + NS1), "through BELF, where the speakers originate in different national cultures and then on to IBE at the most complex level", where native speakers are also involved. Furthermore, the author also explains that "the work on BELF and on IBE by scholars interested in the use of English for business points again", on the one hand, "to the need to reassess the privileged position that has traditionally been held by native speaker models" and, on the other hand, on the probable "pressing need to understand much more about the nature of ELF communication and what leads both to success and to failure in a ELF interaction".

4.4.3. BUSINESS ENGLISH PROGRAMS

Fortanet-Gómez et al. (2001) explain that one of the defining characteristics of the specific languages is their proximity to reality. For that reason, both academic researchers and language instructors propose different practice exercises with the aim to prepare students to be able to apply the background knowledge learnt in the classroom to real life situations. According to that, and having in mind the previously mentioned works of Alcaraz-Varó (2000) and Dudley-Evans & St. John (1998), who focus on the application of ESP to the tertiary level of education, Palmer-Silveira (1994) and Ruiz-Garrido (2003) introduce a range of aspects to consider what Business English implies within the Spanish university education, as well as they also mention certain features that should be taken into account to be applied to these courses:

- to increase the specialisation of the Business English courses depending on the different degrees we are dealing with and paying special attention to the real needs of the students and their future professional careers;
- to combine both EAP and EOP knowledge recognising that it coincides with the considerations included in ESP;
- to increment the collaboration between the academic institutions and the business organisations with the aim to demonstrate to university students the importance of ESP as a tool (e.g. international trade);
- to keep a flexible attitude towards the instructor, as the business world is constantly changing and it is necessary to update the different teaching materials; and
- to support the idea that the Business English instructor knows the target language, its specific characteristics and the additional background knowledge of the teaching materials related to the area of study.

Contrary to the studies developed by Palmer-Silveira (1994, 1997, 1998, 1999a, 1999b, 1999c, 1999d, 2001, 2002) and Ruiz-Garrido (2002, 2003, 2004, 2006) and their attention to the Business English programs implemented in Spanish universities, Scheleppegrell & Royster (1990: 14) focus their work on a range of international ELT schools in Asia, Europe, Middle East, and Central and South America (categorised by the authors in world-wide commercial, small and midsized commercial, and academic/governmental centres) in order to demonstrate that despite "the most successful business-oriented EFL teachers and administrators are familiar with the business environment in their city, taking into account how firms in their city do business, what types of business they are in, and what types of skills they expect their personnel to develop", both business-oriented instructional materials and instructional goals are respectively useless and unclear. Thus, Scheleppegrell & Royster (1990) develop six general criteria with the aim to reflect what a high quality business-oriented ELT program should comprise to provide appropriate activities for the students:

1	***Business English content***
	This criterion suggests that an educative institution should provide courses in Business English communication skills to help business professionals to develop their reading, listening, speaking and writing proficiency.
2	***Relevant goals***
	Course goals should be stated in terms of the specific skills that participants will learn, in correspondence to their area of specialisation.
3	***Appropriate classroom activities***
	The motivated and confident teachers should use a variety of instructional activities with the aim to address individual differences in learning styles.
4	***Professional instructors***
	Instructors employed to teach Business English should have received recognised certification in teaching EFL or ESL through the completion of courses in ELT methodology.
5	***Administrative support***
	Educative institutions should have procedures for placement and achievement testing and reporting attendance and progress to the firm, considering business firms require good communication with the instructors.
6	***Sequenced instruction***
	Business managers and staff are required to be proficient in reading, listening, speaking and writing so learners need to progress correctly.

Table 37. Criteria to high quality business-oriented ELT programs.
Source: adapted from Scheleppegrell & Royster (1990).

To conclude this section, and although we can find different studies focused on teaching business language and communication to non-native students of English (e.g. Kankaaranta & Louhiala-Salminen (2007) and their English business communication and international business communication courses), we consider relevant to remark the study developed by Zhang (2007: 406), as she proposes a discourse approach to Business English in which students adopt or adapt "business conventions and procedures and make selective use of lexico-grammatical resources of English as well as visual and audio-semiotic resources to achieve their communication goals".

4.4.4. BUSINESS ENGLISH AND OTHER VARIETIES OF ENGLISH

In the three following subsections we focus on the concept of Business English with the purpose of analysing certain similarities and differences with other varieties of the English language such as General English (de Beaugrande, 1987; Donna, 2000; Hoffmann, 1998) and EAP (Alcaraz-Varó, 2000; Dudley-Evans & St. John, 1998). However, the first differentiation provided is the one related between Business English and EGBP and ESBP courses, two varieties of English mentioned by Alexander (1997), Nelson (2000), Nickerson (2013) and Ruiz-Garrido (2003).

4.4.4.1. DIFFERENCES BETWEEN EGBP AND ESBP COURSES

According to Dudley-Evans & St. John (1998), EGBP courses are mainly focused on the acquisition of similar linguistic skills (grammar, mainly) to the ones learnt in other General English courses and the student body is basically formed by low-experienced learners or adults in the initial stages of their professional career. In contrast, Donna (2000) explains that ESBP courses are integrated by learners with different levels of experience and where the necessary linguistic skills are specifically trained in order to satisfy determined business communicative abilities. As the author points out, the learners' progress is emphasised in these courses by reaching fluency and getting the final goals of the academic program. Therefore, the main differences between EGBP and ESBP courses is that, in the second type, students contribute with their own background knowledge and business skills to the language learning process. Nevertheless, Nelson (2000) and Ruiz-Garrido (2003) consider that instructors usually prefer materials that share elements of both English for General and for Specific Purposes with the aim to relate the use of the target language to determined business situations.

4.4.4.2. DIFFERENCES BETWEEN BUSINESS AND GENERAL ENGLISH

Donna (2000) points out that Business English and General English have several elements in common though their final purpose is different, especially depending on certain aspects such as the kinds of students, their particular needs and goals, the content of the course, the target and teaching language, or even the pedagogical objectives as well as the teaching methods implemented by the instructor in the classroom. In this sense, de Beaugrande (1987) and Hoffmann (1998) establish a series of differences between ESP and EGP. Their proposals fit in a schema adapted by specialists from the University of Edinburgh (Institute of Applied Language Studies (IALS), 2001), as explained by Ruiz-Garrido (2003), involving four different scenarios which define the relation between Business and General English and that contemplate the possibility of including Business English as part of General English (scenario 1) and vice versa (scenario 2). Besides, it is also plausible to establish a different framework where the relation between Business and General English is none (scenario 3) or even to determine an association in which some features of the two varieties of English are shared between both of them.

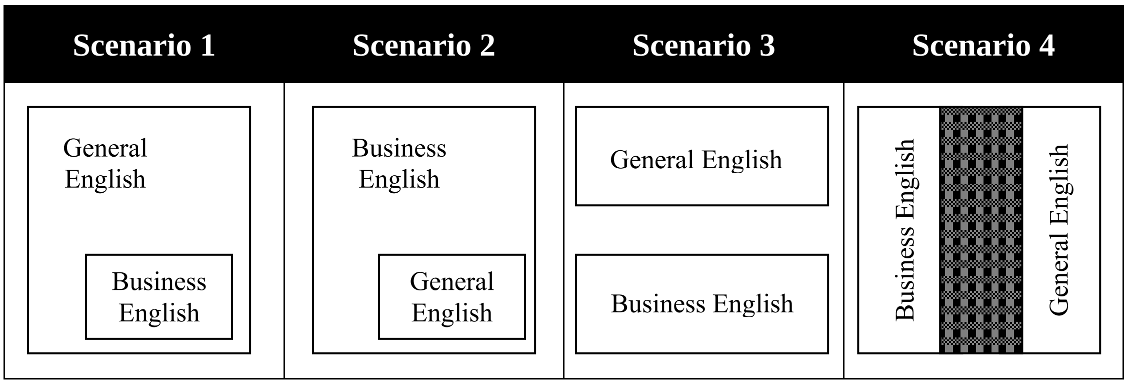

Figure 27. Relation between Business English and General English.
Source: adapted from IALS (2001), as seen in Ruiz-Garrido (2003).

Additionally, Felices-Lago (1999) points out that the fundamental aspects are mainly the content, the specificity of objectives and the student body, as well as he supports his work on Pickett's (1989: 11) concept of Business English as an *ergolect* (or work language) in order to explain that, if there is a possibility to take the *ergolect* of Business English as one of the work languages in General English, then "we can see that an ergolect operates at the level of *lexis* and at the level of *transaction*", but "hardly at all at the level of grammar".[77] In comparison to other *ergolects*, the most distinctive characteristic about Business English is that "it is a *mediating language*" between "the

[77] According to Pickett (1989: 11), "the lexis consists both of words which are clearly marked for that ergolect and have no general currently outside of it, and of words from the general language with special senses peculiar to ergolect. In both categories, single words combine into expressions by a poetic or imagistic process and in Business English particularly, the elements are often very concrete and homely concepts"; while "the transaction can be analysed into a hierarchy of components", as in the language classroom analysis developed by Sinclair & Coulthard (1975).

technicalities of particular businesses" and "the language of the general public"; although "it is not purely for intra-group communication" as "this is not surprising since business and commerce are by definition an interface between the general public and the specialist producer" (Pickett, 1989: 6).

On the other hand, Robinson (1991: 98) differentiates between Business and General English assuming three reasons related to textbooks: first, the role of Business English as *mediating language*, which is explained by Pickett (1989) and "implies that it must bear much similarity with everyday language"; second, "the wide range of people who might identify themselves as students of Business English may suggest a market for general coursebooks (and also for some specialised books)"; and third, "we may note that in the private sector, particularly, language schools offer *open door* Business English courses". Consequently, the author considers that "as the students are not likely to be homogeneous in terms of work experience" –the students' working experience is analysed in previously mentioned models such as Strevens (1977) or Nelson (2000)–, "a general textbook applicable to a range of business situations may be the most appropriate one to use". In the same way, Palmer-Silveira (1994) collects the previous statement introduced by Robinson (1991) and suggests the following three distinctive features: the frequency in the use of certain lexical fields, the clear definition of various types of text, and the strategies implemented by the practitioners to carry out the communication process.

4.4.4.3. DIFFERENCES BETWEEN BUSINESS ENGLISH AND EAP

Regarding the differences between Business English and EAP, it is necessary to point out that Alcaraz-Varó (2000) and Dudley-Evans (1998) explain that the syntax of Business English, which is used in business letters or in reports, is characterised by the use of determined syntactic general features of EAP, namely a simple syntax, long noun phrases and hypotactic constructions of different types such as conditional concessive, restrictive and cause-consecutive. Therefore, despite sharing some common particularities, the following four points (conceptual differences, student's background knowledge, cultural matters and the instructor) represent the most important differences between Business English and EAP:

Conceptual difference	EAP operates within a world where the fundamental concern is the individual acquisition of knowledge, while we conceive the purpose of Business English is not centred on learners as individuals but as members of a transactional world where the fundamental concern is the (international) exchange of goods and services.
Student's background knowledge	Most EAP interactions take place between native and non-native speakers, causing a mismatch in terms of linguistic competence, where the non-native certainly depends of the native role. In contrast, Business English interactions are used to include mainly non-native speakers. This situation provokes that the power and authority grade is never linguistically influenced but by the professional and commercial relationship between the communicators.
Cultural matters	While non-native EAP speakers are forced to modify their own language and culture and they cannot be separated, in Business English the situation is different and non-native speakers will only adapt their language, but not their culture.
The instructor	The main difference between the EAP and the Business English instructor can be summarised in one word: experience. Dealing with business, there is not a necessary direct experience with the learners' context; however, EAP instructors are required to have studies in academic contexts.

Table 38. Differences between Business English and EAP.
Source: adapted from Alcaraz-Varó (2000); Dudley-Evans (1998).

To conclude this section, where we have studied the common elements and differences between EGBP and ESBP as well as General English together with EAP and Business English, it seems necessary to consider Business English as a "tool" (Ozaki, 1975: 27)[78] to be used in determined international and intercultural business contexts that shares certain methodological or grammatical similarities with other varieties of the English language; though it is also characterised by keeping its own particular features, such as lexical or discursive genres.

[78] As Bargiela-Chiappini & Zhang (2013) explain, Ozaki's (1975) work is characterised by proposing a human-oriented perspective for the study of Business English that moves beyond the linguistic analysis, as the author considers that the concentration on linguistic aspects has disregarded the existence of users.

4.5. BUSINESS ENGLISH, DISCOURSE AND GENRE ANALYSIS

Nelson (2000) and Ruiz-Garrido (2003) coincide stating that Pickett (1986, 1989) had previously established an exhaustive appraisal and explanation of the Business English world by dividing the business language into three areas. Contrary to the order determined by Nelson (2000)[79], we follow the one introduced by Ruiz-Garrido (2003: 105) as we are closer to his study on both Business English and the main features of written business discourse:

- The language of business itself: There is a lexis of business created by the process of poetics – flowing from the general to the opaque (and back again). This results in a layering of language and indicates that words in a business environment take on new meanings.
- Communication partner on a macro-level: Business to public, business to business, and business to business area, i.e. discussion within a company's own field.
- Language choice: The *ergolect* of business determined by subject matter, situation, social roles and channels used (speaking or writing): all these factors influence the final choice of language output.

According to Brieger (1997), Donna (2000), Dudley-Evans & St. John (1996), Nelson (2000) and Ruiz-Garrido (2003), the three areas stated by Pickett (1986, 1989) may clarify the Business English research tendencies. In the following subsections, we deal with aspects related to vocabulary in the first place; then, with the role of communication in the business world together with the concept of Needs Analysis; and, finally, we focus on the previously mentioned idea of *ergolect* as well as in the different factors that may have an influence in the election of certain types of language.

Therefore, it is our aim to provide a general overview of certain concepts, although the main purpose of the section is to pay particular attention to both written discourse and writing business reports, which are essential elements in our dissertation. Additionally, it is necessary to explain that it is not our aim to review the recent and extensive literature, but only to mention those works that have been pioneer in that field of research, those that have had certain impact in the academic community and, by any other reason, the ones that have become popular.

[79] Nelson (2000) determines that the first area is the language of business itself; however, the order of the second and third areas (communication partner on a macro-level and language choice) is exposed in the inverse order by comparing it with Ruiz-Garrido's (2003) dissertation.

4.5.1. THE LANGUAGE OF BUSINESS ITSELF

As part of ESP, Alcaraz-Varó (2000) distinguishes between general, semi-technical[80], and technical vocabulary. The main differentiation between technical and semi-technical is that, in essence, the first one corresponds to a word that is "recognisably specific to a particular topic, field or discipline", although certain writers (e.g. Cowan, 1974) consider "that it is not the English teacher's job to teach technical words" as they are learnt "through study of the field" (Nation, 2001: 203). In contrast, subtechnical vocabulary is a term defined by Cowan (1974) and Gómez-Moreno (1996) as context-independent words or not specific to a particular subject which occur regularly across disciplines, in technical and scientific texts.

Dudley-Evans & St. John (1996) and Alcaraz-Varó (2000) point out that both general and semi-technical vocabularies are the most important ones in Business English. So, according to Dudley-Evans & St. John (1996: 5), one of the difficulties faced by researchers in the context of Business English is that "there is not yet an established common core of business language in the way that there is a relatively well-agreed core of semi-technical lexis and grammar that is widely used in academic scientific and technological subjects and that has formed the basis of EST textbooks". On this behalf, Alcaraz-Varó (2000) describes a Business English vocabulary differentiation related to general economy, trade and finance that is based on degrees of formality of the lexical items used in each one of these types of vocabulary:

- The general economy vocabulary is more formal than the finance vocabulary and is characterised by a Latin basis and the international usage of a range of English words.
- The trade vocabulary is the language used in business letters, transport, insurance or sales. It is known by the use of certain Norman or Old French expressions, as well as by the equilibrium between Latin rooted and English words.
- The finance vocabulary describes a tendency towards the popular and colloquial language, which is characterised by the domination of English expressions

[80] Instead of semi-technical, Cowan (1974: 391) defines it as "subtechnical".

(including adjectives), the use of abbreviations and acronyms, animal references, the use of colours, and communicative clarity.

As we previously indicated, Pickett (1989) points out the nature of Business English as a mediating language between the technicalities of singular businesses and the general language. This means that the definition of a body of Business English lexis and grammar that differs from other varieties of English may be considered as a complex task. However, he also establishes that a range of lexical words that occupy a neutral place between businesses (e.g. *invoice* or *order*) are not technical expressions because, although these lexical items are more frequent in Business English, they are also present in General English (Pickett, 1986). Besides, the author also notes that the use of determined formal items in Business English is preferred to the more frequent expressions in General English (e.g. *purchase* over *buy*, *overdue* over *late*).

4.5.2. COMMUNICATION PARTNER ON A MACRO-LEVEL

Regarding Pickett's (1986, 1989) previous distinction, Brieger (1997) introduces a similar one where three different types of communication are defined: business to public, business to business and business to business area. So, following Pickett's schema, Brieger (1997) determines the following communicative differentiations:

<table>
<tr><th>Specialist</th><th>→</th><th>Specialist</th></tr>
<tr><td colspan="3">Dealing with shared professional issues, the precise lexical items will be required depending on the situation. However, it is possible to predict the range of specialist vocabulary needed to deal with topics within key management areas.</td></tr>
<tr><th>Specialist
Non- specialist</th><th>→
→</th><th>Non-specialist
Specialist</th></tr>
<tr><td colspan="3">The increasing importance of team working and multi-disciplinary workgroups has led to a need for the multi-faceted managers, who need to know the vocabulary not only of their own areas, but also of other areas where the company is operating.</td></tr>
<tr><th>Generalist</th><th>→</th><th>Generalist</th></tr>
<tr><td colspan="3">The social side of communication (social, economic, political, environmental and personal issues) must not be ignored and, in order to be successful in business relationships, it requires its own set of vocabulary.</td></tr>
</table>

Figure 28. Brieger's (1997) communicative differentiations.
Source: adapted from Brieger (1997).

These ideas, which refer to the context where business communication takes place, are related to the use of needs analysis in order to determine and specify the vocabulary used in each situation; in turn, Nelson (2000) also confirms that, due to the variety of business communicative situations, it is very difficult to clarify certain aspects, especially taking into account that each variety is specific and different from the others. Consequently, and despite the previous comment, Ruiz-Garrido (2003) explains that it is coherent to estimate needs analysis as something basic to delimit both ESP content and aims and, in particular, Business English courses. Furthermore, according to Dudley-Evans & St. John (1996: 2), needs analysis is "a defining feature of ESP" that plays "a vital role" in the area of Business English; meanwhile, West (1994) points out that needs analysis is complicated as concept and focus have evolved since the early 1970s and five different concepts of needs analysis have emerged in that time:

- Target-situation analysis establishes the learners' language requirements in the occupational and/or academic situation they are being prepared for.
- Deficiency analysis combines both the target-situation analysis and the present-situation analysis.
- Strategy analysis reflects what is to be learnt and how the students are going to acquire the knowledge.
- By means analysis, the instructor identifies the relevant features of the situation as a previous step to study how the positive features may be used to advantage to accommodate what would conventionally be seen as constraints.
- "A language audit is particularly relevant to in-company Business English and enables the person conducting the audit to decide how many hours of language tuition are required to bridge the gap" between the target profile of language skills and a profile of personal ability (Dudley-Evans & St. John, 1996: 2).

In previous chapters we have introduced the importance of business communication and distinguished between oral and written communication, which is subdivided depending on different genres such as letter, reports or memoranda, among others. So, if we consider that "needs analysis is about understanding learners and also about understanding the communication events which the learner will participate in" (St. John, 1996: 6), Dudley-Evans & St. John (1996: 5) indicate that the English spoken needs are perceived as predominant, while in the written areas the knowledge of “broad macro-genres of letters, memos and reports” are the important elements. Besides, the authors complete their statement by adding the identification of the seven key communicative events of business (Dudley-Evans & St. John, 1998: 64):

- “the five events requiring primarily oral language are referred to as: telephoning, socialising, making presentations, taking part in meetings and negotiating”; and
- the two remaining events that require the written form are: corresponding (letters, faxes, memoranda, e-mails, orders and invoices) and reporting.

Regarding the written comprehension and expression, as it is the object of study in our dissertation, and according to Dudley-Evans & St. John (1998) and Kankaanranta (2005), it would be impossible to conceive the current definition of globalisation without the multiple technological advances and the modern communication tools which have simultaneously evolved with severe changes in structural cultural values, including the contribution of the modification of the working environment. Therefore, as a consequence of the multiple technological advances, correspondence might be divided into different types of letters, hybrid formats of faxes, memoranda and letters, e-mails, orders, and invoices; meanwhile, Fairclough (1992b), Kankaanranta (2005), Louhiala-Salminen (1995) and Ruiz-Garrido (2003) comment that these types of documents are constantly evolving and written communication is moving towards a more informal and personal or conversational language, which may be interpreted as part of the direct communication links that facilitate and make possible multinational business operations between senders and receivers.

4.5.3. LANGUAGE CHOICE

Regarding the concept of ergolect and the multiple factors that may have an influence among different types of language, this section comprehends what Dudley-Evans & St. John (1998) and Nelson (2000) have analysed about Pickett’s (1989) concept. Thus, the main difference between these authors are that, on the one hand, Dudley-Evans & St. John (1998) establish the key Business English topics that analyse this field of research and distinguish between the language and communication relationship in the discursive communities where it takes place (corporative culture and power), genres in the business world, basic communication skills, intercultural relations, and the functions of both grammar and lexis of Business English. Meanwhile, Nelson (2000) analyses these topics are relates them to offer a review of the Business English literature, dividing them into discourse analysis, intercultural aspects, culture and power aspects, and genre analysis.

4.5.3.1. DISCOURSE ANALYSIS

Dudley-Evans & St. John (1996, 1998) and Nelson (2000) emphasise two types of studies in discourse analysis: the first one is focused on business writing and the authors refer to studies of cohesion; in the second one, they stress the importance of turn-taking a topic shift in spoken business discourse. In relation to the research about cohesion, we initially introduce the work of Johns (1980), who studies the use of cohesion in business letters, business reports and textbooks related to business and economics. The main purpose of her work is to analyse references, ellipsis, substitutions, conjunctions and lexical cohesion.

	Lexical cohesion	References	Conjunctions	Others
Reports	79%	14%	6%	1%
Textbooks	79%	9%	11%	1%
Letters	46%	4%	42%	8%

Table 39. Johns' (1980) results on the use of lexical cohesion, references and conjunctions in business reports, textbooks and letters. Source: adapted from Johns (1980).

These results demonstrate that, dealing with reports, lexical cohesion is clearly the most prominent feature (registering a use of 79%), followed by references (14%) and conjunctions (6%). These results are very similar to the ones obtained when analysing textbooks (register, 79%; references, 9%; and conjunctions, 11%), but different to the percentages that resulted from letters (46%, 4% and 42%, respectively). She concludes her work explaining that it is necessary to develop some awareness in order to teach such relevant aspects of style in business.

Morrow (1989), who bases his work on Johns (1980), compares the use of conjuncts in business news stories and academic journal articles in the area of economics, which are taken respectively from the *Wall Street Journal* and from the journal *Economic Inquiry*.

His results reveal that the use of conjuncts in academic journal articles is higher than in business stories. The author suggests that the main difference between the two types of texts is based on the genre of both of them as business news stories report certain information, while certain ideas are defended in journal articles.

Nevertheless, contrary to the works introduced by Johns (1980) and Morrow (1989), Dudley-Evans & St. John (1996: 6) estimate that “two points arise about these research projects”. Firstly, they point out that, despite both authors show the potential use of corpora, their corpus may be recognised as quantitatively small: the corpus studied by Johns (1980) consists of “twenty letters, twenty reports and ten pages taken at random from ten textbooks randomly selected from the business school and economics department book list”; while Morrow (1989) takes “nine journal articles and thirty-one business news stories”. Secondly, the validity of the projects would have been greater if the authors would have established the distinctive linguistic features of key genres in business communication rather than trying to develop a linguistic description of the variety of Business English.

In contrast to the studies related to written discourse, the research of spoken discourse has been mainly focused on the topic shift (e.g. Linde, 1991) and the turn-taking system in conversation (e.g. Lenz, 1989). Linde (1991) studies how business meetings participants manage the change of the introduction and conclusion from one agenda item to another, whereas Lenz (1989) analyses how the turn-taking system is produced in the course of different meetings. Additionally, as Ruiz-Garrido (2003) does, we also consider important to mention the existence of three research projects developed by Maier (1992) and Nickerson (1993, 2005) that analyse the differences between native and non-native speakers. Maier (1992) investigates the use of politeness strategies in native and non-native speakers’ business letters, and her results show that non-native speakers prefer to use positive politeness strategies and are more direct and informal than native speakers, who are perceived negatively. Besides, Nickerson (1993, 2005) reviews the differences between native English and Dutch speakers and, then, the role of English written and spoken communication as well as the work developed on specific text genres (e.g. negotiations, meetings, e-mails and advertising) by the international business community.

4.5.3.2. INTERCULTURAL ASPECTS AND DIFFERENCES

In previous sections, we have explained that the distinction between written and oral discourse is also present when dealing with interculturality. Therefore, taking into account Garzone (2004), Gillaerts (1996) and Nickerson & de Groot (2005)[81], as all of them fit with the purpose of our explanation, the following table corresponds to the move and step analyses developed by these authors:[82]

Moves and strategies analyses by Garzone (2004), Gillaerts (1996) and Nickerson & de Groot (2005)		
Garzone's (2004) three-move structure	1. Evaluating/commenting on company's performance, trends, and results in the relevant year	2. Providing a narrative of salient facts (events, operations, figure) 3. Illustrating outlook and priorities for the future
Gillaerts' (1996) five-move structure	1. General assessment 2. Evidence (past) 3. Looking ahead (future)	4. World of thanks 5. Concluding
Nickerson & de Groot's (2005) rhetorical six-move structure	1. Context 2. Past financial performance 3. Future financial performance	4. Operations 5. Strategy 6. Credentials
Nickerson & de Groot's (2005) twelve rhetorical strategies	1. Salutation (inclusion) 2. Close (inclusion) 3. Establishing credential 4. Setting the economic scene 5. Providing corporate financial context 6. Providing specific financial performance details 7. Summarising past operational performance	8. Providing details on the board 9. Speculating on the future performance 10. Providing future objectives 11. Emphasising a strong workforce 12. Communicating business strategy

Table 40. Three analyses of moves and strategies.
Source: adapted from Ruiz-Garrido (2012a).

[81] In de Groot (2008: 11), the authors explains that her "analytical framework is focused on the *cross-cultural* and *intercultural* practice of *English business discourse* within the *non-financial texts* included in the *multimodal genre* of the annual report produced by *Dutch and British* multinationals".

[82] In addition to the intercultural aspects developed by these authors, and considering the essential role played by moves and writing strategies in our dissertation, it is important to mention Ruiz-Garrido et al. (2012a) and their study of British and Spanish companies' chairman's statements. Besides, Ruiz-Garrido et al. (2012b) also focus on the analysis of how North American and Spanish corporations deal with the topic of the economic crisis in the 2008 and 2009 chairman's statement sections, a study related to a forthcoming article also written by Palmer-Silveira & Ruiz-Garrido (in press).

In relation to the study introduced by Garzone (2004), and from an intercultural perspective (although there is no distinction of origin), the author compares the Chief Executive Officer's (CEO) letters written by Italian multinationals with those which are a mixture of European and North American companies. Her aim is to explain the differences and similarities between these business organisations and also to add a three-move structure.[83] Besides, analysing the works of Gillaerts (1996) and Nickerson & de Groot (2005), it is possible to consider different perspectives from Garzone's (2004) work, but we may also find certain similarities between them. Gillaerts' (1996) academic research is based on thirty Belgian addresses to shareholders with a twofold purpose: to identify a five-move and a twelve-step structure. In a similar way, Nickerson & de Groot (2005) study and compare "ten British chairman's statements, ten British CEO's statements, and ten Dutch-English CEO's statements or summaries" (Ruiz-Garrido et al., 2012a: 160) in order to compare their six rhetorical moves to the proposal developed by Gillaerts (1996). As a consequence, Nickerson & de Groot (2005) present their twelve rhetorical strategies, which are not certainly restricted to any previously mentioned moves.

In contrast to the works and results introduced by Garzone (2004) and Nickerson & de Groot (2005), Lampi (1992) studies chairman's statements corresponding to English and Finnish annual reports. The author investigates the use of rhetorical strategies in terms of meta-language, discourse structure and assumptions of shared knowledge. However, similarly to what we previously saw with Dudley-Evans & St. John (1996), Johns (1980) or Morrow (1989), Nelson (2000) points out that this study is a small piece of research, especially because he justifies that Lampi developed the work by analysing only six English and six Finnish annual reports (both written in English), a rather short corpus for her purpose. Nevertheless, the important conclusion revealed by Lampi (1992) is that British annual reports form a homogeneous discourse group and the Finnish annual reports disclose a remarkable difference between important international Finnish companies and smaller or newer business organisations that are in the initial stages of their process of internationalisation (Ruiz-Garrido et al., 2012a).

[83] Garzone (2005) analyses a larger corpus of CEO's letters that correspond to European and North American annual reports, although there is no distinction related to their origin. As in her previous work, this study also focuses on discourse features and the purpose of validating their generic integrity.

4.5.3.3. CORPORATE CULTURE, POWER AND LANGUAGE

The pioneer who developed the concept of power relationships in business settings was Hofstede (1980) with his study of the business relationships of more than 116,000 international workers from *IBM* (*International Business Machines*), a North American multinational of the computing and information technology consulting industry. The author develops four factors that explain the behavioural pattern of these *IBM* employees: power distance, uncertainty avoidance, individualism and collectivism, and masculinity and femininity. These four dimensions represent the basic elements of the common structure in the cultural systems of the countries and are often seen as a considerable framework for analysing both national culture and the effects of cultural differences on business management and organisation.

Power distance	The extent of power inequality among members of an organisational society.
Uncertainty avoidance	The extent to which members of an organisational society feel threatened by and try to avoid future uncertainty or ambiguous situations.
Individualism and collectivism	The relationship between the individual and the collectivity that is reflected in the way people live together.
Masculinity and femininity	The extent of roles division between sexes to which people in a society put different emphasis on work goals and assertiveness as opposed to personal goals and nurturance.

Table 41. Hofstede's (1980) four dimensions.
Source: adapted from Hofstede (1980, 1983, 1984; 1985) as cited in Pheng & Yuquan (2002).

According to Nelson (2000), power relationships between interlocutors can be considered from an intra-company level, which involves the relationships between managers and their subordinates relying on their company status, or an inter-company level, which is dependent on the different situations that integrate the interaction between multiple organisations. Related to intra-company power relationships, it is important to emphasise Ruiz-Garrido's (2003) review of the literature as he mentions a range of authors –Barbara & Scott (1996, 1999), Bargiela-Chiappini & Harris (1997), Charles (1996)[84], Nickerson (1998), Scollon & Scollon (1995), Watson (1997), West (1991), and Yli-Jokipii (1992, 1994), as well as a special edition of *IRAL* (*International Review of Applied Linguistics in Language Teaching*) published in 2002 containing a series of articles (Akar, 2002; Bilbow, 2002; Gimenez, 2002; Poncini, 2002), together with a theoretical framework established by Bargiela-Chiappini & Nickerson (2002) and followed by a set of pedagogical implications related to the incorporation of the new media, to the comprehension of the organisational context and to the understanding of local and global relationships between communication genres– that include several academic perspectives that might be specially interesting in order to analyse the corporative communication and language that define our corpus of football club chairman's statements.

In this regard, we consider that the intra-company power relationships investigated by Charles (1996), Nickerson (1998), Watson (1997) and Yli-Jokipii (1992, 1994) may fit better with the purpose of our dissertation. On the one hand, Watson (1997) studies the discursive variations within a company according to the differences between new owners and senior workers, which imply certain power relationships; while Nickerson (1998) and West (1981), respectively, analyse the intrinsic value of the language as part of the corporate culture and how it is influenced by the power relationships within a business organisation, and the relationships between the workers' language, affective communication and the different methods that check the comprehension of the message by both senders and receivers of the message. Besides, Yli-Jokipii (1992, 1994) firstly pays attention to courtesy as a way to illustrate the writer's origin and, then, she works on cultural corporative features related to the study of differences in a type of written discourse where some information is requested by British, Finnish and North American businesspeople. On the other hand, and in a similar way to the investigation initiated by Yli-Jokipii (1992) and Scollon & Scollon (1995), Charles (1996) conducts her investigation to deal with inter-company power relationships. So, she studies the relationship of power and language in negotiation situations as well as observes the hierarchy of business negotiations participants and the use of politeness strategy and language.

[84] A/N: The project works referenced as Lampi (1992) and Charles (1996) have been written by the same author, as M. Lampi and M. Charles is the same person.

4.5.3.4. GENRE ANALYSIS IN BUSINESS ENGLISH

In the previous chapter we analysed both oral and written communication within the globalised business context, and particularly emphasised the importance of writing as one of the most time consuming activities of business professionals. In Chapter 5 we define the concept of genre and will focus on the different business reports, with an especial emphasis on annual reports and chairman's statements; however, in order to conclude our analysis of the main features of Business English, it is our aim to introduce in this section how this term deals with genre analysis.

Written genres Dudley-Evans & St. John (1996)	**Spoken genres** Tompos (1999)
• Books • Briefings • Client communications • Documentation • Editorials • Journal articles • Management- status reports • Manuals/guides/ instructions • Marketing material (e.g. catalogues) • Newsletters • Online help maintenance • Online help documentation • Proposals • Speeches • Technique bulletins • Technical reports • Test plans	• Introduction to place of work: office, laboratory, production unit, machines, etc. • Introduction to own job, responsibilities and working conditions • Description and explanation of equipment, technological processes, etc • Warnings and instructions • Professional telephone conversations with professionals from the same field, with lay-people, clients or professionals from another field. • Business related telephone conversations • Interviews with professionals • Counselling non-professionals • Negotiations • Professionals meetings and workshop discussions • Short professional talks to non-professionals • Socialising and/or personal conversations at work • Other?

Table 42. Written and spoken genres in Business English.
Source: adapted from Dudley-Evans & St. John (1996); Tompos (1999).

As we observe in table 42, and despite the difficulty that implies to offer a business-related classification spoken and, particularly, written genres of Business English, Dudley-Evans & St. John (1998: 62) state that "the names used by business communities to describe their activities are rather less useful than the names used by the academic community" and defend that researchers should investigate if what is considered as a macro-genre –the macro-genres in business are "the spoken events, meetings, presentations and negotiations and the written texts, memos, letters and reports" (Dudley-Evans & St. John, 1996: 8)– combines different types of texts that might be studied as a unique genre or if they might be separated and studied independently.

According to Nelson (2000), the academic literature focused on the definition of Business English genres is unusually limited in comparison to the abundant studies that analyse the work on genre at a more general level. Thus, we can specify that several authors work on genres by distinguishing their moves and steps. Among them, Dudley-Evans (1989) mention two unpublished works about spoken genres: Anderson (1987) studies business negotiations, and Ross (1987) analyses company board meetings. The main feature of these two pieces of writing is that both of them differentiate moves in the structure of these meetings and find, as Dudley-Evans (1989: 76-77) did, "a four or five move pattern repeated cyclically throughout their data". Thus, we also consider interesting to mention three important academic investigations that establish specific genre models:

- Swales (1990) and his Create a Research Space (CARS) model;
- Skulstad (2002) and her move-step pattern the Relationships and Confidence (RECON) model, which follows Swales (1981); and
- The model introduced by Fortanet-Gómez (2009) and Ruiz-Garrido et al. (2012a), which may be seen as a modified version of the Skulstad's RECON model.[85]

In his academic work, Swales (1990) focuses on the introductory section of the research article and in the CARS model. The main intention of the author is to capture the ways in which investigators justify and remark their contribution to the academic community. As it is explained by Dudley-Evans (2000: 5), they accomplish that purpose in a twofold process which consists on "establishing a topic for the research and summarising the

[85] Fortanet-Gómez, Palmer-Silveira and Ruiz-Garrido are all of them members of the GRAPE (Group for Research on Academic and Professional English), a research group based in Universitat Jaume I (Castelló de la Plana, Spain). For that reason, the main difference between both references is that the model in Fortanet-Gómez (2009) is written in Spanish, while Ruiz-Garrido et al. (2012a) introduce the same modified version of the RECON model but presented in English instead of in Spanish.

key features of the previous research” and then “establishing a gap or possible extension of that work that will form the basis of the writers’ claims”. So, the following figure illustrates how Swales’ (1990) CARS model proposes three main moves for the introduction and a determined number of steps used to express each one of them:

Move 1	**Establishing a territory**	
Step 1	Claiming centrality	
	and/or	
Step 2	Making topic generalisation(s)	
	and/or	
Step 3	Reviewing items of previous research	
		Declining rhetorical effort
Move 2	**Establishing a niche**	
Step 1A	Counter-claiming	
	or	
Step 1B	Indicating a gap	
	or	
Step 1C	Question-raising	
	or	
Step 1D	Continuing a tradition	
		Weakening knowledge claims
Move 3	**Occupying the niche**	
Step 1A	Outlining purposes	
	or	
Step 1B	Announcing present research	
Step 2	Announcing principal findings	
Step 3	Indicating research article structure	
		Increasing explicitness

Figure 29. The CARS model for research article introductions.
Source: adapted from Swales (1990).

As Swales (1990) points out, the different moves and steps included in the CARS model may be implemented in different academic disciplines, although he also suggests that many of the steps he has developed may be widely distributed across discipline areas. In addition, the impact of the move and step analysis has been considerable in recent times and has had great influence on both ESP genre analysis and on the teaching of academic writing (Dudley-Evans, 2000).

According to Ruiz-Garrido et al. (2012a: 163), Skulstad (2002) focuses her research on dealing "with the rhetorical organisation of the chairman's statements and on how relationships and identities are established in these documents". Therefore, the RECON model is determined by dealing with rhetorical organisation and following Swales' (1981) model. As Skulstad (2002: 72) points out, "the labelling of the different moves in the RECON model directly reflects the relationship that the writers set up between the company and the reader".

Move 1: Establishing relationships	
Optional Step A	Salutation
Optional Step B	Providing the background for the present scene
Step 1	Summary statement
Step 2	Providing figures describing company performance
Step 3	Selecting aspects of the past financial year
Move 2: Maintaining confidence	
Step 1	Projecting the future by
Step 1A	Announcing corporate strategies, policies and objectives and/or
Step 1B	Predicting the future/looking ahead
Optional Step C	Signalling honesty
Optional Step D	Providing reassurance
Move 3: Reinforcing the relationships	
Step 1	Reviewing board changes (if any)
Step 2	Acknowledging credit to management and employees
Step 3	Closing statement of reassurance
Step 4	Signature

Table 43. The RECON model of chairman's statements.
Source: Skulstad (2002: 71).

In contrast to Swales' (1990) and Skulstad's (2002) models, the one firstly introduced in Fortanet-Gómez (2009) and developed in English by Ruiz-Garrido et al. (2012a) is a modified version of the RECON model, as we previously indicated. Thus, while Fortanet-Gómez (2009) mainly focuses on genre –the analysis of the chairman's statements is developed in the following chapter, when we study the different characteristics of annual reports and their sections–, Ruiz-Garrido et al. (2012a) apply their research to a compilation of twenty-five Spanish chairman's statements and twenty-five British chairman's statements written in their native languages respectively.

Regarding the RECON model, the particular problem observed by Ruiz-Garrido et al. (2012a) is that "the three moves seem to be clearly present in most of the texts"; however, "the order is not always the one presented in Skulstad's model". As the authors explain, their model reveals that certain parts of the chairman's statements found in their corpus do not correspond to any of the steps proposed beforehand and, consequently, it seems to be necessary to provide a modified version.

Move 1: Establishing a relationship	
Step 1	Providing the background for the present scene
Step 2	Summary statement
Step 3	Providing figures about the past financial year
Step 4	Social matters
Move 2: Maintaining confidence	
Step 1	Projecting the future
Step 2	Providing reassurance
Step 3	Social matters
Move 3: Reinforcing the relationship	
Step 1	Reviewing board changes (if any)
Step 2	Acknowledging credit to management and employees
Step 3	Closing statement of reassurance
Step 4	Introduction of the report

Table 44. Fortanet-Gómez's (2009) and Ruiz-Garrido et al.'s (2012a) modified version of the RECON model. Source: Ruiz-Garrido et al. (2012a: 167).

To conclude this chapter devoted to ESP and Business English and as a summary, we consider that Business English is one of the most studied variants of the language and its definition represents a complex task with multiple possibilities (as happens with ESP). For that reason, we have explained the concept of Business English in comparison to other varieties of English such as EAP, EGBP, ESBP, and General English. Finally, we have taken into account how the academic community studies Business English and its possibilities according to the analysis of language, culture (both international and corporative) and, especially, discourse and genre, which is represented by the three models developed by Swales (1990), Skulstad (2002) and Ruiz-Garrido et al. (2012a).

CHAPTER 5

Genre and Corporate Financial Disclosure: Annual Reports

CHAPTER 5
GENRE AND CORPORATE FINANCIAL DISCLOSURE: ANNUAL REPORTS

We have previously introduced in our dissertation the relationship between Business English and genre analysis, as well as the significance of writing in today's corporative environment and the complexity that implies the establishment of a genre classification. In this chapter, our initial aim is to study the concept of genre in Applied Linguistics from three approaches that conceptualise the term in a different way: North American New Rhetoric, Australian Systemic Functional Linguistics, which is also known as the Sidney School (Hyon, 1996; Johns, 2002), and the perspective provided by ESP.

In the two following sections, we deal with the importance of financial disclosure, which is "a crucial facet of corporate life" (Crawford-Camiciottoli, 2009: 97), before defining the notion of business report and explaining the main types and features (e.g. format, vocabulary, style, etc.) that characterise the term. Additionally, considering the increasing presence and multiple possibilities and applications of business reports in the classroom (especially on specific courses at the tertiary level of education that emphasise business communication skills), we analyse their connection with ELT and how the three genre approaches deal with them.

Finally, we conclude the chapter analysing the concept of annual report, one of the most significant written genres of corporate financial disclosure that specifies the financial performance and strategy of a company during a determined period of time. Besides, we also explain its qualitative and quantitative sections, which are usually developed by professionals within the organisation, together with the use of language, style and the role played by the visual devices included in these business reports.

5.1. GENRE IN APPLIED LINGUISTICS

Since "the early conceptualisation of genre theory in the United Kingdom in 1980s" (Bhatia, 2012: 19), Swales (1990: 33) points out that the term genre "remains a fuzzy concept, a somewhat loose term of art" which, according to Louhiala-Salminen (1999: 38), "seems to be a modern buzzword, widely used in various interpretations in many fields (and) from academic studies to everyday environments". Swales (1993: 687) also considers that "what used to be a term confined to the more erudite reaches of humanistic scholarship and criticism and to the conversations of the literati has expanded into the media and is no longer such a marked term in ordinary discussion".

According to Paltridge (1997:1), though the discussion of the notion of genre can be traced back from Aristotle's *Poetics*, in which the classic Greek author "presents the basis for the classification of literary texts into categories such as *kinds* of poetry, the novel and drama" or, not so long ago, the Brothers Grimm and their studies on "German myths, legends and folk tales", the interest of the academic community towards the notion of genre in a range of different areas has considerably increased in recent times: folklore studies, linguistic anthropology, conversational analysis, the ethnography of communication, rhetoric, the sociology of language and literary theory, "where the concept of genre has traditionally been central" (Louhiala-Salminen, 1999: 38).

In the following sections, after the analysis of the three main approaches of genre studied in Applied Linguistics, we provide a conclusion that argues about the real possibility of dealing with three different genre schools in Applied Linguistics. However, in addition to these genre approaches, it is necessary to mention very briefly *Genre Analysis, ESP and Professional Practice*, a research article where Bhatia (2008: 168) claims that "in order to develop a comprehensive and evidence-based awareness of the motives of such disciplinary and professional practices, one needs to look closely at the multiple discourses, actions and voices, both text-internal as well as text-external". Regarding Bhatia's exposition, Zanola (2010: 10) emphasises "the need to go from text to context, underlying the crucial role of text-external factors not only for the construction of professional discourses, but also for the eventual success of professional activities typically undertaken by professionals in the field".

5.1.1. GENRE IN NEW RHETORIC

Louhiala-Salminen (1999: 59) points out that "the New Rhetoric approach to genre has mainly developed among North American Scholars in the field of rhetoric, composition studies, and professional writing". Besides the author, together with Hyland (2002) and Johns (2002), considers that one of the most relevant catalysts for this academic field has been the redefinition of the traditional concept of genre, a view that owes its origin to the work initiated by Bakhtin (1986), who explains that both spoken and written speeches belong to genres that are different stylistically and are used in different cultural and social contexts. Some of the significant genre scholars in the field of rhetoric who have provided their own definitions of genre are Bazerman (1994), Freedman & Medway (1994) and Miller (1984).

- Bazerman (1994: 79) determines the concept of genre as "systems of complex literate activity constructed through typified actions". So, the author also points out that "we are all to some extent aware of the form and force of these typified actions" and, by using them, we are initially able "to advance our own interests and shape our meanings in relation to complex social systems", being also competent "to grant value and consequence to the statements of others".
- Freedman & Midway (1994: 1) compare the traditional and current definitions of genre. On the one hand, the traditional definitions of genre focus on textual regularities "such as the inverted pyramid of news story, the *purpose*, *methods*, *procedure*, *observations* and *conclusions* organisations of the lab report, and the bottom-lining and you-attitude of a business letter"; while, on the other hand, current genre studies investigate further and "connect a recognition of regularities in discourse types with a broader social and cultural understanding of language in use".
- Miller (1984: 163) uses the term to refer to "a conventional category of discourse based in large scale typification of rhetorical action; as action, it acquires meaning from situation and from the social context in which that situation arose".

Additionally to their definition of genre, Freedman & Medway (1994) reflect on the origins of New Rhetoric and, considering Bakhtin (1981, 1986) and Swales (1990), point out that there are four perspectives on human knowing and language that have been drawn throughout in genre studies during the XX Century:

- the perspective of philosophers and social scientists based on what they define as rhetorical turn (e.g. Burke, 1969), who acknowledge that any theory is established rhetorically and communally;
- the perspective of social constructivism, which has influenced thinking, pedagogy and research in New Rhetoric. Freedman & Meedway (1994: 4-5) explain that "knowledge is something that is socially constructed in response to communal needs, goals and contexts";
- the reconceptualisation of the notions of *rationality* and *argument* by Toulmin (1958), who explains the concept of *the reasonable* as "what counts as appropriate and convincing varies according to historical, disciplinary and/or social context" (Freedman & Meedway, 1994: 5); and
- the perspective of the speech act theory, which is based on Austin (1962). As Louhiala-Salminen (1999: 63) points out, "the central recognition of *discourse as action* underlying speech act theory has had an impact on the new rhetoric genre studies".

According to Johns (2002: 10), "the New Rhetoric has led to considerable theorising and research about contexts and ideologies". However, this approach does not seem to apply explicit pedagogic applications, although "some New Rhetoric practitioners do attempt to teach genres within classrooms, keeping in mind the cautions and comments of their colleagues". In this group of academic researchers, we find Adam & Arteva (2002), who describe an attempt to provide authenticity in genre processing for their EAP classroom, and Coe (2002) and his discussion about a series of classroom writing assignments that lead students to the political brief, a complex genre that addresses multiple audiences.

5.1.2. GENRE IN SYSTEMIC FUNCTIONAL LINGUISTICS

The Systemic Linguistic model offers several views of genre (Hyland, 2002; Louhiala-Salminen. 1999). In the work of some systemic functional linguists (e.g. Martin, 1993), the concept of genre comes from Malinowski (1923) and his idea of meaning being grounded in the contexts of culture of particular communicative events and situations.

As Hyland (2002: 16) describes, "work in this area has sought to set out the steps, or text stages, that participants use to achieve their goals in particular situations". Furthermore, Alcón-Soler (2002), Hyland (2002), Ruiz-Garrido (2003) and, especially, Louhiala-Salminen (1999: 41) coincide when they mention Halliday (1978) as the author who defines "the forms of language that are shaped by the key features of the situational context" as:

- *field*, content and nature of the social activity (*what?*);
- *tenor*, relationship between participants (*who?*);
- *mode*, medium and channel of communication (*how?*); and
- the *registe*r of language, determined by the combination of these three features, representing the context of situation. Alcaraz-Varó (2000) remarks that the register is the variety of a language designed to accomplish a communicative purpose within an academic or professional context. On this variety stands out a set of lexical and grammatical features that, as a consequence of being frequently and regularly repeated, confers certain sense of differentiated unit.

Ruiz-Garrido (2003) explains that there are several academic authors who write and develop different aspects of other particular visions of genre within Systemic Functional Linguistics and mentions Cope & Kalantzis (1993) as a good compendium related to that model. Louhiala-Salminen (1999: 45) thinks that "the most frequently cited definition of genre from the Australian school" is the one provided by Martin et al. (1987: 57), who disclose that "genres are referred to as social processes because members of a culture interact with each other to achieve them, as goal oriented because they have evolved to get things done, and as staged because it usually takes more than one step for participants to achieve their goals". In addition to the previous definition of genre, which considers the term as a social category, Macken-Horarik (2002: 25) conceives that the *genre* of the situation, together with *field*, *tenor* and *mode*, are four variables that "can be used to contextualise the interpretive and the productive demands of any situation". Nevertheless, as mentioned by Louhiala-Salminen (1999: 45), "Swales (1993: 689), somewhat implicitly, criticises systemic genre analysts for concentrating on the surface features of texts and asks".

From a pedagogic perspective, the view on genre in Systemic Functional Linguistics originates in the early 1980s (Cope & Kalantzis, 1993; Louhiala-Salminen, 1999;

Macken-Horarik, 2002), "in the dissatisfaction, by some, with the results of the process approaches to teaching writing in Australian primary schools and an over-emphasis of a focus on narrative texts in much of this work" (Paltridge, 1997: 24). However, this framework was extended to workplace communication (e.g. Ventola (1987) enshrined her study in a business context) and adult education (e.g. Louhiala-Salminen, 1999). Thus, the Sidney School, which has had a major impact on L1 primary and secondary education, as well as an adult migrant programs in Australia, aims at helping writing students to acquire "an ability to exercise appropriate linguistic choices, both within and beyond the sentence, and teachers can assist this by providing students with an explicit grammar" (Hyland, 2002: 17).

As Macken-Horarik (2002: 20) points out, the initial implementations of the Sidney School model "raised teachers' consciousness about the category of genre and introduced them to a wider range of text types than was currently available". So, as the author continues, "early curriculum materials foregrounded only simple structural differences between genres and provided teachers with essential information about the structural elements (schematic stages) of key written genres, their social purposes, and social location". During the late 1980s, the joint work between Rothery and Macken-Horarik resulted in the development of eight key genres for teaching writing across the primary and secondary curriculum, subsequently described by Macken-Horarik (2002: 21-23) and that we define according to their social purpose and social location, following the structural schema introduced by Ruiz-Garrido (2003):

- *Recount* "retells events for the purpose of informing or entertaining. Events usually arranged in a temporal sequence". Recounts are found in personal letters or oral and written histories, police records, insurance claims, etc.
- *Information report* "describes *the ways things are* in our natural, built and social environment by firstly classifying things and then describing their special characteristics". Information reports are found in encyclopaedias, brochures, etc.
- *Explanation* "accounts for how or why things are as they are. An explanation sets out the logical steps in a process". Explanations are written by experts for textbooks, healthcare, booklets, etc.

- *Exposition* “argues for a particular point of view on an issue. An exposition gives reasons to support a thesis and elaborates this using evidence”. Expositions are written in academic essays, editorials, etc.
- *Discussion* deals with “an issue in the light of some kind of *frame* or position. Provides more than one point on view on an issue”. Discussions sometimes coincide with certain features of the previous genre (e.g. academic essays and editorials), but they can also be found in panel discussion and research summaries.
- *Procedure* “instructs in how to do something through a sequence of steps”. Procedures can be found in science experiments and in instructional manuals (such as gardening or cookbooks).
- *Narrative* “entertains and instructs via reflection on experience” and deals with “problematic events which individuals have to resolve for better or words”. Narrative examples may be found in all aspects of cultural life, in novels, short stories, movies, etc.
- *News story* “presents recent events regarded as *newsworthy* or of public importance” and can be found in mass media (newspapers, television and radio broadcasts).

Additionally to the definition of the different genres based on the social purpose and social location, Macken-Horarik (2002: 23) describes that every text or genre follows a schematic structure, similar to a predictable sequence of stages, commonly known as generic structure. The author points out that “each stage of the genre has a functional label, one that foregrounds the rhetorical function of each part in relation to the whole generic structure”, as it will happen when we analyse the concept of genre in ESP.

Some of the authors previously mentioned (Cope & Kalantzis, 1993; Johns, 2002; Martin et al., 1987) study the pedagogical implementation of this genre recommending three main phases or stages. Hyland (2002) and Macken-Horarick (2002) determine two similar systemic functional approaches to genre teaching that are considered by Ruiz-Garrido (2003) as examples of the overlapping of these tendencies. Consequently, the following columns illustrate the stages as they are offered by Hyland (2002: 21) and

Macken-Horarik (2002: 26), which are respectively represented on the left and on the right:

- *Modelling*: An explicit teacher-led presentation of genre in question, naming its stages, identifying their purposes, and elaborating the lexico-grammatical features which realise them.
- *Negotiation*: Teacher-student discussion of the genre where the teacher guides the class composition through questions which shape the text and provide a scaffold for its stages.
- *Construction*: Students individually construct the genre, basing their drafts on notes and summaries they have made in researching a topic, and working through several drafts in consultation with their teachers.

- *Modelling*: The teacher builds up the context relevant to the field of inquiry and provides learners with models of the genre in focus in this context, helping learners explore the social purpose of the text, its prototypical elements of structure, and its distinctive features.
- *Joint negotiation of text*: The teacher prepares learners for joint production of a new text in the focus genre. Teachers and students compose a new text together, drawing on shared knowledge of both learning context itself and the structure and features of the genre.
- *Independent construction of text*: The learners work on their own text using processes such as drafting, conferencing, editing and publishing.

According to Hyland (2002: 20-21), “genre analysis has become one of the most significant influences on teaching specialist varieties of English to non-native speakers. Indeed, it is often identified with ESP itself”. So, the author suggests that “in both genre models the teacher is highly interventionist, a guide leading students through the typical rhetorical patterns of the genres they are expected to produce”. Besides, “like the earlier views of writing as texts, there is an emphasis on writing as an outcome of activity rather than as activity itself”. In contrast, “while the focus has shifted from autonomous meanings to discourse, and from isolated sentences to the ways in which language creates texts, writing largely remains the logical construction and arrangement of forms”.

Finally, to conclude our study of the notion of genre in Systemic Functional Linguistics, we mention Louhiala-Salminen (1999: 47), who summarises the main issues of the Sidney School approach in the following three conditions: on the one hand, the author points out that we are dealing with a social approach and, therefore, “it is grounded within the context of situation and context of culture”. On the other hand, she considers that this view of the approach is “much concerned with the formal properties of language”; while, “the elements that are examined are either those of register (*field*, *tenor* and *mode*) or the broadly defined *culture*”.

5.1.3. GENRE IN ESP

After analysing the North American and Australian schools of genre, the third approach is essentially developed by the desire to explain written texts to ESP students. Dudley-Evans (1994: 219) point out that "the term genre was first used in an ESP context by Tarone et al. (1981) in an article that investigated the use of active and passive forms in astrophysics journal articles" (García-Mayo, 1999, 2000). So, Hyland (2002: 16-17), who starts from the working definition of genre provided by Swales (1990)[86], defines genres as "structured communicative events engaged in by specific discourse communities whose members share broad communicative purposes"; consequently, the author relates genre to scholars who follow a research that "frames genres in terms of their formal properties, and particularly their typical schematic structures, which are recognisable to users of the genre".

Dudley-Evans (1989), who "represents the standard genre analysis literature" (Louhiala-Salminen, 1999: 58), claims that the study of genre has long been part of Linguistics. Among the systemic functional linguists, he accepts Halliday's (1978) work as essential, though it is not until the study developed by Swales (1981) when genre analysis becomes an important part of ESP. Therefore, from a pragmatic perspective, Dudley-Evans (1989: 72) states that "ESP needs a system of analysis to do three things", a reason, as Louhiala-Salminen (1999: 58) explains, that "offers a clearly argumented –and loose enough to be largely shared– motivation for genre work in ESP".

The main application of this conception of genre started being the academic discourse and its most important representation has been the CARS model, developed by Swales (1990) and introduced at the end of Chapter 4. In that sense, Hyland (2002: 18) considers that the CARS model "proposes a move structure for research article introductions motivated by the rhetorical need to establish the significance of the current

[86] Previously to his working definition of genre, illustrated later, Swales (1990: 45-58) classifies the term explaining the four following features: "a genre is a class of communicative events", "the principal criteria feature that turns a collection of communicative events into a genre is some shared set of communicative purposes", "exemplars of instances of genres vary in their prototypicality", and "the rationale behind a genre establishes constraints on allowable contributions in terms of their content, positioning and form".

research for the discipline for which it was written". At present, Swales' ideas are applied to research and acquisition of the English language in different academic and professional disciplines. So, Hyland (2002: 19) points out that we can find "a substantial literature on the structures of many written professional and academic genres in English". These include:

- abstracts (Hyland, 2000);
- business response letters (Ghadessy, 1993);
- corporate mission statements (Swales & Rogers, 1995);
- discussion sections of research articles (Dubois, 1997);
- grant proposals (Connor & Mauranen, 1999);
- methods sections of research articles (Paul & Charney, 1995);
- results sections of research articles (Brett, 1994);
- sales letters (Bhatia, 1993); and
- theses (Dudley-Evans, 1993).

Additionally, Alcaraz-Varó (2000) summarises the concept of genre in ESP considering that it represents the union of written and spoken texts corresponding to both the professional and academic world, adjusted to a series of formal and stylistic conventions, among which the following features stand out: the same communicative function, a similar organisational schema known as macrostructure; a discourse modality analogous to the development of the previous macrostructure (e.g. narration, exposition and description), and a series of comparable discourse techniques (definition, classification, exemplifications, etc.) that can be used as a guide for the receiver of the message to expect for a determined discourse experience; an analogous lexical-syntactic level formed by particular features and formal and functional characteristics (e.g. the presence of imperatives or passive voice sentences in scientific research articles); and a range of common socio-pragmatic conventions used by professionals and academics in close socio-cultural contexts.

Regarding the work of Swales (1988, 1990, 1991), the author outlines the origins and influences of ESP genre analysis as well as he establishes a broad agenda for ESP genre scholarship in the 1990s. Furthermore, Louhiala-Salminen (1999) and Paltridge (1997) consider a list of different approaches (originally introduced by Swales, 1990), that influence ESP genre analysis: functional-notional views, needs-based language learning programs, sociolinguistics, and ethnography of communication. Therefore, "genres in ESP studies are not considered synchronic constructs" (Louhiala-Salminen, 1999: 53), but "rather something that will change and evolve in response to changes in particular communicative needs" (Paltridge, 1997: 27).

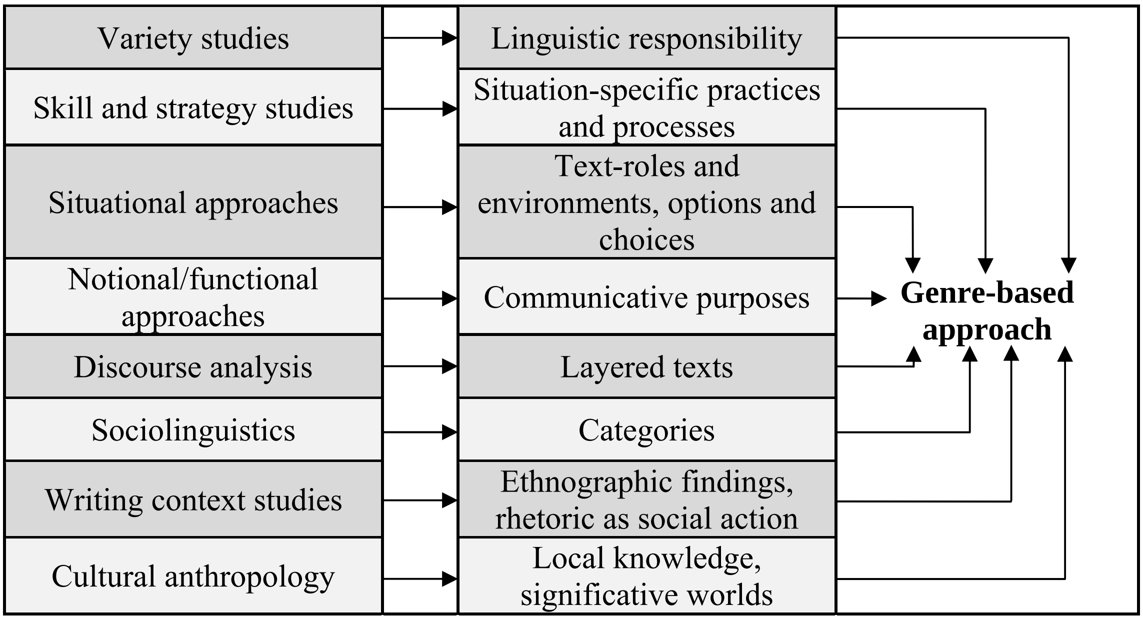

Figure 30. Influences on a genre-based approach. Source: Swales (1990: 14).

On academic discourse, the ideas introduced by Swales (1990) "can be applied in the teaching and research of English for any specific purpose, academic, occupational, technical, or business" (Louhiala-Salminen, 1999: 53). According to Swales (1990: 46), the primary criteria feature for a genre is a "set of communicative purposes". Besides, the secondary criteria feature for a genre insists on the importance of *prototypicality* and *discourse community*, two concepts introduced by Swales (1990: 58) and developed in the following paragraph:

> A genre comprises a class of communicative events, the members of which share some set of communicative purposes. These purposes are recognised by the expert members of the parent discourse community, and thereby constitute the rationale for the genre. This rationale shapes the schematic structure of the discourse and influences and constrains choice of content and style. Communicative purpose is both a privileged criterion and one that operates to keep the scope of a genre as here conceived narrowly focused on comparable rhetorical action. In addition to purpose, exemplars of a genre exhibit various patterns of similarity in terms of structure, style, content and intended audience. If all high probability expectations are realised, the exemplar will be viewed as prototypical by the parent discourse community. The genre names inherited and produced by discourse communities and imported by others constitute valuable ethnographic communication, but typically need further validation.

Prototypicality is "the way in which properties such as communicative purpose, form, structure and audience expectations" (Paltridge, 1997: 27) operate with the aim "to identify the extent to which an exemplar is prototypical of a particular genre" (Swales, 1990: 52). Dudley-Evans (2000: 9-10) points out that the initial works of move and step analyses (Swales, 1981, 1990; Bhatia, 1993) suggest that "the models proposed were generalised models that applied to academic articles written in all academic fields". The author also recognises that generalised models (e.g. Swales' CARS model) vary depending on the disciplines where they are being studied or applied. Thus, he defends "a theory that goes beyond the ideas of prototypicality to acknowledge that variation in the discourse structuring of genres"; however, Dudley-Evans also admits that "the danger is that the theory will become immensely complicated with a proliferation of genres for each discipline". All this leads the author to consider that one way to avoid theoretical difficulties would be to assimilate the model developed by Martin (1985), which places register between genre and language in such a way that differences between disciplines are settled through the use of *field* and *tenor*.

In order to explain the concept of *discourse community*, it is necessary to initially differentiate the term from the notion of speech community, which may be defined "as a community sharing knowledge of rules for the conduct and interpretation of speech" (Hymes, 1974: 51). In addition, Louhiala-Salminen (1999: 54) summarises the three important aspects originally provided by Swales (1990) that allow the contrast between discourse and speech community:

- firstly, discourse community members do not have to be physically close to each other, they can –and do– communicate at a distance;
- secondly, a discourse community is seen as a socio-rhetorical grouping motivated by the existence of a common set of objectives that are prior to those of socialisation and solidarity; the communicative needs of the goals predominate in the development and maintenance of the community's discoursal characteristics; and
- thirdly, while speech communities are centripetal, discourse communities operate in a centrifugal manner, separating people into occupational or speciality-interest groups.

With the aim to identify a group of individuals as a discourse community, Swales (1990: 24-27) proposes several defining characteristics that can be described as follows: a discourse community "has a broadly agreed set of common public goals", "has mechanisms of intercommunication among its members", "uses its participatory mechanisms primarily to provide information and feedback" and "utilises and hence possesses one or more genres in the communicative furtherance of its aims". Besides, and regarding genres, "a discourse community has acquired some specific lexis" and "has a threshold level of members with a suitable degree of relevant content and discoursal expertise". Nevertheless, Hyland (2002: 41-42) suggests that "the term discourse community is perhaps one of the most contested and indeterminate in the writing literature". He corroborates this controversy setting out four different views of that subject according to authors such as Killingsworth & Gilbertson (1992), Porter (1992) and Swales (1990, 1998):

- Porter (1992) offers a broad constructionist definition which emphasises the textual nature of a discourse community, stressing the temporary constraints of a set of textual practices unified by a common focus. Such a community has "conventions, a vital history, mechanisms for wielding power, institutional hierarchies, vested interests and so on" (ibid. 106).
- Swales' (1990) discussion also highlights the socio-rhetorical character of communities organised to accomplish common goals through their use of particular genres.
- Killingsworth & Gilbertson (1992), however, argue that such a concentration on discourse-based criteria, privileges *global* over *local* systems.
- Swales' (1998) notion of a *place discourse community* seeks to refocus the concept as a group of people who typically work together with a sense of the group's roles and purposes, an evolved range of genres, some consensus on work patterns and a way of initiating novices into its practices.

Regrettably, Bazerman (1994: 28) regards that "most definitions of discourse community get ragged around the edges rapidly", although it can be framed neither as closed nor as an excessively vague and broad term. Consequently, it is necessary to avoid "the strong structuralist position of a monolithic and deterministic consensus which separated a community from its moments of creation in writing, while acknowledging the obvious effects of groups on the realisation of individual communicative plans and practices" (Hyland, 2002: 42). Considering the location of discourse community is often unclear and fuzzy, some authors have also introduced the concept of *communicative community* (Gunnarsson, 1997), *communities of practice* (Lave & Wenger, 1991) or *place discourse communities* (Swales, 1998). So, the term developed by Gunnarsson (1997) is claimed to combine "the earlier notions of discourse and speech communities" (Louhiala-Salminen, 1999: 57), while Lave & Wenger's (1991) and Swales' (1998) communities are defined "in terms of the literacy practices and relations which emerge in some mutual endeavour over time" by Hyland (2002: 42-43), who also notes that "despite the term's imprecision, there is a core meaning of like mindedness of *membership*", which has contributed to the understanding of the ways that both writing and discourse communities work in multiple specific contexts, such as in business (Bargiela-Chiappini & Nickerson, 1999).

Additionally to the particular features of *discourse community*, authors like Bhatia (1997a), Louhiala-Salminen (1999), Paltridge (1997) and Ruiz-Garrido (2003) mention that the concept of genre in ESP has been directly influenced by the New Rhetoric approach and recognise as essential the influence developed by Miller (1984: 151), who sees genre as “social action”. Thus, “ESP genre research has similarly been influenced by the idea of function and a desire to make explicit recurrent features of texts for students” (Hyland, 2002: 18).

As a consequence, the distinction of ESP from both New Rhetoric and Systemic Functional Linguistics is becoming an increasingly difficult process, especially because ESP has been identified as an inherently pragmatic movement where pedagogies are based on local needs assessments, situational and discourse analyses. Thus, from a pedagogical perspective, Johns (2002) considers that ESP pedagogies range from those that draw from Systemic Functional Linguistics to New Rhetoric. Besides, the author explains that in international ESP contexts, where English is taught as a foreign language, some teachers emphasise grammar and vocabulary while others are more focused on improving reading skills (especially by using research papers).

Notwithstanding the similarities and/or differences, Ruiz-Garrido (2003) points out that this movement of genre analysis as part of the ESP is easily identifiable with the teaching of the varieties of specific English taught to non-native speakers. According to Dudley-Evans (1998: 9), genre analysis is “consistent with the established ESP procedure of finding out about what learners need to do with language, what texts they use and how these texts work”. In a previous study, he also points out the motivations for genre work in ESP, justifying his proposal with the three following reasons: first, “group together certain texts that have important similarities in terms of rhetorical purpose, form and audience”; second, “show how these texts are distinct from other texts; how they differ between themselves and how they differ from other text types”; and third, “provide information about the rhetorical structure and linguistic form of different types of text that is pedagogic value” (Dudley-Evans, 1989: 72). In this regard, Bhatia (1997b) establishes four different −though systematically related− stages in order to improve their writing competences by which students’ needs develop:

- the understanding of code;
- the acquisition of genre knowledge associated with the specialist culture;

- sensitivity to cognitive structuring of specialist genres; and
- the exploitation of the generic knowledge of a repertoire of specialist genres by becoming informed users of the discourse of their chosen field.

To round things up, Ruiz-Garrido (2003) points out that academic research on the different features of genre provides useful pedagogic information in order to guide learners in the acquisition of better organisation control and style in their texts. Therefore, there is a possibility to expose learners in the classroom to a wide variety of texts included within the genre object of study. Furthermore, it is also important to mention that learners need to understand how the multiple contexts and purposes of these texts are related to their structure and lexical-grammatical aspects.

5.1.4. CONCLUSION TO THE TRIPLE APPROACH TO GENRE

The three broad approaches to genre introduced in the previous sections (New Rhetoric, Systemic Functional Linguistics and ESP) conceptualise and analyse genre in a different way. Hyland (2002: 17) summarises the different perspectives as follows:

- from a systemic functional view, "a genre is defined as a staged, goal-oriented social process" that "involves the interaction of participants using language in a conventional, step-wise structure";
- an ESP perspective implies that "a genre comprises a class of communicative events linked by shared purposes" that, on the one hand, are "the rationale of the genre and help to shape the ways it is structured and the choices of content and style it makes available", and on the other hand, are recognisable "by the members of a particular community"; while
- a New Rhetoric view "gives less emphasis to the form of discourse and more to the action it is used to accomplish, seeking to establish the connections between genre and repeated situations and to identify the way in which genres are seen as recurrent rhetorical actions".

The interest in Applied Linguistics in the notion of genre has evolved from pedagogical concerns because of the fact that the term provides the classification of events and objects as an integral part of the teacher's planning process, being also used for course and material design, as well as for the development of native and no-native language instruction (Dudley-Evans, 1989; Louhiala-Salminen, 1999). Hyland (2002: 17) points out that "teaching genres involves increasing learners' awareness of the conventions of writing to help them produce texts that seem well-formed and appropriate to readers".

Likewise, Louhiala-Salminen (1999) observes the lack of clarity between the three traditions, although she also admits that they share the common goal of analysing the relation of social function to language use. So, according to Yunick (1997: 322), "they differ in the sort of educational context to which they are applied, in their intellectual roots, and in commitment to focus on a particular side of the language > < social function relationship". Besides, it is important to note that the differences and/or similarities between the approaches are not precise (Louhiala-Salminen, 1999; Ruiz-Garrido, 2003) and "these distinctions are heuristic rather than definitive" (Yunick, 1997: 322).

To sum up, Johns (2002: 12-13) acknowledges the differences between the multiple visions of genre, although she is also conscious of the fact that some theorists and practitioners may agree on the following eight principles:

- Texts are socially constructed. The influence of community and culture, however these are defined, is considerable, in both text processing and production.
- Texts are purposeful, and their functions are at least partially determined by the context and community long before the writer (or reader) begins to process them.
- Some genres, like some language registers, are valued more than others within a community. This is a reality that can be accepted, or critiqued, by teachers, researchers, theorists, and students.
- Textual conventions are often subject to community constraints, and the writer needs to consider working within these boundaries. Form, as well as other text features, is strongly influenced by the conventions of a genre and the particular situation in which the text in being produced.
- The grammar of expository texts, including the metadiscourse, is functional; that is, it serves community and writer purposes within a genre and context.
- What is present, and absent, in texts, such as content and argumentation, is often regulated by a community in a particular context in which the text is operating.
- Genres are ideologically driven; even, or especially, in educational institutions, there are no texts that are free from the values and purposes of those involved in producing and processing them.
- Finally, the language of texts, whether it be vocabulary, grammar, metadiscourse, or other features, should never be taught separately from rhetorical considerations. Language is purposefully chosen and used by expert writers.

Considering these premises, we analyse the concept of business reports and introduce their different types and features. Besides, the relationship between business reports and

ELT is also studied and related to the New Rhetoric, Systemic Functional Linguistics and ESP approach to genre as a previous step to the definition of annual report and its main characteristics. However, in the next section we deal with a brief introduction to corporate financial disclosure, explaining the reasons why it is necessary and its relevance to current international business organisations.

5.2. THE IMPORTANCE OF CORPORATE FINANCIAL DISCLOSURE

Gibbins et al. (1990: 196) defines financial disclosure as "any deliberate public release of financial information, whether voluntary or required, numbers of words, formal or informal, at any time during the year". According to Crawford-Camiciottoli (2009: 97), "in the world of finance and investing, public companies have legal obligations to disclose financial information", which guarantees that readers (e.g. current and potential investors or shareholders, creditors, media, regulation bodies, national governments, professionals, and academics) are equally informed and have the same access to financial data, which may influence the decision process about whether to acquire, vend or hold the participation of a company (Breeze, 2013; Bushman & Smith, 2001; Hopwood, 1983; Klai, 2011; Michaïlesco, 1999; Mirshekary, 1999).[87]

As Singhvi & Desai (1971: 129) point out, "in a free enterprise system, variations in corporate disclosure practices are likely to result since corporations are managed by groups which have varying managerial philosophies and wide discretion in connection with disclosing information to the investing public".[88] Consequently, the adequate qualitative and quantitative information provided in these business reports needs to be reliable and accurate in order to let investors evaluate and calculate strengths,

[87] A/N: In relation to the business of football, UEFA requires clubs taking part in international competitions to present their state of accounts to this organism in the same way that any other company from a different industry does (as explained in Chapter 6). Considering the particular case of English football, a range of clubs (mainly PLCs) publish one of the most important written genres of financial disclosure that include both financial and narrative information on a yearly basis: annual reports (which are analysed in section 5.4).

[88] In relation to the different corporative philosophies and the globalisation of businesses, Crawford-Camiciottoli (2009: 100) points out that "financial disclosure is an activity that is becoming increasingly global in nature" as it involves "people of diverse cultural backgrounds". In that sense, and taking into account the work of Horovitz (1980), Hopwood (1983: 289) considers that "both management and financial accounts are characterised by an amazing diversity, both within a national culture and even more so across different national contexts".

weaknesses, opportunities and threats related to the global financial markets. Nevertheless, in addition to mandatory requirements, Gibbins et al. (1990), Crawford-Camiciottoli (2009) and van Overfelt et al. (2010) also refer to voluntary disclosures (e.g. press releases), which are developed by most companies with the main purpose of communicating certain information and promoting a corporative image of transparency and proficiency about the recent past or future plans of the organisation.

According to Graham et al. (2005: 5-6), "executives believe that the lack of clarity, or a reputation for not consistently providing precise and accurate information, can lead to under-pricing of a firm's stock" and, therefore, "disclosing reliable and precise information can reduce *information risk* about a company's stock, which in turn reduces the required return".[89] With the aim to avoid risky or problematic situations, "strong efforts have been made to establish globally acceptable accounting and disclosure standards and principles" in several regions of the world such as the European Union or the United States of America (Crawford-Camiciottoli, 2009: 98).

Thus, "companies are required to implement policies in which they adopt internationally recognised accounting principles to prepare and to present financial information", especially in countries with stock exchanges and regulatory authorities that "guarantee that financial information is reported systematically" and that try to avoid "major corporate scandals" as well as the consequent "generalised loss of confidence among investors and stockholders" (Crawford-Camiciottoli, 2009: 98). Regarding the financial scandals occurred by the end of XX Century and at the beginning of the 2000s (e.g. the scandal of the *Enron Corporation*, the subprime mortgage crisis or the bankruptcy of *Lehman Brothers Holdings Inc*. in 2001, 2007 and 2008, respectively), Agrawal & Chadha (2005), Brown et al. (2010), Fathi (2013), Hasan et al. (2013) and Klai (2011) point out that this kind of discredit caused a general grievance that promoted the criticism over the quality of financial reports and undermined the investors' confidence towards managers and their financial reports.

[89] Besides, Graham et al. (2005: 6) explain that managers are usually concerned "about revealing sensitive information to competitors" in the same way that they "release bad news earlier than good news in order to build credibility with the capital market and avoid potential lawsuits" or "poorly performing firms are more likely to delay bad news".

5.3. ELT, GENRE AND BUSINESS REPORTS

We have previously introduced in our dissertation the importance of both compulsory and voluntary corporate finance disclosure as an essential instrument to communicate with the different participants that surround a company. We have also emphasised that writing reports is considered as an essential communicative skill for professionals (especially within business contexts), and we have explained that the report, considered as a text, can be featured by the distinction between interactive and non-interactive language, as well as by the dichotomy between primary and secondary texts (Louhiala-Salminen, 1999; Yli-Jokipii, 1994). Consequently, it is necessary to define what exactly a business report, dealing with that term paying attention to its different types, features and its relationship with ELT and the three genre approaches (New Rhetoric, Sydney School and ESP).

Reviewing the literature, several authors provide their own vision of business report, depending on a wide variety of aims. According to Ruiz-Garrido (2003), on the one hand, there are some definitions that may be useful in almost every professional or academic context, while, on the other hand, alternative definitions are fundamentally based on specific features of reports, which are also enshrined in the business context (Bowman & Branchaw, 1988; Brieger & Comfort, 1992; Cassany-i-Comas, 1996; Delisau, 1986; Donna, 2000; Fletcher, 1983; Himstreet & Baty, 2000; Lehman et al., 1996; Lesikar & Pettit, 1995; Mitchell, 1974):

- Mitchell (1974: 11) determines that “a technical report is a written statement of the facts of a situation, project, process or test; how these facts were ascertained; their significance; the conclusions that have been drawn from them; the recommendations that are being made”.
- Fletcher (1983: 1) provides a twofold definition of business report that can be complementary to the one given by Mitchell (1974). The term can be seen as “an account brought by one person to another, especially of some matter specially investigated” or, in addition, as “a formal statement of the results of an investigation, or of any matter on which definite information is required, made by some person of body instructed or required to do so”.

- Delisau (1986) describe the concept of report as a set of information and communication that deals with internal and external occurrences of the business organisation, which are sorted and organised in such a way that the reader may quickly comprehend and evaluate the message, and addressed from the lower to higher levels of the hierarchical organisations of the corporation and/or vice versa.
- Bowman & Branchaw (1988: 12) define report as "an organised presentation of information to a specific audience for the purpose of helping an organisation achieve an objective".
- Brieger & Comfort (1992: 211) consider that a report tends to be a "written statement, prepared for the benefit of others, describing what has happened or a state of affairs, and normally based on investigation".
- Lesikar & Pettit (1995: 3) provide a formal definition which may be helpful to students and which determines that "a business report is an orderly and objective communication of factual information that serves some business purpose".
- According to Cassany-i-Comas (1996), a written discourse is a document exclusively related to an internal matter of the organisation about a moderately technical or specialised subject that is sent through a formal (and mainly ascendant vertical) communication channel.
- Lehman et al. (1996: 498) explain their concept of report as "an orderly, objective message used to convey information from one organisational area to another of from one institution to another to assist in decision making or problem solving".
- Donna (2000: 260) considers that a report "can be anything from a long memo (i.e. a single page) to a fifty-page, well-organised and formatted analysis of a particular situation".
- Himstreet & Baty (2000) underline that an oral or written message is used to communicate certain information about a determined situation or investigation with two purposes: to support both decision-making and problem-solving processes.

Among these multiple definitions of report, we agree with Cooper (1964), who thinks that it is nearly impossible to determine a universal explanation of the concept, and with

Ruiz-Garrido (2003), who considers that none of the previous interpretations are totally satisfactory, particularly taking into account the final purpose of our dissertation.[90] Consequently and in addition to their general rationalisation of the concept and as we analyse in further sections, Anderson (1995), Bell (1997), Bowman & Branchaw (1988), Brieger & Comfort (1992), Bowden (1997, 1999), Cooper (1964), Delisau (1986), Donna (2000), Fletcher (1983), Graham & Graham (1994), Himstreet & Baty (2000), Kuiper & Kohut (1999), Lehman et al. (1996), Lesikar & Pettit (1995), Mitchell (1974), Rosenberg (1999), and VanHuss (1998) acknowledge that a report is written in benefit of an audience –both real and potential readers should be taken into account as an essential element during the whole writing process–, as well as the importance of two of the most significant features: objectivity and organisation of the information. Thus, in the following paragraph we develop our own proposal to the business discourse concept:

> A business report is a written (shorter or longer) statement developed by a single author (or group of authors) in order to provide a collection of orderly and objective factual information (general, technical or specialised) to a professional or non-professional audience, with the aim to fulfil a specific business purpose which may be directly or indirectly related to the past, present or future of the organisation, its industry or commercial activities.

From this particular definition, we notice the importance of the communication process to transmit a message between at least two interlocutors (single or collective, business related or unrelated, horizontal or vertical communication), using a written method and throughout two particularities such as structural clarity and functional objectivity in order to establish the possibility to communicate certain organisational or interim information and to enable decision-making or solution-making processes. Likewise, regarding the schemas developed by Yli-Jokipii (1994) and Louhiala-Salminen (1995) introduced in section 3.4.1, we can establish that our business report definition can be categorised as non-interactive if we consider that there is no immediate feedback and a

[90] Taking into account the multiple definition of the concept, Ruiz-Garrido (2001: 186) considers a business report "as a written account of facts and events transmitted, objectively and orderly, to an audience within or outside an organisation, starting from the information previously received or obtained by its author(s)".

reader's response may be required at short, medium or long term. Additionally, taking into account that a business report can be featured by a primary or secondary character, these texts should be placed somewhere between the borderlines of both categories.

5.3.1. TYPES OF BUSINESS REPORTS

After the overwhelming variety of business report definitions that do not match up with a common classification, it is necessary to focus on the own features of each type of report, especially because each one of these documents requires certain level of customisation depending on the situation, purpose and practices of the organisation. Bowman & Branchaw (1988: 135-155) make a comprehensive classification of business reports (which shares certain similarities to the one developed by Lesikar & Pettit, 1995)[91] that may help the writer to analyse how different business people think about, refer to and file their reports:

- *Classification by function*: Reports can give information, examine and interpret it, as well as draw conclusions or make recommendations. According to their function, reports can be informational (they simply provide the facts), interpretative (they "not only provide the factual information, but also explain and interpret the information") and analytical (present information, interpret it, draw conclusions and offer recommendations).
- *Classification by time intervals*: Reports are classified "by time intervals or by frequency of issue, schedule, or occurrence". The authors divided them in periodic reports that "are prepared regularly" (e.g. weekly, monthly or annually), progress reports which "explain what has happened in the past on a project during a particular period of time and what can be expected in the future", and special reports, which "are not likely to be requested as a matter of routine" but are generally prepared on a one-time basis.

[91] According to Ruiz-Garrido (2001: 185), "the typology of reports is extensive and diverse" and "every author dealing with this document tries to give their own idea of the various types of reports we can find for several specific situations". In that sense, Lesikar & Pettit (1995) consider that a report may include the following headings (some of them coincide with the ones mentioned by Bowman & Branchaw, 1988): subject matter, time interval, function, formality, physical factors, writer-reader relationship, status of authorship, and miscellaneous.

- *Classification by length*: "Although there is no precise criterion for what makes a long or a short report", the first ones are those that "generally exceed ten pages" and "provide the reader with a complete analysis of the problem" or subject, including several figures and tables. Short reports are considered to be those which can be brief (from one or two words to ten pages) and "are usually informal and informational".
- *Classification by importance*: "The content of the reports classified by importance is determined by how the content affects readers". So, "routine reports are those written on a regular basis to provide information that may become useful but is not of immediate importance", while "important reports are those that need to be considered or acted upon within a short time" and critical reports refer to "those that need to be acted upon immediately".
- *Classification by subject*: "One of the most common methods for classifying reports is by subject matter", which includes accounting, engineering, financial, management, personnel, sales, taxation, etc.
- *Classification by reader-writer relationship*: "Reports may be classified as either internal or external depending on whether reader and writer work at the same company". By internal reports, we mean those that are "written for a reader by an individual in the same organisation", while external reports are referred to those "submitted to an organisation by an outsider".
- *Classification by presentation*: "Reports may be presented in either written or oral form", or "may require both kinds of presentation". Therefore, written reports are required to be "accurate, clear, complete, impartial, and objective" and "should be written for a particular audience and serve a definite purpose". In contrast, oral reports may vary depending on the requirements of preparation and formality.

After Bowman & Branchaw's (1988) analysis of the different classifications of business reports, in the following figure we enumerate some specific reports (not all of them correspond to business) in order to illustrate the wide variety that can be found in academic and professional areas. Most of the names have been given taking into account their subject matter, content or specific communicative function:

Examples of different types of reports			
Academic reports	Accident reports	Annual reports	Audit reports
Company reports	Duty notes reports	Explanatory reports	Evaluations
Field reports	Financial reports	Informative reports	Interim reports
Interview reports	Justification reports	Law reports	Medical reports
Minutes	News reports	Periodic reports	Personnel reports
Police reports	Public reports	Proposals	Quarterly reports
Research reports	Sales reports	Scientific reports	Staff reports
Status reports	Technical reports	Visit reports	Weekly reports

Figure 31. Examples of different types of reports.
Source: adapted from Bhatia (1999).

Additionally to the multiple types of business and non-business related reports mentioned in figure 31, Ruiz-Garrido (2003: 217) points out that "other special applications" such as employee publications, job descriptions, journal articles, procedure manuals, and public relations material may also complement the given list of examples.

5.3.2. RELATIONSHIP BETWEEN BUSINESS REPORTS AND ELT

In the previous chapter we have introduced the significance of ESP and Business English programs, the differentiation between native and non-native (or international) courses, as well as the six criteria developed by Scheleppegrell & Royster (1990), whose aim is based on reflecting what a high quality business oriented ELT program should comprise in order to provide appropriate activities for adult learners. As a consequence of the increasing importance of Business English courses, St. John (1996: 15) concludes her article with the following words:

> Business English is a materials-led movement rather than a research-led movement. There are number of advantages of this situation: the textbooks that have been produced clearly draw on valuable experience and good teaching practice; they are well presented thereby inspiring confidence in the professionalism of the course and its teachers, a key factor with business people; they also exhibit a good feel for what will work in a teaching situation and provide a variety of activities for classroom use of self-access work.
>
> Nevertheless the reliance on the materials writer's intuition about or *informed understanding* of, business communication does give rise to some concern. There is a definite need to understand more of the generic features of different events such as meetings, to identify common features of effective communications, to understand the role of cultural influences and the ways in which language and business strategies interact.
>
> Without research Business English for foreign and second language learners will be hampered. With the growth of conferences and the increasing numbers of students studying Business English within master's

courses, there will undoubtedly be much more research carried out and published. Hopefully too, the development of classroom-based research will extend to Business English situations.

Therefore, our aim in this section is based on pointing out the importance of business reports in ELT, particularly considering annual reports are an essential subject within our investigation. According to Hiemstra (2001: 44), "a business report assignment appears frequently in the syllabi of business communication courses and in the textbooks for such courses". So, in the particular case studied, the author pays special attention to native language courses, though it is also considered that the applicability of business reports assignments is being included in international contexts where English plays the role of foreign or second language. The aim of her study is based on a comparative analysis between the teachers' initial beliefs and the skills learnt and improved by students through the assignment of business reports.

Other authors such as Lehman et al. (1996), Lesikar & Pettit (1995) and O'Hair et al. (2001) state that writers should always bear in mind their readers, following the social-constructionist approach. As we have mentioned in the previous paragraph, readers may be native or non-native speakers and, consequently, authors develop certain aspects that illustrate how to deal with intercultural differences that are seen as key elements: clarity and conciseness, use of simple and basic English, avoidance of technical terms, abbreviations, and other words or expressions that may create comprehension mistakes, and, among others, use of different skills in order to improve the reading of the text.[92] In contrast to the previous differentiation, we can also find authors who deal with the relevance of business reports in ELT by stressing the importance of the acquisition of communicative proficiency in order to succeed in business or other professional areas. For example, Flanegin & Rudd (2000: 2) point out that though "communication is essential in all professions", too often "it has been overlooked" in accounting, business, finance and management education "in favour of more analytical course work, which ignores communication competence.

[92] In all these works there is no special differentiation towards native and non-native speakers; however, all of them establish similar parameters when structuring the information. Additionally to the consideration of business writing as a scientific-technical task, the authors consider that the features of business writing can be a series of grammatical rules and uses of the English language to be taken into consideration by both native and non-native speakers.

Additionally, McEwen (2003) explains that it is impossible for university students to be good communicators only by attending communication courses and that it is also necessary to apply rhetorical skills in all business disciplines to support the improvement. In this regard, Grensing (1988) and Johns et al. (1986) specify that most students are characterised by a lack of preparation and by sharing limited communication abilities that make them unable to write a business letter. As it is explained by different authors such as Björk & Räisänen (1997), Davies (1994), Donna (2000) and, especially Palmer-Silveira (1996a, 1996b, 1997, 1998, 2001), the process that implies to write a business report shares certain similarities and techniques with writing a summary as in both cases it is necessary to collect certain information, summarise it and organise it properly to make the text comprehensible to the audience. Therefore, regarding business communication, reports and ELT, McEwen (2003: 2) indicates that "though the value of business writing is very clear to businesses and graduates, convincing students of the value of business communication skills to their career success can be very challenging". Besides, McEwen (2003: 7) also exposes a series of benefits that clarify the improvement of writing skills and that lead to a progress in other specific knowledge and skills:

- Writing enhances understanding and retention of concepts (Bransford & McCarrell, 1974).
- Writing forces students to develop and express their points of view, and enhances reinterpretation of what has been learned (Waller, 1991).
- Writing can become an exercise in logic, forcing students to move away from rote memorisation (Weinberg, 1993).
- Writing provides feedback on what was actually learned –the writer reveals his or her level of understanding. A glaring writing problem might actually reveal a problem in reasoning or understanding (Bean et al., 1982).
- Writing creates an intellectual dialogue and forces the student to *join the conversation*, thus becoming a more educated part of the community (Blair, 1988).
- Writing supports higher levels of cognition, because it requires application, synthesis, and evaluation of the new material (White, 1989). This view is also supported by Gere (1985), and Barr & Healey (1988) whose research attests to the fact that writing improves higher-order thinking skills.

To conclude this section, McEwen (2003: 9) points out that business communication courses play an essential role in preparing the professionals of the future, but "teaching writing only in these courses is insufficient", especially because "all business professors can and should share the responsibility of helping business majors develop excellent writing skills". In relation to students, she considers that they "need to be constantly reminded of the importance of excellent communication skills to job success" in the same way that they "cannot be allowed to forget about effective communication" after leaving the business communication course(s). Finally, we agree with the author when she suggests that the inclusion of "writing in all business courses promises to enhance learning of the content areas as well as improving writing skills"; however, it is also necessary to emphasise other authors (e.g. Barrie, 1980; Hamermesh, 1986; Hansen & Hansen, 1995; Johns et al., 1986; Kleen & Gross, 2000; Munter, 1997b) who have noticed that, despite business organisations and schools value written effective business communication, they often confirm having to face continuous problems with graduate students who are unable to communicate effectively and to whom reporting represents a real difficulty.

5.3.3. BUSINESS REPORTS AND THE THREE GENRE APPROACHES

Our aim in the following sections is to analyse how the three approaches to genre we introduced at the beginning of the chapter (North American New Rhetoric, Australian Systemic Functional Linguistics and ESP) deal with the concept of business reports, complementing our explanation and addressing it to the purpose of our dissertation. In order to study the New Rhetoric, Systemic Functional Linguistics and ESP approaches and their relation with business reports, we pay special attention to different works developed by Yates (including cooperative investigations with Orlikowski), Carter (together with McCarthy), as well as Bhatia and Ruiz-Garrido.

5.3.3.1. BUSINESS REPORTS FROM THE NEW RHETORIC APPROACH

Yates (1989: 77) analyses the historical evolution of the relationship between genre and different types of communication reports from a starting point that dates back in the mid-XIX Century, a time especially influenced by improvements in technology and by the formal establishment of international markets. These reports were initially addressed to the upper management and consisted on "routine or periodic reports, which were issued at regular intervals to provide information on normal operations; and special reports, which (usually in response to a special request) analysed a specific problem, opportunity, idea, or physical entity". As the author points out, some reports (such as routine annual reports or, among others, monthly reports) have been modified with the passage of time; however, though the evolution of the genre has been considerable since the 1850s, other aspects related to the nature, form and arrangement of reports' content have barely changed. So, at the beginning of the XX Century, and despite the lack of consensus towards their function and format, authorities agreed that reports should be characterised by stylistic efficiency and readability as well as by a simple structure.

In contrast to the initial study developed by Yates (1989), subsequent works are more focused on the theoretical concept of genre (Yates & Orlikowski, 1992; Orlikowski & Yates, 1994; Yates et al., 1995). Thus, Yates & Orlikowski (1992: 300-301) consider that in the context of organisational communication, genre "may be applied to recognised types of communications (e.g. letters, memoranda or meetings) characterised by structural, linguistics and substantive conventions". Besides, the authors also explain that "genres can be viewed as social institutions that both shape and are shaped by individuals' communicative actions" and refer to two particular features (*substance* and *form*) that every genre must include:

> A genre or organisational communication (e.g. a recommendation letter or a proposal) is a typified communicative action invoked in response to a recurrent situation. The *recurrent situation* or socially defined need includes the history and nature of established practices, social relations and communication media within organisations (e.g. a request for a recommendation letter assumes the existence of employment procedures that include the evaluation and documentation of prior performance; a request for a proposal is premised on a system for conducting and supporting research). The resulting genre is characterised by similar *substance* and *form*. *Substance* refers to the social motives, themes and topics being expressed in the communication (e.g. the positive of negative recommendation and the supporting characteristics of the recommendee; the proposing of the project including its rationale and design). *Form* refers to the observable physical and linguistic features of the communication (e.g. inside address and salutation of a letter; standard sections of a proposal).

Consequently, on the one hand, Yates et al. (1999: 84) –also Orlikowski & Yates (1994)– assert that "a genre may be identified by its socially recognised purpose and shared characteristics of form"; while, on the other hand, they point out that "the purpose of a genre is not the individual's private motive for communicating, but a purpose constructed and recognised by the relevant organisational community, whether small of large". Therefore, genres are carried out through what Yates & Orlikowski (1992: 302) call "genre rules", which relate both formal and content element to certain recurrent situations:

> For example, in the case of the business letter, which is invoked in recurrent situations requiring documented communication outside the organisation, the genre rules for substance specify that the letter

pertain to a business interaction with an external party, and the genre rules for form specify an inside address, salutation, complimentary close, and correct, relatively formal language.

In their definition of genre, Orlikowski & Yates (1994: 542) point out that "a genre established with a particular community serves as an institutionalised template for social action –an organising structure– that shapes the ongoing communicative actions of community members through their use of it". Furthermore, their notion of community is broad and "includes identifiable social units such as groups, organisations and occupations of communities of practice". Thus, the authors consider that the members of a community are dependent on what they define as *genre repertoire* and, for that reason, Yates et al. (1999: 84) establish that "a community's *genre repertoire* reflects the common knowledge, expectations and norms (derived from the organisational and broader cultural context) that members of a specific community share about communication". Orlikowski & Yates (1994) also describe how genres are recognisable as part of the repertoire of a community when the union between the characteristics of purpose and form have been established. In consequence, the authors also consider that there is a need to analyse determined aspects of a community's *genre repertoire* that are seen as especially relevant to their study:

- its composition (as the set of genres that constitute the repertoire); and
- its use (the frequency with which specific genres are used).

To sum up the analysis of business reports from the New Rhetoric perspective, as it is explained by Yates (1989), including the point of view of the genre repertoire within a business context (Orlikowski & Yates, 1994) as well as the conception related to the social changes produced within the business world and that may drive to the appearance of different varieties (Yates et al., 1999), Ruiz-Garrido (2003) concludes that the business report is considered as a genre and, considering previous explanations, we may interpret that the genre of these reports received its name from content rather than form.

5.3.3.2. BUSINESS REPORTS FROM THE SYDNEY SCHOOL APPROACH

In contrast to what we explained at the beginning of this chapter about the main impact of Systemic Functional Linguistics and its relation to L1 in primary and secondary education as well as in adult programs in Australia, the Sydney School also reveals a limited approach to business reports. In that sense, according to Callaghan & Rothery (1993: 59), in terms of functionality, the report genre is a kind of "factual text which describes the way things are, with reference to a whole range of phenomena, natural, synthetic, and social in our environment".

Nevertheless, we can also find different analyses focused on business reports that are based in the systemic functional approach. Carter (1990) bases his work on Mathes & Stevenson (1984) and Odell & Goswani (1984) in order to study if the conception of business reports is similar within academic or non-academic (professional) contexts. So, the author proposes eight prototypical features or tendencies of reports: 1) objectivity, 2) the primacy of the passive voice and past tense forms, 3) tendency to use nomination and impersonality, 4) chronological order, 5) cohesive clarity, 6) lack of using a lexicon attitudinally marked, 7) reference to specific problems and solutions, and 8) rejection of modal expressions.

The results exposed by Carter (1990: 189) reveal that the linguistic tendencies in both academic and professional reports show certain differences between them, but also a range of similarities. Besides, he also points out that, while the professional report is more focused on dealing with a problem, the academic report only deals with a topic and the writer's personality is often excluded. Thus, the author concludes his work explaining that "prototypical tendencies to the linguistic organisation of the genre of the report are discernible", which means that, although we can find differences between academic and professional reports, there are also divergences in terms of the previously mentioned eight features or other characteristics not introduced in his research. In addition, it is also commented that "different kinds of reports appear to be demanded within different discourse communities", which suggests that we can also find disparities among the reports depending on the contexts.

McCarthy & Carter (1994: 23-24) develop a study where register analysis, discourse analysis and business reports are related as a whole and where the authors consider that reports, on the one side, "store or present general facts of information" and, on the other side, "can be evaluative, can recommend a course of action or can investigate phenomena or events in highly specific manner". Depending on the case, any report requires different linguistic approaches and results reveal different styles. As a consequence, it is difficult to define multiple types of texts through the notion of register.

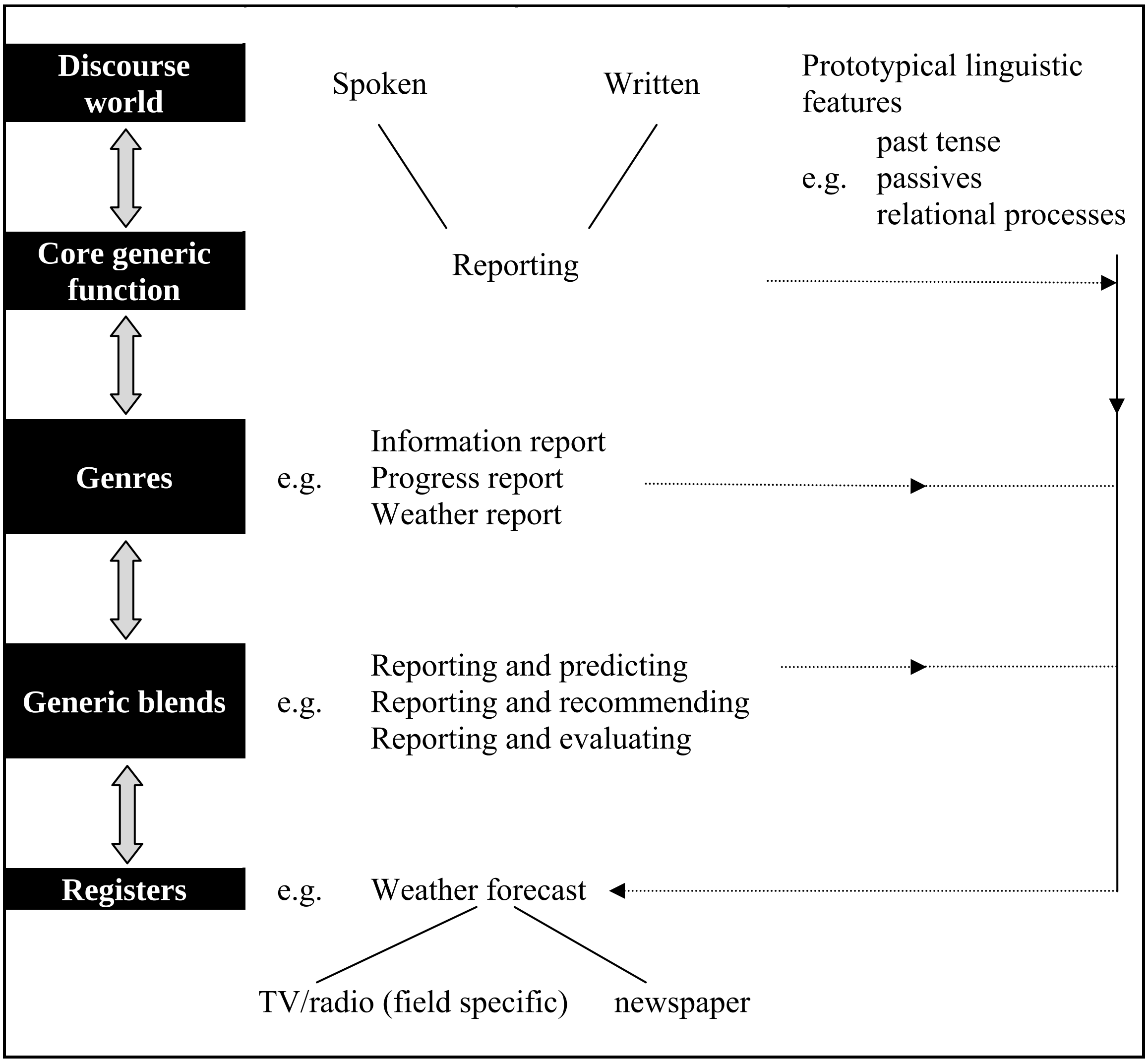

Figure 32. Reporting genres. Source: McCarthy & Carter (1994: 36).

However, assuming that distinct situations create different registers despite sharing a common structure of those genres, McCarthy & Carter (1994: 26-27) mention Hasan (1978), whose central theory is the notion of *Generic Structure Potential* (GSP), and explain that "the GSP is realised in specific forms of language but is best seen as an abstract category which specifies the total possible range of patterns and structures available for selection within a genre". So, these authors consider that "the term potential (in generic structure potential) underlines Hasan's view that there is a combination of obligatory and optional elements. It is the existence of fixed, *obligatory* features in a particular sequence which defines the limits of a genre"; nevertheless, "the existence of optional features means that there are a range on available choices which allow language users to vary the form of their language within a generally fixed generic structure".

In figure 32, where we show the differences between prototypes and registers, McCarthy & Carter (1994: 36-37) point out that reporting is considered "a core prototype generic activity, central to language competence". Besides, assuming that reports can be both spoken and written, "they are characterised by certain key prototypical linguistic features, not all of which need to be present in any one text". Finally, the authors add that "there are a number of different genres of report which will differ according to the parameters of field, tenor and mode".

5.3.3.3. BUSINESS REPORTS FROM THE ESP GENRE APPROACH

After analysing the relationships between business reports and New Rhetoric and Systemic Functional Linguistics, in this section our approach deals with the ESP genre perspective.[93] So, Bhatia (1999: 129) points out that one of the aims of Business English is "to investigate not simply the communicative demands placed on students in the designated disciplines, but also to find out if these demands vary across disciplines". Ruiz-Garrido (2004: 127-128) explains that one the most important features of Bhatia's (1999, 2001) classification is that he "observes the difficulty of arriving at a classification of professional genres in a clear objective way, and notes that it may even be more difficult to establish the generic boundaries between and across genres".

In that sense, Bhatia (2001) and Ruiz-Garrido (2003, 2004) expose that it is necessary to consider two particular aspects when dealing with genre classification in order to analyse that the relationship produced between them is vertical and horizontal:

- "vertically, the existence of a genre colony is accepted; this divides into several individual genres at the next level. In the next lower level, several sub-genres can be identified" (Ruiz-Garrido, 2004: 128);

[93] A/N: Additionally to other papers related to the topic (e.g. Dudley-Evans, 1994; Hopkins & Dudley-Evans, 1988), we consider that several academic works developed by Bhatia (1993, 1994, 1995, 1997a, 1997b, 1997c, 1998, 1999, 2001, 2004, 2008, 2010, 2012) provide a closer vision over the professional discourse rather than over the academic discourse as it is studied by Swales (1990).

- "all these genres and sub-genres display linguistic as well as other discoursal features which may appear to be common to most disciplines, whereas others may be realised differently in different disciplines" (Bhatia, 2001: 83).

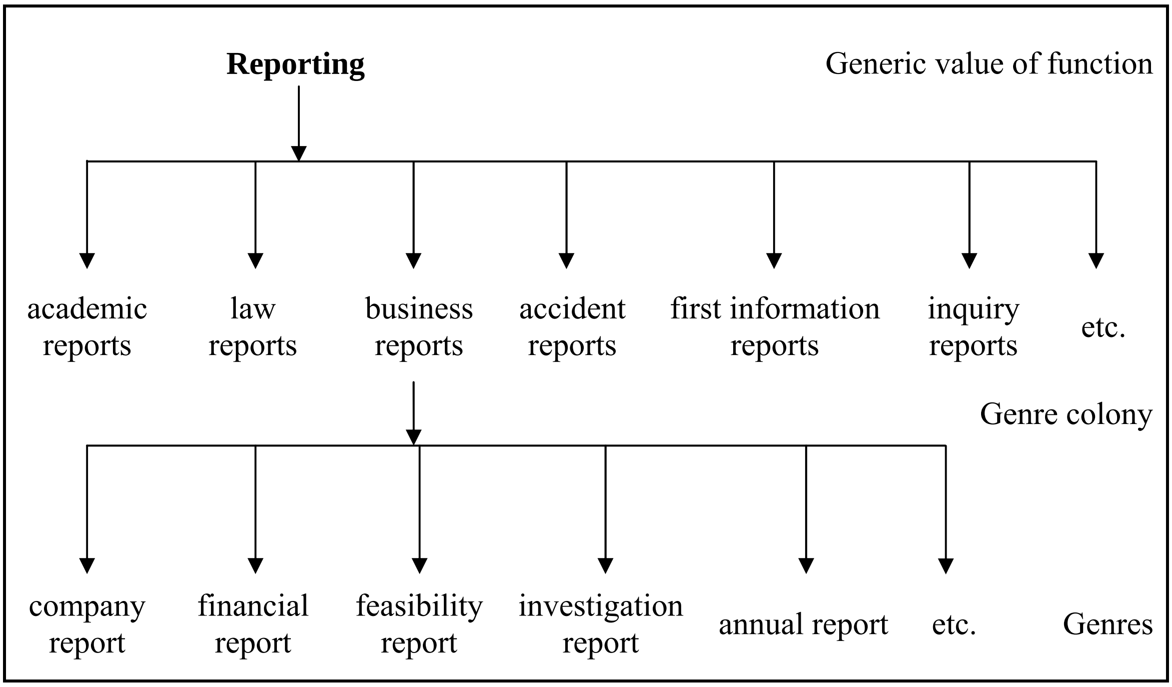

Figure 33. The genre colony of business reports. Source: Bhatia (2001: 83).

In relation to figure 33, Bhatia (2001: 83) illustrates this classifying process by a generic value defined as reporting. According to his explanation, it represents the resulting diagram regarding the terms pertaining to *report* and *business report*. Consequently, as Bhatia (1999: 130) points out, the genre colony of business reports obeys the same "general function of reporting on activities, events, state of affairs and socio-political developments in diverse areas and disciplines"; especially because "in business contexts, we come across a variety of business reports designed to fulfil a range of more specific communicative purposes" (e.g. investigation reports or annual reports, among other varieties). In addition, Ruiz-Garrido (2004: 128) explains that Bhatia's (1999) classification "emphasises the considerable overlapping of those genres and sub-genres, especially when dealing with their communicative purpose, a basic feature of the genre analysis, not only within the academic and professional fields, but also between both of them". Therefore, as a result of that process, figure 34 "illustrates roughly the nature and extent of overlap these genres may display" (Bhatia, 1999: 130):

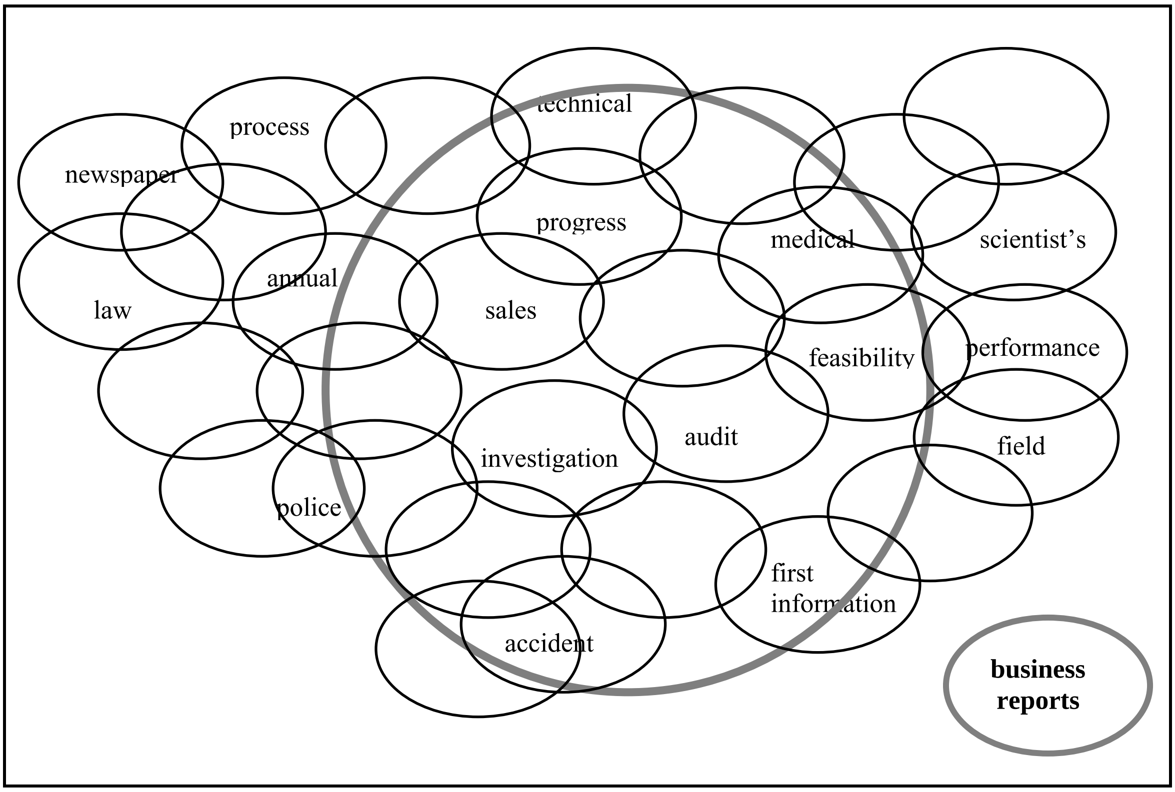

Figure 34. Colony of reporting genres. Source: Bhatia (1999: 130).

Finally, as a previous step to the introduction of the business report features (including format, vocabulary or style) that we analyse immediately afterwards and regarding the consideration that sees the business report as a genre colony, a subgenre or a genre, Ruiz-Garrido (2004: 129) explains that "this lack of precision in the concept of business report at the research level can be a limitation of the topic". Besides, the author also mentions that a good report should achieve "good organisation of the information, good presentation of that information, formal and appropriate style, and clear and effective use of language". So, as a brief summary to these three sections, where we have related business reports to the New Rhetoric, Systemic Functional Linguistics and ESP genre approaches, Ruiz-Garrido (2006: 242) concludes that all three schools acknowledge the complexity of defining the concept of business report as "a definition is difficult because the business report is an abstraction within an even more abstract category of reports, itself more abstract than genres with clearly definable audiences, purposes, etc." However, it is also clearly "possible to identify a superordinate / umbrella category called business report made up of several varieties / subcategories overlapping or sharing some features".

5.3.4. BUSINESS REPORT FEATURES

Taking into account some of the particularities we have mentioned in this chapter about genre, corporate financial disclosure and reports, we may interpret that the main features of a business report are generated by certain elements surrounding the text. So, according to Bowman & Branchaw (1988), Cooper (1964), Fletcher (1983), Lehman et al. (1996), Lesikar & Pettit (1995), and Ruiz-Garrido (2003), we consider a series of characteristics that the writer should bear in mind before facing the writing process with the aim to provide an effective and successful presentation:

- visualisation of the reader,
- role of the writer within the company,
- collection and organisation of the information,
- considerations about background knowledge,
- focusing the business matter and the purpose of the text,
- effectiveness and formality of style and language, or
- organised structure of the text, among others.

Additionally to the previous directives, Donna (2000: 260) adds that “when teaching report-writing, the most important area to focus on is probably organisation of material”. Thus, considering the academic works developed by Bowman & Branchaw (1988), Cooper (1964), Fletcher (1983), Lehman et al. (1996), Lesikar & Pettit (1995), and Ruiz-Garrido (2003), it is possible to provide a better understanding of business reports by the assumption of five general features: format, the most frequent vocabulary, sentence structure and paragraphing, active and passive voice, and style.

5.3.4.1. FORMAT

The format, also known as the general structure of the report or *macro-structure* as defined by Alcaraz-Varó (2000), represents nowadays a basic element in a globalised world dominated by the importance of communication. So, the author considers that, in order to achieve a better comprehension of the text, the knowledge of technical or specific vocabulary is not as important as the reader’s essential familiarisation with the notion of macrostructure, which consists of two parts: primary and secondary.

- The primary structure is formed by sections. For example, in scientific research articles, Swales (1990) originally denominated the different sections that form the text as the IMRD structure (corresponding to introduction, methods, results, and discussion).
- The secondary structure is integrated by moves and steps (previously introduced in Chapter 4). "The term move is meant a segment made up of a bundle of linguistic features (lexical meanings, propositional meanings, illocutionary forces, etc.) which give the segment a uniform orientation and signal the content of discourse in it" (Nwogu, 1991: 114).

Regarding the importance of structure in reports, Donna (2000) and Lesikar & Pettit (1995) consider the necessity of knowing different kinds of reports in order to adapt the writing requirements of the report to each circumstance and attending to a specific purpose. So, we may assume that "the nature of a report and its purpose will dictate its structure" (Cooper, 1964: 25). Where we determined the general concept of report, we introduced Donna's (2000) differentiation between long and short reports, including her interpretation of the term in our particular definition. However, Leung (1991: 67) explains the complexity of this particular differentiation saying that the "familiar" terms long and short reports seem "to be a little confusing" mainly because, as stated by Lewis & Baker (1983: 203), "length is a relative term and no specific page length can be agreed on as the breaking point between long and short reports", which may run up to ten or twelve pages to more than thirty (Brown, 1973). Consequently, she decides to use "the term *standard report* instead to refer to the format of *introduction - findings - conclusions - recommendations*".

Regarding the model developed by Leung (1991), which may be seen as a basic structure with pedagogical applications, Ruiz-Garrido (2003: 246-247) introduces two significant changes with the aim to approach real examples taken from the business world to the classroom:[94] he considers the first page of the report, the *title page* (a term

[94] In contrast to the methodology implemented during the 1960s, when ESP courses were based on patterns ruled by the Grammar-Translation Method as well as the practise of specific vocabulary, as well as the 1970s and 1980s, when activities were mainly focused on communication (Felices-Lago, 1999), Ruiz-Garrido (2003) coincides with the suggestion explained by Barabas (1990) about the current necessity of bringing practical examples from the current business world to the classroom with the aim to reduce the gap between both academic and professional environments.

also pointed out by Lesikar & Pettit, 1995)[95] and modifies the section of results by calling it the *main body of the report* (or “the text” as defined by Bowman & Branchaw, 1988: 189). Therefore, the author determines the following five parts of a business report: *title page*, *introduction*, *main body*, *conclusions*, and *recommendations*.

- *Title page*: It is the first page of the report and its relevance is considerable as it represents the initial impression of the reader (Fortanet-Gómez, 2002; Fortanet-Gómez et al., 1997). From a business point of view, we may assume that the standardisation of a title page format for all reports would be recommendable. Furthermore, the title page is also remarkable because of the title, whose purpose is twofold: on the one hand, it is probably the most important element and, on the other hand, the writer often uses a clear and precise title “to tell readers what the report is about” (Bowman & Branchaw, 1988: 447).
- *Introduction*: The introductory section sets up the background of the report. It is very helpful to the reader as it provides essential information such as the aim of the reports. Additionally, it may also include a comment about limitations or data collection, if necessary. According to Bowman & Branchaw (1988: 189), a good introduction should answer the questions *who*, *what*, *when*, *where*, *why* and *how*. Besides, the authors point out the following consideration:

> Presentation of data in the introduction and the report as a whole can be either deductive or inductive. The deductive -direct- plan introduces the report by presenting the conclusions and recommendations first and then presents the findings. The inductive -indirect- method of presentation gives the background information first, followed by the findings and finally the conclusions and recommendations.

- *Main body*: This is the section in which writers proceed formally to explain the main purpose of the reports. Thus, a good definition of the problem provides a good compilation of the information and an exhaustive analysis of the relevant data. Furthermore, this section may also include several headings and subheadings, properly sequenced and following a logical manner in order to

[95] Depending on the formality and length of a text, a report may vary within a progressive scale of seven stages that comprehends from the first version of the report to the proper report and title page, letter-report, and memo-report, which represent the fifth, sixth and seventh stages. The authors denominate the last variation as popular short report and it includes exactly the same sections used by Ruiz-Garrido (2003) in the teaching application introduced in his doctoral dissertation.

provide a better comprehension of the text. Both length and language will depend on the grade of specificity and the final purpose of the report.

- *Conclusions*: Once the relevant information and data have been described, the conclusion constitutes the integration of the different elements introduced through the report, especially in the main body. As Bowman & Branchaw (1988: 125) point out, “the conclusion section of a report never contains new material”. One of the particular intentions of the conclusions is to provide a brief, objective and final vision of the facts seen in the previous paragraphs of the report; however, the intention of the writer may also be different, trying to persuade or convince the reader about the soundness of the discourse.
- *Recommendations*: According to Bowman & Branchaw (1988: 125), recommendations “almost always appear as the last section in the report”. Considering recommendations depend on conclusions, they often appear in a unique section; however, it is possible to place them as “separate categories of information” (Bowman & Branchaw, 1988: 358). In contrast to the objectivity of conclusions, recommendations express the subjective and personal opinion of the writer about how to deal with the information and data described in the report. Thus, in this section, the writer also provides solutions to the different problems seen in the course of the report.

Regarding the main body section where we have mentioned the use of headings and subheadings in reports, Bowman & Branchaw (1988: 449) point out that “the relative importance of a heading is indicated by the size of type used in the heading (printed reports), its position on the page, and the amount of space allowed for it”. Besides, Ruiz-Garrido (2003) introduces a twofold important function of headings: the writer uses them to know in advance the main topic or subtopic of the reading and to organise the report in a coherent and tidy way. In addition, these authors describe different styles of headings in order to indicate the division designation of a report. Bowman & Branchaw (1988: 450-451) consider a five-degree division where the first degree is used “to indicate the main divisions”, while second through fifth degrees “indicate major and minor subdivisions”. As they explain, “only the longest, most formal reports are sufficiently complex to require five levels of headings”. In order to classify the different degrees, Ruiz-Garrido (2003) enumerates three possibilities: alphabetic numerals, Roman numerals, or Arabic numerals, and remarks that one of the most common systems nowadays is decimal numerals (1, 1.1, 1.2, etc.), which is prevailing over other combinations (Cooper, 1964; Lesikar & Pettit, 1995).

5.3.4.2. MOST FREQUENT VOCABULARY

According to van Emden & Easteal (1993: 38), reports need to be “unambiguous, grammatically correct and as easy as possible to read”. Consequently, writers are required to be conscious in order to use easily comprehensible words in terms of both meaning and orthography. Bowman and Branchaw (1988: 70) explain that “to be readable, the word must be used correctly, be familiar to the reader, and denote and connote appropriate meanings in the context of your report”. In addition to these considerations, when writing a report, writers need to be careful with the use of certain elements (clichés, jargon or specific terminology, verbosity, malapropisms, etc.) as their use impoverish the report’s style and may create a gap between the reader and the communicative purpose of the report (Cooper, 1964; Lesikar & Pettit, 1995). Therefore, as van Emden & Easteal (1993: 39) point out, “if the idea is expressed precisely and concisely at the first writing, both writer and reader are happy”. So, we find that Cooper (1964), Fletcher (1983), Lesikar & Pettit (1995), and Mitchell (1974) consider that the use of specific terminology is necessary when both reader and writer share the same professional area or the use of these expressions complements the information given, though their presence contradicts the guidelines that promote the use of simple, brief, popular and specific words.

5.3.4.3. SENTENCE STRUCTURE AND PARAGRAPHING

Readability is a concept which did not concern writers very much until the XX Century as reading and writing were inaccessible to most people. According to Bowman & Branchaw (1988: 68), “by the 1940s, researchers were attempting to provide business writers with formulas to predict whether their letters and reports would communicate quickly and clearly to a given audience”. So, the authors indicate that sentence structure and paragraphing are two factors that influence readability:

- On the one hand, according to Bowman & Branchaw (1988: 76), “long sentences with a great deal of internal punctuation are more difficult to read than short sentences with fewer components". In contrast, "simple sentences and compound sentences are the easiest to read". Additionally, complex sentences (containing one or more subordinate clauses) and compound-complex sentences "are more difficult".

- On the other hand, long paragraphs are "more difficult to read than short paragraphs containing only a few ideas". Thus, in order to create a visual and easy to read report, variety is essential and "report writers should strive for a mixture of paragraph lengths". For example, introductory, concluding and recommendations paragraphs should not exceed four or five lines, while development paragraphs should not run much longer than fifteen lines (Bowman & Branchaw, 1988: 79).

Therefore, as pointed out by Bowman & Branchaw (1988: 55), writers need to create a coherent text and the relationship between sentences and paragraphs "must be sufficiently clear for the reader to follow without rereading". Consequently, the main ways of indicating relationships and providing transitions are: repetition of words and ideas in order to provide continuity, the indication of cause-effect relationships, pointing out similarities and differences, and making some references to time and/or space movement.

5.3.4.4. ACTIVE AND PASSIVE VOICE

To Bowman & Branchaw (1988: 80), "it is easier to read about people doing things than it is to read about ideas. For this reason, most sentences in business and technical reports should be in the active voice". According to Ruiz-Garrido (2003), the use of both active and passive voice is always valid; however, it is necessary to take into account that the first option is more direct and brief, while the second one is seen as more formal and impersonal. In contrast, authors like Lesikar & Pettit (1995) and Ober (2001) consider that the use of both voices is possible, though the use of the active voice is often recommended. So, we agree with Ruiz-Garrido (2003) when he points out that the final choice between the uses of active or passive voice only depends on the writer, who will have to determine the most suitable alternative for each case and, especially, considering the readers of the report.

5.3.4.5. STYLE

Style is, according to van Emden & Easteal (1993: 58), "the manner of writing as opposed to the material", which means that a text can be grammatically correct but stylistically inadequate. Consequently, we may assume that the previous features are essential in order to write proper reports (informing objectively, being clear and precise, avoiding verbosity and complex explanations, or using jargon only when it is necessary). In previous chapters, we have compared several times formality and informality, we have introduced certain features depending on particular situations, and we have also determined the differentiation between personal and impersonal writing. In this regard, Bowman & Branchaw (1988: 91-92) point out the advantages and disadvantages of functional writing in terms of a formal and impersonal report or an informal and personal report:

> Many companies prefer reports written in one style or the other. Formal, impersonal style avoids the use of personal pronouns, uses longer sentences, and uses abstract nouns and technical terms not often used in conversational English. Informal, personal style is conversational English. It uses technical terms when required by context and uses personal pronouns where they would naturally be used in conversation.
>
> Some people believe that the formal, impersonal style is more objective than the informal, personal style. We disagree. Objectivity is a result of the quality of the research, fairness in analysing data, and accuracy in presentation…
>
> Informal, personal English is more readable and clearer. Formal, impersonal style forces the reader to ask *who* and *what* questions. It implies, rather than stating explicitly, who is performing what action. With formal style, readers have to stop ask themselves, *who* is the experimenter, *who* is recommending.

Finally, Bowman & Branchaw (1988: 93) sum up their functional writing sections pointing out that "good reports are concise, focusing on the problem and on possible solutions", as well as "confident, expressing ideas in positive terms". In relation to the use of negative language and expressions, they suggest to avoid these terms as they "imply that you do not trust your reader" and "that your report is inadequate". Therefore, it is necessary to take into account that "reports must be correct in form and content if they are to be effective". Thus, after our analysis of the five general features of business reports (format, most frequent vocabulary, sentence structure and paragraphing, use of active and passive voice, and style), in the following section we provide a detailed description of annual reports, one of the most important business reports and the documents that determine the corpus of our investigation.

5.4. ANNUAL REPORTS

After analysing the notion of genre in Applied Linguistics and the three paths taken in its respective approaches (New Rhetoric, Systemic Functional Linguistics and ESP), as well as the different types of reports, in this section we deal with one specific type of business report, the annual report, "an important element in the genre of corporate public discourse" (Yuthas et al., 2002: 141) and "a tool of communication among several kinds of people, emphasising the proper and adequate balance and mixture of written discourse and image of diverse types" (Palmer-Silveira & Ruiz-Garrido, 2007: 151). Regarding the terms of genre and business reports, Skulstad (2005) and Nickerson & de Groot (2005) refer to annual reports as a genre and as a genre set, respectively. Following these concepts, it is necessary to consider that "the annual report is a kind of macro-genre made up of different genres, which may be at the same time subdivided into diverse subgenres" (Palmer-Silveira & Ruiz-Garrido, 2007: 151). Additionally, these two authors point out that the macro-genre is the most relevant feature of annual reports for their inclusion in the English for Business Communication (EBC) classroom; especially, if we recognise that "several types of genres and text-types within it or pieces of texts serving more than one text-type" may be included in these documents.

"In recent years, there has been a number of studies about annual reports" (Ruiz-Garrido et al. (2012a: 160)[96] and their importance within the academic community has considerably increased because of the particular features and significance of these business documents, as well as by their composition, which include two types of data that, by being combined, allow "organisations to disclose the necessary information to stakeholders" (Dias & Matias-Fonseca, 2010: 206): quantitative data (e.g. accounting and finance) and qualitative data (e.g. narrative texts). According to these authors, despite being composed by both quantitative and qualitative data, "most studies and analyses are based only on the financial statements" though narrative texts disclose "useful information that is not expressed through the financial statements".

[96] For example, among other authors such as Abrahamson & Amir (1996), Chakorn (2008), Ingram & Frazier (1983), or Kohut & Segars (1992), Lord (2002) examines the literature written about annual reports from 1989 to 2001, Cato (1995) and Subramanian et al. (1993) give advice on how to write good reports, whereas Clatworthy & Jones (2006), Clatworthy (2000), Myers (1996, 1999), Penrose (2008), Rutherford (2005), and Schroeder & Gibson (1990) analyse annual reports from a linguistic perspective.

Annual reports are "often considered as one of the most important means of communication between large companies and their shareholders and potential investors, but also between those companies and the general public" (Palmer-Silveira & Ruiz-Garrido, 2007: 149); although they are also criticised and may be described as undisguised advertisements, as fairly effective weapons in the corporate takeover wars (Meyer, 1979; as seen in Ingram & Frazier, 1983), or even as something related to "a public relations exercise" (Wilson, 2011: 113). Our position towards annual reports is closer to the perspectives given by Palmer-Silveira & Ruiz-Garrido (2007), Diffenbach & Higgins (1987: 13-14), who consider that these business texts are "an increasingly popular medium for communicating company strategies" and provide a solid basis to improve the organisation's "strategic credibility", and particularly the one introduced by Palmer-Silveira (2009b), to whom the final purpose of annual reports is based on the combination of truthful information and promotion, especially considering that business organisations should be promoted attending to two basic principles: good sense and a forward-looking approach.[97]

5.4.1. THE CONCEPT OF ANNUAL REPORT

The annual report is a determining corporate piece of discourse with multiple audiences (essentially shareholders, although there are several potential readers) that includes several quantitative and qualitative texts (including financial, promotional and persuasive statements), reflects the company's performance during the preceding (fiscal) year and the prospects for the near future, and is developed by different people with diverse responsibilities within the organisation (or outsiders, such as external auditors). Thus, we may assume that the aim of annual reports is twofold: on the one hand, they respond to the mandatory corporate reporting requirements existing in most worldwide economies and, on the other hand, they are used as sophisticated managing, marketing and communicative tools to construct a reliable picture of the firm's personality, philosophy, performance, and strategy (Al-Razeen & Karbhari, 2004; Beattie et al., 2004; Bhatia, 2008; Bowman, 1984; Breeze, 2013; Dias & Matias-

[97] Regarding the notion of credibility, Thomas (1997: 47) considers that this topic is an important issue in annual reports and mentions Hill & Knowlton's (1984) volume, where the authors suggest that most individual investors see these texts as a "poor source of information" that gloss over "the bad news to make management look good".

Fonseca, 2010; Hawkins & Hawkins, 1986; Hyland, 1998a, 2005; Kohut & Segars, 1992; McConnell et al., 1986; Morrow, 2003; Palmer-Silveira, 2009c; Palmer-Silveira & Ruiz-Garrido, 2007; Ruiz-Garrido et al., 2005; Saorín-Iborra, 2009; Stanton & Stanton, 2002; Wilson, 2011; Yuthas et al., 2002).

Potential users of annual reports		
- Owners - Lenders - Suppliers and other creditors - Potential investors - Potential creditors - Employees - Management - Directors - Customers	- Financial press - Labour unions - Business researchers - Students - Reporting agencies - Trade associations - Teachers - General public - Governing bodies	- Financial analysts - Brokers - Underwriters - Lawyers - Stock exchanges - Economists - Taxing authorities - Regulatory authorities - Legislators

Figure 35. Potential users of annual reports. Source: adapted from Accounting Standards Board (1999); Hawkins & Hawkins (1986); Morrow (1999); Webb & Broadbent (1986).

Since 1823, when the earliest known annual report was issued in the United States of America by the *Gas Light Co. of Baltimore*, current *Baltimore Gas & Electric* (Cato, 1994), these documents have evolved and developed certain particularities. [98] Myers (1994: 1) summarises some trends of the historical evolution of annual reports in the USA since the late XIX Century to the beginning of the 1990s:

> Ownership of corporations moved more into public's hands in the late XIX century, and out of the hands of one person or a handful of owners. Annual reports into the 1920s were more an attempt to withhold information rather than to inform stockholders. A trend began toward companies revealing more and more information, after passage of the Securities Exchange Act of 1934. Paul Runyan's annual report for Litton Industries, particularly one in 1962, transformed the annual report into a "sales machine with vision and creative energy." The Securities Exchange Commission in 1978 responded to increasing public pressure and asked for more information in annual reports. Since 1980, the federal government has moved toward even more standardisation of reports. The 1990s began with a few companies shying away from long annual reports and publishing summary reports that met minimum requirements.

Nowadays, in contrast to the initial fourteen copies of a ten-line handwritten report published by the *Gas Light Co. of Baltimore* in 1823 or the pressures to standardise

[98] According to Myers (1994), the first North American annual report was issued by the *Baltimore and Ohio Railroad* in 1837. However, Mobasher et al. (2013), Plung & Montgomery (2004) and Stover (1987) mention that the earliest annual report was really published in 1827, when the *Baltimore and Ohio Railroad* was officially incorporated.

annual reports (Cato, 1994; Myers, 1994), Palmer-Silveira & Ruiz-Garrido (2007: 154) consider that, despite being mandatory by law, “there is not a common and fixed structure to develop all the information”. Furthermore, we may find a solid structure of the different sections included in annual reports, although most (international) annual reports can differ in their structure. The reason is that most annual reports issued nowadays (nearly all these documents are available and can be downloaded from Internet) are often characterised by their promotional character rather than by the information provided (Palmer-Silveira, 2009c).

5.4.2. FEATURES OF ANNUAL REPORTS

McKay & Rosa (2000), Palmer-Silveira & Ruiz-Garrido (2007) and Wilson (2011) consider that annual reports may be found in different sizes, with variable contents and multiple visual and writing styles. In relation to their structure, annual reports are usually divided in two broad sections, although Wilson (2011) points out four main sections. So, according to the division established by McKay & Rosa (2000) and Palmer-Silveira & Ruiz-Garrido (2007) and the one later developed by Wilson (2011), we propose a new layout formed by three broad sections (*introduction*, *accounts* and *other information*):

- *Introduction*: It is the first part of the annual report and corresponds to the initial sections, which are mainly focused on public relations and include a contents page, a financial summary and operational reviews and reports. It is in this part of the annual report where, for example, the chairman’s statement (the “president’s letter”, “the letter to shareholders” or simply “letter” as defined by Hawkins & Hawkins (1986: 28-30) and Kohut & Segars (1992: 7), respectively) and the chief executive’s review are included in most cases, although none of them is a non-compulsory element. Regarding the readability of these qualitative sections, Palmer-Silveira (2009c) points out these texts are usually characterised by the use of an accessible language and an easy vocabulary. In these sections, the cold exposition of tables and figures is humanised although, in certain instances, the lexis becomes more specific in key paragraphs.
- *Accounts*: The second broad section usually includes, as explained by Palmer-Silveira & Ruiz-Garrido (2007: 154-155), “the explicit financial information

data, analyses and similar information (a summary of key financial data, the management's discussion and analysis looking at future operations, the financial statements and their notes, the independent auditor's report, etc.)".

- *Other information*: The third section comprehends other relevant data and corporate information for the organisations as well as for any shareholder: "properties of the company, legal proceedings and possible litigation losses or names and addresses of directors and officers of the company" (Palmer-Silveira & Ruiz-Garrido, 2007: 155).

Additionally to these three broad sections, it is essential to introduce some of the most typical sections in annual reports. Palmer-Silveira & Ruiz-Garrido (2007: 155) develop a specific division of these reports whose importance is also present in its teaching applicability. According to these authors, sixteen sections that may be typically found in annual reports are ordered as follows:[99]

- Highlights of the company (also called and/or including *Operational and financial highlights*; *Operating and financial review*; *Business review*; *Key figures*).
- Information about the company (including key messages and the strategy).
- Chairman's statement (also called *Chairman's letter to shareholders*, *Chairman's letter*, *Letter to shareholders*, *Letter from the chairman*).
- Chief's executive statement (also called *Chief executive's review*).
- Financial review (including sections about the different sectors of the company or group, business operations and the stock price information).
- Corporate (social) responsibility.
- Board of directors (also referred to as *Group executive committee*).
- Director's report (also referred to as *Management report*, *Report of the directors*).
- Corporate governance (statement) (also just called *Governance*).
- (Director's) remuneration report.
- Statement of director's responsibilities.
- (Independent) Auditor's report (also called *Report of the (independent) auditors*, *Report of the audit committee*).
- (Consolidated) Financial statements (including all sections related to this matter such as balance sheet, profit and loss account, cash flow statement and notes to the financial statements).
- Five year (financial) summary (also called *Five year review*).
- Shareholder information (also called Information for shareholders, *Shareholder's dialogue*, *Investor information*).
- Other information (including information not clearly able to be incorporated into the previous sections).

[99] In section 5.4.3 we analyse the characteristics and linguistic features of the most important sections that can be found in annual reports. Regarding the word *item*, it is defined as each one of the appearances of a specific term within our corpus. For example, in Chapter 7, item refers to the chairman's statements.

In relation with the previous classifications of annual reports (McKay & Rosa, 2000; Palmer-Silveira & Ruiz-Garrido, 2007; Wilson, 2011), Hawkins & Hawkins (1986) surveys different studies (e.g. Chang et al, 1983; SEC Advisory Committee, 1977)[100] in order to rank individual and professional investor's view on the importance of annual report sections in making equity investment decisions as well as the utility of certain sections to both individual and professional investors. Chang et al. (1983) rank "the income statement, summary of operations, balance sheet, and funds flow statement as the most useful annual report elements for individual investors in making equity investment decisions" (Hawkins & Hawkins, 1986: 28):

Individual investor's view on the importance of annual report sections in making equity decisions *(1 = most important, 12 = least important)*	
Rank	**Annual report sections**
1	Income statement
2	Summary of operations (5-10 years)
3	Balance sheet
4	Statement of changes in financial position
5	Product line data
6	Management analysis and discussion
7	Other footnotes
8	Accounting policies
9	Auditor's report
10	Form 10-K report
11	President's letter
12	Pictorial material

Table 44. Individual investor's view on the importance of annual report sections in making equity decisions. Source: adapted from Chang et al. (1983); Hawkins & Hawkins (1986).

Hawkins & Hawkins (1986) also mention a survey developed by the SEC Advisory Committee (1977) in which individual investors rate the seven most useful annual report sections. As shown in the following table, the income statement and the balance sheet are considered as the two most useful sections (55% and 45%, respectively), while the categories denominated as the president's report and management description, pictorial presentation are seen as moderately useful (52% each).

[100] We refer to U.S. Securities and Exchange Commission, Advisory Committee on Corporate Disclosure (1977) simply as SEC Advisory Committee (1977) in order to follow the nomenclature originally given by Hawkins & Hawkins (1986).

Parts of company's annual report	Very useful	Moderately useful	Not at all useful	No opinion
President's report	22%	52%	17%	9%
Management description, pictorial presentation	25%	52%	16%	7%
Income statement	55%	36%	4%	5%
Balance sheet	45%	41%	7%	7%
Funds flow statement	25%	47%	16%	12%
Footnotes to financial statements	26%	46%	17%	11%
Auditor's report	20%	41%	27%	12%

Table 45. Utility of parts of annual reports according to individual investors. Source: SEC Advisory Committee (1977), as seen in Hawkins & Hawkins (1986: 29).

Additionally, the SEC Advisory Committee's (1977) study indicates that the most often read annual report sections by individual investors are the income statement, president's letter and balance sheet (52%, 46% and 40%, respectively), whereas the auditors' reports (24%), statement footnotes and statement of changes in financial positions (15% each) represent the least read sections (Hawkins & Hawkins, 1986: 33).[101]

Percentage of individual investors who read the annual reports sections	Very thoroughly	Somewhat thoroughly	Casually	Not at all
President's letter	46%	31%	20%	3%
Management's description and interpretation	34%	39%	25%	2%
Income statement	52%	34%	13%	1%
Balance sheet	40%	34%	22%	4%
Statement of changes in financial position	23%	29%	33%	15%
Statement footnotes	26%	26%	33%	15%
Auditor's report	19%	21%	36%	24%

Table 46. Individual investor readership of annual reports sections. Source: adapted from the SEC Advisory Committee (1977), as seen in Hawkins & Hawkins (1986: 33).

On the other hand, professional investors consider that the most important sections of annual reports are the financial statements (95%), business segment information (93%),

[101] Among the reasons given by individual investors for not reading certain sections of annual reports, the SEC Advisory Committee's (1977) analysis reveals that literary sections (e.g. the chairman's statement or the auditor's report) represent a lack of time, of interest or it is considered that the information given is not as credible as it should be. Besides, the study also illustrates that the different sections that express raw data (e.g. income statement, balance sheet) are seen as texts difficult to understand.

financial review (87%), and financial summaries (81%). In contrast, letter to shareholders, dividend payments (two years), stock price history (two years) and inflation accounting (effects of changing prices) show the lowest rankings: 69%, 54%, 43%, and 39%, respectively (Hill & Knowlton, 1984; Hawkins & Hawkins, 1986).[102]

Annual report sections	Importance rating
Financial statements	95%
Business segment information	93%
Financial review	87%
Five-to-ten-year financial summaries	87%
Management's analysis	81%
Review of the year	78%
Quarterly summaries	74%
Statement of accounting policies	73%
Financial highlights	70%
Letter to shareholders	69%
Dividend payments (two years)	54%
Stock price history (two years)	43%
Inflation accounting (effects of changing prices)	39%

Table 47. Relative importance of the annual report sections as a source of information to professional investors. Source: adapted from Hill & Knowlton (1984), as seen in Hawkins & Hawkins (1986).

As a consequence of the different approaches and attitudes towards annual reports, we observe the distinction between what Bhatia (2008: 167) describes as "accounting discourse" (financial data) and "public relations discourse" (narrative sections). In that sense, we agree with Crawford-Camiciottoli (2009: 106), when she points out that "these two types of discourse reflect different corporate practices", they are "used in conjunction within the same document to achieve favourability and credibility among readers at the same time", and with Palmer-Silveira (2009a, 2009b, 2009c, 2009e), who determines that the combination of both informative and promotional characteristics of annual reports emphasises the corporative duty of providing the official accounts.

[102] Regarding the readership of annual report sections, Hawkins & Hawkins (1986) mention a study developed by Brenner (1971) in which the author finds that 94% of the bankers, 97% of the security analysts and 80% of the investor respondents find that financial statements are very useful and not difficult to understand. These data contrasts with his results in relation to stockholders, who express that financial statements are complex, and that coincides with the SEC Advisory Committee's (1977) analysis of individual investors.

5.4.3. LINGUISTIC FEATURES OF ANNUAL REPORTS

Taking into account that “financial reporting is governed by numerous accounting standards as well as by company law” and that “these regulatory requirements differ from country to country” (Morrow, 2003: 151), Palmer-Silveira (2009a, 2009b, 2009c, 2009e) explains that most companies determine the structure of their annual reports as simple and readable as possible, introducing the information in a very direct form, and using a comprehensible language as well as numerous visual resources in order to help non-specialised readers (e.g. potential investors). Consequently, the promotional influence defines a persuasive purpose as a way to cultivate both the loyalty of shareholders and the interest of potential investors. Apart from the purposes of annual reports, an appropriate use of the written language will provide the basis for achieving success (Fortanet-Gómez, 2009; Ruiz-Garrido & Saorín-Iborra, 2009).

Regarding the persuasive purpose of annual reports, in recent years, Aristotle’s *Rhetoric* has been the basis to construct a general theory of the persuasive discourse. So, as Hyland (2005: 63) points out, “rhetoric is the art of persuasion”. Additionally, the author also explains that, despite having carried “negative connotations, suggesting unscrupulous manipulation and coercion”, nowadays, the notion of rhetoric is “a central concept to those working in text analysis and written communication”. In addition to these features, it is also necessary to remark the importance of the language chosen to issue the corporate annual reports. According to Courtis & Hasan (2002), Firth (1990), Palmer-Silveira (2009c), Ruiz-Garrido et al. (2005), and Vandermeeren (1999), we may differentiate between annual reports that are only written in English, as the company is based on a native-speaking country, and others that present bilingual versions (in the same or in separate documents) and that prove the firm’s target is also an international reader to whom English is the lingua franca of business.

According to the Aristotelian principle, we assume that “the orator must be able to find the means most suitable to every situation in order to persuade the majorities” (Covarrubias-Correa, 2000: 271). In other words, “since people are not persuaded until they are convinced that something is true, the rhetoric involves demonstrating how something is true or how it can be shown to be true” (Hyland, 2005: 64).

In relation to business (including the written genres of financial disclosure and, especially, the narrative sections of annual reports), it is important to mention that Hyland (2005: 64) deals with these topics explaining that Aristotle suggests that to make an argument, speakers have to attend to "the means of persuasion, language and the organisation of the argument". Besides, the author also associates this approach with the notion of metadiscourse and points out the three means of persuasion: *ethos* ("the personal appeal of one's character"), *pathos* ("the appeal to emotions") and *logos* ("the appeal to reason").

The notion of *ethos*, *pathos* and *logos* (Hyland, 2005: 64-65)	
Ethos	*Ethos* concerns the character of the speaker and his or her credibility. Authors can have credibility prior to their text being heard or read, so it is partly related to reputation, expertise, celebrity and so on, but they must always re-establish it during the course of the discourse itself. Modern interpretations suggest that we do not see *ethos* as a static quality or as an attribute of a person, but as the dynamic and interpretative result of the interaction between the writer and the reader through the text itself.
Pathos	*Pathos* concerns affective appeals and focuses on the characteristics of the audience rather than the speaker, considering its education level, ethnicity, gender, age, interests, background knowledge, group membership and so on.
Logos	*Logos* concerns the speech itself, its arrangement, length, complexity, types of evidence and arguments and so on.
Relating these means of persuasion to metadiscourse, we can see metadiscourse projecting the rational appeals of *logos* when it explicitly links elements of the argument; it conveys an *ethos* where it refers to the writer's authority and competence; and it relates to *pathos* when it signals respect for the reader's viewpoint or that the message has direct relevance to the audience.	

Table 48. The notion of *ethos*, *pathos* and *logos*. Source: adapted from Hyland (2005).

In terms of today's business communication, Aristotle's persuasion theory is associated to the identification and engagement of an audience. According to Hyland (2005: 71-72), "this involves modifying the behaviour of employees, clients, customers, shareholders, regulators and others who are in a position to influence company operations and profitability". Furthermore, the author also explains that business texts use metadiscourse "to create a positive corporate, personal or product image". Hyland (1998a: 224) develops a study based on the role of metadiscourse in 137 chairman's statements drawn from annual reports issued by international and Asian companies registered with the Hong Kong General Chamber of Commerce as a sign of the writer's linguistic and rhetorical presence in the text. The author describes how metadiscourse allows CEOs to "exercise" control over the information they provide by using expressions which organise and evaluate that information, directing readers to how they should understand and appraise the subject matter".

According to Fortanet-Gómez (2009), Palmer-Silveira (2009c) and Ruiz-Garrido & Saorín-Iborra (2009)[103], among the different structures that annual reports can present, we can find several sections that are more commonly used by companies than others. In that sense, these authors determine that the following sections establish the core of the annual reports written in English:

- *Chairman's statement*: It is located at the beginning of the annual report and is probably one of the sections that has been more often studied among different branches of the academic community (e.g. linguists, economists). The main purposes of the chairman's statements are to contribute to the creation of a positive image of the corporation and to establish a good relation with the reader, which is basically determined by avoiding negativity, and by the use of the pronouns and possessive adjectives that integrate and directly address the reader (e.g. *we*, *you*, *our*, *your*). In order to achieve those goals, these letters contemplate a textual structure which is relatively predictable in most cases (Garzone, 2005; Ruiz-Garrido et al., 2012a).
- *Company or group at a glance*: This brief and simple section, which is often no longer than two pages and keeps a structure of short paragraphs and basic and active-voiced sentences, includes a brief summary of the main firms and activities (e.g. location, operations) that define a corporation. It is characterised by the use of colours, images, logotypes, hyperlinks to the companies' websites, and the use of promotional language (such as the pronoun *we* in a corporative sense, superlative adjectives, summative connectors).

[103] In their piece of research, Ruiz-Garrido & Saorín-Iborra (2009) introduce the main linguistic features of written Business English. These characteristics coincide with the ones we have previously explained in our dissertation and essentially differentiate between types of vocabulary in professional and academic (technical, semi-technical and general) language, as well as the study of the degrees of formality of the lexical items between general economy, trade and finance vocabulary, the three C's (courtesy, clarity and conciseness), the concept and categories of metadiscourse, the importance of accuracy, fluency and effectiveness, the metadiscourse categorisation, and the division of writing business texts into macro and micro-writing (Alcaraz-Varó, 2000; Brieger, 1997; Ellis & McClintock, 1993; Hyland, 1998a; Louhiala-Salminen, 1999; Munter, 1997a; Shelby, 1998).

- *Chief executive's review*: It shares structural and linguistic similarities with the chairman's statement (though this report is more explicit when dealing with the current situation of the company, its finances, commercial operations, and prospects); it often includes the combination of the pronoun *I* with personal comments and positive expressions about the company's results (substantives, adjectives and contrastive connectors to reduce the impact of negative data).
- *Corporate responsibility*: This section continues with the persuasive and informative character of annual reports and, using an overflowing language with adjectives, emphasises the company's achievements related to education, environment, health and safety, social responsibilities and workplace.
- *Corporate governance* / *Board of directors*: The company's organisation and management are objectively explained with the aim to justify the work developed during the preceding year by using the present simple and perfect tense, the passive voice, the impersonalisation of subjects, and a more formal and technical vocabulary.
- *Remuneration report*: It is complemented by the previous section and usually includes an epigraph that states the managerial compensation policy followed by the organisation.[104]
- *Independent auditor's report*: The objective information given in this part of the annual report is compulsory by law and is designed by external auditors who certify the accounting correctness of the company following a globalised working method. The *independent auditor's report* includes an introduction to the firm's state of accounts, a description of the responsibilities of both directors and auditors, and a conclusion denominated *basis of (audit) opinion*.
- *Financial statements*: Another compulsory, financial and objective section (also known as *consolidated financial statements*) present in every annual report and that includes the following elements: *balance sheet*, *profit and loss account*, *cash flow statement*, and *notes to the financial statements*, which is characterised by the predominance of the passive voice.

[104] According to Conyon & Sadler (2010: 296), the government of the United Kingdom introduced the Directors' Remuneration Report Regulations (the so-called "say on pay initiative") in 2002 to mandate "boards of directors at public companies to produce a comprehensive remuneration report and submit it to an advisory shareholder vote at the firm's annual general meeting" with the aim to reduce the rising levels of executives compensations and "a putative lack of transparency in pay packages".

- *Five/Ten year financial summary*: A financial statement that shows the company's profit and loss account during the previous years (from three to ten years in the past), that displays data about the evolution of *net revenues*, *operating profits*, *profit on ordinary before tax* and *balance sheet*, and that is characterised by the presence of different specific terms that illustrate the given data (e.g. turnover, net interest payable, capital expenditure, net assets).
- *Shareholder information*: Located at the end of the annual report, this section summarises in a very precise and concise way a series of relevant data that may be of interest for certain shareholders of the company.

Consequently, after analysing the ten previous sections of annual reports, it is necessary to mention that, in addition to the promotional character, the use of persuasive linguistic strategies or the objectivity displaying financial data, the comprehension of these business texts usually requires the presence of certain visual devices that facilitate the communication process between senders and receivers of the message, who are mainly shareholders of the company (Palmer-Silveira, 2009c, 2009d; Ruiz-Garrido et al., 2005; Ruiz-Garrido & Saorín-Iborra, 2009).

5.4.4. THE ROLE OF VISUAL DEVICES IN ANNUAL REPORTS

Considering business texts can be sometimes extremely laborious, even for motivated experts and professionals, the use of visual devices[105] in annual reports is important for four reasons: first, visuals are often used to focus the readers' interest; second, visuals are used to attract the reader to the information presented in the text; third, visuals are remembered more easily and accurately than numbers; and fourth, visual devices clarify complex information (Bowman & Branchaw, 1988; Courtis, 1997; Fortanet-Gómez et al., 1999; Palmer-Silveira, 2009d; Ruiz-Garrido et al., 2005).

According to Fortanet-Gómez et al. (1999), Palmer-Silveira (2009d) and Ruiz-Garrido et al. (2005), the level of integration of visual devices depends on their position in the

[105] Bowman & Branchaw (1988: 384) differentiate between "graphic aids" (tables and figures) and "visual aids" (chalkboards, flipcharts and slides in presentations); however, it is not our intention to distinguish these terms and when talking about visual devices, we refer to any element found in the document and located outside the paragraph structure (e.g. portraits of the members of the board, tables, figures, histograms, etc.)

text. Therefore, the authors distinguish between integrated visuals, which refer to those elements that have been (previously or subsequently) introduced in the text and considered as essential parts of the argument, and non-integrated visuals, that are used to provide additional information to the document. In addition, Ruiz-Garrido et al. (2005: 2) point out that visual devices are useful "to save time in analysing data. In business, to obtain the best results in the shortest possible time is crucial". For that reason, most companies prepare their annual reports devoting their efforts "into creating catchy documents, full of photographs, colour and visuals, enhancing the information to be shared with the readers", although each organisation is characterised by a different use of visual devices.

Courtis (1997: 283) concludes his analysis of corporate annual report graphical communication in Hong Kong saying "there is no evidence as to what kinds of figures convey the most information, what kinds enable information to be best remembered, and what kinds are the most helpful to an understanding of particular subject matter". However, as we observe in the study developed by Palmer-Silveira (2009d), which comprehend 307 annual reports, it is possible to determine how visual devices are usually (not always) presented in each one of the most important parts of annual reports:

- *Chairman's statement*: Its basic support consists of the introduction of photography (a half body portrait of the chairman, smiling and dressed with a suit; though we may find differences regarding the linguistic style of the rest of the document) and the signature of the person who signs the letter. Figures, tables and pie charts are rarely implemented in these reports.
- *Company or group at a glance*: In contrast to the president's letter, the use of figures (including histograms and other bar charts) avoids tedious explanations and summarises the most important data facilitating the reader's understanding.
- *Chief executive's review*: This section, as we previously explained with its structure and linguistic features, follows the same formal parameters of the chairman's statement, though we may find tables or bar charts is some cases.
- *Corporate responsibility*: The specification of visual devices are used to deal with particular aspects of the company and related to education, environment, health and safety, social responsibilities and workplace.

- *Corporate governance* / *Board of directors*: In order to generate the reader's sympathy towards the members of the board, they are shown having a meeting and including certain biographical details.
- *Remuneration report*: Considering the financial and accounting nature of this section, the use of tables and histograms perfectly detail the information given.
- *Independent auditor's report*: According to its length and purpose, no visual element should be present in this report.
- *Financial statements*: Its reading is complex and may generate misinterpretations since financial data are rarely defined far from the tables that can be taken from a minimum of twenty pages to a maximum of one hundred.
- *Five/Ten year financial summary*: The company's prospects are reflected in an extensive table that requires a complex elaboration process.
- *Shareholder information*: The absence of visual devices in this section, which is contended at the end of annual reports, is its most common feature.

It is clear from this explanation that the final purpose of the wide variety of visual devices used in each one of the different sections of annual reports is to achieve that readers (shareholders, professionals, etc.) can obtain all the information they may need and require, and to produce confidence, as well as to provide a solid basis that supports the decision making process of (potential) investors (Fortanet-Gómez et al., 1999; McConnell et al., 1986; Palmer-Silveira, 2009d; Ruiz-Garrido et al., 2005). To conclude our analysis of the structure, linguistic and visual features of annual reports, we consider that their evolution from modest and basic business documents to complicated and visual collections of quantitative and qualitative data determines the intrinsic purposes of providing reliable information and a positive image of the corporation. Thus, in the following chapter we introduce the corpus and methodology of our research, which includes a study in depth of the chairman's statement, "the least technical part of the annual report" that "offers in words, supplemented by figures, a summary of the company's performance from management perspective" (Subramanian et al., 1993: 53).

CHAPTER 6

Corpus and Methodology

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CORPUS AND METHODOLOGY

In the opening sections of this chapter, we initially define the concept of corpus linguistics, which basically may be referred as “the study of a language using a relatively large amount of machine-readable text, known as a *corpus*” (Crawford-Camiciottoli, 2009: 43), as a previous step to the explanation about the design and description of our corpus, which consists of two hundred and eighty-eight annual reports published by thirty-one Premier League football clubs over the decade comprehended between seasons 2002-2003 and 2011-2012.

Secondly, on the one hand, we differentiate between those annual reports that include a chairman’s statement and the ones without this section, which is the specific object of our linguistics analysis. On the other hand, we explain in depth the main features of this characteristic business report that may be “found within the first few pages of the annual report, normally after the contents page, introduction and overview” (Wilson, 2011: 114), preceding the financial statements and which is considered as the “most prominent and widely read part” (Hyland, 1998a: 224) of the diverse annual report sections (e.g. consolidated profit and loss account or balance sheet).

Finally, we conclude the sixth chapter of this dissertation attending to the aim of our research, which consists of contributing to the academic research on the study of a set of annual reports developed by Premier League football clubs and specifically on the chairman’s statement sections from a linguistic perspective, as well as we provide the enumeration of the different research questions that deal with certain features related to the corpus.

6.1. THE CORPUS

In order to introduce the design and description of the corpus that delimits our dissertation, and contrary to other academic researchers (Biber, 2006; Biber et al., 1998; Flowerdew, 2012; Leech, 1992; Meyer, 2002) who provide an exhaustive study of the concept of corpus linguistics, our initial intention in that section is focused on providing a brief definition of the term from the approaches developed by authors like Bowker & Pearson (2002), McArthur (1992), McEnery & Wilson (1996), Sinclair (1991), and Wallis & Nelson (2001). Next, we explain the main features and principles of corpus linguistics as introduced by Biber et al. (1998), Crawford-Camiciottoli (2009), Fairclough (2003), and Querol-Julián (2011).

6.1.1. THE CONCEPT OF CORPUS LINGUISTICS

According to Querol-Julián (2011: 129), "corpus linguistics, and particularly the use of language corpora in linguistic research and language teaching, has become one of the latest trends" in the field of Applied Linguistics. Thus, despite the fact that McKenny (2003) considers Jonathan Swift (1667-1745) as the precursor of the technological revolution in linguistics studies, we agree with Aijmer & Altenberg (1991), Flowerdew (2012) and Querol-Julián (2011) when they determine that during the late 1950s and 1960s, a period that Kennedy (1998: 23) catalogues as "the first generation corpora", the projects towards developing language corpora evolved with the appearance of the *Survey of English Usage Corpus* (1959)[106] and the *Brown University Standard Corpus of Present-Day American English* (1961)[107], which respectively are the first pre-

[106] As Ilson (1982: 242) points out, "Randolph Quirk founded the *Survey of English Usage* at the University of Durham in 1959, and established it at University College London in 1960" to make a representative sample of spoken and written Standard British English available to researchers and teachers". Quirk's goal was based on collecting one million words divided in two hundred texts ("half of which had their origin in speech and half in writing") of five thousand words each. *The Survey* began to be used by lexicographers in the mid-1970s (e.g. *Longman Dictionary of Contemporary English* in 1978).

[107] According to Kennedy (1998: 23), the *Brown Corpus* became available in 1964 and its significance was remarkable because "it was compiled in the face of massive indifference if not outright hostility from those who espoused the conventional wisdom of the new and increasingly dominant paradigm" in North American linguistics led by Noam Chomsky, who was "against the use of corpora and statistically based, probabilistic models of competence derived from linguistic performance". After Chomsky's *Syntactic Structures* (1957), "transformational generative grammarians increasingly took the position that the aims of linguistic theory should not be to record linguistic behaviour but rather to describe and account for what users of a language know" (Kennedy, 1998: 23).

electronic corpus in describing the grammar used by adult educated speakers of British English and the first modern machine-readable corpora.

Therefore, in addition to the linguistic studies related to corpus linguistics and developed before the 1960s, which are categorised by Francis (1992) and rephrased by Flowerdew (2012: 36) as "*Language Corpora BC*, i.e. before the use of computers"; it is necessary to analyse the ones originated "after the advent of digitalisation" (*Language Corpora AD*). In comparison to the "corpora of one million words (or even less) implemented in the 1960s and 1970s, "developments in technology for text capture and storage came at the right time and made bigger corpora possible". So, by the 1990s requirements for larger corpora (one hundred million words of spoken and written texts) were satisfied with the "second generation mega-corpora" (Kennedy, 1998: 45-46).[108]

A corpus is "a collection of pieces of language text in electronic form, selected according to *external criteria*[109] to represent, as far as possible, a language or language variety as a source of data for linguistic research" (Sinclair, 2005: 19). According to Querol-Julián (2011: 128), corpus linguistics, as it is defended by researchers such as Kennedy (1998), McEnery & Wilson (1996) or Meyer (2002), "refers to the methodology based on a corpus as the source of evidence to describe how languages work". However, the author also points out that it is also possible find "a controversy about the status of corpus linguistics" since scholars like Halliday (1993), Leech (1992) and Mukherjee (2004) "advocate it is not just a methodology but an approach towards the study of language". Consequently, considering the divergences about the definition of corpus linguistics, we briefly explain Wallis & Nelson's (2001) and Bowker & Pearson's (2002) approaches to the term:

- Wallis & Nelson (2001: 305) explain that the term "attempts to gain linguistics knowledge through the analysis of collections of samples of naturally-occurring texts and transcribed recordings" and also expose that "corpora are composed of selections of material, usually of a normalised extent, taken from a variety of

[108] Kennedy (1998) enumerates some of the most important mega-corpora designed during the 1980s and 1990s, such as the *Cobuild* Project, the *Longman* Corpus Network, the British *National* Corpus, and the *International Corpus of English*.

[109] As Sinclair (2005: 2) explains, "selection criteria that are derived from an examination of the communicative function of a text are called *external criteria*, and those that reflect details of the language of the text are called *internal criteria*".

written and spoken genres. Material may be sampled over time, geography or language"; while

- on their behalf, Bowker & Pearson (2002: 7) define corpus linguistics as "an empirical approach that involves studying examples of what people said, rather than hypothesising about what they might or should say".

Nevertheless, other approaches are possible and, for example, Hunston & Francis (2000), Mindt (1991), Sinclair (1991)[110], and Tognini-Bonelli (2001) defend that corpus linguistics is a discipline separated from linguistics; while Querol-Julián (2011: 128) considers that it is "not just a methodology to study the language but an approach based on a key methodological component" and Crawford-Camiciottoli (2009: 43) mentions that an appropriate definition of the term corpus that "captures both its essence and usage" is the one specified by McArthur (1992, 1998, 2005, 2012):[111]

1. A collection of texts, especially if complete and self-contained: the corpus of Anglo-Saxon verse.
2. In contemporary linguistics and lexicography, a body of texts, utterances, or other specimens considered more or less representative of a language, a language area, a writer's work, etc., usually stored as an electronic database. Currently, computer corpora may store millions of running words whose features can be analysed by means of *tagging* (adding identifying and classifying tags to words and other formations) and *concordancing programs* (which draw up citations of words in context). Corpora of this kind can be created in three ways:
   (1) by keying texts into a computer and storing on disk;
   (2) by using optical equipment to scan texts directly on to disk;
   (3) by acquiring machine-readable texts directly from such sources as newspapers and publishers. In recent years, many print media have made their own corpora (for example, a year's issues of a newspaper), storing and marketing them on CD-ROMs which can be scanned and searched on screen. Such collections are of considerable interest to linguists, lexicographers, and others. *Corpus linguistics* is the study of corpora and the nature and use of the data in corpora.

Additionally to the previous definitions and approaches, Crawford-Camiciottoli (2009: 44) suggests that "it is important to recognise that corpus linguistics is much more than simply collecting and automatically processing of texts" and advocates that "the task of

[110] Sinclair's (1991: 171) definition of corpus, which comprehends the term as a "a collection of naturally-occurring language texts, chosen to characterise a state or variety of a language" which, in modern computational linguistics, "contains many millions of words", is considered by Crawford (2009: 43) as "a more concise and practice-oriented definition".

[111] Among the four versions of McArthur's *The Oxford Companion to the English Language* (1992) and *The Concise Oxford Companion to the English Language* (1998, 2005, 2012), we have selected the structure and definition developed in the latest version of the work, which is only available online at McArthur (2013).

the corpus linguist is not only to find texts and transform them into analysable format, but also to interpret the results"; while Fairclough (2003: 6) comments that automated analysis has a limited value and that "they need to be complemented by more intensive and detailed qualitative textual analysis", what Crawford-Camiciottoli (2009: 44) describes as the integration of "the *bottom-up* information derived from the computerised study of individual words or phrases" (e.g. word frequency) with "the *top-down* knowledge derived from the broader textual context and situational aspects of usage".

Regarding the main features of corpus linguistics Biber et al. (1998: 4) describe that the term is "empirical" as it studies the actual pattern of use in a "large and principled collection of natural texts, as the basis for analysis". The authors also explain that it "makes extensive use of computers for analysis" by using for different types of techniques: "automatic and interactive", or "quantitative and qualitative". Besides, Sinclair (2005: 1-21) establishes the following ten key principles for developing linguistics corpora considering that experts may be not as necessarily good as they should be at building the corpora they analyse:

- The contents of a corpus should be selected without regard for the language they contain, but according to their communicative function in the community in which they arise.
- Corpus builders should strive to make their corpus as representative as possible of the language from which it is chosen.
- Only those components of corpora which have been designed to be independently contrastive should be contrasted.
- Criteria for determining the structure of a corpus should be small in number, clearly separate from each other, and efficient as a group in delineating a corpus that is representative of the language or variety under examination.
- Any information about a text other than the alphanumeric string of its words and punctuation should be stored separately from the plain text and merged when required in applications.
- Samples of language for a corpus should wherever possible consist of entire documents or transcriptions of complete speech events, or should get as close to this target as possible. This means that samples will differ substantially in size.
- The design and composition of a corpus should be documented fully with information about the contents and arguments in justification of the decisions taken.
- The corpus builder should retain, as target notions, representativeness and balance. While these are not precisely definable and attainable goals, they must be used to guide the design of a corpus and the selection of its components.
- Any control of subject matter in a corpus should be imposed by the use of external, and not internal, criteria.
- A corpus should aim for homogeneity in its components while maintaining adequate coverage, and rogue texts should be avoided.

Finally, we mention Querol-Julián (2011: 129), who analyses discussion sessions in specialised conference paper presentations from a multimodal perspective; in her dissertation she determines that "language corpora have been served a wide range of research purposes". This approach supports Biber et al. (1998: 9-10) who pointed out that a "corpus-based analysis should be seen as a complementary approach to more traditional approaches, rather than as the single correct approach" in the same way that "research questions for corpus-based studies often grow out of other kinds of investigations" (e.g. *that*-clauses compared to *to*-clauses).

6.1.2. CORPUS DESIGN AND DESCRIPTION

As explained in Chapter 5, annual reports have evolved from modest and essential business documents to complicated and visual collections of quantitative and qualitative texts, whose purpose is based on providing reliable information to shareholders (McConnell et al., 1986; Palmer-Silveira, 2009c). So, Kohut & Segars (1992: 8) establish a differentiation between financial and narrative sections of annual reports: on the one hand, they describe that narrative texts (e.g. chairman's statements) may be considered as "a direct consequence of corporate communication decisions", as well as "fashioned as marketing tools" where the company emphasises "the firm's mission, objectives, strategies, and financial performance". On the other hand, the authors determine that financial portions "are subject to the scrutiny of the firm's auditors", being mandatory by law (e.g. income statement, balance sheet).

The financial development of football in recent times has "markedly increased interest in the financial affairs of football clubs and greater demands for accountability, both from football clubs' stakeholders and from governing bodies" (Morrow, 2003: 145). In relation to our particular investigation, it is necessary to point out that national and international governing bodies of the game such as UEFA, The Football Association, The Football League, and the Premier League stipulate that the football organisations contending in the different English leagues and European competitions must present, on a yearly basis, a series of minimum requirements mainly related to the clubs' sporting and business activities, their accounts and finances as well as the presentation of the management and the members of the board.

UEFA	*UEFA Financial Fair Play Regulations 2012* Article 47: Annual financial statements
1. Annual financial statements in respect of the statutory closing date prior to the deadline for submission of the application to the licensor and prior to the deadline for submission of the list of licensing decisions to UEFA must be prepared and submitted. 2. Annual financial statements must be audited by an independent auditor as defined in Annex V. 3. The annual financial statements must consist of: a) a balance sheet; b) a profit and loss account; c) a cash flow statement; d) notes, comprising a summary of significant accounting policies and other explanatory notes; and e) a financial review by management. 4. The annual financial statements must meet the minimum disclosure requirements as set out in *Annex VI* and the accounting principles as set out in *Annex VII*. Comparative figures in respect of the prior statutory closing date must be provided.	
Football Association	*Football Association Handbook 2012-2013* Annual and special general meeting (Standard club rules)[112]
a. An Annual General Meeting (AGM) shall be held in each year to: i. receive a report of the activities of the Club over the previous year ii. receive a report of the Club's finances over the previous year iii. elect the members of the Club Committee iv. consider any other business	
Premier League	Premier League Handbook 2012-2013 Section E (Clubs - Finance): Submission of club accounts
E3. Each Club shall by 1st March in each Season submit to the Secretary a copy of its annual accounts in respect of its most recent financial year or if the Club considers it appropriate or the Secretary so requests the Group Accounts of the Group of which it is a member (in either case such accounts to be prepared and audited in accordance with applicable legal and regulatory requirements) together with a copy of the directors' report for that year and a copy of the auditors' report on those accounts. E4. The accounts referred to in Rule E.3 shall: E.4.1. include separate disclosure within the balance sheet or notes to the accounts, or by way of supplementary information separately reported on by its auditors by way of procedures specified by the Board, of the total sums payable and receivable in respect of Compensation Fees, Contingent Sums and Loan Fees; E.4.2. include a breakdown within the profit and loss account or the notes to the accounts, or by way of supplementary information separately reported on by its auditors by way of procedures specified by the Board, of revenue in appropriate categories such as gate receipts, sponsorship and advertising, broadcasting rights, commercial income and other income.	
Football League	Football League Regulations 2012-2013 Section 4 (16. Clubs' financial records)
16.2 Each Club shall submit a copy of its Annual Accounts (as defined in Regulation 16.3 below) to the Executive, but in any event: 16.2.1 by no later than 1st March following the end of the financial year to which those Annual Accounts relate (in the case of a Championship Club); or 16.2.2 by no later than the date on which the Club is required to file its accounts at Companies House (in case of League One and League Two Clubs).	

Table 49. Selection of the 2012-2013 rules required by UEFA, The Football Association, The Football League, and Premier League. Source: The Football Association (2012); The Football League (2012); Premier League Handbook (2012); UEFA (2012c).

[112] Additionally, the eleventh section (directive g) of the standard club rules exposes that "the club shall prepare an annual financial statement, in such form as shall be published by The Football Association from time to time" (The Football Association, 2012: 490).

As shown in table 49 (see Appendix F), UEFA demands to European clubs to submit a series of annual financial statements –including at least a balance sheet, a profit and loss account, a cash flow statement, a financial review by management, summaries of accounting policies, and other explanatory notes such as the way of procedures specified by the board of directors– that are required to be examined by independent auditors and developed according to certain specified standards. In addition, both the Premier League and the Football League encourage the clubs included in the top English division and in the Championship League to present the most recent financial year before deadline (March, 1); while the competitors of the Football League One and Football League Two should file accounts to the Companies House[113]. In contrast, The Football Association specifies the obligation of celebrating an AGM in order to satisfy shareholders' needs, who receive a report of the club's activities and finances over the previous year, decide the election of the committee and may also consider any other business.

Morrow (2003: 145-146) points out that "the financial criteria may be seen as the most demanding aspect of the licensing system and perhaps in recognition of this are being introduced in a phased manner". As the author explains, the communication of financial information and the preparation of annual reports is a common business activity in the United Kingdom, where as "all major clubs are structured as limited liability companies", they need to fulfil with these obligations like any other firm from a different industry. In this regard, Morrow (1999) mentions the work developed by Webb & Broadbent (1986), who provide a framework that classifies football clubs into two groups: listed and traditional clubs,[114] and determines the information needs of different users of annual reports (investors, employees, lenders, suppliers and other creditors, customers, government and its agencies, regulatory bodies, the public, and supporters) integrated within three main user groups (see Appendix G).

[113] The Companies House is the official body in the United Kingdom that takes responsibility for registering all limited companies in England, Northern Ireland, Scotland and Wales. Likewise, all these limited companies must send their accounts to the Companies House, whose function (among others) is to make this information available to the public.

[114] As Morrow (1999: 159) points out, "it should be noted that the word traditional relates only to the capital structure of a club, and in particular its relationship with the capital market place". Notwithstanding their capital structure, several listed clubs are also characterized by having "long histories and traditions".

Corpus of Premier League annual reports, 2003-2012	
Arsenal FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Aston Villa FC	2003, 2004, 2005, 2006, 2008, 2009, 2010, 2011, 2012
Birmingham City FC[115]	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Blackburn Rovers FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Blackpool FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Bolton Wanderers FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Burnley FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Charlton Athletic FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Chelsea FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Derby County FC	2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Everton FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Fulham FC[116]	2008, 2012
Hull City AFC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Liverpool FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Manchester City FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Manchester United FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Middlesbrough FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Newcastle United FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Norwich City FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Queens Park Rangers FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Reading FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Sheffield United FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Stoke City FC	2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
AFC Sunderland	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Swansea City AFC[117]	2012
Tottenham Hotspur FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Watford FC	2006, 2007, 2008, 2009, 2010, 2011, 2012
West Bromwich Albion FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
West Ham United FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Wigan Athletic FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Wolverhampton Wanderers FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012

Table 50. Corpus of Premier League annual reports, 2003-2012.

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[115] Among our corpus, Birmingham FC's 2010, 2011 and 2012 editions are bilingual annual reports written in English and Chinese, as the Hong-Kong-based entrepreneur Carson Yeung acquired the club in 2009 by £81.5 million and became the chairman of the football organisation via *Birmingham International Holdings*, which was previously known as *Grandtop International Holdings Limited* and incorporated in the Cayman Islands with limited liability (Conn: 2013c, 2013d).

[116] A/N: Fulham FC's 2003, 2004, 2005, 2006, 2007, 2009, 2010 and 2011 annual reports have been excluded from our corpus as these documents lack financial information in their balance sheet sections. Contrary to the club, *Fulham Football Leisure Limited*, its parent company does provide detailed balance sheets in their annual reports.

[117] A/N: The nine annual reports issued by Swansea City AFC from 2003 to 2011 have been removed from the rest of the corpus as the information provided by the balance sheets only makes reference to capital (or called up share capital) and reserves (profit and loss account).

As observed in table 50, our dissertation is based on a study determined by two hundred and eighty-eight annual reports published between the seasons 2002-2003 and 2011-2012 by thirty-one Premier League clubs.[118] The compilation of our corpus represents a process characterised by the download of all the annual reports in PDF[119] format and comprehends two main sources of information such as the clubs' official websites and the Companies House. Morrow (2003: 146) explains that "there are three possible ways of obtaining a copy of the annual report and accounts" if the user is not a shareholder of a particular club: "first, several clubs now make their annual report and accounts available electronically in their website"; second, to make an inquiry to "the Company Secretary requesting a copy may be fruitful" as "many clubs respond positively"; and third, "the annual report and accounts of any limited company can be obtained for a small fee from the Registrar of Companies at Companies House in either Cardiff for English and Welsh companies or Edinburgh for Scottish registered companies".

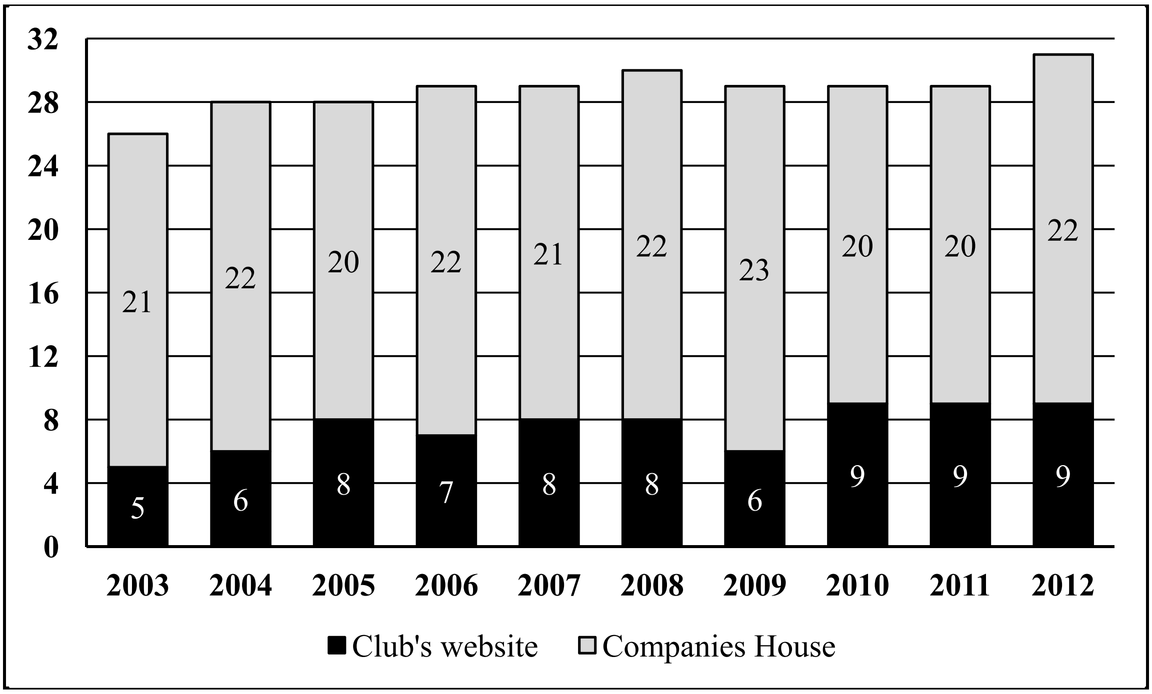


Figure 36. Corpus of annual reports per year (2003-2012).

[118] The collecting data process was delimited by a closing date, which took place on March 31, 2013 as Premier League clubs are required to submit their annual reports and account to the corresponding governing body secretary by no later than March 1 following the end of the financial year to which accounts relate.

[119] Portable Document Format (PDF) is a file format developed by *Adobe Systems*, which was initially released in the 1990s. PDF is widely recognised and often required by different industries and governments around the world as an open secure standard for electronic information exchange.

Regarding the information given in figure 36, 26.04% (75 items) of the annual reports have been collected from the clubs' official websites, while the remaining 73.96% (213 items) are characterised by the Companies House's mark on the front page of the different documents. According to our data, and considering it averages 28.8 items per year, we may assume that the publication of annual reports during our initial year (2003) and the two following seasons (2004 and 2005) implies a slightly increasing tendency among the Premier League clubs to develop these business documents. Nevertheless, during the rest of the decade (from 2006 to 2012) we observe a constant average of about 29 annual reports per year, which is only altered in seasons 2007-2008 and 2011-2012.

For example, we may also divide our corpus in two lustra in order to bring together the similarities and differences between the annual reports issued during the starting five-year period of the decade analysed and the year following the outbreak of the global financial crisis of 2008 (Helleiner, 2011; McKibbin & Stoeckel, 2009; Mnzava, 2011; Reavis, 2009; Ruiz-Garrido et al., 2012b). Thus, as shown in table 51, 48.61% (140 items) of our Premier League annual reports were issued during the years 2003-2007, as long as the remaining 51.39% (148 items) of the corpus corresponds to the period 2008-2012, which reveals an increasing difference of 2.78% (8 items) between both equitable intervals of time.

The two lustra of the corpus of annual reports							
2003	9,03%	26 items		**2008**	10,42%	30 items	▲
2004	9,72%	28 items	▲	**2009**	10,07%	29 items	▼
2005	9,72%	28 items	►	**2010**	10,07%	29 items	►
2006	10,07%	29 items	▲	**2011**	10,07%	29 items	►
2007	10,07%	29 items	►	**2012**	10,76%	31 items	▲

Table 51. The two lustra of the corpus of annual reports.

Among the thirty-one clubs of our corpus, eleven clubs (Arsenal FC, Aston Villa FC, Blackburn Rovers FC, Bolton Wanderers FC, Chelsea FC, Everton FC, Fulham FC, Liverpool FC, Manchester City FC, Manchester United FC, and Tottenham Hotspur FC) have been present in the competition for the whole decade. In contrast, other clubs, such as Blackpool FC, Burnley FC, Derby County FC, Queens Park Rangers FC, Sheffield United FC, Swansea City AFC, and Watford FC, have only been contending for the Premiership during one season. Albeit, taking into account the two hundred positions of the Premier League comprehended between the seasons 2002-2003 and 2011-2012, 60.76% (175 items) of our annual reports have been published by clubs competing that year on the most important English football league. The remaining 39.24% (113 items) correspond to clubs integrated within The Football League and that competed in previous or later editions of the Premier League (see Appendix H).

In addition to the previous considerations about the corpus of annual reports, it is necessary to point out that, among the thirty-six clubs that have participated in the Premier League between the seasons 2002-2003 and 2011-2012, we have excluded Crystal Palace FC, Leicester City FC, Portsmouth FC, Southampton FC, and Leeds United AFC (whose particular case was introduced in section 2.2) as, between 2003 and 2012, each one of these five football organisations have gone into administration, a voluntary process in which business entities enter when they are unable to confront their accumulated debts with creditors (including both private firms (e.g. banks) and public departments of the government such as the Inland Revenue or the Department for Work and Pensions in the United Kingdom).[120]

- Crystal Palace FC: The club was relegated from the 2004-2005 Premier League after finishing in the 18th position to the Football League Championship. The administration procedure lasted from January to August 2010, when a takeover deal (by Steve Parish and Martin Long) saved the club from extinction (BBC, 2010a, 2010b; Hopkin, 2011).
- Leeds United AFC: As explained in section 2.2, the club experienced the relegation from the Premier League at the end of the season 2003-2004 and on May 2007 the administration process was confirmed and, consequently, after the ten-point league deduction, the 2007-2008 season began with Leeds United at the Football League One (BBC, 2007a; Clavane, 2010; Hamil & Walters, 2012; Hopkin, 2011; Mewis, 2010; Morrow, 2005; Tomkins et al., 2010).

[120] The process of going into administration has been previously explained in Chapters 2 and 3, where Morrow (2005) and Stenning (2010) define the process while Beech et al. (2010) illustrate that football clubs deny being organisations entirely run for profit purposes by giving the example of an open letter written by Daniel Levy, chairman of Tottenham Hotspur FC, in October 2008.

- Leicester City FC: Relegated from the Premier League the same season as Leeds United, financial problems began in October 2002 when the club went into administration until a consortium led by Gary Lineker rescued the organisation where he had began his professional football career (BBC, 2002b; Hopkin, 2011).
- Portsmouth FC: After seven consecutive seasons in the maximum category of English football (from 2003-2004 to 2009-2010), Portsmouth FC became the first Premier League club forced to go into administration for debts (February 2010). After being relegated to the Football League Championship, the club experienced both financial and institutional instability with two changes of owners between 2010 (Balram Chainrai, Levi Kushnir and Deepak Chainrai) and 2011 (Vladimir Antonov). Besides, in February 2012, a new administration process and a ten-point league deduction caused the relegation of the organisation to the Football League One (BBC, 2010c, 2010d, 2011a, 2012d; Hopkin, 2011).
- Southampton FC: After going into administration on April 2009 and the relegation to Football League One, the club experienced significant changes since it was taken over by Markus Liebherr, a Swiss businessman who passed away thirteen months after becoming the new owner. However, two consecutive promotions in 2011 and 2012 have led the team to compete on the Premier League under the management of the Italian banker Nicola Cortese, who became the club’s chairman in August 2010 (BBC, 2009b, 2009c, 2010e, 2012e; Hopkin, 2011).

To conclude this section, we also consider important to mention that when a Premier League or Football League club goes into administration, the rule related to the issue of annual reports is also applied to them in the same way that to the rest of football organisations. Thus, the thirty-seven annual reports developed 2003 and 2012 by Crystal Palace FC (2003, 2004, 2005, 2006, 2007, and 2008), Leeds United AFC (2008, 2009, 2010, 2011, and 2012), Leicester City FC (2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012), Portsmouth FC (2003, 2004, 2005, 2006, 2007, and 2008), and Southampton FC (2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012) were repositioned from the rest of the corpus.

6.2. CHAIRMAN'S STATEMENTS

After introducing the design and description of the annual reports that determine our corpus, in this section we focus on the chairman's statement section, an important and essential introductory business part of annual reports (Fortanet-Gómez, 2009) that is "generally written as a signed personal letter" (Hyland, 1998a: 224) and which is neither required by law nor subject to official audit (Abrahamson & Amir, 1996; Bartlett & Chandler, 1997; Cen et al., 2011; Clatworthy & Jones, 2006; Palmer-Silveira, 2009c; Ruiz-Garrido et al., 2012a; Skulstad, 2002; Yuthas et al., 2002).[121] As Clatworthy & Jones (2003: 171-172) point out, "accounting narratives are a relatively new phenomena" –although "there is a long tradition in the United Kindgom of the chairman addressing the shareholders"– and they are "becoming increasingly important in external reporting" at the same time that "reinforce the evolution of the annual report from a statutorily-produced document" (Bhana, 2009: 32) into one dominated by narratives and supplemented by figures and photographs.

The chairman's statement occupies a principal position within the annual report and may usually be found in the initial pages, "normally after the contents page, introduction and overview" (Wilson, 2011: 114). Subramanian et al. (1993: 53) define this kind of business letters written by the CEO as "the least technical part of the annual report", although it is also an essential and useful narrative document that outlines "past operating results" and identifies "new areas of potential corporate growth and profitability" (Kohut & Segars, 1992: 8), as well as it also introduces valuable information associated with the future of the organisation, influences shareholders' investment decisions, and, in exceptional and particular occasions, is preindicative of the upcoming insolvency of the company (Abrahamson & Amir, 1996; Bartlett & Chandler, 1997; Breeze, 2013; Clatworthy & Jones, 2003; Crawford-Camiciottoli, 2009; Fortanet-Gómez, 2009; Lee & Tweedle, 1981; Mohamad & Rahman, 2006; Palmer-Silveira, 2009c, 2009d; Ruiz-Garrido & Saorín-Iborra, 2009; Ruiz-Garrido et al., 2005, 2012a; Smith & Taffler, 2000).

[121] Chairman's statements are voluntary key corporative documents that retain "real information content, in the manner that a fundamental analysis of financial accounting numbers can reveal decision useful insights despite a high level of creative accounting being practised" (Smith & Taffler, 2000: 638).

According to Garzone (2005: 180), if we attend to formal terms and consider the customarily paratextual features of business letters presented in correspondence coursebooks, the chairman's statement can be included in the business letter genre despite "having lost its distinctive generic traits": the letterhead, the inside address and reference, or the date, which is occasionally indicated at the beginning or at the end of the document. However, as the author explains, "the chairman's message to the shareholders is not formally entitled *letter*" (e.g. *letter* to our shareholders, *letter* to shareowners or president's *letter* to stockholders, etc.), "but rather than *statement* or *message*" (e.g. chairman and chief executive officer's *statement* or *message* from the president and the chairman).

Considering that chairman's statements are one of the most read sections of annual reports (Courtis, 1982), the people in charge of developing these narrative texts are required to be accurate and honest (Bettman & Weitz, 1983; Cato, 1994; Clatworthy & Jones, 2003; Hyland, 1998a; Poe, 1994; Smith & Taffler, 2000).[122] Consequently, the authorship of chairman's statements should be given to the person who signs the letter as the original writer of the message. In that sense, Thomas (1997: 48) explains that "in some companies, the letter is drafted by the chief financial officer and then sent to the president or CEO for revision"; although the author determines how the logical writing process of a chairman's statement should be established within business organisations:

- "in a typical company, the president or CEO might write a draft of the annual report letter";
- then, it is sent to the chief financial officer (CFO)," who makes revisions";
- as a continuation of the process, the CFO sends it "to the chief legal officer" (CLO), "who makes further revisions"; and
- after the respective CFO and CLO's revisions of the draft, it is sent "to the president or CEO, who then makes final revisions" as a previous step "to the final editing", which may be done by the chief legal officer or by "someone else" within the firm.

[122] In that sense, in their study about impression management and the impact of good and bad news in the top fifty and bottom fifty listed companies in the United Kingdom, Clatworthy & Jones (2003: 172) explain that "chairmen have more freedom to discuss and debate annual corporate performance" in the United Kingdom than in the United States of America as "litigation by shareholders in a financial reporting context is rare".

In contrast to Thomas' (1997) interpretation of the writing process of chairman's statements, Bowman (1984: 63) considers that the CEO represents an important figure within the elaboration of annual reports and, especially, if we take into account that these business documents are characterised by being a major communication device between companies and shareholders or professionals, among other users of annual reports. Thus, the author suggests that "although some people maintain that the prose sections of annual reports are written by public relations staffs" (including external personnel to the firm), "the truth is that the typical chief executive officer spends considerable time outlining the contents of the report, sketching out much of it, and proofreading and changing most of it" to adequate the text to a closer personal taste, vision of the company and opinion.

As complementary information to the studies developed by Bowman (1984) and Thomas (1997), who suggest two different perspectives towards the authorship of the chairman's statements, we consider important to relate their approaches to the concept of Forensic Linguistics, a branch of Applied Linguistics that basically implements researching methods to the genres, language and structures present within the context of law, including the collection and analysis of evidences in crime investigations or the examination and cross-examination in judicial procedures (Coulthard, 1977, 1994a, 1994b; Coulthard & Johnson, 2007; Johnson & Coulthard, 2010). As explained by Olsson (2008: 3), "the application of linguistic methods to legal questions is only one sense in which Forensic Linguistics is an application of science", especially taking into account that it is also focused on the investigation of plagiarism and authorship attribution, which is a feature characteristic as "ever since written texts existed, people have been interested in who composed them" (Coulthard & Johnson, 2007: 180).

Very briefly, it is necessary to point out that the term "forensic English" was initially used by Philbrick (1949: 60) in his legal English book *Language and the Law: the Semantics of Forensic English*, where the author considers both *factual* and *emotive* language as "the two main styles that can be distinguished in forensic English". However, it was not until the publication of Svartvik's (1968) statistical study *The Evans Statements: A Case for Forensic Linguistics* when, according to Coulthard & Johnson (2007: 5), "a new era of forensic expertise was born", although in that time there was "no attempt to establish a discipline of, or even a methodology for, Forensic

Linguistics". In that sense, Coulthard's work on that specific area of knowledge (1977, 1992, 1993, 1994a, 1994b, 1997, 2002, 2004) and especially his *An Introduction to Discourse Analysis* (1977) may be seen as the point of inflection in the development of Forensic Linguistics, whose global growth and major evolution took place in the early 1990s and, especially, since "the creation of massive corpora and the rapid development of the worldwide web" (Coulthard & Johnson, 2007: 7).

In relation to authorship attribution, Coulthard & Johnson (2007) and Olsson (2008) coincide when they mention that the first person in showing interest about that topic was Augustus de Morgan, a British mathematician from the University College in London, when he replied a letter to a reverend from Cambridge in 1851 after having been asked about the authenticity of a set of letter attributed to St. Paul (de Morgan, 1882). Nevertheless, "although de Morgan appears to have been the first to express these ideas, it is not known whether he studied the topic in any greater depth that this" (Olsson, 2008: 18), the North American physicist and meteorologist Thomas Corwin Mendenhall is seen as the first person who test this hypothesis in his work entitled *The Characteristic Curves of Composition* (1887). As pointed out by Coulthard & Johnson (2007: 164), Mendenhall (1887) "counted by hand the lengths of hundreds of thousands of words drawn not only from the Pauline letters, but also from works by Shakespeare and the two of the major candidate authors for some of his plays", Sir Francis Bacon and Christopher Marlowe, who was also compared to Shakespeare in Matthews & Merriam (1993) and Merriam & Matthews (1994).

Fifty years after Mendenhall's (1887), the Cambridge theoretical statistician G.U. Yule (1938) published *On Sentence Length as a Statistical Characteristic of Style in Prose, with Application to Two Cases of Disputed Authorship*, where average sentence length is seen as a discriminative marker (Coulthard & Johnson, 2007; Olsson, 2008). However, Olsson (2008: 19) points out that the author seems to not be aware of the fact that "there are significant differences between sentence length in speech from that of writing", particularly given that sentence length varies considerably depending on three characteristic elements such as genre, register and individual speaker or writer. In spite of that fact, Yule's (1938) study was continued by Winter and Woolls (1996) and their combination of average sentence length and lexical richness.

Having in mind that experts on authorship face a demanding task where, as explained by Solan (2010), multiple aspects may be implemented to diagnose (e.g. Chaski's (2005) study based on punctuation, syntactic structures and word-length combination), although Morton & Michaelson (1990) agree with de Morgan and claim that "each person has a unique set of habits which he or she follows consistently whenever communicating, whether through the written or spoken word" (Holmes & Tweedie, 1995: 21), Olsson (2008: 23) points out that forensic authorship works should be based on "author comparison rather than attribution" because individual style is hard to identify, especially if we assume that the ownership of a text is "easy to dispute, but difficult to settle" (Johnson & Coulthard, 2010: 5).

Regarding the importance of honesty as well as the introduction of accurate and truthful information in business writing that we explained in Chapter 5 (Diffenbach & Higgins, 1987; Palmer-Silveira & Ruiz-Garrido, 2007; Thomas, 1997), Hyland (1998a: 224) describes that writing accuracy and honesty are two basic prerequisites when explaining that a chairman's statement "has enormous rhetorical importance in building credibility and imparting confidence, convincing investors that the company is pursuing sound and effective strategies", especially because, as Kohut & Segars (1992: 8) points out, investors see these documents "interesting and useful", as it is revealed by different studies (Bartlett & Chandler, 1997; Hawkins & Hawkins, 1986; Lee & Tweedie, 1975, 1977; SEC Advisory Committee, 1977).[123]

Additionally to the remarkable significance of building credibility, as well as being confident or persuasive when dealing with chairman's statements, Fiol (1989: 278) notes that these business reports communicate real facts about the most recent past, the present situation and prospects of the firm, but they also transmit "implicit beliefs about the organisation and its relationship with the surrounding world". This approach implies that CEOs often deal with internal and external matters that may affect directly or

[123] The different analyses developed by Bartlett & Chandler (1997) and Lee and Tweedie (1975, 1977) reveal that chairman's statements are respectively read thoroughly by 47.8%, 51.6% and 52% of investors, while the 36.2%, 44.1% and 41% of them read these texts very briefly and the remaining 16%, 4.3% and 7% do not read them at all. These results are similar to the ones revealed by the SEC Advisory Committee's (1977) study, which was introduced in the previous chapter (table 46), although we disagree with Bartlett & Chandler (1997: 259) when they point out that their findings "suggest that the annual report is still not widely read" and that "few shareholders read the newer sections of the annual report" (e.g. narrative sections).

indirectly the numerous productive, commercial and financial status of the firm, especially at an international level and the increasing importance of globalised business.[124]

From an academic point of view, it is possible to find multiple analytical perspectives towards the study of chairman's statements. According to Abrahamson & Amir (1996: 1157), many researchers have examined different economic and financial aspects related to annual reports (e.g. earnings or financial ratios); however, the information contained in their narrative sections "has not received much attention". In this regard, Smith & Taffler (2000: 637) explain that "the chairman's statement alone is able to classify firms as subsequently bankrupt or non-failed with a very high degree of accuracy"; while, as Abrahamson & Amir (1996: 1158) point out, "the distinction between reliable information and relevant motivates us to examine the information content of the president's letter and the way investors use this information in evaluating the quality of the firm's earning numbers".

In relation to what Abrahamson & Amir (1996) point out about the quality of financial information in annual reports' narrative sections, the contrast between profitable and non-profitable companies has been linguistically studied by many authors who have considered the chairman's statement as the basis for their pieces of research. For example, on the one hand, Courtis (1998) considers that business organisation with high press exposure are more difficult to be read than others with low press coverage. On the other hand, Clatworthy & Jones (2001, 2003, 2006) point out that profitable companies insist on the discussion of results, acquisitions and disposals; while unprofitable firms are more focused on different matters, such as board changes.

Other authors such as Fortanet-Gómez (2009), Garzone (2005) and Ruiz-Garrido et al. (2012a) investigate the use of certain possessive adjectives (e.g. *my*, *our*) and personal pronouns (e.g. *I*, *we*) in the different moves and steps of chairman's statements. This

[124] Ruiz-Garrido et al. (2012b) analyse how important North American and Spanish companies deal with the topic of the economic crisis in their 2008 and 2009 chairman's statement portions. The study reveals that chairmen seem quite frank assuming the negative situation (especially bankers) and that they inform about the financial turmoil by describing how it affects the economic situation of their company and country, the necessary measures that have been implemented and the strategy to be introduced in the near future.

approach is in line with the studies developed by Clatworthy & Jones (2006), Hyland (1998a) and Thomas (1997). These authors explain the existence of a positive association between the company's performance and the use of the pronoun *we*, which declines with profitability. In Ruiz-Garrido et al.'s (2012a) comparative analysis of fifty chairman's statements taken from the same amount of annual reports belonging to twenty-five British and twenty-five Spanish stock exchange companies (listed in London and Madrid, respectively), results[125] reveal the frequency of *we*, *our*, *I*, and *my* in their modified version of Skulstad's (2002) RECON model, which was introduced in Chapter 4.

The differences between the use and presence of active and passive verbs in chairman's statements have also been studied by the academic community. In this regard, Thomas (1997) associates the use of the active voice with the positive results obtained by a successful organisation and, in contrast, she relates the use of verbs in passive voice with presidents who are distant from the message they are sending. Besides, in relation to the appearance of a profitable or unprofitable business, on the one hand, Kohut & Segars (1992) determine from the analysis of fifty companies included in the *Fortune 500*[126] that profitable companies are more verbose than unprofitable companies. To do so, they compare the twenty-five most important firms with the twenty-five weakest ones. As pointed out by Clatworthy & Jones (2006: 498-499), "managers therefore appear keen to elaborate on positive financial performance in the chairman's statement, but prefer to communicate poor financial performance more concisely".

On the other hand, Clatworthy & Jones (2006: 498-499) also establish some hypotheses in order to analyse if managers are predisposed to introduce the favourable or unfavourable information present in the chairman's statement "to enhance their public impression". Thus, the authors initially assume that the chairman's statements of profitable and unprofitable companies are "similar in length", contain a "similar number of passive sentences", a "similar number of personal references", and a "similar number

[125] The results provided by Ruiz-Garrido et al. (2012a) determine the frequency of possessives and pronouns in both languages (English and Spanish). However, according to the corpus of our dissertation, we just mention the results related to British chairman's statements. So, the frequency of *we* is 13.7‰ and the presence of *our* rises to 16.8‰, while the number of occurrences of *I* and *my* is 5.1 ‰.

[126] A/N: The *Fortune 500* is an annual ranking of the top five hundred North American public and private corporations (categorised by their gross revenue and profit) compiled by the business magazine *Fortune* since the mid-1950s.

of key financial indicators". Besides, they also analyse the way companies with profitable and unprofitable performances discuss their commercial future.

However, Clatworthy & Jones' (2006: 504-505) results reveal significant differences to the hypotheses and conclude their study explaining that, despite the length of the chairman's statement "does not differ between the two samples", generally "the chairman's narrative of profitable companies mention key financial indicators more, have more quantitative and personal references" and "use fewer passive sentences" than the unprofitable counterparts, which emphasise more the future; similarly, "there is no evidence, therefore, that managers of firms with substantial improvements in profitability dwell more on their achievements in the chairman's statement". Furthermore, the authors establish that profitable and unprofitable companies present "distinct patterns of reporting", although factors such as the company size or its industry may considerably affect differences in reporting patterns:

- profitable companies' managers "focus on key financial indicators", are "significant more willing to quantify their performances in terms of percentage" and "emphasise the good news they report"; while
- unprofitable companies' managers "prefer to distance themselves from events, look to the future and downplay the negative aspects, but stress the positive aspects, of corporate performance", including that "a change in chief executive of chairman may lead to newcomers blaming the poor performance on the previous management".[127]

In a similar approach to Kohut & Segars (1992) and Clatworthy & Jones (2006), Bhana (2009: 43) analyses the chairman's statements in the annual reports of the top fifty and bottom fifty companies listed on the Johannesburg Stock Exchange (JSE), which are "measured by percentage change in profit before taxation". The results of the investigation reveal that "companies with improving performance concentrate on good news rather than bad news", with the main difference that "declining performers do not discuss and analyse the nature of, and reasons for, their poor performance". Therefore,

[127] Contrary to the conclusion provided by Clatworthy & Jones (2006), Staw (1980) explains that companies with low performances may be focused more on past rather than future events. Nevertheless, it is necessary to take into account that academic research results related to the study of chairman's statements may considerably vary depending on internal and external factors of the firm, such as the presentation of the literary and financial sections of annual reports, the structure of the company, and its operating sector or industry.

as the author points out, "managers of companies with improving and declining performance prefer to blame the environment for bad news, but take the credit themselves for good news"[128], using the chairman's statement "to place a positive emphasis on financial performance" and attempting to "deflect attention away from their responsibility for poor financial results".

In this regard, a similar conclusion is given by Frinhani-Tessarolo et al. (2010: 210). Thus, although their study is "subject to a number of limitations" (e.g. size of the corpus), their results indicate that "companies attempt to create a positive corporate image to external stakeholders even when negative performance occurs in a clearly favourable external context". Furthermore, the authors also observe that "companies with positive performance in a good external context blame negative effects on the environment in a proportion equivalent to that observed for companies with positive performance in a bad year".[129]

In addition to the previous academic works we have mentioned in this section, the *Pollyanna Hypothesis*[130], a psychological principle based on the idea that "there is a universal human tendency to use evaluatively positive (E+) words more frequently, diversely and facilely than evaluatively negative (E-) words" and especially considering that "humans tend to *look on (and talk about) the bright side of life*" (Boucher & Osgood, 1969: 1), represents a multi-curricular approach that is basically analysed from four academic branches such as:

- "the advertising industry", which represents "the foremost proponent" of this hypothesis, as it uses different communication techniques to influence and persuade consumers with the final purpose of promoting products, services, companies, industries, causes or even opinions through mass media (Zajonc, 1968: 1);

[128] A/N: Although not mentioned by the author, Bhana (2009: 43) quotes verbatim one of the statements given by Clatworthy & Jones (2003: 183) in their conclusions.

[129] Frinhani-Tessarolo et al. (2010: 210) indicate that these two previous observations "are incompatible with the premise of rational readers" and, consequently, "suggest opportunities for additional investigation".

[130] The term is based on Pollyanna Whittier, a literary fictional young girl created in 1913 by the North American novelist Eleanor H. Porter who "has come to represent a class of persons who are eternal optimist; who refuse to see the negative side of life; who see delight, sunshine, positiveness, and sweetness beyond measure" (Hildebrandt & Snyder, 1981: 5).

- marketing, as in that area of knowledge marketers study the consumers' tendency to accept and recall "positive or pleasant" information "more easily", in opposition of "negative or unpleasant" evaluations or experiences (Dacko, 2008: 395);
- psychology, where we find studies related to personal judgements (Warr, 1971), the importance of the pleasant versus unpleasant dynamics in communication (van Rooijen, 1973) or the relationship between optimism and pessimism (Dember & Penwell, 1980; Matlin & Gawron, 1979); and
- according to Hildebrant & Snyder's (1981: 5) pioneer study about the *Pollyanna Principle* and "the letters of the president or chairman of the board to shareholders in annual reports" as well as similar works by Clatworthy & Jones (2006), Kohut & Segars (1992) and Bhana (2009)[131], in business communication it is possible to distinguish between positive, negative and neutral statements in the chairman's letter to shareholders; nevertheless, and regardless of the business organisation's financial performance, "positive words occur more frequently than negative words" and "negative words are less frequent in a financially good year than a bad year" (Hildebrandt & Snyder, 1981: 10).

As a conclusion to that section, we need to take into account that other authors focus their studies on different aspects related to linguistic analysis but introducing an international comparative-contrastive research between chairman's statements, especially considering the increasing importance of globalisation, the commercial relationships of international economies or even the differences and similarities between cultures. So, as Ruiz-Garrido et al. (2012a: 161) point out, "several scholars have acknowledged the importance of the chairman's statements with studies of British/American companies and European companies' documents", where we may find different works focused on several regions such as Italy (Garzone, 2004)[132], Belgium (Gillaerts, 1996), Finland (Lampi, 1992), the Netherlands (de Groot et al., 2006; Nickerson & de Groot, 2005), and Spain (Ruiz-Garrido, 2012a).

[131] Bhana's (2009: 43) reuslts "support the *Pollyanna effect* observed by psychologists" as it is a principle that "can be interpreted as a form of impression management by which individuals (such as company managers) control the impression others form of them by using language biased towards the positive".

[132] In Garzone (2005), the author studies chairman's statements from North American and European multinationals with no distinction of their origin.

6.3. THE AIM OF THE STUDY AND RESEARCH QUESTIONS

The present study aims at contributing to the research on annual reports, particularly on chairman's statements. The main purpose of this thesis is to explore the unique business of professional football, where personal feelings and emotions are attached to success on and off the pitch (e.g. victories on the different competitions, financial solvency, etc.), through a sample of one hundred and thirty-nine chairman's statements (48.26% of the corpus) developed by twenty-two Premier League clubs during the decade comprehended between the 2002-2003 and 2011-2012 seasons.

Compilation of Premier League chairman's statements, 2003-2012	
Arsenal FC	2003, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Aston Villa FC	2005, 2006
Birmingham City FC	2004, 2005, 2007, 2008, 2010, 2011, 2012
Blackburn Rovers FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010
Bolton Wanderers FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Burnley FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Charlton Athletic FC	2007
Everton FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Fulham FC	2008, 2012
Manchester City FC	2003, 2004, 2005, 2006, 2010, 2011, 2012
Manchester United FC	2003, 2004
Newcastle United FC	2003, 2004, 2005, 2006, 2007
Norwich City FC	2003, 2004, 2005, 2006, 2007, 2008
Queens Park Rangers FC	2008, 2010
Reading FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011
Sheffield United FC	2010, 2011, 2012
Stoke City FC	2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Tottenham Hotspur FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011
Watford FC	2006, 2007, 2008, 2009, 2010, 2011
West Bromwich Albion FC	2007, 2008, 2009
West Ham United FC	2003, 2004, 2005, 2006, 2007, 2009, 2010, 2011, 2012
Wigan Athletic FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012

Table 52. Compilation of 2003-2012 Premier League chairman's statements.

Taking into account the remaining 51.74% of our corpus (149 items), it is necessary to explain that, among the twenty-two clubs mentioned in table 52, we may find certain annual reports without chairman's statement. Additionally, we have excluded nine Premier League football clubs (Blackpool FC, Chelsea FC, Derby County FC, Hull City AFC, Liverpool FC, Middlesbrough FC, AFC Sunderland, Swansea City AFC, and

Wolverhampton Wanderers FC) from the analysis as none of their annual reports present the particular literary section we are analysing in our dissertation.

As we may observe in figure 37, 48.92% (68 items) of the chairman's statements have been extracted from the annual reports compiled from the clubs' official websites; while the remaining 51.08% (71 items) belong to the Companies House's annual reports. According to data, we observe that the 2003-2007 increasing tendency (52.52%; 73 items), which is especially remarkable by the 2005-2007 triennium (33.09%; 46 items), is interrupted by the two-year periods of 2008-2009 and 2011-2012, where the production of Premier League clubs' chairman's statements decreases considerably, specificaly in 2009 and 2012, as both of them represent the lowest ratios of the whole decade (8.63%; 12 items and 7.91%; 11 items, respectively).

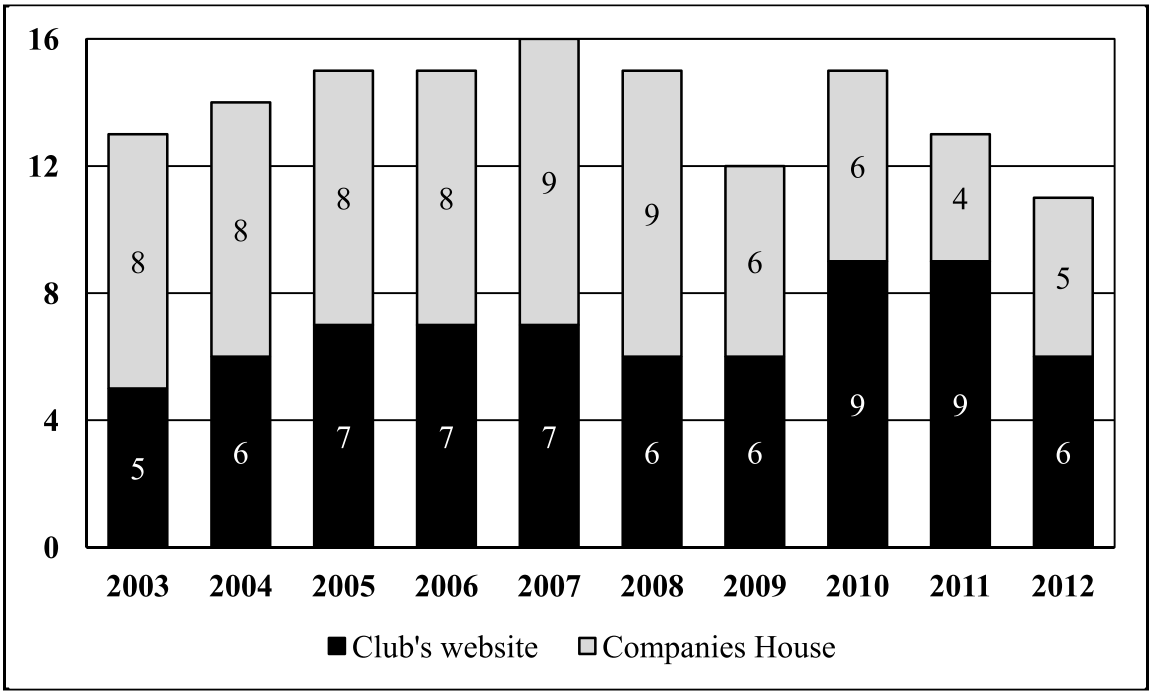


Figure 37. Chairman's statements per year (2003-2012).

Thus, following the explanation given in section 6.1.2, we may also divide our collection of chairman's statements in two lustra with the aim to bring together both differences and similarities between the equitable periods divided by "the collapse of *Lehman Brothers* in September 2008" (McKibbin & Stoeckel, 2009: 1) and the subsequent recession of the worldwide economy and crisis of the financial markets (Helleiner, 2011; Mnzava, 2011; Reavis, 2009; Ruiz-Garrido et al., 2012b). So, in table

53 we illustrate the distribution of the chairman's statements by their year of publication as well as their origin: from the clubs' websites or the Companies House.

The 2003-2012 collection of chairman's statements (year by year)							
2003	9,35%	13 items		**2008**	10,79%	15 items	▼
2004	10,07%	14 items	▲	**2009**	8,63%	12 items	▼
2005	10,79%	15 items	▲	**2010**	10,79%	15 items	▲
2006	10,79%	15 items	►	**2011**	9,35%	13 items	▼
2007	11,51%	16 items	▲	**2012**	7,91%	11 items	▼
Total	*52,52%*	*73 items*		***Total***	*47,48%*	*66 items*	

Lustrum	Chairman's statements from clubs' websites		Chairman's statements from the Companies House	
2003-2007	23.7%	32 items	27.41%	37 items
2008-2012	26.67%	36 items	22.22%	30 items
Total	*50,37%*	*68 items*	*49,67%*	*67 items*

Table 53. The two lustra of the chairman's statements collection.

Therefore, in order to achieve the goal of our dissertation, we carry out both quantitative and qualitative examinations of our data, which is partially based on the *WordSmith Tools* program (Scott, 2013)[133]; nevertheless, and due to the heterogeneity of our texts, especially in relation to determined aspects of our hypotheses (such as terminology of the chairman's statements, the presence of visuals or the role of signatures), certain parts of the current analysis have been completed manually. Thus, five specific research questions have been individually framed:

Hypothesis 1: Regarding the external structure of chairman's statements, we assume that these reports include significant variations in terms of three specific features such as the nomenclature of the statement, the presence of chairman's photographs and other visual devices such as tables, figures or images to the football club, as well as the way each document is signed by the chairman at the end of the document (name, position, date, and handwritten signature).

[133] A/N: The latest version of the software program *WordSmith Tools* used for the current doctoral dissertation is 6.0.0.166, which has been updated on December 7, 2013.

Hypothesis 2: Our assumption is that the length of the chairman's statements (file size, number of words and sentences, use of numbers and types of distinct words) varies considerably through the 2003-2012 decade and especially among each football club.

Hypothesis 3: Following previous studies such as Biber et al. (1999), Clatworthy & Jones (2006), Fortanet-Gómez (2004, 2009), Garzone (2005), Palmer-Silveira (2009c), Pennycook (1994b), Ruiz-Garrido & Saorín-Iborra (2009), Ruiz-Garrido et al. (2012a), or Thomas (1997) that emphasise the significance of personal pronouns and their associated possessive adjectives (e.g. *I*, *me*, *my*/*mine*, *our*/*ours*, *us*, *we*, *you*, *your*/*yours*) in chairman's statements, we assume a considerable presence of these personal pronouns and their associated possessive adjectives in our chairman's statements.

Hypothesis 4: In Chapter 5 we introduced the use of passive voice sentences in English and pointed out the duality between active and passive voice sentences in business reports (Bowman & Branchaw, 1988; Clatworthy & Jones, 2006; Lesikar & Pettit, 1995; Munter, 1997a; Ober 2001; Thomas, 1997). Thus, considering that most Premier League CEOs are very well known business people with a successful professional career in other industries and have been in contact to annual reports, we assume an important use of different "passive verbs and passive verbals" (Sydserff & Weetman, 2002: 529) in football club chairman's statements.

Hypothesis 5: Considering football as the most popular game in the world and as a professional sport that unleashes great passions, profound emotional feelings and strong connections between supporters and their favourite clubs, on the one hand, we assume that, as pointed out by Hyland (1998a: 3) when defining the concept of metadiscourse, there will be "a social and communicative engagement between" the writer and readers of the chairman's statements and will be possible to find "aspects of text structure which go beyond the subject matter and signal the presence of the author". On the other hand, and considering the global financial crisis originated in the third trimester of 2008 (Helleiner, 2011; McKibbin & Stoeckel, 2009; Mnzava, 2011; Reavis, 2009; Ruiz-Garrido et al., 2012b), we will observe how chairmen deal with that topic and how it has affected the football industry studying the 2008-2012 chairman's statements.

6.4. ANALYSIS

In the following five sections we introduce the methodology used in our dissertation. The main purpose is to explain the development of our quantitative and qualitative experimentation, which is framed in a multi-curricular study based on different aspects related to Applied Linguistics. Considering that quantitative results may be explained through tables, figures and statistics, it is also our aim to introduce qualitative data in order to provide, by the use of examples, a wider perspective on the Premier League, the most important and prestigious English professional football league.

6.4.1. THE ANALYSIS OF THE STRUCTURE

The analysis of the external structure of our chairman's statements consists of three differentiated stages: terminology of the title, the use of visual devices and the way these documents are signed. Therefore, following the theoretical framework developed by several authors such as Bowman & Branchaw (1988), Courtis (1997), Fortanet-Gómez et al. (1999), Garzone (2005), Hawkins & Hawkins (1986), Kohut & Segars (1992), Palmer-Silveira (2009c, 2009d), Palmer-Silveira & Ruiz-Garrido (2007), and Ruiz-Garrido et al. (2005) in their works, our approach to features such as visual devices and signature is based on the establishment of a taxonomy of their type and frequency.

On the one hand, regarding the use of visual devices, as shown in table 54, we distinguish between chairman's photographs and other elements, such as tables, figures, pie charts, and club's photographs, where we bring together different types of images related to football players of the first squad, members of the staff (e.g. the manager), celebrations and trophies, important victories and goals against key rivals, the stadium, members of the club interacting with the community, supporters encouraging their team, achievements of the academy, or running businesses managed by the organisation. Consequently, in order to categorise how the president's image is presented, we have determined a series of specific features that correspond to seven groups (position within the document, type of photograph, posture, facial expression, use of eyeglasses, clothing, and arms).

<table>
<tr><th colspan="2">Categorising the use of visual devices in the chairman's statements</th></tr>
<tr><th colspan="2">Chairman's photographs</th></tr>
<tr><td>• Position within the document:
- top or bottom of the page
- left or right side of the page
- beginning, middle or end of the text
• Type of photograph:
- portrait
- face
- full body
• Posture:
- sitting or standing stance</td><td>• Facial expression:
- serious or smiling face
• Eyeglasses:
- yes (worn) or no (unused)
• Clothing:
- suit or other (e.g. suit jacket, in one's shirt-sleeves, etc.)
• Arms:
- arms crossed, hands in pockets or other (e.g. holding a paper)</td></tr>
<tr><th colspan="2">Other visual elements</th></tr>
<tr><td>• Tables
• Figures
• Pie charts</td><td>• Club's photographs (first squad players, managers and staff, stadium, academy, community, etc.)</td></tr>
</table>

Table 54. Categorising the use of visual devices in the chairman's statements.

In contrast, on the other hand and in relation to the way each report is signed at the end of the document by the club's chairman, we have established two divisions that study firstly where the signature is located towards the body of the chairman's statement (at the beginning or at the end of the text) and, secondly, the different elements that appear in the signature: authorship (name of the chairman), position in the company, date, and handwritten signature.

6.4.2. THE ANALYSIS OF THE LENGTH

Considering that wide variety of texts forming our corpus, both in terms of football clubs and the year of publication of each one of our annual reports, our observation of the length of the chairman's statements is measured according to the specific features provided by *WordSmith 6.0* and by the option of the *WordList* in particular; this requires the transcription of the reports from PDF documents to independent text files that, in our specific case, have been adapted to *Microsoft Windows* .txt files and using a form of Unicode encoding, a computing industry standard that stores character tokens by assigning a number to each one of them.

Therefore, among the multiple statistics given in the *WordList*, we have selected eight categories (shown in table 55) to compute file size, number of words and sentences as well as the quantity of numbers and different words used within the texts. The aim is to classify all our texts in two main areas such as publication year, analysing individually each one of the ten years of our research, and football club, where we study how length varies among the twenty-two 2003-2012 Premier League organisations with annual reports including the president's letter in order to calculate both measures of central tendency and variability such as mean, standard deviation, coefficient of variation, median (or second quartile), and interquartile range.

***WordList* categories**	
1. *File size*	Total amount of bytes stored by the text-file
2. *Tokens used for WordList*	Total amount of words included in the text
3. *Numbers removed*	Total amount of numbers present in the text-file
4. *Tokens (running words) in text*	The sum of text's running words and numbers
5. *Types of distinct words*	The number of different word forms
6. *Sentences*	Total amount of sentences in the text
7. *Mean in words*	The ratio of tokens used for *WordList* to sentences
8. *Mean word length in characters*	The average length of a word in the text

Table 55. *WordList* categories.

In addition to the previous approach, our purpose is firstly focused on the analysis of other statistical values such as the sample maximum and sample minimum of the *WordList* categories above mentioned (*file size*, *tokens used for WordList*, *numbers removed*, *tokens (running words) in text*, *types of distinct words*, *sentences*, *mean in words*, and *mean word length in characters*) and their relationship towards both mean and standard deviation of the one hundred and thirty-nine Premier League chairman's statements. Secondly, it is also our aim to study the maximum, minimum and range values of the clubs integrated in this analysis (Arsenal FC, Aston Villa FC, Birmingham City FC, Blackburn Rovers FC, Bolton Wanderers FC, Burnley FC, Charlton Athletic FC, Everton FC, Fulham FC, Manchester City FC, Manchester United FC, Newcastle United FC, Norwich City FC, Queens Park Rangers FC, Reading FC, Sheffield United

FC, Stoke City FC, Tottenham Hotspur FC, Watford FC, West Bromwich Albion FC, West Ham United FC, and Wigan Athletic FC) from the perspective of *tokens (running words) in text*, as it indicates the total amount of words and numbers in the reports.

To conclude this section, it is necessary to point out the methodology followed during the transcription process of the one hundred and thirty-nine chairman's statements, where we have deliberately excluded all the external elements to the body of the text, especially considering that most of these features have been previously developed and studied in the first hypothesis of our dissertation: types of titles, the letter's signature (including the name of the author, position within the organisations, date, or handwritten signature) and any other kind of visual device integrated within the documents, such as tables or figures. Consequently, taking into account that methodology, we have also modified the internal structure of the chairman's statements and have transcribed all of them to text-file documents structuring them in individual sentences, disregarding the original reports' format (e.g. lines and paragraphs) provided by the Premier League clubs in their annual reports.

6.4.3. THE ANALYSIS OF PRONOUNS AND POSSESSIVE ADJECTIVES

The analysis of personal pronouns (*I*, *we* and *you*) and their associated possessive adjectives (*me*, *my*/*mine*, *our*/*ours*, *us*, and *your*/*yours*) in chairman's statements is mainly based on two groups of academic sources: firstly, on authors like Fortanet-Gómez (2009), Palmer-Silveira (2009c), Ruiz-Garrido & Saorín-Iborra (2009), and Skulstad (2002), as all of them determine the linguistic importance of these features in business reports; and, secondly, on Clatworthy & Jones (2006), Garzone (2005), Pennycook (1994b), Ruiz-Garrido et al. (2012a), and Thomas (1997), as their work reflect a quantitative approach within the context of chairman's statements. In that sense, we particularly follow Clatworthy & Jones (2006) and their approach to the study of personal pronouns and their associated possessive. However, despite relating these data to their presence in passive voice sentences of profitable and unprofitable companies' statement, we focus on their frequency in the reports, comparing their use in relation to the rest of words and depending on the two variables followed in our second hypothesis: year of publication and football club.

6.4.4. THE ANALYSIS OF THE PASSIVE VOICE

Taking into account the theoretical framework developed by Bowman & Branchaw (1988), Lesikar & Pettit (1995) and Ober (2001) about the presence of the active and passive voice studies in business reports, our particular analysis of the passive voice is mainly based on Sydserff & Weetman's (2002: 529) categorisation of passive verbs and verbals, to whom passive constructions may be classified as passive verbs, "by far the most common" category (see table 56), and passive verbals, being expressions that can be found in "various tenses" and "are created by combining a form of the verb *to be* with the past participle of the main verb".

Tense	Subject	Auxiliary (verb *to be*)	Past participle	Agent phrase (can be omitted)
Present tenses				
Simple	The club(s)	is are	managed	by [name]
Continuous	The club(s)	is being are being	managed	by [name]
Past tenses				
Perfect	The club(s)	has been have been	managed	by [name]
Imperfect	The club(s)	was/was being were/were being	managed	by [name]
Pluperfect	The club(s)	had been	managed	by [name]
Future tenses				
Simple	The club(s)	will be	managed	by [name]
Perfect	The club(s)	will have been	managed	by [name]
Conditional tenses				
Simple	The club(s)	would be should be	managed	by [name]
Perfect	The club(s)	would have been should have been	managed	by [name]

Table 56. Passive verbs. Source: adapted from Sydserff & Weetman (2002).[134]

[134] A text-unit –defined as "one independent clause with all subordinate clauses attached to it"– may not always include "an agent of the action", who is the cause or the originator of the action, in the passive voice (Sydserff & Weetman, 2002: 528-529).

Regarding passive verbals, Sydserff & Weetman (2002: 529) point out that verbals, which may be sometimes called "*non-finite* (unfinished or incomplete) verbs", are explained as "words of phrases that seem to carry the idea of action or being but do not function as a true verb". According to the authors and as we illustrate in the following table, "there are three types of verbals which take on features of the passive voice: infinitive phrases in the passive voice, passive gerunds and passive participles".

1. Infinitive phrases in the passive voice	
An infinitive phrase in the passive voice is formed by combining the infinitive form of the verb *to be* (either in the present (*to be*) of the past (*to have been*)) with a past participle. Infinitive phrases in the passive voice can occur in different positions in the sentence, e.g.	
Present	*To be affected* by adverse market conditions is a risk that must be accepted.
	The trust continues *to be affected* by adverse market conditions.
Past	*To have been affected* by adverse market conditions was a risk that should have been anticipated.
	The trust's performance appeared *to have been affected* by adverse market conditions.
2. Passive gerunds	
A gerund is a noun formed from a verb. Passive gerunds take two forms: *being* followed by a past participle (the present) and *having been* followed by a past participle (the past). Passive gerunds can occur in different positions in the sentence, e.g.	
Present	*Being affected* by the adverse market conditions, the trust is changing its investment policy.
	The trust, *being affected* by the adverse market conditions, is changing its investment policy.
Past	*Having been affected* by adverse market conditions, the trust experienced a downturn in performance.
	The trust, *having been affected* by adverse market conditions, experienced a downturn in performance.
Note: the passive gerund always refers to the subject of the main clause. In the examples above, the subject is the trust which is being or having been affected.	
3. Passive participles	
The passive gerund forms described above are often used without the auxiliaries (*being* and *having been*), leaving only the past participle. These are referred to as passive participles. Passive participles can occur in different positions in the sentence, e.g.	
Present	[~~Being~~] affected by the adverse market conditions, the trust is changing its investment policy.
	The trust, [~~being~~] affected by the adverse market conditions, is changing its investment policy.
Past	[~~Having been~~] affected by adverse market conditions, the trust experienced a downturn in performance.
	The trust, [~~having been~~] affected by adverse market conditions, experienced a downturn in performance.

Table 57. Passive verbals. Source: Sydserff & Weetman (2002: 531).

Therefore, our study of passive verbs and passive verbals is mainly based on the classification of quantitative data, especially considering our interest and main purpose is to exemplify how Premier League chairmen use the multiple alternatives provided by the passive voice rather than categorise the presence of determined passive tense strategies in the texts. Thus, all the passive clauses and sentences have been taken from the *WordSmith Tools* program and exposed in the following chapter as both individual and collective units (e.g. present, past, future, and conditional tenses), where each particular characteristic is studied depending on its own nature.

6.4.5. THE ANALYSIS OF METADISCOURSE AND THE CRISIS

Several authors like Crismore et al. (1993), Fortanet et al. (2001), Halliday (1985), Hyland (1994, 1996a, 1996b, 1998a, 1998b, 2005), Hyland & Tse (2004), Louhiala-Salminen (1999), Skulstad (2002), and Vande-Kopple (1985) show in their works multiple approaches to metadiscourse and its main features. For example, in the case of hedging[135], we may find some works related to the study of hedging applied to multiple academic areas. So, among others, it is important to mention the research developed by Bloor & Bloor (1993), Crompton (1997), Fortanet et al. (2001), Grabe & Kaplan (1997), Kibui (1988), Lakoff (1972; 1973), Lewin (1998), Mauranen (1993), Nasiri (2012), Prince et al. (1982), Rounds (1981; 1982), Salager-Meyer (1994), Skelton (1988a, 1988b), and Zuck & Zuck (1987).

In that sense, among the previous works we may find different classifications related to textual and interpersonal metadiscourse such as the ones developed by Crismore et al. (1993), Hyland (1994, 1996a, 1996b, 1998a, 1998b, 2005), Hyland & Tse (2004), Vande-Kopple (1985), and Louhiala-Salminen (1999), whose personal categorisation was introduced in Chapter 3 when we explained the main features of written Business English. Therefore, in order to analyse the Premier League chairman's statements and considering most of the features explained by these authors (such as the division of textual metadiscourse in textual markers and interpretative markers), we have determined our own taxonomy in the following table:

[135] A/N: Despite of being established as one of the interpersonal discourse categories, a brief introduction to the concept and evolution of hedging is given when dealing with Salager-Meyer's (1994) taxonomy.

Categorisation of metadiscourse		
Category	**Function**	**Examples**
1. Textual metadiscourse		
1.A. Textual markers		
Logical connectives	express relations between clauses and ideas	and; but; however; in addition; so; therefore; thus
Sequencers	indicate a systematic order of the text material	finally; first; in the second place; next; then; 1, 2, 3
Frame markers	explicitly introduce a known or new topic	as for...; finally; I will discuss; my goal is; now; our aim here; please note; thanks for your...; to repeat; we try; well
1.B. Interpretive markers		
Organisers	announce and refer to previous and upcoming textual material	below; enclosed are...; in the next section; noted above; see below; (use of numbers or arrows)
Code glosses	explain, define and clarify the meaning of ideational material	e.g.; for example; in other words; namely; such as; that is; (use of brackets)
Illocution markers	name specific points of the discourse act	I predict; in sum; to conclude; to sum up
2. Interpersonal metadiscourse		
Hedges	withhold writer's complete commitment to statements	can/could; I think; it is possible; likely; may/might; perhaps; possibly
Emphatics	express or emphasise full commitment to assertion	certainly; definitely; I am sure; in fact; indeed; it is clear; (use of exclamation marks)
Attributors	indicate the source of quoted information	according to...; X claims that...; X says...
Attitude markers	express writer's attitude to the propositional content	hopefully; surprisingly; I would like to...
Relational markers	directly refer to or build relationship with reader	between us; I will keep in touch; you can see; you may not agree; (use of names)

Table 58. Categorisation of metadiscourse.
Source: adapted from Crismore et al. (1993); Hyland (1994, 1998a, 1998b, 2005); Hyland & Tse (2004); Louhiala-Salminen (1999); Skulstad (2002); Vande-Kopple (1985)[136].

[136] According to Hyland (2005: 32), Vande-Kopple's taxonomy is also present in academic works written by Cheng & Steffensen (1996), Crismore & Farnsworth (1989, 1990) or Intaraprawat & Steffensen (1995). Besides it "is itself a development of Lautamatti's (1978) and Williams' (1981) brief style guide".

Regarding the information given in table 58, it is important to explain that we have delimited our particular textual and interpersonal metadiscourse features to six and five elements respectively, considering that all these categories fit with the purpose of chairman's statements and encompass the perspectives mainly provided by Crismore et al. (1993), Hyland (1994, 1996a, 1996b, 1998a, 1998b, 2005); Hyland & Tse (2004), Louhiala-Salminen (1999), Skulstad (2002), and Vande-Kopple (1985).[137] In addition, it is simply our interest to mention the existence of certain similarities (such as the examples provided), as well as the terminological variations we have observed between these authors, as we indicate in the following figure:

Logical connectives (Crismore et al. 1993; Hyland, 1998a; 1998b; Louhiala-Salminen, 1999)	➡	**Transitions** (Hyland & Tse, 2004)
Frame markers (Hyland, 1998a, 1998b; Hyland & Tse, 2004; Louhiala-Salminen, 1999)	➡	**Text connectives are sequencers, reminders and topicalisers**[138] (Vande-Kopple, 1985)
Organisers (Louhiala-Salminen, 1999)	➡	**Endophoric markers** (Hyland, 1998a, 1998b; Hyland & Tse, 2004) **Announcements** (Crismore et al., 1993)
Code glosses (Crismore et al., 1993; Hyland, 1998a, 1998b; Hyland & Tse, 2004; Vande-Kopple, 1985)	➡	**Explanatory markers** (Louhiala-Salminen, 1999)
Emphatics (Hyland, 1998a; Louhiala-Salminen, 1999)	➡	**Boosters** (Hyland & Tse, 2004) **Certainty markers** (Crismore et al., 1993)
Attributors (Crismore et al., 1993; Hyland, 1998a)	➡	**Narrators** (Vande-Kopple, 1985)[139]
Relational markers (Hyland, 1998a; Louhiala-Salminen, 1999)	➡	**Commentary/commentaries** (Crismore et al., 1993; Vande-Kopple, 1985) **Engagement markers** (Hyland & Tse, 2004)

Figure 38. Terminological variations related to textual and interpersonal metadiscourse.

[137] Hyland (1998b: 444) determines a category defined as "person markers" (e.g. *I*, *we*, *my*, *mine*, *our*), which "reflects the importance of the degree of author presence in contributing to the variability in tenor of a text". This division of interpersonal discourse has been excluded from our taxonomy because it studies "the frequency of first person pronouns and possessive adjectives" has been previously analysed within the context of Hypothesis 3.

[138] Crismore et al. (1993) agrees with Vande-Kopple (1985) considering reminders and topicalizers as text connectives and includes these two features as textual markers; while we have differentiated between sequencers and frame markers (Hyland, 1998a).

[139] Contrary to Crismore et al. (1993) and Hyland (1998a), Vande-Kopple (1985) includes narrators within the textual metadiscourse category instead of as one of the interpersonal metadiscourse's features.

As a complement to the previous categorisation of metadiscourse according to the studies written by Crismore et al. (1993), Hyland (1998a; 1998b); Hyland & Tse (2004), Louhiala-Salminen (1999), Skulstad (2002), and Vande-Kopple (1985), our aim in relation to that subject also consists of analysing the utilisation of hedging devices in chairman's statements. From a chronological perspective, the first linguistic researcher who talked about hedging was Weinreich (1966: 163), who determined the term "metalinguistic operators". However, the concept became popular at the beginning on the 1970s when Lakoff (1972) published *Hedges: A Study in Meaning Criteria and the Logic of Fuzzy Concepts*. Markannen & Schröder (1997: 4) point out that the author "was not interested in the communicative value of the use of hedges but was concerned with the logical properties" of different words and phrases (e.g. *in a manner of speaking*, *largely*, *rather*, or *very*) taking into account their ability "to make things fuzzier or less fuzzy" (Lakoff, 1972: 195). In other words, considering that "natural language concepts have vague boundaries and fuzzy edges", then "natural language sentences will very often be neither true, nor false, nor nonsensical, but rather true to a certain extent and false to a certain extent, true in certain respects and false in other respects" (Lakoff, 1972: 183).

Consequently, it is important to point out that despite the author' concept of hedging is devoted to analyse "words whose meaning implicitly involves fuzziness" (Lakoff, 1972: 195), "the concept of hedge has moved far from its origins, particularly since it has been adopted by pragmatists and discourse analysts" (Markannen & Schröder, 1997: 4), although we may find authors like Brown & Levinson (1978; 1987) who support Lakoff's approach to hedging and define the term as "a particle, word or phrase that modifies the degree of membership of a predicate or a noun phrase in a set; it says of that membership that it is partial or true only in certain respects, or that it is more true and complete than perhaps might be expected" (Brown & Levinson, 1987: 145).

In addition to Lakoff's (1972) and Brown & Levinson's (1978, 1987) definitions, the concept of hedge continues "to be unclear" and its use "is far from uniform" (Markkanen & Schröder, 1997: V) as multiple researchers and linguists have "attempted to draw outlines for what could constitute as a hedge and what should not be considered as such, mostly for the purposes of their own study" (Heiniluoma, 2008: 20). For that reason and having in mind the purpose of our dissertation, it is our aim to follow the definition provided by Fortanet-Gómez et al. (2001: 241), to whom hedging is nowadays basically seen as a linguistic device that "involves the introduction of those comments which the authors make to express their attitude towards what they are writing".

Among the several authors (Crawford-Camiciottoli, 2003; Crismore & Vande-Kopple, 1988, 1997; Crompton, 1997; Dafouz-Milne, 2003, 2008; Dahl, 2004; Fortanet et al., 2001; Fraser, 1975, 1980, 2010; Fuertes-Olivera et al., 2001; Grabe & Kaplan, 1997; Heiniluoma, 2008; Hübler, 1983; Hyland, 1994, 1998a, 1998b, 2005; Lakoff, 1972; Myers, 1989; Prince et al., 1982; Skelton, 1988a, 1988b; Skulstad, 2002; Vázquez & Giner, 2009) who analyse hedging in academic research articles, business reports and professional or scientific texts, including the study of different elements such as headlines, slogans or newspapers, we basically focus our attention on Salager-Meyer's (1994) taxonomy:

Salager-Meyer's (1994) taxonomy of hedges	
Shields	Modal verbs expressing possibility, but not capability (e.g. *can/could*, *may/might*); semi-auxiliaries like *to appear* or *to seem*; probability adverbs (e.g. *probably*, *likely*) and their derivative adjectives; epistemic verbs expressing probability of a hypothesis being true (e.g. *to suggest*, *to speculate*)
Approximators	Adverbs of degree, frequency, quantity and time expressing heed and coyness (e.g. *approximately*, *occasionally*, *often*, *quite*, *roughly*, *somewhat*)
Author's personal doubt and direct involvement	Expressions such as *I believe*, *to our knowledge* or *it is our view that...* refer to the author's personal doubt and direct involvement
Emotionally-charged intensifiers	Words and expressions used to project the author's reactions (e.g. *extremely difficult/interesting*, *of particular importance*, *surprisingly*, *unexpectedly*)
Compound hedges	The juxtaposition of double (e.g. *it may suggest that...*), treble (e.g. *it seems reasonable to assume...*), quadruple hedges (e.g. *it would seem somewhat unlikely that...*), and so on

Table 59. Salager-Meyer's (1994) taxonomy of hedges.
Source: adapted from Salager-Meyer (1994).

Additionally to the analyses of metadiscourse and hedges, one of the purposes of our dissertation is to observe how chairmen introduce the effects and consequences of the global financial crisis initiated in the third trimester of 2008, whose impact all around the world is described as "the most severe since the Great Depression of the 1930s" (Helleiner, 2011: 68), and deal with it in Premiership in their 2008-2012 statements. Reviewing the literature it is possible to find academics that explain the origin, causes[140] and consequences of the crisis (Helleiner, 2011; McKibbin & Stoeckel, 2009; Reavis, 2009), as well as other authors such as Mnzava (2011) and Barajas-Alonso & Rodríguez-Guerrero (2010), who respectively investigate the impact of global recession in the Premier League and the Spanish professional football.[141]

Therefore, our study on how the global crisis has affected football clubs since 2008 and the way chairmen introduce the topic to shareholders in their statements is based on Ruiz-Garrido et al. (2012b). According to the authors, their results reveal both Spanish and North American chairmen assume the negative situation describing how the crisis affects their company and country, describe the necessary changes observed within the company, and generally avoid the word *crisis* and prefer to use other expressions (e.g. *economic slowdown*) or even metaphors (e.g. *financial plague*).

Thus, after having provided a detailed description of the elements that constitute our corpus, in the next chapter we present the qualitative and quantitative results of our dissertation following the same order mentioned in each of the previous sections (external structure, length of the chairman's statements, personal pronouns and the possessive adjectives, the passive voice, and metadiscourse and crisis).[142]

[140] The generalised failure of stock market regulations as well as the excessive debt accumulated due to low interest rates and the pursuit of hazardous investments burst the housing market bubble and revealed serious deficiencies in the macroeconomic environments that have severely affected the global economy and finance since 2008.

[141] On the one hand, Mnzava (2011: 180) considers that although "economic fundamentals underpinning" the English football "remain relatively resistant to the economic downturn", the industry "is not immune to the troubles caused" by the global financial crisis. On the other hand, Barajas-Alonso & Rodríguez-Guerrero (2010: 54) point out that the financial situation of Spanish football may be seen as critical (especially to most clubs playing in Segunda División) and that the business model in the country reveals severe structural deficiencies, which are even more important taking into account that "the financial information given by Spanish football clubs suffers from a lack of quality", including serious delays when presenting financial statements and the insertion of "unqualified opinions in the audit reports".

[142] In order to facilitate the comprehension of the examples given in the following chapter, in Appendix I we illustrate the list of chairman's statements developed by Premier League clubs between 2003 and 2012 in alphabetical order and established according to the year of publication. The name given to each report corresponds to its abbreviation (CS), followed by the issuing year (03, 04, 05, etc.) and three letters that determine the organisation's name (e.g. Arsenal FC is ARS).

CHAPTER 7

Results and Discussion

CHAPTER 7
RESULTS AND DISCUSSION

In previous chapters we have introduced the theoretical and methodological framework adopted in this study. In the next sections we account for the findings of the qualitative and quantitative analysis and the discussion, which are introduced following the five research questions posed in the thesis. Initially, the results related to the external structure of our chairman's statements are revealed into three different parts:

- first, we focus on the terminology that provides a title to each one of the documents, describing the general data obtained from the analysis and the specific expressions used by the clubs in particular;
- second, we deal with the use of visual devices, which are divided in photographs where the chairman appears as the head of the organisation and other kinds of images that act as supportive elements to the text; and
- finally, we pay attention to how each chairman signs the statement by providing both general and individual results.

The following sections present findings of the length of the one hundred and thirty-nine chairman's statements (computing *file size*, *tokens (running words) in text*, *sentences*, etc.), the presence of personal pronouns (*I*, *we* and *you*) and their associated possessive adjectives (*me*, *my*/*mine*, *our*/*ours*, *us*, and *your*/*yours*), and the use of passive sentences (differentiating between passive verbs and passive verbals). The last section is devoted to the description of both textual and interpretive markers and interpersonal metadiscourse features, as well as the different types of hedges (shields, approximators, etc.), including the way chairmen deal with the global financial crisis in 2008-2012 statements, and the relation with the situation of the football club.

7.1. EXTERNAL STRUCTURE OF CHAIRMAN'S STATEMENTS

The description and discussion on how the external structure is introduced in Premier League chairman's statements is divided into three main parts: firstly, we discuss the findings on the different types of titles and, in addition, we pay special attention to the alternatives selected by each club between 2003 and 2012. The second part is devoted to the examination of how visual devices illustrate the documents (e.g. chairman's photographs main characteristics, total amount of tables and figures, etc.); while in the third part we introduce the results related to the elements that determine the signature of the chairman's statements.

7.1.1. TERMINOLOGY: TYPES OF TITLES IN CHAIRMAN'S STATEMENTS

The analysis of the types of titles present in our one hundred and thirty-nine 2003-2012 Premier League chairman's statements suggests the use of four different options, where none of them include the term letter but message, report and statement.[143] So, as shown in table 59, among the documents that comprehend our study, results seem to reveal two main groups: on the one hand, we find that more than two-thirds of the items are entitled *chairman's statement* (67.62%; 94 items); whereas, on the other hand, the remaining documents correspond to three alternatives such as *chairman's report* (25.9%; 36 items), *report of the chairman* (4.32%; 6 items) and *message from the chairman* (2.16%; 3 items).

Title of the document	Percentage (items)
Chairman's statement	67.62% (94 items)
Chairman's report	25.9% (36 items)
Report of the chairman	4.32% (6 items)
Message from the chairman	2.16% (3 items)

Table 60. The four types of titles in 2003-2012 Premier League chairman's statements.

[143] As we pointed out in Chapter 6 and according to Garzone (2005: 180), "the chairman's message to the shareholders is not formally entitled *letter*" (e.g. *letter* to our shareholders, *letter* to shareowners or president's *letter* to stockholders, etc.), but rather "*statement* or *message*", including a third alternative such as *report* in our results.

Regarding the overwhelming presence of the title *chairman's statement* (67.62%; 94 items), as shown in table 61, fifteen Premier League clubs have exclusively used this term: Aston Villa FC (2 items), Birmingham City FC (7 items), Bolton Wanderers FC (10 items), Charlton Athletic FC (1 item), Everton FC (10 items), Fulham FC (2 items), Manchester United FC (2 items), Newcastle United FC (5 items), Reading FC (9 items), Sheffield United FC (3 items), Tottenham Hotspur FC (9 items), Watford FC (6 items), West Bromwich Albion FC (3 items), West Ham United FC (9 items), and Wigan Athletic FC (5 items). Besides, additionally to these organisations, three clubs such as Manchester City FC (4 items), Queens Park Rangers FC (1 item) and Stoke City FC (6 items) have used the title *chairman's statement* in their annual reports as well as other alternatives (e.g. *chairman's report* and *message from the chairman*).

***Chairman's statement* as a title**	
Aston Villa FC	2005, 2006
Birmingham City FC	2004, 2005, 2007, 2008, 2010, 2011, 2012
Bolton Wanderers FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Charlton Athletic FC	2007
Everton FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Fulham FC	2008, 2012
Manchester City FC	2003, 2004, 2005, 2006
Manchester United FC	2003, 2004
Newcastle United FC	2003, 2004, 2005, 2006, 2007
Queens Park Rangers FC	2010
Reading FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011
Sheffield United FC	2010, 2011, 2012
Stoke City FC	2004, 2008, 2009, 2010, 2011, 2012
Tottenham Hotspur FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011
Watford FC	2006, 2007, 2008, 2009, 2010, 2011
West Bromwich Albion FC	2007, 2008, 2009
West Ham United FC	2003, 2004, 2005, 2006, 2007, 2009, 2010, 2011, 2012
Wigan Athletic FC	2003, 2004, 2005, 2006, 2007

Table 61. Using *chairman's statement* as a title.

In contrast to the most common title in our chairman's statements, the titles *chairman's reports*, *message from the chairman* and *report of the chairman* are present in eight football clubs, although, as we previously explained, three of them (Manchester City FC, Queens Park Rangers FC and Stoke City FC) have also entitled this annual report section as *chairman's statement*. Consequently, in the following table we may observe the six organisations and their corresponding editions in which *chairman's report*, the second most used title, is used (25.9%; 36 items) by Arsenal FC (9 items), Blackburn Rovers FC (8 items), Burnley FC (10 items), and Wigan Athletic FC (5 items) as well as by Queens Park Rangers FC (1 item) and Stoke City FC (3 items).

***Chairman's report* as a title**	
Arsenal FC	2003, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Blackburn Rovers FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010
Burnley FC	2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Queens Park Rangers FC	2008
Stoke City FC	2005, 2006, 2007
Wigan Athletic FC	2008, 2009, 2010, 2011, 2012

Table 62. The use of *chairman's report* as a title.

In addition to the major presence of *chairman's statement* and *chairman's report* (both of them representing 93.52% of the items), we find two particular cases corresponding to Norwich City FC and Manchester City FC, since both organisations respectively entitle their statements as *report of the chairman* (4.32%; 6 items), which is the term used by the club in the annual reports published from 2003 to 2008, and *message from the chairman* (2.16%; 3 items), a title present in the three latest annual reports issued by the club (2010, 2011 and 2012) featuring a difference with the title selected for the 2003 and 2006 annual reports of Manchester City FC (*chairman's statement*).

***Report of the chairman* as a title**	**Norwich City FC**	2003, 2004, 2005, 2006, 2007, 2008
***Message from the chairman* as a title**	**Manchester City FC**	2010, 2011, 2012

Table 63. The presence of *report of the chairman* and *message from the chairman* as a title.

Contrary to other Premier League football clubs such as Birmingham City FC, Blackburn Rover FC, Burnley FC, Everton FC, Watford FC, and West Ham United FC (where there has been a change in the chairmanship during the period comprehended between 2003 and 2012), we may observe that in the chairman's statements developed by Manchester City FC, Queens Park Rangers FC and Stoke City FC the authorship of the report also modifies the title, as shown in the following table where we illustrate how each chairman determines a specific title within the three previously mentioned organisations:

Chairman's statement	Author	Title
CS03.MCI	John Wardle	*Chairman's statement*
CS04.MCI	John Wardle	*Chairman's statement*
CS05.MCI	John Wardle	*Chairman's statement*
CS06.MCI	John Wardle	*Chairman's statement*
CS10.MCI	Khaldoon Al Mubarak	*Message from the chairman*
CS11.MCI	Khaldoon Al Mubarak	*Message from the chairman*
CS12.MCI	Khaldoon Al Mubarak	*Message from the chairman*
CS08.QPR	Flavio Briatore	*Chairman's report*
CS10.QPR	Ishan Saksena	*Chairman's statement*
CS04.STK	Gunnar Gislason	*Chairman's statement*
CS05.STK	Gunnar Gislason	*Chairman's report*
CS06.STK	Peter Coates	*Chairman's report*
CS07.STK	Peter Coates	*Chairman's report*
CS08.STK	Peter Coates	*Chairman's statement*
CS09.STK	Peter Coates	*Chairman's statement*
CS10.STK	Peter Coates	*Chairman's statement*
CS11.STK	Peter Coates	*Chairman's statement*
CS12.STK	Peter Coates	*Chairman's statement*

Table 64. Relationship author-title in the 2003-2012 chairman's statements of Manchester City FC, Queens Park Rangers FC and Stoke City FC.

Therefore, according to table 64, and paying special attention to the changes of both chairmen and the titles in their statements, two clubs like Manchester City FC (John Wardle and Khaldoon Al Mubarak) and Queens Park Rangers FC (Flavio Briatore and Ishan Saksena) coincide in the fact that new chairmen provide a specific title to their reports; while in the case of Stoke City FC, we may observe that Gunnar Gislason and Peter Coates indistinctly vary from *chairman's statement* –a title used by both of them in the annual reports corresponding to 2004, 2008, 2009, 2010, 2011, and 2012– to *chairman's report*, which is the term used by both of them during the triennium comprehended between the 2004-2005 and 2006-2007 seasons. Unlike the years 2006 and 2007, Peter Coates changes his previous selection and entitles 2008-2012 reports with the most common reference among the different options explained in this section: *chairman's statement*.

7.1.2. THE USE OF VISUAL DEVICES IN CHAIRMAN'S STATEMENTS

The use of visual devices is present on 33.09% (46 items) of our chairman's statements, which correspond to fourteen out of the twenty-two Premier League football clubs that introduce this particular business document in their annual reports (Arsenal FC, Aston Villa FC, Birmingham City FC, Bolton Wanderers FC, Charlton Athletic FC, Everton FC, Manchester City FC, Manchester United FC, Newcastle United FC, Queens Park Rangers FC, Sheffield United FC, Tottenham Hotspur FC, Watford FC, and West Ham United FC).[144] Table 65 details the forty-six 2003-2012 Premier League chairman's statements with visual elements:

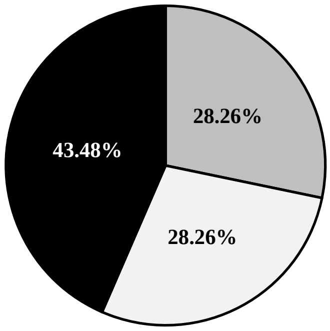
Chairman's statements with visual devices	
Arsenal FC	2003, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
Aston Villa FC	2005, 2006
Birmingham City FC	2010, 2011, 2012
Bolton Wanderers FC	2010, 2011, 2012
Charlton Athletic FC	2007
Everton FC	2003, 2004, 2005, 2006, 2007, 2008, 2011, 2012
Manchester City FC	2010, 2011
Manchester United FC	2003, 2004
Newcastle United FC	2004, 2005, 2007
Queens Park Rangers FC	2008
Sheffield United FC	2010, 2011, 2012
Tottenham Hotspur FC	2008, 2010
Watford FC	2006, 2007, 2008, 2009, 2010, 2011
West Ham United FC	2003

Table 65. List of chairman's statements with visual devices.

Among the one hundred and thirty-nine chairman's statements studied in our dissertation, results indicate that 23.74% (33 items) are illustrated with a photograph of the chairman and the same quantity of items is characterised by the presence of other visual elements that complement the text. Besides, it is important to explain that among

[144] In the previous chapter we determined a differentiation between the clubs' official websites (48.92%; 68 items) and the Companies House (51.08%; 71 items) as the two sources of information for our study; we consider that, although it is not included as part of our analysis, it is necessary to mention that 97.83% (45 items) of the chairman's statements with presence of visual devices were collected from the websites of each club, while the remaining 2.17% (1 item), corresponding to CS07.NEW, was downloaded from the Companies House.

these forty-six chairman's statements, 28.26% (13 items) include the image of the president, the same quantity (28.26%; 13 items) introduce other visual elements (such as other photographs, tables or figures) and the rest of documents (43.48%; 20 items) correspond to chairman's statements with the combined presence of both types of visual devices.



Chairman's photograph (Type 1)	28.26% (13 items)
Other visual elements (Type 2)	28.26% (13 items)
Use of both visual devices (Types 1 and 2 combined)	43.48% (20 items)

Figure 39. Use of visual devices in the 2003-2012 Premier League chairman's statements.

Results related to chairmen's photographs also suggest that, depending on their position within the document (top, middle or bottom of the page; left or right side of the page; and beginning, middle or end of the text), two-thirds of the chairman's statements with that kind of images (66.67%; 22 items) take place simultaneously at the top of the statement, at the beginning of the text and on the left side of the document. However, if we pay individual attention to each one of these particular features, numbers considerably vary from one chairman's statement to another, as shown in the following table:

Position of the chairman's photograph within the statement			
Top, middle or bottom of the page	Top	78.79%	26 items
	Middle	3.03%	1 item
	Bottom	18.18%	6 items
Left or right side of the page	Left	81.82%	27 items
	Right	18.18%	6 items
Beginning, middle or end of the text	Beginning	87.88%	29 items
	Middle	6.06%	2 items
	End	6.06%	2 items

Table 66. Position of the chairman's photograph within the statement.

According to the data previously seen in table 66, 78.79% (26 items), 81.82% (27 items) and 87.88% (29 items) of the chairmen's photographs may be respectively found at the top of the statement, the left side of the page and at the beginning of the text. In contrast, other features such as finding the picture at the bottom (18.18%; 6 items) or the right side (18.18%; 6 items) of the page are present in ten chairman's statements, considering that both characteristics coincide in two documents (CS08.EVE and CS11.ARS); while the three remaining traits, which correspond to the position of the photograph in the middle of the page (3.03%; 1 item) and in the middle (6.06%; 2 items) or at the end (6.06%; 2 items) of the text are included in CS07.CHA, CS08.EVE, CS11.ARS, and CS11.MCI, that is the only report of our corpus characterised by having the chairman's picture of Khaldoon Al Mubarak in the middle of the page and in the middle of the text.

Types of chairman's photographs		
Portrait	**Face**	**Full body**
60.61% (20 items)	36.36% (12 items)	3.03% (1 item)

Table 67. Types of chairman's photographs.

From the results given in table 67 about the three different types of photographs, 60.61% (20 items) are portraits of the chairman, which may be defined as an image where the subject's facial expression is the predominant feature. Nevertheless, other characteristics such as the sitting or standing stance, chairman's clothing and the position of both arms are also important elements to take into consideration. Besides, 3.03% (1 item) correspond to CS12.SHE, a statement where we may find the full body photograph of Kevin McCabe, the club's president; whereas the remaining 36.36% (12 items) are pictures mainly distinguished by showing the chairman's face, as well as by the use of eyeglasses and a smiling or serious attitude, which is reflected in the facial expression. However, we should also point out that the clothes dressed by the presidents or the position of their arms may also be observed to a certain degree (for example, in CS08.QPR, we may see how the Flavio Briatore's left hand and fingers are partially covering the right side of his face).

Data revealed in table 68 deal with other characteristics analysed within the thirty-three presidents' photographs (e.g. the sitting or standing stance, the use of eyeglasses, or the chairman's facial expression, clothing and position of the arms) and seem to indicate that the chairman remains in a sitting (27.28%; 9 items) and a standing (36.36%; 9 items) position. Apart from these results, 57.58% (19 items) are photographs where the president appears smiling, whilst in the remaining 42.42% (14 items) of the documents we may observe a serious expression in the chairmen's faces.[145]

Posture	Facial expression	Eyeglasses	Clothing	Arms
Sitting	**Smile**	**Yes**	**Suit**	**Other**[147]
27.28% (9 items)	57.58% (19 items)	48.48% (16 items)	75.76% (25 items)	87.88% (29 items)
Standing	**Serious**	**No**	**Suit jacket**	**Crossed-arms**
36.36% (12 items)	42.42% (14 items)	48.48% (16 items)	18.18% (6 items)	9.09% (3 items)
No posture[146]	**-**	**Sunglasses**	**Shirtsleeves**	**Hands in pockets**
36.36% (12 items)	-	3.04% (1 item)	6.06% (2 items)	3.03% (1 item)

Table 68. Main features of the chairman's photographs.

Regarding the use of eyeglasses, we may observe an equitable relationship with the statements where these optical instruments are worn or not by the chairman (48.48%; 16 items). Nevertheless, these results seem to prove that we were wrong with our initial

[145] Among the twenty-one statements where the sitting and standing positions coincide with the smiling or serious facial expressions of the chairman, results indicate that the standing stance and smiling face relationship is present at the same time in 42.86% (9 items) of the cases, 28.57% (6 items) are represented by the chairman in a sitting position but with an expression of seriousness, while the rest of cases, which include the sitting stance and the smiling face as well as the standing position and the serious expression, appear in 14.29% (3 items) of the statements, respectively.

[146] A/N: Considering the twelve photographs categorised as pictures that only show the chairman's face, we have excluded them deliberately from the analysis as far as their sitting or standing position is partially or totally unknown from the perspective given by the photographer.

[147] A/N: It is necessary to point out that this classification is determined by two different groups: firstly, we include all these photographs where the chairman's arms are partially or completely shown (as it is the case of portrait and full body pictures). Secondly, we have also included the images with the chairman's face taking into account that they are excluded from the other categories (crossed-arms and hands in pockets). Consequently, among the twenty-nine statements included in this category, in 58.62% (17 items) of the images we may observe the president's arms, while the rest of pictures (41.38%; 12 items) are the ones corresponding to chairman's statements where only the face is the main focus of attention.

hypothesis as 2007-2010 Queens Park Rangers' FC chairman, the Italian businessman Flavio Briatore, is wearing a pair of sunglasses in CS08.QPR (3.04%; 1 item). Finally, when dealing with clothing and the position of the chairman's arms we may find considerable differences: on the one hand, the 2003-2012 Premier League chairmen appear wearing a suit in 75.76% (25 items) of the photographs analysed in our study, whereas the suit jacket is the garment seen in 18.18% (6 items) of the pictures and in CS03.MUN and CS04.MUN (6.06%; 2 items), Roy Gardner, president of the club from 2001 to 2005 (BBC, 2005), has been photographed in his shirt-sleeves, with a tie and a pair of braces.

On the other hand, considering that the signatory chairmen of CS12.SHE (3.03%; 1 item) and CS10.BIR, CS11.BIR and CS12.BIR (9.09%; 3 items) are the only Premier League presidents who may be respectively seen in their photographs with the hands in their trousers' pockets and arms-crossed over the chest, the remaining pictures (87.88%; 29 items) include different positions such as the arms resting on a stadium seat, a chair or a lectern (e.g. CS03.ARS, CS05.ARS, CS06.ARS, CS07.ARS, CS08.ARS, CS09.ARS, CS10.ARS, and CS11.ARS), the arms close to the trunk (e.g. CS06.EVE, CS07.EVE and CS08.EVE; CS10.SHE; and CS07.WAT), or using the hands for multiple actions such as holding some papers (e.g. CS12.ARS), touching another person's shoulder (e.g. CS11.EVE), waving (e.g. CS12.EVE), or applauding at the club's stadium (e.g. CS11.MCI).

Other types of visual devices			
Club's photographs	**Tables**[148]	**Figures**[149]	**Pie charts**
26 items (78.79%) 296 units	9 items (27.27%) 18 units	5 items (15.15%) 7 units	-

Table 69. Other types of visual devices in 2003-2012 Premier League chairman's statements.

[148] Taking into account the nine 2003-2012 Premier League chairman's statements that present tables (CS03.ARS, CS03.WHU, CS05.ARS, CS06.ARS, CS07.CHA, CS07.NEW, CS09.WAT, CS10.WAT, and CS11.WAT), our qualitative study suggests that these kind of visual devices are only referred and respectively numerated within the text of the report in CS06.ARS. In both cases, they are dealing with financial issues related to the club (cash flow and financing structure).

[149] Unlike CS06.ARS, CS08.TOT and CS10.TOT, which present one figure per chairman's statement, CS03.ARS and CS05.ARS are both reports characterised by introducing two financial graphs in order to show the club's turnover, broadcasting revenue and operating expenses.

In contrast to chairmen's pictures, results in table 69 indicate that among the thirty-three Premier League chairman's statements with other types visual elements, photographs may be found in twenty-six (78.79%) reports, tables in nine (27.27%) and figures in five (15.15%). However, contrary to our initial hypothesis, findings indicate the absence of pie charts. Paying particular attention to the presence of tables and figures, our data suggest that, although the content may vary from one year to another and even within the same organisation, these visual elements are usually based on a comparison with the previous season's results[150] and are mainly based on summarising the football club's key financial activities (e.g. administrative expenses, commercial, gate receipts, income and expenses, net cash flow from operating activities, players' wages, or property development) and the first squad's performance (e.g. league position or participation in European competitions). Other tables and figures are devoted to aspects such as the number of televised games and the average league attendance (as mentioned in CS07.NEW), or the members of the board's vision of their club, which is illustrated in CS08.TOT, as introduced in the following figure:

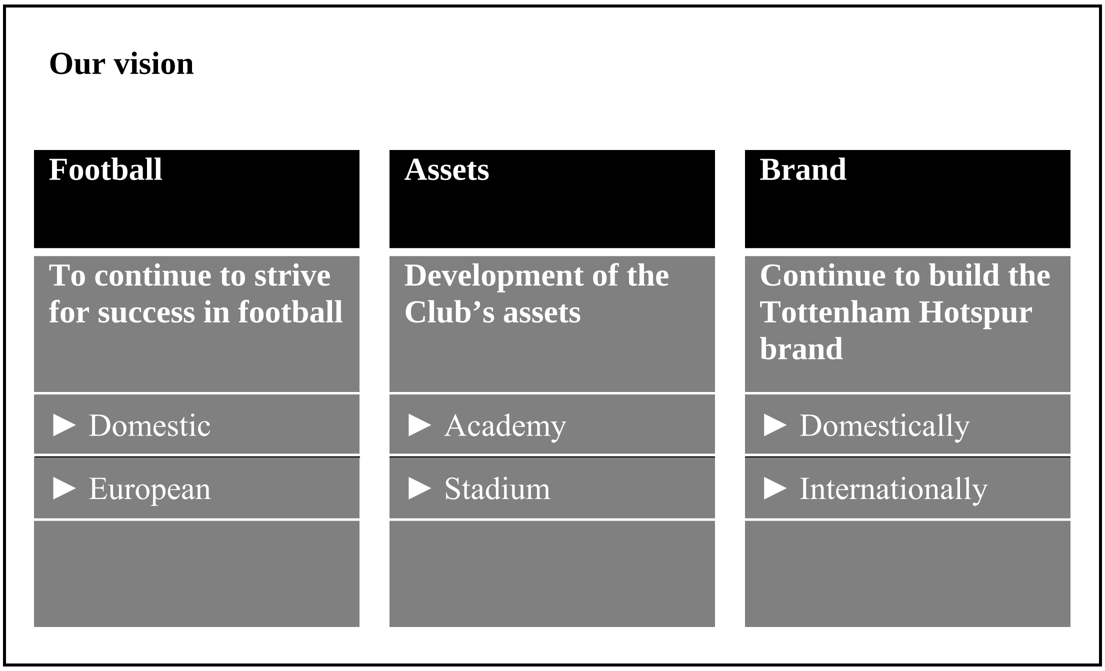


Figure 40. Example of figure in a Premier League chairman's statement.
Source: Tottenham Hotspur plc, *Annual Report 2008*: 18.

[150] In CS03.WHU, Terence Brown, West Ham United FC's chairman from 1992 to 2006 (BBC, 2007b), compares the 2002-2003 Premier League results of his club with the ones achieved during the 2000-2001 season with the aim to point out the misfortune of these performances (especially in home matches) in relation to the history of the organisation.

To conclude this section we present the results provided by the analysis of the club's photographs, which are categorised as visual elements that exclude chairmen's pictures.[151] Data indicate the presence of two hundred and ninety-six images divided into twenty-six statements and our qualitative study suggests, as we mentioned in the previous chapter, that the main purpose of these photographs is to complement the text and to show different perspectives of the most recent activities of the organisation (e.g. panoramic views of the stadium, supporters encouraging from the grandstands, the first-team squad, managers and other staff, collective and personal achievements, celebrations of titles and goals, the first-team players' changing room, the club's official shop and related businesses, activities within the club's academy, and key moments of the most recent season such as important matches or goals, or the presentation of the newest football shirt with the most recent kit supplier or sponsor).

Total amount of club's photographs per Premier League statement					
CS03.ARS	41 units	(13.85%)	**CS08.ARS**	29 units	(9.8%)
CS04.NEW	10 units	(3.38%)	**CS08.QPR**	5 units	(1.69%)
CS05.ARS	43 units	(14.53%)	**CS08.WAT**	3 units	(1.01%)
CS05.AVI	1 unit	(0.34%)	**CS09.ARS**	10 units	(3.38%)
CS05.EVE	1 unit	(0.34%)	**CS10.ARS**	10 units	(3.38%)
CS05.NEW	17 units	(5.74%)	**CS10.BOL**	3 units	(1.01%)
CS06.ARS	53 units	(17.91%)	**CS10.MCI**	1 unit	(0.34%)
CS06.AVI	9 units	(3.04%)	**CS10.SHE**	7 units	(2.36%)
CS06.EVE	1 unit	(0.34%)	**CS11.BOL**	2 units	(0.68%)
CS06.WAT	5 units	(1.69%)	**CS11.MCI**	1 unit	(0.34%)
CS07.ARS	31 units	(10.47%)	**CS11.SHE**	4 units	(1.35%)
CS07.CHA	1 unit	(0.34%)	**CS12.BOL**	4 units	(1.35%)
CS07.WAT	3 units	(1.01%)	**CS12.SHE**	1 unit	(0.34%)

Table 70. Total amount of club's photographs per Premier League statement.

Results exhibited in table 70 reveal that, among the ten Premier League organisations (Arsenal FC, Aston Villa FC, Bolton Wanderers FC, Charlton Athletic FC, Manchester City FC, Newcastle United FC, Queens Park Rangers FC, Sheffield United FC, and Watford FC) whose 2003-2012 chairman's statements include club's photographs,

[151] A/N: It is important to mention the inclusion of specific background images as part of this group of visual devices. In particular, we are referring to CS06.AV and CS11.MCI, since both statements introduce different players' performances on the pitch, and especially in the case of CS10.MCI, a report where we may observe a picture of the Moon in its full phase.

Arsenal FC unite 73.31% (217 units) of these images in seven reports (CS03.ARS, CS05.ARS, CS06.ARS, CS07.ARS, CS08.ARS, CS09.ARS, and CS10.ARS), averaging thirty-one pictures per document. Thus, if we assume that the total amount of these visual elements in the different Arsenal FC's statements far exceeds the ones observed in the remaining nineteen documents (CS04.NEW, CS05.AVI, CS05.EVE, CS05.NEW, CS06.AVI, CS06.EVE, CS06.WAT, CS07.CHA, CS07.WAT, CS08.QPR, CS08.WAT, CS10.BOL, CS10.MCI, CS10.SHE, CS11.BOL, CS11.MCI, CS11.SHE, CS12.BOL, and CS12.SHE), we may calculate certain statistical variables such as mean ($\overline{X}$), variance (SD^2), standard deviation (SD), coefficient of variation (CV), maximum (Max) and minimum (Min) values, the first quartile (Q1), median (Mdn), the third quartile (Q3), mode (Mo), range (Ra), and interquartile range (IQR) about the club's photographs including and excluding Arsenal FC, as shown right below these lines:[152]

Statistics	2003-2012 Premier League chairman's statements with club's photographs	2003-2012 Arsenal FC's chairman's statements with club's photographs	2003-2012 Premier League chairman's statements with club's photographs excluding Arsenal FC
$\overline{X}$	11.38	31	4.16
SD^2	215.78	230.57	16.34
SD	14.69	15.18	4.04
CV	1.29	0.49	0.97
Min	1	10	1
Max	53	53	17
Ra	52	43	16
Q1	1.25	19.5	1
Mdn	4.5	31	3
Q3	10	42	5
IQR	8.75	22.5	4
Mo	1	10	1

Table 71. Statistics about the club's photographs in the Premier League chairman's statements.

Consequently, statistical analysis results reveal significant differences between the importance of club's photographs in the 2003-2012 chairman's statements developed by Arsenal FC and by the other Premier League organisations, which are particularly considerable in terms of mean, median, range, minimum and maximum values, as well

[152] A/N: Statistics data analysis has been calculated using the different formulas provided by *Microsoft Office Excel 2007*, the twelfth updated version of the spreadsheet software developed and distributed by *Microsoft Corporation*.

as variance and coefficient of variation. So, the arithmetic average of our set of values establishes that the amount of pictures in the first and third column of table 71 respectively represent 36.71% (11.38) and 13.42% (4.16) of Arsenal FC's mean; while in terms of the median, range, minimum and maximum values, the numerical use of club's photographs in CS03.ARS, CS05.ARS, CS06.ARS, CS07.ARS, CS08.ARS, CS09.ARS, and CS10.ARS seems to prove the lower presence of these images in the rest of statements. Finally, according to the variance and coefficient of variation, two measures related to the dispersion of a set of numbers, we may observe how far our set of number is spread out through the inclusion (215.78; 1.29) or exclusion (16.34; 0.97) in relation to the measures observed in Arsenal FC (230.57; 0.49).

7.1.3. THE SIGNATURE OF THE CHAIRMAN'S STATEMENTS

We introduced in the previous chapter the establishment of two divisions with the aim to study the signature of the chairman's statements: the first one was based on the location of the signature within the report (at the beginning or at the end of the text) and the second division was related to multiple elements such as authorship (A), position in the company (P), date (D), and handwritten signature (S). Nevertheless, on the one hand, 93.53% (130 items) of the one hundred and thirty-nine 2003-2012 Premier League chairman's statements are signed at the end of the document; whilst the minority presence of signatures at the beginning of the document (1.44%; 2 items) or the absence of signature (5.03%; 7 items) may be considered as particular cases.

On the other hand, taking into account the elements included in the signature, we have classified our data into seven categories following the patterns observed in our researching process: A (authorship), ADS (authorship, date, handwritten signature), AP (authorship, position), APD (authorship, position, date), APDS (authorship, position, date, handwritten signature), APS (authorship, position, handwritten signature), ø (which implies that no details about the author's signature are given), and any additional chairman's signature with a structure or feature that differs from the previous possibilities and that we define as *other*. Thus, in the following table we present the seven types of chairman's signature and take a closer look at the quantitative distribution of each category, which reveals significant differences between them:

Signatures in 2003-2012 Premier League chairman's statements						
A	(Authorship)				**10.79%**	**15 items**
CS10.BUR	CS11.BUR	CS12.BUR	CS05.EVE	CS06.EVE	CS07.EVE	CS08.EVE
CS09.EVE	CS10.EVE	CS11.EVE	CS12.EVE	CS12.FUL	CS03.REA	CS04.REA
CS09.WIG						
ADS	(Authorship - Date - Handwritten signature)				**1.44%**	**2 items**
CS03.BLK	CS09.BUR					
AP	(Authorship - Position)				**17.27%**	**24 items**
CS04.BIR	CS05.BIR	CS07.BIR	CS12.BOL	CS10.MCI	CS11.MCI	CS12.MCI
CS08.QPR	CS05.REA	CS06.REA	CS07.REA	CS08.REA	CS09.REA	CS10.REA
CS11.REA	CS04.STK	CS05.STK	CS06.STK	CS09.WAT	CS03.WIG	CS06.WIG
CS07.WIG	CS08.WIG	CS010.WIG				
APD	(Authorship - Position - Date)				**20.86%**	**29 items**
CS10.BIR	CS11.BIR	CS12.BIR	CS03.BOL	CS04.BOL	CS05.BOL	CS10.BOL
CS11.BOL	CS05.BUR	CS04.NEW	CS05.NEW	CS06.NEW	CS04.NOR	CS03.TOT
CS04.TOT	CS10.WAT	CS11.WAT	CS07.WBA	CS08.WBA	CS09.WBA	CS03.WHU
CS07.WHU	CS09.WHU	CS10.WHU	CS11.WHU	CS12.WHU	CS04.WIG	CS05.WIG
CS12.WIG						
APDS	(Authorship - Position - Date - Handwritten signature)				**37.4%**	**52 items**
CS03.ARS	CS05.ARS	CS06.ARS	CS07.ARS	CS08.ARS	CS09.ARS	CS10.ARS
CS11.ARS	CS12.ARS	CS04.BLK	CS05.BLK	CS06.BLK	CS07.BLK	CS08.BLK
CS09.BLK	CS10.BLK	CS03.BUR	CS04.BUR	CS06.BUR	CS07.BUR	CS08.BUR
CS07.CHA	CS03.MCI	CS04.MCI	CS05.MCI	CS06.MCI	CS03.MUN	CS04.MUN
CS03.NEW	CS07.NEW	CS03.NOR	CS05.NOR	CS06.NOR	CS07.NOR	CS08.NOR
CS07.STK	CS08.STK	CS09.STK	CS10.STK	CS11.STK	CS12.STK	CS05.TOT
CS06.TOT	CS07.TOT	CS08.TOT	CS09.TOT	CS10.TOT	CS11.TOT	CS04.WHU
CS05.WHU	CS06.WHU	CS11.WIG				
APS	Authorship - Position - Handwritten signature				**5.76%**	**8 items**
CS08.BIR	CS10.QPR	CS10.SHE	CS11.SHE	CS12.SHE	CS06.WAT	CS07.WAT
CS08.WAT						
ø	No details about the author's signature				**5.04%**	**7 items**
CS06.BOL	CS07.BOL	CS08.BOL	CS09.BOL	CS03.EVE	CS04.EVE	CS08.FUL
Other	Alternative chairman's structures and features				**1.44%**	**2 items**
CS05.AVI	CS06.AVI					

Table 72. Types of signatures in Premier League chairman's statements.[153]

As shown in table 72, the most common signature among the 2003-2012 Premier League chairman's statements is the structure APDS (37.4%; 52 items), being followed by APD and AP, which together represent 38.13% (53 items) of the total amount of

[153] In Appendix J we have determined a relation where we provide a list of the 2003-2013 Premier League clubs with chairman's statement where we indicate the name of the chairmen who were managing each organisation during the period studied in our dissertation.

reports. The remaining possibilities correspond to the presence of the author's name (A), the APS and ADS formations in 10.79% (15 items), 5.76% (8 items) and 1.44% (2 items) of our reports, respectively. Besides, it is important to point out the seven (5.04%) chairman's statements developed by Bolton Wanderers FC (2006, 2007, 2008, and 2009), Everton FC (2003 and 2004) and Fulham FC (2008) with no signature at the end of the document and the particular cases of CS05.AVI and CS06.AVI, which are categorised as *other* in our taxonomy (1.44%, 2 items), because in both cases we may find determined elements of a signature distributed at the beginning and at the end of the chairman's statement, as illustrated in figure 41:[154]

CS05.AVI		CS06.AVI	
At the beginning of the report		**At the beginning of the report**	
APS	Douglas Ellis OBE Chairman *Handwritten signature*	**APD**	Douglas Ellis OBE Chairman 7 August 2006
At the end of the report		**At the end of the report**	
D	28 July 2005	**AP**	H.D. Ellis OBE Chairman

Figure 41. Signature in 2005-2006 Aston Villa FC's chairman's statements.

In addition, taking into consideration three out of the four specific features defined in the signature (authorship, position in the company and date) our results indicate the presence of certain similarities and disparities between the 2003-2012 Premier League chairman's statements. In relation to the authorship of the statements, among the twenty-two English football organisations integrated in our research, and excluding five out of the seven unsigned reports (CS06.BOL, CS07.BOL, CS08.BOL, CS09.BOL, and CS08.FUL)[155], our analysis seems to prove that in twelve of them (Arsenal FC, Aston Villa FC, Bolton Wanderers FC, Charlton Athletic FC, Fulham FC, Manchester United

[154] As complementary information to the particularities of Aston Villa FC, where several features of the signature appear at the beginning of the statement, we assume that CS06.WAT, CS07.WAT, CS08.WAT, and CS04.MUN (in whose case position is also given) include the name of the author as a caption of the chairman's photograph. However, contrary to Aston Villa FC's reports, Manchester United FC's and Watford FC's signatures are categorised within our taxonomy as APDS and APS since the elements shown at the beginning of the texts may be considered as complements rather than signatures.

[155] A/N: Despite of being unsigned, we assume that the authors of CS03.EVE and CS04.EVE are Sir Philip Carter CBE (former Everton FC's chairman from 1978 to 2004) and Bill Kenwright CBE (Everton FC's chairman since 2004), as both of them may be identified on the photographs that go with the text (BBC, 2004).

FC, Norwich FC, Reading FC, Sheffield United FC, Tottenham Hotspur FC, West Bromwich Albion FC, and Wigan Athletic FC) we may determine the relationship *one club, one chairman*; while in the other ten clubs we may find two (Birmingham City FC, Blackburn Rovers FC, Burnley FC[156], Everton FC, Manchester City FC, Newcastle United FC, Queens Park Rangers FC, and Stoke City FC) or even three (Watford FC and West Ham United FC) different chairmen per organisation, as we illustrate in the following figure:[157]

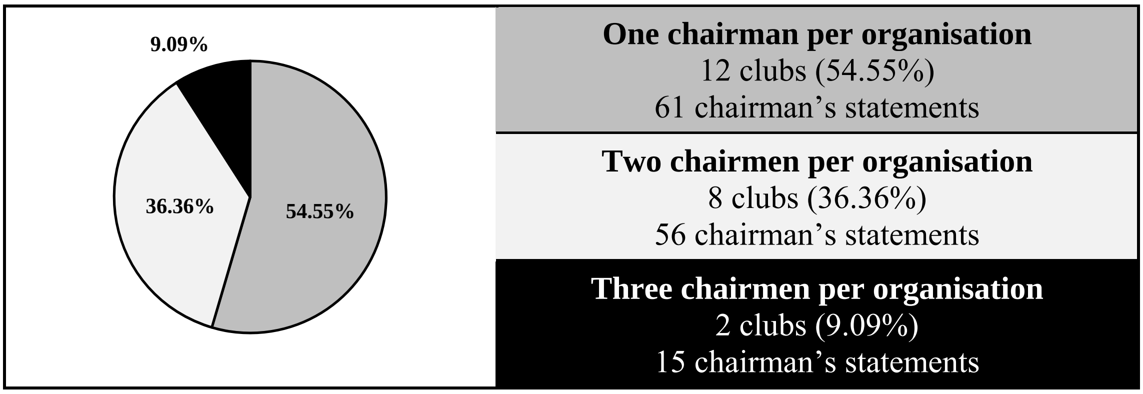


Figure 42. Number of chairmen per club in 2003-2012 Premier League chairman's statements.

Regarding the one hundred and seventeen times that the chairman's position is present in the signature of our statements, which represent 82.73% (115 items) of the Premier League reports studied, our analysis suggests that the managerial position of the author is indicated as *chairman* in 89.74% of the cases, including the signatures that follow the structure AP (24 items), APD (29 items), APDS (52 items), APS (8 items), and the particular cases of CS05.AVI and CS06.AVI (both of them have previously been mentioned as *other* in our taxonomy). The remaining 10.26% corresponds to *chairman and managing director*, the name of the club followed by the position within the

[156] A/N: After Barry Kilby's replacement as chairman of Burnley FC in May 2012, John Banaszkiewicz and Mike Garlick were elected as co-chairmen of the club (BBC, 2012f). Consequently, in CS12.BUR we have considered them as if they were one author instead of two.

[157] As a distinction towards other Premier League statements, we have observed that in certain clubs such as Aston Villa FC, Birmingham City FC, Burnley FC, Norwich FC, Stoke City FC, Tottenham Hotspur FC, West Ham United FC, and Wigan Athletic FC, the chairman's forename is written in a distinct manner depending on the year of publication by abridging it or by using initials. Besides, in certain organisations, the chairman has been honoured being knighted or becoming a member of the OBE like Sir Roy Gardner (Manchester United FC), Sir John Madejski OBE, DL (Reading FC) and Douglas Ellis OBE (Aston Villa FC). In the specific cases of CS10.BIR, CS11.BIR and CS12.BIR, the name of Yeung Ka Sing, who was accused of money laundering in 2011 by the Hong Kong administration of justice (BBC, 2011b), goes with the abbreviation of mister.

organisation and *joint-chairman*, defined by a set of twelve statements developed by Queens Park Rangers FC (CS10.QPR), Reading FC (CS05.REA, CS06.REA, CS07.REA, CS08.REA, CS09.REA, CS10.REA, and CS11.REA) and West Ham United FC (CS09.WHU, CS10.WHU, CS11.WHU, and CS12.WHU).

Chairman's statement	Author	Position
CS10.QPR	Ishan Saksena	Chairman and managing director
CS05.REA	John Madejski OBE, DL	Reading FC chairman
CS06.REA	John Madejski OBE, DL	Reading FC chairman
CS07.REA	John Madejski OBE, DL	Reading FC chairman
CS08.REA	John Madejski OBE, DL	Reading FC chairman
CS09.REA	Sir John Madejski OBE, DL	Reading FC chairman
CS10.REA	Sir John Madejski OBE, DL	Reading FC chairman
CS11.REA	Sir John Madejski OBE, DL	Reading FC chairman
CS09.WHU	David Sullivan[158]	Joint-chairman
CS10.WHU	David Sullivan	Joint-chairman
CS11.WHU	David Sullivan	Joint-chairman
CS12.WHU	David Sullivan	Joint-chairman

Table 73. Relationship author-position in certain 2003-2012 chairman's statements published by Queens Park Rangers FC, Reading FC and West Ham United FC.

Considering the eighty-five 2003-2012 Premier League chairman's statements that indicate the date at the beginning or at the end of the reports, our results suggest that four different approaches have been developed by the clubs to express the specific period of time when the letter to shareholders was written. In all these cases, the date format followed is the *day-month-year* structure, being based on the Gregorian calendar, which was named after Pope Gregory XIII (1572-1585) introduced it in February 1582. Therefore, we may observe that 78.82% (67 items) of these statements use a cardinal sequence of day-month-year (e.g. *2 December 2003* in CS03.BLK, *13 December 2005* in CS05.BLK or *27 October 2006* in CS06.NEW), 9.41% (8 items) follow the same sequence but with ordinal numbers (*9th November 2004* in CS04.BLK, *7th November 2006* in CS06.BLK or *23rd January 2008* in CS07.NEW), one chairman's statement

[158] A/N: Until September 2009, English businessmen David Sullivan and David Gold were joint-chairmen and co-owners of Birmingham City FC. However, after a tumultuous period of two years (2007 and 2008) when David Sullivan was even arrested by the authorities on suspicion of conspiracy to defraud and false accounting, in January 2010 Sullivan and Gold took control of West Ham United FC and five months later (May 2010) they increased their ownership and consequently became the major shareholders of the club (Brodkin, 2010; Christenson, 2010; Gibson, 2013; James, 2008a, 2008b).

(1.18%) modifies the structure and excludes the day (*October 2010* in CS10.BLK), and the remaining 10.59% (9 items) have been handwritten in different ways, including three documents (CS06.BUR, CS09.BUR and CS05.WIG) with the *day-month-year* structure expressed in numbers and six reports (CS07.STK, CS09.STK, CS10.STK, CS11.STK, CS12.STK, and CS11.WIG) characterised by having both day and month handwritten but the year typed.[159]

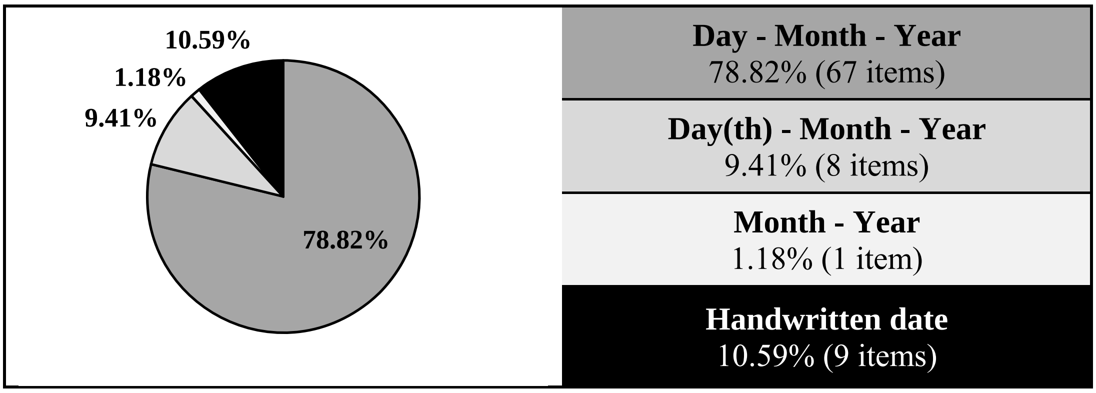


Figure 43. Date in the signature of the 2003-2012 Premier League chairman's statements.

Finally, in the previous chapter (table 49 and Appendix F) we explained that the regulations stipulated by the Premier League and the Football League, as organisers of the different categories of English football, determine that each club member is required to submit its annual accounts by no later than the first day of March that follows the most recent financial year. Consequently, and taking into account the date given in the signature of the eighty-five Premier League chairman's statements, our analysis suggests that 82.35% of the reports are developed in September (21.18%; 18 items), October (29.41%; 25 items), November (20%; 17 items), and December (11.76%; 10 items). In contrast, CS05.AVI, CS06.AVI, CS03.BUR, and CS04.WHU are dated on July and August (4.71%), while the dates indicated in the rest of reports (12.94%; 11 reports) correspond to the first trimester of the next natural year.

[159] In addition to the different date formats, five chairman's statements developed by Birmingham City FC and Wigan Athletic FC introduce certain particular features that differ from the rest of our reports. So, in CS.04.WIG and CS05.WIG we may observe that the date is directly referenced in the signature (e.g. *Date: 12 February 2005* in CS04.WIG), while in CS10.BIR, CS11.BIR and CS12.BIR the chairman exposes the city where the owning company of the club (Birmingham International Holdings Limited) is based (Hong Kong) next to the date. Besides, it is necessary to point out that CS11.BIR and CS12.BIR are dated on the same day, month and year (*15 March 2013*) despite representing two independent annual reports and accounts.

7.2. LENGTH OF PREMIER LEAGUE CHAIRMAN'S STATEMENTS

In this section we initially deal with the different statistical data given in the *WordList*, which have been categorised in two main groups: on the one hand, we determine how the features selected for this dissertation (*file size*, *tokens (running words) in text*, *tokens used for WordList*, *numbers removed*, *types of distinct words*, *sentences*, *mean in words*, and *mean word length in characters*) vary depending on the year of publication and, on the other hand, we introduce a classification of the results obtained after the study of each one of the clubs that have created our corpus of chairman's statements. To conclude with the length study, we compare the maximum and minimum values of the previously mentioned *WordList* categories, as well as their relationship towards the one hundred and thirty-nine Premier League reports.

7.2.1. CLASSIFICATION OF LENGTH BY YEAR OF PUBLICATION

Among the eight features selected from the *WordSmith Tools* program, *file size* is the only category that quantifies data taken from an external source to the words, numbers and sentences that define the chairman's statements, as it indicate the total amount of bytes in the text-file. Considering that our one hundred and thirty-nine reports sum 2,100,578 bytes, with a mean of 15,112.07 bytes per statement, and that their standard deviation is 12,064.79, results referenced in table 74 suggest that we may observe the same number of years with their *file size* mean and standard deviation above (2005, 2006, 2007, and 2008) and below (2004, 2009, 2010, and 2012) the two mentioned 2003-2012 statistics.

In contrast to these eight years (2004, 2005, 2006, 2007, 2008, 2009, 2010, and 2012), the set of chairman's statements published in 2003 reveals a different result as the mean of that year (15,247.69) provides a slightly superior value in comparison to the general average of 15,112.07 bytes per statement and the standard deviation (11,285.02) is inferior to 12,064.79. However, the results of the reports that integrate the year 2011 are opposed to the ones collected from the documents of 2003 as the 2011 *file size* mean indicates 896.99 bytes less than the 2003-2012 average, whereas the 2011 standard deviation is larger (14,508.52) than the one corresponding to the whole decade.

File size	$\overline{X}$	SD	CV	Mdn	IQR
Year 2003	15,247.69	11,285.02	0.74	14,374	19,928
Year 2004	13,516.14	9,554.52	0.71	13,590	14,538
Year 2005	16,234	12,751.36	0.79	13,708	18,245
Year 2006	17,339.07	14,211.66	0.82	13,380	11,764
Year 2007	18,443.13	14,200.82	0.77	13,170	20,381
Year 2008	15,882.93	13,795.7	0.87	11,320	12,412
Year 2009	14,096	10,504.23	0.75	11,790	16,048
Year 2010	13,080.27	11,070.83	0.85	10,522	9,362
Year 2011	14,215.08	14,508.52	1.02	7,432	7,862
Year 2012	11,459.09	7,589.56	0.66	11,034	9,384

Table 74. Classification of *file size* data per year of publication.

Paying particular attention to the data observed each year with respect to the previous one, and having 2003 as the base year of the ten years analysed, statistical *file size* results suggest certain variations, especially dealing with the mean as it indicates a difference between the increasing tendency of the 2005-2007 triennium and the constant decrease that takes place in 2008, 2009 and 2010. Nevertheless, in terms of the median, the fall from the base year to the end of the ten-year period is practically constant and it is only avoided by the slight rises of the years 2005, 2009 and 2012. In this regard, results also suggest a significant contrast between the two lustra that delimit our decade, in particular because the median referenced by the 2003-2012 chairman's statements is 11,960 and the set individual midpoints that form the periods 2003-2007 and 2008-2012 are respectively above and below that measure of central tendency.

In relation to the 2003-2012 categorisation of words (171,562) and numbers (6,152), it is important to point out that the increasing-decreasing year-on-year tendency of the mean on the 2005-2007 and 2008-2010 triennia is repeated on *tokens (running words) in text* and *tokens used for WordList* in the same way we mentioned when explaining *file size* statistics. The main difference between these features and the *numbers removed*, which may also be calculated subtracting *tokens (running words) in text* and *tokens used for WordList*, is that in the 2006-2007 period, the average presence of numbers in the text experienced a 2.48% decline (from 56.4 numbers per statement in 2006 to 55 in 2007) despite the variation of words from year-to-year was incremented by 6.23% (from 1,411.4 words per statement in 2006 to 1,499.38 in 2007).

Tokens (running words) in text	$\bar{X}$	SD	CV	Mdn	IQR
Year 2003	1,288.31	944.61	0.73	1,233	1,721
Year 2004	1,142	807.27	0.71	1,142.5	1,216.25
Year 2005	1,372.8	1,074.1	0.78	1,172	1,559
Year 2006	1,467.8	1,187.33	0.81	1,160	998
Year 2007	1,554.38	1,178.84	0.76	1,131.5	1,730.25
Year 2008	1,339.2	1,130.75	0.84	996	1,046.5
Year 2009	1,202.33	875.63	0.73	997	1,323.5
Year 2010	1,103.8	919.98	0.83	910	820
Year 2011	1,207.08	1,227.02	1.02	663	711
Year 2012	975.82	646.86	0.66	963	800
Tokens used for WordList	$\bar{X}$	SD	CV	Mdn	IQR
Year 2003	1,237.69	887.61	0.72	1,224	1,600
Year 2004	1,100.5	762.89	0.69	1,122.5	1,175.25
Year 2005	1,321.67	1,020.48	0.77	1,163	1,487
Year 2006	1,411.4	1,137.37	0.81	1,145	949.5
Year 2007	1,499.38	1,128.48	0.75	1,101	1,599.75
Year 2008	1,295.93	1,052.46	0.84	991	1,008.5
Year 2009	1,173.42	851.55	0.73	990	1,261.75
Year 2010	1,068	880.95	0.82	894	808.5
Year 2011	1,165.77	1,185.9	1.02	662	701
Year 2012	944	616.82	0.65	945	761.5
Numbers removed	$\bar{X}$	SD	CV	Mdn	IQR
Year 2003	50.62	66.75	1.32	20	52
Year 2004	41.5	50.37	1.21	25	43.25
Year 2005	51.13	57.75	1.13	34	61
Year 2006	56.4	57.72	1.02	43	70.5
Year 2007	55	69.33	1.26	34.5	69
Year 2008	43.27	44.1	1.02	42	52
Year 2009	28.91	29.06	1.01	13	47.5
Year 2010	35.8	45.79	1.28	16	16
Year 2011	41.31	61.14	1.48	15	31
Year 2012	31.82	35.83	1.13	17	12.5

Table 75. Tokens (words and numbers) in the texts per year of publication.

Additionally to the quantity of words present in the texts, the different *types of distinct words* used are also generated and calculated by *WordList* and indicate, as explained in Chapter 6, the amount of word forms mentioned in a specific chairman's statement, which in our particular study reveals that, contrary to the results of *tokens (running words) in text* and *tokens used for WordList*, the number of distinct words constantly increases for three consecutive years, from 2005 to 2007, while its mean decreases between 2008 and 2010. In a different way to the previous categorisations, the classification of *mean word length (in characters)* expresses a divergence, especially because the average length of the words remains stable at 4.73 during the four-year period comprehended between 2005 and 2008.

Types of distinct words	**$\bar{X}$**	**SD**	**CV**	**Mdn**	**IQR**
Year 2003	476.31	261.9	0.55	483	446
Year 2004	448.21	243.31	0.54	495	385.5
Year 2005	507.07	287.71	0.57	455	487.5
Year 2006	531	271.79	0.51	528	343
Year 2007	556.81	316.45	0.57	472.5	515.5
Year 2008	511.53	341.7	0.67	470	332.5
Year 2009	476	277.34	0.58	436	409.5
Year 2010	430.93	276.49	0.64	385	315
Year 2011	447.54	342.9	0.77	351	281
Year 2012	408.82	209.36	0.51	435	274
Mean word length (in characters)	**$\bar{X}$**	**SD**	**CV**	**Mdn**	**IQR**
Year 2003	4.74	0.16	0.03	4.77	0.15
Year 2004	4.75	0.2	0.04	4.79	0.23
Year 2005	4.73	0.21	0.05	4.76	0.19
Year 2006	4.73	0.19	0.04	4.74	0.22
Year 2007	4.73	0.18	0.04	4.78	0.23
Year 2008	4.73	0.21	0.04	4.78	0.23
Year 2009	4.68	0.3	0.06	4.69	0.24
Year 2010	4.77	0.22	0.05	4.76	0.16
Year 2011	4.78	0.18	0.04	4.76	0.13
Year 2012	4.75	0.2	0.04	4.73	0.31

Table 76. *Types of distinct words* and *mean word length (in characters)* per year of publication.

Thus, we conclude the categorisation of length by year of publication with two classifications such as *sentences* and *mean in words*. Considering that our Premier League chairman's statements average 47.22 sentences per report, results reveal that the years 2003 (49.38), 2005 (52.2), 2006 (54.4), 2007 (58.31), and 2008 (50.53) are above the mentioned 2003-2012 mean, whereas the five remaining years of the decade studied (2004, 2009, 2010, 2011, and 2012) present an inferior amount of sentences per year (43.43, 43.5, 39.53, and 40.62, respectively). Besides, it is necessary to point out that the category *sentences* is also characterised by having the same highs and lows in terms of the mean that the results related to *file size*, *tokens (running words) in text*, *tokens used for WordList*, and *types of distinct words*.

Sentences	$\bar{X}$	SD	CV	Mdn	IQR
Year 2003	49.38	34.42	0.7	46	60
Year 2004	43.43	31.33	0.72	40	48.25
Year 2005	52.2	40.9	0.78	39	58.5
Year 2006	54.4	40.48	0.74	47	45
Year 2007	58.31	45.18	0.77	42	64
Year 2008	50.53	44.65	0.88	39	42
Year 2009	43.5	30.12	0.69	39	43.5
Year 2010	39.53	31.36	0.79	33	28
Year 2011	40.62	39.94	0.98	27	32
Year 2012	34.64	21.06	0.61	29	27
Mean in words	$\bar{X}$	**SD**	**CV**	**Mdn**	**IQR**
Year 2003	25.74	4.15	0.16	26.17	3.01
Year 2004	25.9	3.66	0.14	26.54	4.35
Year 2005	25.94	5.64	0.22	24.8	5.8
Year 2006	26.25	3.46	0.13	26.13	4.38
Year 2007	26	2.76	0.11	26.39	1.75
Year 2008	27.13	4.94	0.18	26	4.07
Year 2009	27.14	4.86	0.18	26.68	4.86
Year 2010	26.96	5.09	0.19	27.85	5.01
Year 2011	29.02	3.35	0.12	29.56	5.9
Year 2012	27.47	5.4	0.2	26.7	8.48

Table 77. *Sentences* and *mean in words* per year of publication.

Regarding the data collected on the *mean in words*, which are detailed in table 77, we may observe that the feature determined for being established on the relationship between *tokens used for WordList* and *sentences*, introduces a different increasing-decreasing year-to-year tendency respect of *file size*, *tokens (running words) in text*, *tokens used for WordList*, and *types of distinct words*, and *sentences*, as there is a constant increase taking place from the base year (25.74) to 2006 (26.25), with results rising once again in some following years (2008, 27.13; 2009, 27.14; and 2012, 27.47). Nonetheless, the main characteristic of *mean in words* towards the remaining categories is that the lowest ratios are present in the first lustrum of the decade (2003, 25.74; 2004, 25.9; 2005, 25.94; 2006, 26.25; and 2007, 26).

7.2.2. CLASSIFICATION OF LENGTH BY FOOTBALL CLUB

Following the classification of length introduced in section 7.2.1, results about the chairman's statements elaborated by the twenty-two 2003-2012 Premier League clubs of our study have been categorised under the same statistical variables. Therefore, given that the *file size* of our reports averages 15,112.07 bytes per document and the standard deviation is 12,064.79, data shown in table 78 indicate that 50% of the organisations (Arsenal FC, Blackburn Rovers FC, Charlton Athletic FC, Manchester United FC, Newcastle United FC, Norwich City FC, Stoke City FC, Tottenham Hotspur FC, Watford FC, and West Bromwich Albio FC) have their *file size* mean above that reference value; nevertheless, in individual terms, and according to *WordList*, only 38.13% (53 items) of the one hundred and thirty-nine chairman's statements meet the mentioned criteria.

File size	$\bar{X}$	**SD**	**CV**	**Mdn**	**IQR**
Arsenal FC	31,572.44	18,551.34	0.59	40.064	27.704
Aston Villa FC	19,378	5,410.78	0.28	19,378	3,826
Birmingham City FC	2,719.71	1,822.69	0.67	1,694	2,489
Blackburn Rovers FC	16,878.5	6,204.18	0.37	16,014	6,145
Bolton Wanderers FC	8,710.2	3,708.26	0.44	7,658	4,187
Burnley FC	4,068.4	611.93	0.15	4,058	492.5
Charlton Athletic FC	42,098	-	-	42,098	-
Everton FC	11,548.8	2,192.32	0.19	11,640	2,383.5
Fulham FC	6,330	432.75	0.07	6,330	306
Manchester City FC	13,222	8,132.54	0.62	9,642	11,939
Manchester United FC	25,140	1,117.23	0.04	25,140	790
Newcastle United FC	27,716.8	7,772.14	0.28	27,942	6,082
Norwich City FC	16,995.67	14,749.55	0.87	11,592	5,494
Queens Park Rangers FC	10,424	6,426.19	0.62	10,424	4,544
Reading FC	3,748.67	1,369.29	0.37	4,138	2,362
Sheffield United FC	13,886.67	2,012.78	0.14	12,924	1,832
Stoke City FC	22,299.33	11,254.83	0.5	20,690	14,648
Tottenham Hotspur FC	32,118.89	8,825.83	0.27	32,648	11,566
Watford FC	19,135	7,015.04	0.37	19,487	11,959.5
West Bromwich Albion FC	20,294	949.19	0.05	20,316	949
West Ham United FC	12,070.22	8,146.8	0.67	11,618	11,366
Wigan Athletic FC	7,184.6	4,875.61	0.68	5,398	5,409.5

Table 78. Classification of *file size* data per football club.

In order to analyse the quantitative data about *token (running words) in text*, it is necessary to point out that our attention is mainly focused on mean, standard deviation, coefficient of variation, and median, especially because results may be affected by the amount of chairman's statements collected from each club. For example, in the particular case of Charlton Athletic FC, we only have one item (CS07.CHA) to work with and, consequently, mean and median are equal –a similar case to Aston Villa FC, Fulham FC, Manchester United FC, and Queens Park Rangers FC, with two reports per organisation– while the three remaining variables are out of the scope. So, analysing the results given in table 79 concerning the standard deviation and coefficient of variation of the football clubs with ten chairman's statements (Bolton Wanderers FC, Burnley FC, Everton FC, and Wigan Athletic FC), they seem to establish that the values in the data set of Burnley FC and Everton FC are closer to the mean and their dispersion is less volatile in comparison to Bolton Wanderers FC and Wigan Athletic FC.

Tokens (running words) in text	**$\bar{X}$**	**SD**	**CV**	**Mdn**	**IQR**
Arsenal FC	2,672.56	1,550.24	0.58	3,366	2,279
Aston Villa FC	1,635.5	440.53	0.27	1,635.5	311.5
Birmingham City FC	222.14	123.85	0.6	152	185.5
Blackburn Rovers FC	1,443.5	539.6	0.37	1,316.5	571
Bolton Wanderers FC	731.6	315.64	0.43	645.5	331.5
Burnley FC	356.3	57.11	0.16	362.5	32.5
Charlton Athletic FC	3,483	-	-	3,483	-
Everton FC	1,007.6	183.04	0.18	1,031.5	217
Fulham FC	525	32.53	0.06	525	23
Manchester City FC	1,082.14	650.3	0.6	830	958
Manchester United FC	2,146	59.4	0.03	2,146	42
Newcastle United FC	2,328.4	652.97	0.28	2,340	532
Norwich City FC	1,392	1,205.47	0.87	941	429
Queens Park Rangers FC	881.5	552.25	0.63	881.5	390.5
Reading FC	318.89	113.34	0.36	351	207
Sheffield United FC	1,161.33	175.19	0.15	1,095	165.5
Stoke City FC	1,925.33	941.18	0.49	1,844	1,231
Tottenham Hotspur FC	2,661.67	723.45	0.27	2,673	924
Watford FC	1,636.5	599.63	0.37	1,678.5	1,037
West Bromwich Albion FC	1,705	85.49	0.05	1,690	84.5
West Ham United FC	1,033.56	688.59	0.67	1,010	951
Wigan Athletic FC	630.2	401.83	0.64	496	463

Table 79. *Tokens (running words) in text* per football club.

Regarding table 80, in which we indicate the statistics associated with the total of words used for *WordList*, the highest and lowest dispersion from the average are given by Arsenal FC (1,468.24) and Burnley FC (55.63), which are also characterised by being ranked second (2,566.78) –after Tottenham Hotspur FC (2,601.56)– and twenty-first (344.9) in mean terms, respectively. Besides, the six chairman's statements collected from Norwich City FC (2003, 2004, 2005, 2006, 2007, and 2008) indicate that it is a club whose average of *tokens used for WordList* is over 1,234.26 words per text and that it is also the second organisation with the highest standard deviation (1,151.7) and the first one in relation to the coefficient of variation (0.85), which contrasts with the minimum degree of dispersion registered by other clubs with two or three reports included in the study (Fulham FC, 0.07; Manchester United FC, 0.04; Sheffield United FC, 0.15; and West Bromwich Albion FC, 0.05), and especially with Burnley FC (0.16), and Everton FC (0.18).

Tokens used for WordList	**$\bar{X}$**	**SD**	**CV**	**Mdn**	**IQR**
Arsenal FC	2,566.78	1,468.24	0.57	3,139	2,195
Aston Villa FC	1,542	459.62	0.3	1,542	325
Birmingham City FC	210.43	129.11	0.61	149	180
Blackburn Rovers FC	1,400	510.97	0.36	1,285	533.5
Bolton Wanderers FC	717.1	291.61	0.41	642.5	325.5
Burnley FC	344.9	55.63	0.16	349.5	20
Charlton Athletic FC	3,377	-	-	3,377	-
Everton FC	998.4	182.04	0.18	1,023	216.75
Fulham FC	504.5	37.48	0.07	504.5	26.5
Manchester City FC	1,042.86	619.64	0.59	800	892
Manchester United FC	2,014.5	72.83	0.04	2,014.5	51.5
Newcastle United FC	2,173.4	582.83	0.27	2,208	490
Norwich City FC	1,357.67	1,151.7	0.85	933	417.25
Queens Park Rangers FC	850.5	536.69	0.63	850.5	379.5
Reading FC	314.44	112.42	0.36	346	208
Sheffield United FC	1,133	168.65	0.15	1,059	156
Stoke City FC	1,846.56	920.13	0.5	1,759	1,162
Tottenham Hotspur FC	2,601.56	703.17	0.27	2,606	875
Watford FC	1,548.33	561.97	0.36	1,549.5	921.5
West Bromwich Albion FC	1,641.67	82.6	0.05	1,623	81
West Ham United FC	999.78	659.48	0.66	991	912
Wigan Athletic FC	619.6	392.78	0.63	491.5	451.75

Table 80. Classification of *tokens used for WordList* per football club.

The use of numbers to indicate dates, periods of time, financial data or any other information that may be expressed numerically differs substantially among football clubs. So, table 81 shows that Newcastle United FC (155), Manchester United FC (131.5) and Arsenal FC (105.78) average the three highest means of that statistical variation; nevertheless, results also reveal important differences between them. For example, the standard deviation marked by Arsenal FC (90.25) and Newcastle United FC (78.12) are higher than the rest, whilst the coefficient of variation indicated by Arsenal FC (0.85) and Manchester United FC (0.85) only express less dispersion than West Ham United FC (0.89), Norwich City FC (1.58) and Bolton Wanderers FC (1.95). Contrary to these data, other organisations are featured because their mean and median coefficients are inferior to fifteen numbers per chairman’s statement, as it is the case of Reading FC (4.4; 5), Everton FC (9.2; 9), Wigan Athletic FC (10.6; 8.5), Birmingham City FC (11.71; 15), and Bolton Wanderers FC (14.5; 5).

Numbers removed	**$\bar{X}$**	**SD**	**CV**	**Mdn**	**IQR**
Arsenal FC	105.78	90.25	0.85	105	182
Aston Villa FC	93.5	19.09	0.2	93.5	13.5
Birmingham City FC	11.71	6.58	0.56	15	8.5
Blackburn Rovers FC	43.5	30.72	0.71	37.5	46.5
Bolton Wanderers FC	14.5	28.24	1.95	5	6.25
Burnley FC	11.4	6.11	0.54	12.5	10
Charlton Athletic FC	106	-	-	106	-
Everton FC	9.2	4.78	0.52	9	8
Fulham FC	16.5	4.95	0.24	20.5	3.5
Manchester City FC	39.29	33.28	0.85	30	54.5
Manchester United FC	131.5	13.44	0.1	131.5	9.5
Newcastle United FC	155	78.12	0.5	133	43
Norwich City FC	34.33	54.17	1.58	12	19.75
Queens Park Rangers FC	31	15.56	0.5	31	11
Reading FC	4.44	1.94	0.44	5	2
Sheffield United FC	28.33	11.59	0.41	34	10.5
Stoke City FC	78.78	29.67	0.38	72	41
Tottenham Hotspur FC	60.11	23.84	0.4	62	24
Watford FC	88.17	72.75	0.83	52	84.5
West Bromwich Albion FC	63.33	4.73	0.07	65	4.5
West Ham United FC	33.78	29.9	0.89	20	39
Wigan Athletic FC	10.6	9.81	0.93	8.5	9

Table 81. Use of *numbers* per football club.

According to table 82, the two Premier League clubs with more *types of distinct words* are Tottenham Hotspur FC and Arsenal FC. Regarding mean, standard deviation and interquartile range terms both clubs are ranked on the first and second position with respect to the rest of clubs (e.g. Burnley FC and Reading FC have the two lowest rates). Therefore, having in mind the three previously mentioned statistical terms, we may firstly study that Tottenham Hotspur FC averages 136, 720.09 and 736.89 more different words per chairman's statement than Arsenal FC (781.89), Reading FC (197.8) and Burnley FC (181). Secondly, the standard deviation of Tottenham Hotspur FC (300.97) and Arsenal FC (202.68) contrasts with the ratio presented by Reading FC (55.02) and Burnley FC (27.1). Finally, interquartile range data indicate that Arsenal FC's result (581) doubles the one obtained in Tottenham Hotspur FC (281).[160]

Types of distinct words	$\bar{X}$	SD	CV	Mdn	IQR
Arsenal FC	781.89	300.97	0.38	900	581
Aston Villa FC	636	152.74	0.24	636	108
Birmingham City FC	114.14	48.57	0.43	93	70
Blackburn Rovers FC	603.88	166.88	0.28	608.5	173.5
Bolton Wanderers FC	329.9	107.95	0.33	292	130.5
Burnley FC	197.8	27.1	0.14	199.5	14.5
Charlton Athletic FC	955	-	-	955	-
Everton FC	471.3	74.39	0.16	474.5	91.5
Fulham FC	280	12.73	0.05	280	9
Manchester City FC	449.71	237.25	0.53	343	373.5
Manchester United FC	666	28.28	0.04	666	20
Newcastle United FC	768.8	175.11	0.23	824	124
Norwich City FC	553.33	351.94	0.64	433.5	158
Queens Park Rangers FC	408	205.06	0.5	408	145
Reading FC	181	55.02	0.3	191	87
Sheffield United FC	517.33	46.74	0.09	505	45.5
Stoke City FC	642.67	252.81	0.39	621	411
Tottenham Hotspur FC	917.89	202.68	0.22	961	290
Watford FC	564.67	156.47	0.28	577.5	253.25
West Bromwich Albion FC	673	39.89	0.06	687	38
West Ham United FC	420.89	226.23	0.54	455	320
Wigan Athletic FC	287.6	135.98	0.49	240	155.5

Table 82. *Types of distinct words* per football club.

[160] The main difference between Arsenal FC and Tottenham Hotspur FC is given by the first quartile (475; 786) rather than from the third quartile (1,056; 1,076).

Among the one hundred and thirty-nine chairman's statements of our study, 39.57% (55 items) are above the average of 47.22 sentences per document, while the remaining 60.43% (84 items) introduce forty-seven sentences or less in each text. Thus, excluding CS07.CHA, as happened classifying *file size*, *tokens (running words)in text*, *tokens used for WordList*, and *types of distinct words*, Arsenal FC and Tottenham Hotspur FC are characterised by having the highest mean ratios (95.67 and 97.89, respectively) in terms of *sentences*. In addition, other statistical data such as standard deviation, coefficient of variation and interquartile range suggest some lack of variability and dispersion in several organisations (e.g. Birmingham City FC, Burnley FC, Fulham FC, Manchester United FC, Reading FC, and West Bromwich Albion FC).[161]

Sentences	$\bar{X}$	***SD***	***CV***	***Mdn***	***IQR***
Arsenal FC	95.67	51.63	0.54	125	95
Aston Villa FC	55	11.31	0.21	55	8
Birmingham City FC	7.86	3.18	0.41	7	3.5
Blackburn Rovers FC	63	22.21	0.34	59.5	17.25
Bolton Wanderers FC	27.6	14.32	0.52	21	12.75
Burnley FC	14.6	3.66	0.25	14.5	3.25
Charlton Athletic FC	125	-	-	125	-
Everton FC	34.4	7.06	0.21	33	8.25
Fulham FC	19	2.83	0.15	19	2
Manchester City FC	47.86	30.88	0.65	46	51.5
Manchester United FC	76.5	2.12	0.03	76.5	1.5
Newcastle United FC	98.2	29.18	0.3	105	14
Norwich City FC	54.5	46.22	0.85	38.5	10
Queens Park Rangers FC	37	22.63	0.61	37	16
Reading FC	10.56	3.88	0.37	11	6
Sheffield United FC	39	11.79	0.7	36	11.5
Stoke City FC	63.44	21.46	0.34	58	28
Tottenham Hotspur FC	97.89	25.77	0.26	96	41
Watford FC	56.83	21.65	0.38	58	34
West Bromwich Albion FC	63.67	3.79	0.06	62	3.5
West Ham United FC	36.67	24.19	0.66	37	30
Wigan Athletic FC	19.9	11.61	0.58	16	19.25

Table 83. *Sentences* per football club.

[161] For example, none of the chairman's statements developed by Aston Villa FC, Birmingham City FC, Burnley FC, Fulham FC, Reading FC, and Wigan Athletic FC present more than forty-seven sentences per text. Besides, among the twenty reports collected of Bolton Wanderers FC and Everton FC, only in 2012 both clubs surpassed the mentioned average.

As shown in table 84, and considering the mean of the chairman's statement written by each organisation, the highest ratios of *tokens used for WordList* and *sentences* correspond to Reading FC (29.29), Sheffield United FC (29.96) and Wigan Athletic FC (31.26); whilst Blackburn Rovers FC (22.13), Newcastle United FC (22.35) and Queens Park Rangers FC (22.82) are referenced with the lowest *mean in words* rates. Regarding the set of one hundred and thirty-nine reports, their *mean in words* has been estimated in 26.71, a quantity that contrasts, on the one hand, with two statements developed by Wigan Athletic FC (CS05.WIG and CS09.WIG) as both of them are above thirty-eight points (38.1 and 38.46, respectively); while, on the other hand, the minimum ratios are determined by CS10.BUR (14.83), CS05.BIR (16.86) and CS03.MCI (17.39).

Mean in words	$\bar{X}$	*SD*	*CV*	*Mdn*	*IQR*
Arsenal FC	26.64	2.89	0.11	26.51	4.74
Aston Villa FC	27.76	2.65	0.10	27.76	1.87
Birmingham City FC	25.31	6.39	0.25	26	10.67
Blackburn Rovers FC	22.13	2.77	0.13	21.5	4.05
Bolton Wanderers FC	27.11	3.53	0.13	27.84	4.79
Burnley FC	24.38	4.4	0.18	24.46	2.46
Charlton Athletic FC	27.02	-	-	27.02	-
Everton FC	29.4	4.73	0.16	29.36	5.6
Fulham FC	26.7	2	0.07	26.7	1.42
Manchester City FC	23.65	4.73	0.2	22.58	7.3
Manchester United FC	26.33	0.22	0.01	26.33	0.16
Newcastle United FC	22.35	1.63	0.07	22.72	2.25
Norwich City FC	24.87	2.03	0.08	25	0.7
Queens Park Rangers FC	22.82	0.55	0.02	22.82	0.39
Reading FC	29.95	3.85	0.13	27.4	5.23
Sheffield United FC	29.96	4.76	0.16	29.42	4.73
Stoke City FC	27.82	4.88	0.18	28.76	7.74
Tottenham Hotspur FC	26.56	1.38	0.05	26.95	1.03
Watford FC	27.47	1.51	0.05	27.98	1.81
West Bromwich Albion FC	25.8	0.36	0.01	25.74	0.35
West Ham United FC	27.28	3.35	0.12	28.09	2.73
Wigan Athletic FC	31.26	5.21	0.17	29.98	9.26

Table 84. The ratio of *tokens used for WordList* to *sentences* per club.

To conclude, results related to *mean word length (in characters)* of the twenty-two 2003-2012 Premier League clubs included in our linguistic study suggest remarkable similarities between all of them. As shown in table 85, we may observe variations in mean terms from 4.62 (Wigan Athletic FC) to 4.94 (Charlton Athletic FC). In relation to the data given by our *WordList*, the one hundred and thirty-nine chairman's statements average 4.78 characters per word, including reports where *mean word length (in characters)* reaches 4.18 (CS05.BIR), 4.24 (CS08.WIG), 4.27 (CS09.WIG), or 4.28 (CS03.WIG), as well other texts where the average is larger than five characters per words as in CS10.BIR (5.42), CS11.BIR (5.14), CS04.MCI (5.13), and CS06.NOR (5.1).

Mean word length (in characters)	$\bar{X}$	***SD***	***CV***	***Mdn***	***IQR***
Arsenal FC	4.69	0.15	0.03	4.74	0.18
Aston Villa FC	4.78	0.08	0.02	4.78	0.06
Birmingham City FC	4.78	0.45	0.09	4.79	0.67
Blackburn Rovers FC	4.68	0.18	0.04	4.64	0.16
Bolton Wanderers FC	4.77	0.15	0.03	4.81	0.15
Burnley FC	4.66	0.18	0.04	4.66	0.27
Charlton Athletic FC	4.94	-	-	4.94	-
Everton FC	4.64	0.13	0.03	4.63	0.14
Fulham FC	4.8	0.16	0.03	4.8	0.12
Manchester City FC	4.93	0.17	0.03	4.9	0.22
Manchester United FC	4.72	0.09	0.02	4.72	0.07
Newcastle United FC	4.79	0.02	0.01	4.79	-
Norwich City FC	4.87	0.21	0.04	4.93	0.13
Queens Park Rangers FC	4.9	0.1	0.02	4.9	0.07
Reading FC	4.77	0.08	0.02	4.77	0.11
Sheffield United FC	4.86	0.11	0.02	4.83	0.11
Stoke City FC	4.66	0.14	0.03	4.73	0.23
Tottenham Hotspur FC	4.8	0.23	0.05	4.84	0.18
Watford FC	4.67	0.2	0.04	4.75	0.07
West Bromwich Albion FC	4.71	0.13	0.03	4.7	0.13
West Ham United FC	4.69	0.08	0.02	4.7	0.09
Wigan Athletic FC	4.54	0.21	0.05	4.54	0.26

Table 85. *Mean word length (in characters)* per football club.

Finally, it is necessary to point out that we have observed that the *WordSmith Tools* program considers as characters every token of the texts, which comprehends both words and numbers[162], although dates, specific periods of time, percentages, financial

[162] In *WordList*, the result of the addition of all the categories defined as *1-letter*, *2-letter* and, among others, *3-letter words* is equal to the total amount of *tokens (running words) in text*, that in our particular study is 177,714 tokens.

data, and any other information expressed numerically or with figures (like the logograms present in the English versions of CS10.BIR that express in Chinese characters the name of two companies, *China International Television Corporation* and *China Railway Signal & Communication Corporation*, that have signed a business agreement with the organisation) are also included within those two categories.

7.2.3. THE SHORTEST AND LONGEST PREMIER LEAGUE STATEMENTS

This section of our study of length in the 2003-2012 Premier League chairman's statements is mainly based on the analysis of the maximum and minimum values resulted from the data given by the *WordSmith Tools* program. Thus, with the aim to categorise the sample maximum and sample minimum of *file size*, *tokens (running words) in text*, *tokens used for WordList*, *numbers removed*, *types of distinct words*, *sentences*, *mean in words*, and *mean word length in characters*, in the following table we have established their relationship towards both mean and standard deviation of the one hundred and thirty-nine Premier League chairman's statements:

Mean and standard deviation of the data including maximum and minimum values				
File size	$\bar{X}$	15,112.07	**Max**	59,614 (CS06.ARS)
	SD	12,064.79	**Min**	1,198 (CS08.BIR)
Tokens (running words) in text	$\bar{X}$	1,278.52	**Max**	5,006 (CS06.ARS)
	SD	1,007.78	**Min**	106 (CS08.BIR)
Tokens used for WordList	$\bar{X}$	1,234.26	**Max**	4,803 (CS06.ARS)
	SD	964.64	**Min**	94 (CS04.BIR)
Numbers removed	$\bar{X}$	44.26	**Max**	274 (CS07.NEW)
	SD	52.93	**Min**	1 (CS05.BOL; CS06.WIG; CS07.WIG; CS11.EVE)
Types of distinct words	$\bar{X}$	482.81	**Max**	1,241 (CS08.NOR)
	SD	281.9	**Min**	65 (CS04.BIR)
Sentences	$\bar{X}$	47.22	**Max**	158 (CS06.ARS)
	SD	36.72	**Min**	4 (CS08.BIR)
Mean in words	$\bar{X}$	26.71	**Max**	38.46 (CS09.WIG)
	SD	4.36	**Min**	14.84 (CS10.BUR)
Mean word length (in characters)	$\bar{X}$	4.74	**Max**	5.42 (CS10.BIR)
	SD	0.2	**Min**	4.18 (CS05.BIR)

Table 86. Mean and standard deviation of the data including maximum and minimum values.

As observed in table 86, differences between mean, standard deviation, maximum values, and minimum values are remarkable. So, the chairman's statement developed by Arsenal FC in 2006 offers the maximum values in *file size*, *tokens (running words) in text*, *tokens used for WordList*, and *sentences*; while the minimum values in these four categories correspond to two Birmingham City FC's reports such as CS08.BIR and CS04.BIR, which is also characterised for being the text with less *types of distinct words*. In addition, following with the particular case of Birmingham City FC, another two chairman's statements of this club determine the maximum (CS10.BIR) and minimum (CS05.BIR)[163] values in the *mean word length (in characters)* category.

Regarding the two remaining categories (*numbers removed* and *mean in words*), it is important to point out that, on the one hand, the maximum and minimum values of the ratio of tokens used for WordList and sentences are given by CS09.WIG (38.46) and CS10.BUR (14.84), respectively. On the other hand, the classification of our chairman's statements according to the amount of *numbers removed* suggests a notable divergence between CS07.NEW and the four documents where only one number is present with specific purposes such as to express the final Premier League position of the club (CS05.BOL and CS06.WIG), to indicate a period of time (CS07.WIG) and to name one of the Academy teams (CS11.EVE).[164]

In relation to the analysis of the maximum, minimum and range values of the twenty-two 2003-2012 Premier League clubs with chairman's statements from the perspective of *tokens (running words) in text*, results suggest that 72.73% (16 clubs) of the maximum values and 27.27% (6 clubs) of the minimum values are above the average (1,278.52). Thus, according to the data indicated in table 87, it is important to point out

[163] A/N: Despite of being out of the scope of our research, CS05.BIR is ranked first in terms of *type token ratio* (72.03%), a statistical variable given by the *WordList* that calculates the percentage relationship between *types of distinct words* and *tokens used for WordList*. In contrast, CS06.ARS is indicated as the chairman's statement with the lowest *type token ratio* (23.57%), being followed by CS05.ARS (26.26%), CS07.CHA (28.28%) and CS03.ARS (28.67%).

[164] In table 86 we may observe a singular feature in *numbers removed* that consists of the fact that the standard deviation (52.93) is greater than the mean (44.26). Consequently, it suggests the presence of extreme values that distort the mean, especially assuming that the mode in *numbers removed* is equal to five (CS03.REA, CS04.REA, CS04.WIG, CS06.BOL, CS07.BOL, CS07.BUR, CS08.EVE, CS09.EVE, CS10.REA, and CS11.MCI), that four clubs introduce one number (CS05.BOL, CS06.WIG, CS07.WIG, and CS11.EVE) and that five chairman's statements include more than two hundred numbers (CS03.ARS, CS05.ARS, CS06.ARS, CS07.NEW, and CS11.WAT).

the significance of the maximum rates given by CS06.ARS (5,006), CS05.ARS (4,231), CS08.NOR (3,788), and CS11.STK (3,775) as they may be considered as outliers.[165]

Tokens (running words) in text	*Max*	*Min*	*Ra*
Arsenal FC	5,006 (CS06.ARS)	963 (CS12.ARS)	4,043
Aston Villa FC	1,947 (CS05.AVI)	1,324 (CS06.AVI)	623
Birmingham City FC	444 (CS10.BIR)	106 (CS08.BIR)	338
Blackburn Rovers FC	2,249 (CS07.BLK)	792 (CS10.BLK)	1,457
Bolton Wanderers FC	1,464 (CS12.BOL)	363 (CS03.BOL)	1,101
Burnley FC	464 (CS04.BUR)	268 (CS05.BUR)	196
Charlton Athletic FC	3,483 (CS07.CHA)	3,483 (CS07.CHA)	0
Everton FC	1,233 (CS03.EVE)	663 (CS11.EVE)	570
Fulham FC	548 (CS12.FUL)	502 (CS08.FUL)	46
Manchester City FC	2,150 (CS05.MCI)	469 (CS10.MCI)	1,681
Manchester United FC	2,188 (CS04.MUN)	2,104 (CS03.MUN)	84
Newcastle United FC	2,983 (CS07.NEW)	1,295 (CS03.NEW)	1,688
Norwich City FC	3,788 (CS08.NOR)	506 (CS04.NOR)	3,282
Queens Park Rangers FC	1,272 (CS10.QPR)	491 (CS08.QPR)	781
Reading FC	458 (CS05.REA)	142 (CS10.REA)	316
Sheffield United FC	1,360 (CS10.REA)	1,029 (CS12.REA)	331
Stoke City FC	3,775 (CS11.STK)	869 (CS08.STK)	2,906
Tottenham Hotspur FC	3,747 (CS11.TOT)	1,596 (CS05.TOT)	2,151
Watford FC	2,277 (CS10.WAT)	914 (CS06.WAT)	1,363
West Bromwich Albion FC	1,797 (CS09.WBA)	1,628 (CS08.WBA)	169
West Ham United FC	2,245 (CS03.WHU)	351 (CS10.WHU)	1,894
Wigan Athletic FC	1,460 (CS12.WIG)	271 (CS04.WIG)	1,189

Table 87. Maximum and minimum of *tokens (running words) in text*.

Therefore, if we exclude the top four maximum values (CS05.ARS, 4,231; CS06.ARS, 5,006; CS08.NOR, 3,788; and CS11.STK, 3,775) from *tokens (running words) in text*, then, the total mean of our corpus decreases 6.77% (86.56) towards the previously mentioned average determined by the one hundred and thirty-nine Premier League chairman's statement (1,278.52). In a similar way, the range of each one of the football clubs with an outlier may be significantly modified without these data (Arsenal FC, 2,509; Norwich City FC, 847; and Stoke City FC, 1,936).

[165] Moore et al. (2009: 22) define that "outliers are observations that lie outside the overall pattern of a distribution". So, we may mathematically describe an outlier as any number taken from a collection of data that is less that Q1-1.5xIQR or greater than Q3+1.5xIQR, which in the case of our *tokens (running words) in text* are -1,495.75 and 3,762.25, respectively.

7.3. THE FREQUENCY OF PRONOUNS AND POSSESSIVES

The third section of this chapter is devoted to the analysis of the frequency of personal pronouns (*I*, *we* and *you*) and their associated possessive adjectives (*me*, *my*/*mine*, *our*/*ours*, *us*, *we*, and *your*/*yours*) in our one hundred and thirty-nine chairman's statements from three different perspectives such as the total of occurrences (including their frequency towards *tokens (running words) in text* and *tokens used for WordList*), their classification by year of publication (from 2003 to 2012), and by their particular presence in each one of the twenty-two Premier League football clubs of our study.

As a previous step to the analysis of our results, it is important to point out that, according to Fortanet-Gómez (2004: 46), "one of the most widely discussed aspects of pronouns, including *I* and *you*, is their reference". In the same direction, she mentions Halliday (1985) in order to introduce that pronouns "give reference points", which "can be people or objects in the environment, or previous parts of the text", for the reader of the text. So, the author also explains that "among the pronouns that refer to elements of the environment, it is assumed that *I* and *we* represent the speaker of writer, and *you* the addressee", although "the referent of these pronouns is not always so clear".[166]

Therefore, paying special attention to the context of our dissertation, the classification developed to categorise both personal pronouns and possessive adjectives initially excludes the third person singular and plural (*he*, *she*, *they*, *him*, *his*, *her/hers*, *their/theirs*, and *them*) since the referent may rarely be the writer or the reader of the chairman's statement as well as the reflexive pronouns (*myself*, *yourself*, *himself*, *herself*, *ourselves*, and *themselves*). Nevertheless, at the end of the section we indicate the number of occurrences and the total of chairman's statements that include them.[167]

[166] In addition, Ruiz-Garrido & Saorín-Iborra (2009) indicate the importance of *we* and *our* as well as *you* and *your* as words that help the reader to feel integrated into the progress of the company; nevertheless, the meaning of the first person plural may be sometimes considered as "vague" (Biber et al., 1999:329), an approach supported by different researchers (Biber et al., 1999; Fortanet-Gómez, 2004; 2009; Haas, 1969; Kuo, 1998; Levinson, 1992; Pennycook, 1994b; Rounds, 1985; Spiegelberg, 1973) who distinguish between *inclusive-we* and *exclusive-we*. In relation to written business documents, *inclusive-we* is characterised by including the reader in its reference scope, while *exclusive-we* excludes the reader from the reference.

[167] A/N: Neutral pronoun *it*, together with the possessive *its* and reflexive pronoun *itself* are considered out of the scope of our research.

I	**Occurrences**	901	*Tokens (running words) in text*	5.07‰
			Tokens used for WordList	5.25‰
	Chairman’s statement		132	(94.96%)
	Tokens (running words) in text		170,384	(95.88%)
	Tokens used for WordList		164,560	(95.92%)
We	**Occurrences**	2,198	*Tokens (running words) in text*	12.37‰
			Tokens used for WordList	12.81‰
	Chairman’s statement		137	(98.56 %)
	Tokens (running words) in text		177,102	(99.66%)
	Tokens used for WordList		170,980	(99.66%)
***You* (subject and object)**	**Occurrences**	110	*Tokens (running words) in text*	0.62‰
			Tokens used for WordList	0.64‰
	Chairman’s statement		60	(43.17%)
	Tokens (running words) in text		81,191	(45.69%)
	Tokens used for WordList		78,715	(45.88%)
Me	**Occurrences**	47	*Tokens (running words) in text*	0.26‰
			Tokens used for WordList	0.27‰
	Chairman’s statement		32	(23.02%)
	Tokens (running words) in text		46,962	(26.43%)
	Tokens used for WordList		45,737	(26.66%)
My/ Mine	**Occurrences**	229	*Tokens (running words) in text*	1.29‰
			Tokens used for WordList	1.33‰
	Chairman’s statement		86	(61.87%)
	Tokens (running words) in text		109,706	(61.73%)
	Tokens used for WordList		106,221	(61.91%)
Our/ Ours	**Occurrences**	2,318	*Tokens (running words) in text*	13.04‰
			Tokens used for WordList	13.51‰
	Chairman’s statement		138	(99.28%)
	Tokens (running words) in text		176,780	(99.47%)
	Tokens used for WordList		170,643	(99.46%)
Us	**Occurrences**	368	*Tokens (running words) in text*	2.07‰
			Tokens used for WordList	2.14‰
	Chairman’s statement		109	(78.42%)
	Tokens (running words) in text		155,343	(87.41%)
	Tokens used for WordList		150,151	(87.52%)
Your/ Yours	**Occurrences**	80	*Tokens (running words) in text*	0.45‰
			Tokens used for WordList	0.47‰
	Chairman’s statement		39	(28.06%)
	Tokens (running words) in text		68,249	(38.4%)
	Tokens used for WordList		65,634	(38.26%)

Table 88. Frequency of personal pronouns and possessive adjectives.

In table 88 we illustrate the occurrences and frequency of personal pronouns and their associated possessive adjectives (*I*, *we*, *you*, *me*, *my/mine*, *our/ours*, *us*, and *your/yours*) produced from our search using *Concord*, one of the three modules of the *WordSmith Tools* software program used to create concordances taken from the wordlists; nevertheless, frequencies have been calculated per thousand by using *Microsoft Excel 2007* considering that our analysis is focused on the relationship between pronouns and possessive adjectives towards the total amount of *tokens (running words) in text* and *tokens used for WordList* included in our chairman's statements.

So, on the one hand, in our corpus the occurrences of *we* (2,198) exceed considerably the collective use of *I* and *you* (1,011), although in that specific case the distinction between the uses of *you* (110) as subject and object could not be made by *Concord*. On the other hand, the number of occurrences of *our/ours* (2,318) are correlative to the use of the pronoun *we*.[168] However, *me* (47), *my/mine* (229), *us* (368), and *your/yours* (80) seem to be neither individually nor collectively as frequent as the first person plural, something that suggests a considerable difference towards the use of singular and plural forms as we show in the following figure:[169]

Singular 1,177	
	I
	901
	Me
	47
	My/Mine
	229

Plural 4,884	
	We
	2,198
	Our/Ours
	2,318
	Us
	368

Figure 44. Differences between the occurrences of the first person pronouns and possessives.

In contrast, both personal pronouns and possessives coincide in the fact that none of them are present in all the one hundred and thirty-nine texts analysed as, for example, whilst *me* is present in 32 reports (23.02%) that add up to 46,962 *tokens (running words) in text* (26.43%) and *my/mine* are found in 86 documents (61.87%), whose set of

[168] Among the 2,318 occurrences of *our/ours*, only four of them correspond to *ours* and may be observed in CS05.EVE, CS06.BUR, CS09.WAT, and CS12.STK.

[169] Taking into account the possessives *my/mine* and *your/yours*, results related to the occurrences of both of them reveal that *mine* is repeated only once (in CS09.STK) in the one hundred and thirty-nine chairman's statements and the use of *yours* is non-existent.

tokens (running words) in text is 109,706 (61.73%), results suggest that *we* and *our/ours* are used in 98.56% (137 items, barring CS11.BIR and CS12.BIR) and 99.28% (138 items, with the only exception of CS10.BOL) of the documents and individually total 177,102 (99.66%) and 176,780 (99.47%) *tokens (running words) in text.*

Regarding the relationship between pronouns, possessives and the year of publication of the 2003-2012 Premier League chairman's statements, in table 89 we may observe the main differences between the 6,251 pronouns and possessives included in our study. Thus, taking into account that each year is characterised by having a variable amount of reports (as mentioned in section 6.2), in mean terms, the highest average of the decade corresponds to 2009 (12 items) with 50.75 pronouns and possessives per chairman's statements, whereas the lowest rates are given by the years 2007 (15 items), 2008 (16 items), 2010 (15 items) and 2012 (11 items), with 42.88, 42.73, 38.4 and 42.64 pronouns and possessives per document, respectively.

Year ($\bar{X}$)	***I***	***We***	***You***	***Me***	***My/ Mine***	***Our/ Ours***	***Us***	***Your/ Yours***
2003 (49)	87	207	10	3	20	272	27	11
2004 (45.43)	93	199	14	8	15	261	37	9
2005 (48.47)	100	277	9	3	24	277	31	6
2006 (43.4)	107	213	10	3	26	254	28	10
2007 (42.88)	114	239	4	7	23	251	37	11
2008 (42.73)	90	260	17	6	16	191	40	21
2009 (50.75)	100	215	13	1	28	201	51	-
2010 (38.4)	83	207	11	7	28	202	34	4
2011 (47.62)	68	227	10	3	26	235	46	4
2012 (42.64)	59	154	12	6	23	174	37	4
Total (6,251)	*901*	*2,198*	*110*	*47*	*229*	*2,318*	*368*	*80*

Table 89. Occurrences of pronouns and possessives per year of publication.

As a complement to the data seen in the previous table, figure 45 indicates the relationship between *tokens (running words) in text* per year and the annual total amount of personal pronouns and their associate possessive adjectives (*I*, *we*, *you*, *me*, *my/mine*, *our/ours*, *us*, and *your/yours*) present in the texts. Results seem to reveal that 2009, the first fiscal year after the disruption originated by the subprime mortgage crisis and the subsequent global recession that was initiated in 2008, determines an inflection point in 62.5% of our categories as four of them (*I*, 6.93‰; *we*, 14.9‰; *you*, 0.9‰; and *us*, 3.53‰) reach their highest values of the decade; *my/mine* (1.943.53‰) and *our/ours* (13.933.53‰) are ranked second and third within their category, respectively; while, in contrast, *me* (0.07‰) and especially the possessive *your/yours* (no data) fall to the lowest ratios of their corresponding classification.

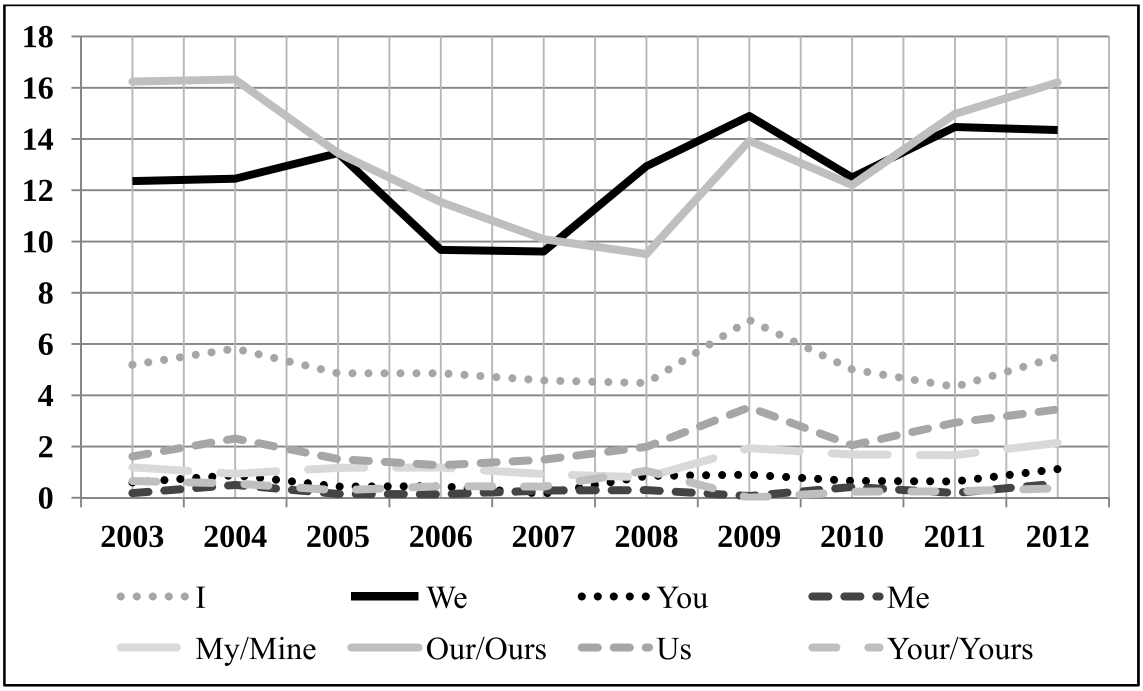


Figure 45. Relationship between the *tokens (running words) in text* and personal pronouns and their associate possessive adjectives per year.

Contrary to the number of occurrences of personal pronouns and possessives per year of publication, results exhibited in table 90 about the categorisation per football club indicate that the main feature of certain elements such as *I*, *we*, *our/ours*, and *us* is that all of them may be found in the twenty-two Premier League organisations. On the contrary, the presence of *you* (72.73%), *me* (50%), *my/mine* (90.91%), and *your/yours* (68.18%) is partial. So, for example, on the one hand, Birmingham City FC, Manchester

United FC and Reading FC are characterised by the lack of *you*, *me* and *your/yours* in their chairman's statements; and, on the other hand, *me*, *my/mine* and *your/yours* seem to be absent from the seven reports developed by Newcastle United FC and Queens Park Rangers FC between 2003 and 2012.

Occurrences per club	*I*	*We*	*You*	*Me*	*My / Mine*	*Our / Ours*	*Us*	*Your / Yours*
Arsenal FC	82	249	16	-	23	243	27	6
Aston Villa FC	17	43	-	-	6	48	4	2
Birmingham City FC	19	10	-	-	6	10	2	-
Blackburn Rovers FC	18	152	6	3	1	97	32	1
Bolton Wanderers FC	64	77	5	3	12	96	15	1
Burnley FC	38	44	5	3	12	53	10	9
Charlton Athletic FC	12	13	-	1	3	21	4	4
Everton FC	174	116	23	20	61	168	21	1
Fulham FC	4	14	1	-	3	13	3	-
Manchester City FC	15	113	1	1	3	160	16	1
Manchester United FC	1	41	-	-	1	101	5	-
Newcastle United FC	8	73	2	-	-	74	3	-
Norwich City FC	45	80	13	5	16	100	13	33
Queens Park Rangers FC	8	35	2	-	-	20	1	-
Reading FC	11	81	-	-	5	56	6	-
Sheffield United FC	15	31	1	-	7	38	14	-
Stoke City FC	68	235	11	4	15	255	69	3
Tottenham Hotspur FC	67	436	4	2	2	404	58	7
Watford FC	56	95	3	2	11	62	20	2
West Bromwich Albion FC	9	35	-	-	5	54	5	1
West Ham United FC	101	123	9	-	22	168	18	7
Wigan Athletic FC	69	102	8	3	15	77	22	2

Table 90. Occurrences of pronouns and possessives per football club (see Appendix K).

Finally, as we previously explained at the beginning of this section, our initial hypothesis was based on the analysis of the first and second person of both pronouns and possessives; however, results seem to suggest that the individual number of occurrences and frequency per thousand words of the third person singular and plural forms (*he*, *she*, *they*, *his*, *her/hers*, *their/theirs*, and *them*) is in certain cases remarkable, both qualitatively and quantitatively. All of them are referenced in the following table, with the only exception of those forms (such as *hers*, *theirs*, *yourself*, *herself*, and *yourselves*) with no data on our corpus of chairman's statements:

Pronouns and possessives		Occurrences (‰ *tokens (running words) in text*)	Chairman's statements
Personal pronouns (subject and object)	**He**	204 (1.15‰)	71 (51.08%)
	She	3 (0.02‰)	2 (1.44%)
	They	149 (0.84‰)	77 (55.4%)
Possessives	**Him**	99 (0.56‰)	57 (41.01%)
	His	386 (2.17‰)	110 (79.14%)
	Her	9 (0.05‰)	9 (6.47%)
	Them	120 (0.68‰)	58 (41.73%)
Reflexive pronouns	**Myself**	22 (0.12‰)	18 (12.95%)
	Himself	8 (0.05‰)	8 (5.76%)
	Ourselves	30 (0.17‰)	27 (19.42%)
	Themselves	13 (0.07‰)	13 (9.35%)

Table 91. Occurrences and frequency (*tokens (running words) in text*) of third person singular and plural pronouns and possessives and a selection of reflexive pronouns.

To end up, it is our aim to briefly point out the use of *she* and *her* within the football business context.[170] Firstly, the pronoun *she* only appears three times in two of our chairman's statements in reference to the incorporation of Dr. Charlotte Cowie to Tottenham Hotspur FC's medical staff (CS04.TOT) and the active participation of Denise Coates in the financial assistance of Stoke City FC (CS09.STK). Secondly, the possessive *her* is present in nine different reports published between 2003 and 2009 (CS03.WIG, CS04.WHU, CS05.AVI, CS05.NEW, CS05.WIG, CS06.WAT, CS08.WIG, CS09.STK, and CS09.WIG) and includes the chairman's gratitude to any male or female participant in the recent success of Watford FC (CS06.WAT) as well as three occurrences related to Queen Elizabeth II (CS04.WHU, CS.AVI and CS05.NEW[171]).

[170] References to female participants in the business of football are mainly delimited to ladies teams and competitions (e.g. CS05.ARS), although several women with executive roles are also mentioned such as Wigan Athletic FC's chief executive Brenda Spencer (who is mentioned in her club's chairman's statements from 2003 to 2010, when she retired after twenty-five years exercising the position), cooking television show presenter Delia Smith (joint majority shareholder of Norwich City FC since 2005 together with her husband, Michael Wynn-Jones, former editor of the *Daily Mirror*), Dr. Charlotte Cowie (head of Tottenham Hotspur FC medical services from 2004 to 2007), Denise Coates (founder of the gambling company *Bet365* and related to Stoke City FC since 2005 when the club was sold back to his father, mentioned in section 7.1.1), Dr. Denise Barrett-Baxendale (CEO of Everton FC's official charity), or Alison Lovett (in charge of different positions within the management of West Ham United FC from 1999 to 2007, including labours as community relations executive and assistant to the chairman).

[171] In the specific case of CS05.NEW, the person referred to is Sir David Bell, former chief inspector of the Office for Standards in Education, Children's Services and Skills (OFSTED).

7.4. PASSIVE VERBS AND VERBALS IN CHAIRMAN'S STATEMENTS

In this section we deal with the results related to the presence of both passive verbs and verbals in our corpus. As explained in the previous chapter, and following the categorisations developed by Sydserff & Weetman (2002), in table 92 we show the occurrences of each category of passive verbs, which seem to reveal a considerable contrast between the presence of the past perfect, imperfect and pluperfect tenses in passive form (67.67%) and the use of present, future and conditional tenses (26.08%, 5.32% and 0.93%, respectively). Besides, it is important to distinguish between the use of singular (850 occurrences; 65.59%) and plural (446 occurrences; 34.41%) subject forms in these passive tenses as the first group nearly doubles the second one in number of occurrences.

Tense	Singular (850 occurrences; 65.59%)		Plural (446 occurrences; 34.41%)	
	Occurrences	Chairman's statements	Occurrences	Chairman's statements
Present tense (338 occurrences; 26.08%)				
Simple	188 (14.51%)	72 (51.8%)	136 (10.49%)	65 (46.76%)
Continuous	10 (0.77%)	9 (6.47%)	4 (0.31%)	4 (2.88%)
Past tenses (877 occurrences; 67.67%)				
Perfect	222 (17.13%)	89 (64.03%)	77 (5.94%)	40 (28.8%)
Imperfect	364 (28.09%)	94 (67.63%)	191 (14.74%)	67 (48.2%)
Pluperfect	13 (1%)	10 (7.19%)	10 (0.77%)	7 (5.04%)
Future tenses (69 occurrences; 5.32%)				
Simple	42 (3.24%)	36 (25.9%)	26 (2.01%)	22 (15.83%)
Perfect	1 (0.08%)	1 (0.72%)	-	-
Conditional tenses (12 occurrences; 0.93%)				
Simple	10 (0.77%)	10 (7.19%)	2 (0.15%)	2 (1.44%)
Perfect	-	-	-	-

Table 92. Occurrences of passive verbs in chairman's statements (see Appendix L).

As a complement to the quantitative study of passive verbs, in the following table we provide several examples taken from our 2003-2012 Premier League chairman's statements with the aim to illustrate how present (simple and continuous), past (perfect, imperfect and pluperfect), future (simple and perfect) and conditional (simple, not perfect) tenses are introduced by chairmen in this kind of business texts.

Present simple
"However, parochial success cannot mask the disappointments of the overall campaign and I am fully aware that local dominance is not seen as *an achievement* by shareholders and supporters, even though we are the only Midlands-based Club in the Premier League" (Aston Villa plc, *Annual Report 2006*: 3).
"All detailed negotiations are carried out by the Chief Executive, David Gill, who consults with the Team Manager, Sir Alex Ferguson and the Board" (Manchester United plc, *Annual Report 2004*: 3).
Present continuous
"The Club is being run as a focused, commercial business" (Manchester City plc, *Directors' Report and Financial Statements 2004*: 3).
"I'm delighted to report that Norwich City Football club is widely regarded as a blueprint for football club management and strategy, and many of our customer relation innovations are being implemented by other clubs" (Norwich City Football Club plc, *Annual Report 2006*: 3).
Past perfect
"David has been fully supported by his Board of Directors – and that unswerving support will continue because if we are to build something of substance and meaning upon the foundations he and his players have now laid in place, it is imperative that he enjoys the unqualified backing of not only the team on the pitch but also the one away from it" (Everton Football Club Company Limited, *Annual Report & Accounts 2005*: 5).
"However, new changing rooms have been constructed this year by our in-house engineering team" (Newcastle United plc, *Annual Report 2006*: 12).
Past imperfect
"In the FA Cup, after victories over Liverpool and Bolton Wanderers in the previous two rounds, the Club was eliminated by Blackburn Rovers late goal in a Fifth Round replay at Ewood Park" (Arsenal Holdings plc, *Statement of Accounts and Annual Report 2006/2007*: 6).
"The results were boosted by our participation in the first two phases of the UEFA Champions League" (Newcastle United plc, *Annual Report 2003*: 2).
Past pluperfect
"Graeme Souness embarked on his third full season in charge with optimism high, even though the club had been hit by worrying news over Matt Jansen" (Blackburn Rovers Football and Athletic plc, *Annual Report and Financial Statements 2003*: 2).
"Our supporters protested that they had been unfairly treated by Greater Manchester Police en route to the Barclays Premier League game at Manchester United in the 2008-09 season" (Stoke City Football Club Limited, *Report and Financial Statements 2010*: 3).
Future simple
"In order to maximise income the sports bar will be operated by the Club's expanding catering division" (Newcastle United plc, *Annual Report 2004*: 5).
"Short-term results will be affected by a sharp drop in media revenues" (Manchester United plc, *Annual Report 2004*: 4).
Future perfect
"By the time members read this Statement the reshaping will have been completed seeing Sheffield United clear of any Bank debt other than funds from Santander UK plc secured over the residue "Tevez monies" due from West Ham United FC between the present time and 2013" (Sheffield United plc, *Annual Report and Accounts 2010*: 4).
Conditional
"Therefore, there can be no certainty that an offer will be made, nor as to the terms on which any offer would be made" (Newcastle United plc, *Annual Report 2006*: 13).
"With the Club sat in the twelfth place and facing a number of testing fixtures before our finishing position would be determined, the Board of Directors agreed with Kevin Keegan that his tenure as Manager should come to an end" (Manchester City plc, *Report & Accounts 2005*: 3).

Table 93. Examples of passive forms in 2003-2012 Premier League chairman's statements.

Regarding the classification of passive verbals (see table 94), results reveal quantitative differences in comparison to the ones related to passive verbs as our research seems to indicate that the combined presence of infinitive phrases in the passive voice and passive gerunds coincides with the number of occurrences of passive verbs in the present continuous tense. In relation to the use of passive participles, it is necessary to point out that, among the twenty-three occurrences found in our Premier League chairman's statements, the most common structure, which is present in 95.65% (22 occurrences) of these cases, consists of the past participle, without the auxiliaries of the passive gerund forms, followed by the agent phrase. Consequently, the remaining 4.35% (1 occurrence) is given by the chairman without the presence of an agent.

Infinitive phrases in the passive voice			
Occurrences	1 (3.7%)	**Chairman's statements**	1 (0.72%)
"To be associated with a global brand like *adidas* was further evidence of how far the Club has progressed, the quality and excellence of their market-leading products within our particular range certainly boosting plans to expand the retail operation and with it a vital revenue stream" (Stoke City Football Club Limited, *Report and Financial Statements 2010*: 3).			
Passive gerunds			
Occurrences	3 (11.11%)	**Chairman's statements**	3 (2.16%)
"In addition we are pleased to confirm that both Sage and NFL have renewed their Premier Partner deals, being joined by software house SX3" (Newcastle United plc, Annual Report *2004*: 5).			
"The Club's hospitality team, having been awarded the title of Best Overall Provider of Corporate Hospitality in both the Premier League and Football League last year, continue to improve their offers" (Tottenham Hotspur plc, *Annual Report 2005*: 19).			
Passive participles			
Occurrences	23 (85.19%)	**Chairman's statements**	21 (15.11%)
"Boosted by two successive Premiership wins, we approached the return leg in Sofia with renewed confidence" (Blackburn Rovers Football and Athletic plc, *Annual Report and Financial Statements 2003*: 2).			
"Sound and thoughtful financial planning is, of course, vital but, as always, the Board will remain mindful that a successful team, supported by a successful business operation, is our priority" (Everton Football Club Company Limited, *Annual Report & Accounts 2004*: 6).			
"Once again this year I am proud to be congratulating the Academy on an excellent year, capped by our admirable performance against Liverpool in the Youth Cup Final" (Manchester City plc, *Report & Accounts 2005*: 3).			
"Supported by our overseas TV agent, Pitch International, the Club concluded a number of deals for its new International Programming Block broadcast product, a weekly three hour digest of news, views, footage and match action involving the Club" (Tottenham Hotspur plc, *Annual Report 2007*: 20).			

Table 94. Occurrences of passive verbals in chairman's statements.

Finally, it is important to point out that the passive participles results suggest that our initial hypothesis may have also been focused on two different features such as the position of passive participles within each clause and the categorisation of these verbs depending on the year of publication of the annual report where each one of them is included. Thus, on the one hand, and considering that according to Sydserff & Weetman (2002: 531) "passive participles can occur in different positions in the sentence", 34.78% (8 occurrences) of the passive participles observed in our 2003-2012 Premier League chairman's statements are placed at the beginning, while the remaining 65.22% (15 occurrences) may be found as appositions[172].

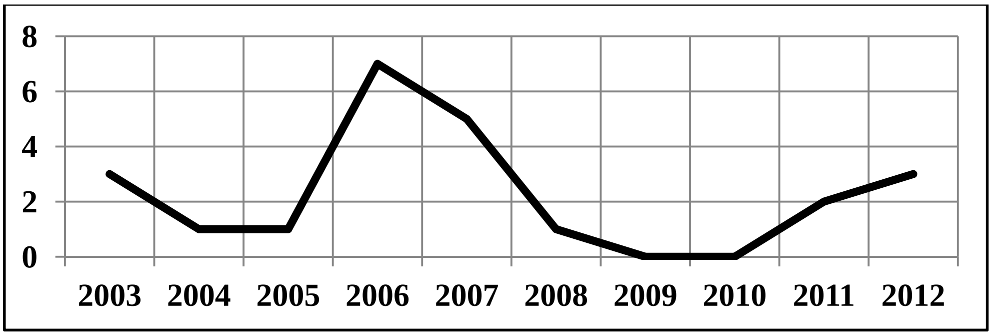


Figure 46. Classification of passive participles per year of publication.

On the other hand, and considering the relationship between passive participles and the year of publication of the chairman's statement where they are present, figure 46 shows the considerable difference between two groups of biennia such as the years 2006-2007, with seven and five occurrences respectively, and 2009-2010, a two-year period where no passive participle is present in the texts. Therefore, contrasting these results to the ones indicated by the passive present and past forms, we may observe similarities between the decrease of passive participles in 2009-2010 chairman's statements towards their use during the years 2006-2007 and the considerable decline in terms of usage of passive forms in present (89; 26.34% − 45; 13.32%) and past imperfect tenses (193; 22.01% − 79; 9.01%) during the same two-year periods.[173]

[172] From the traditional conception of the term, Acuña-Fariña (1996: 14) points out that "apposition tends to be viewed as a noun phrase which is placed alongside another noun phrase, to which it is in some sense equivalent. In the central case, the second noun phrase occurs between commas, or pauses in speech, and offers a different referential perspective upon the referent of the first noun phrase".

[173] In the same way, in the 2006-2007 and 2009-2010 biennia, passive participle results contrast with the findings about the use of verbs in the passive past pluperfect form (4; 0.45% - 9; 1.02%).

7.5. METADISCOURSE AND THE 2007-2008 GLOBAL FINANCIAL CRISIS IN PREMIER LEAGUE CHAIRMAN'S STATEMENTS

The fifth and final section related to the results of our research is devoted, on the one hand, to the analysis of textual and interpersonal metadiscourse, which is based on the works developed by Crismore et al. (1993), Hyland (1994, 1996a, 1996b, 1998a, 1998b, 2005), Hyland & Tse (2004), Louhiala-Salminen (1999), Skulstad (2002), and Vande-Kopple (1985), as well as on Salager-Meyer's (1994) taxonomy of hedges. On the other hand we also introduce the results of our study regarding the presence of references about the global financial crisis initiated in the third trimester of 2008. So, as a previous step to the analysis of the following table, it is necessary to point that our data are calculated regarding the total amount of *tokens (running words) in text* given by *WordSmith Tools* program (177,714), mentioned when analysing length of Premier League chairman's statements.

1. Textual metadiscourse			
1.A. Textual markers		**1.B. Interpretive markers**	
Logical connectives	7,186 (40.44‰)	Organisers	308 (1.73‰)
Sequencers	824 (4.64‰)	Code glosses	139 (0.78‰)
Frame markers	967 (5.44‰)	Illocution markers	23 (0.13‰)
2. Interpersonal metadiscourse			
Hedges[174]	4,211 (23.7‰)		
(1) Shields (2) Approximators (3) Author's personal doubt and direct involvement (4) Emotionally-charged intensifiers (5) Compound hedges			
Emphatics	190 (1.07‰)		
Attributors	61 (0.34‰)		
Attitude markers	274 (1.54‰)		
Relational markers	98 (0.55‰)		

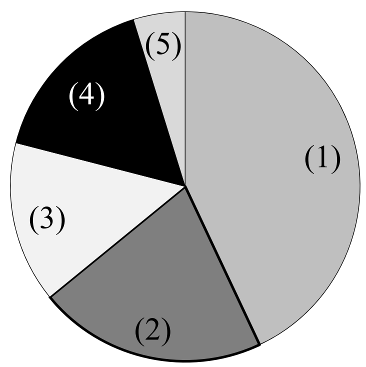


Table 95. Occurrences of textual and interpersonal metadiscourse in chairman's statements.[175]

[174] According to Salager-Meyer's (1994) taxonomy of hedges, that particular category of interpersonal discourse is determined by the total amount of occurrences of shields (1,811; 10.19‰), approximators (888; 5‰), author's personal doubt and direct involvement (629; 3.54‰), emotionally-charged intensifiers (681; 3.83‰), and compound hedges (202; 1.14‰).

[175] Considering the list of metadiscourse items investigated given in Hyland (2005), in Appendix M we provide a similar list with all the words and expressions we have quantified for our research.

According to table 95, we may observe that the total amount of occurrences of textual markers, interpretive markers and the features that determine interpersonal discourse represents 63.88‰ (11,355) of the 2003-2012 Premier League chairman's statements *tokens (running words) in text*. So, paying particular attention to each one of the different metadiscourse categories, our results reveal that the presence of logical connectives (7,186; 40.44‰) is slightly superior to the remaining features (7,095; 39.92‰). Therefore, if we study metadiscourse in our 2003-2012 Premier League chairman's statements excluding logical connectives, three categories such as hedges (4,211; 23.7‰), frame markers (967; 5.44‰) and sequencers (824; 4.64‰) seem to be revealed as the most characteristic features from a quantitative perspective, while the presence of attributors (61; 0.34‰) and relational markers (98; 0.55‰) represent a minority group in comparison to the other metadiscourse characteristics.

Additionally to the quantitative results related to metadiscourse in 2003-2012 Premier League chairman's statements, it is our aim to point out certain qualitative results that have arisen from the research such as the important presence of the conjunction *and* (5,670; 31.91‰), which add up to 78.9% of logical connectives; the one hundred and ninety-six occurrences of sequencers such as *finally*, *next* and *then*; the use of different expressions (315; 1.77‰) where the chairman acknowledges to a particular subject (e.g. supporters and shareholders as well as former or current members of the organisation, including members of the board, football players, managers, and other staff members); and the presence of both exclamation (CS03.NOR, CS04.EVE, CS05.NOR, CS06.BOL, CS07.BOL, CS07.WIG[176], CS08.BLK, CS08.NOR, CS09.BUR, CS10.BOL, CS10.EVE, CS10.SHE, CS10.WIG, CS11.SHE, CS12.EVE, and CS12.SHE) and quotation marks (CS08.NOR, CS09.EVE and CS12.EVE[177]).

[176] In CS07.WIG we may find two exclamation marks at the beginning of the chairman's statement: "It has been another memorable year, but then every year we remain in the Barclays Premier League will never be one we forget in a hurry! On the pitch it all came down to one goal in the end. Nine months of sweat and toil condensed into one dramatic game, victory in that epic battle at Bramall Lane last May enabling us to just get our noses in front of Sheffield United on goal difference. What a day that was!" (Wigan Athletic AFC Limited, *Report of the Directors and Financial Statements 2007*: 2).

[177] Our results suggest that CS12.EVE is the only one chairman's statement of our corpus characterised by having both exclamation and quotation marks on the same text. Besides, similarly to CS07.WIG, CS12.EVE also introduces two quotation marks at the beginning of the report: "I am often asked: *How does Everton do it?* How do we consistently perform so well in these days of cheque book fuelled football?" (Everton FC Company Limited, *Annual Report and Accounts 2012*: 4).

After the introduction of metadiscourse results, the second part of this section focuses on how chairmen deal with the global financial crisis in the sixty-six chairman's statements published from the 2007-2008 season to the 2011-2012 season, although it is necessary to point out that only in 42.42% (28 items) of them we may find references to that particular economic situation.[178] Thus, in the following table we indicate a list with these twenty-eight Premier League reports where the chairman talks about the crisis, their relationship towards the remaining chairman's statements of each year and the number of sentences referring to the global crisis per year considering that in five of these documents (e.g. CS08.EVE, CS10.BOL, CS10.SHE, CS10.WAT, and CS12.BOL) we may observe more than one occurrence:

Year	Chairman's statement	Annual percentage	References to the global crisis per year
2008	CS08.BLK CS08.BUR CS08.EVE CS08.NOR CS08.REA CS08.TOT CS08.WBA	46.67% (7 out of 15)	8
2009	CS09.ARS CS09.BLK CS09.BOL CS09.TOT CS09.WAT CS09.WIG	50% (6 out of 12)	6
2010	CS10.BOL CS10.SHE CS10.TOT CS10.WAT CS10.WIG	33.33% (5 out of 15)	11
2011	CS11.BOL CS11.SHE CS11.STK CS11.TOT CS11.WAT CS11.WHU	46.15% (6 out of 13)	6
2012	CS12.BOL CS12.EVE CS12.SHE CS12.WIG	36.36% (4 out of 11)	5
Total	**28**	**42.42%**	**36**

Table 96. 2008-2012 Premier League chairman's statements with references to the global crisis.

Regarding the analysis developed by Ruiz-Garrido et al. (2012b) and compiled from the 2007 and 2008 annual reports developed by twenty-five North American and twenty-five Spanish companies, the authors point out that the assumption of the negative financial situation seems to be quite frank from the chairman's point of view in the

[178] A/N: Besides dealing with the global crisis and out of the scope of our research, other external issues (unrelated to the multiple charitable donations, as well as the collaboration with the community implemented by several football clubs) to the business of football are also mentioned in the 2003-2012 Premier League chairman's statements. For example, in CS05.AVI and CS05.EVE we may observe that both chairmen how their organisations and supporters got involved with the 2004 Indian Ocean tsunami that devastated several Indonesian and Thai regions, among others. More recently, the social protest and riots that took place in London boroughs in August 2011 after Mark Duggan, a twenty-nine-year-old Tottenham resident, was shot and killed by a police marksman, are mentioned in CS11.TOT.

same way that the problems experience by the organisation, the business industry and how the crisis affects the economic situation of countries or regions where the firm holds commercial interests are not hidden but explained up to a limit as part of, as mentioned in Chapter 5, the twofold purpose of annual reports: to be both informative and promotional business documents, as also explained by Palmer-Silveira (2009c).

From a linguistic perspective, the results shown by Ruiz-Garrido et al. (2012b) reveal that when dealing with the crisis, we may observe a general avoidance to use that term among Spanish and North American chairmen, who prefer to use different lexical items, semantic sequencers, metaphors, and boosters (e.g. *economic slowdown*, *a very challenging economic environment*, or *the virus of subprime mortgages*, among others). In comparison to our corpus, it is important to explain that in none of our statements we have observed a reference to 2008 financial crisis in the same terms; however, similarly to Ruiz-Garrido et al.'s (2012b) research, Premier League chairmen also introduce that specific topic by using a series of lexical bundles (e.g. *backdrop of continued economic uncertainty*, *difficult economic climate*, *difficult financial times*, *era of turmoil*, *financial recession*, *prevailing economic conditions*, etc.) to avoid directly the expression of the term crisis.[179]

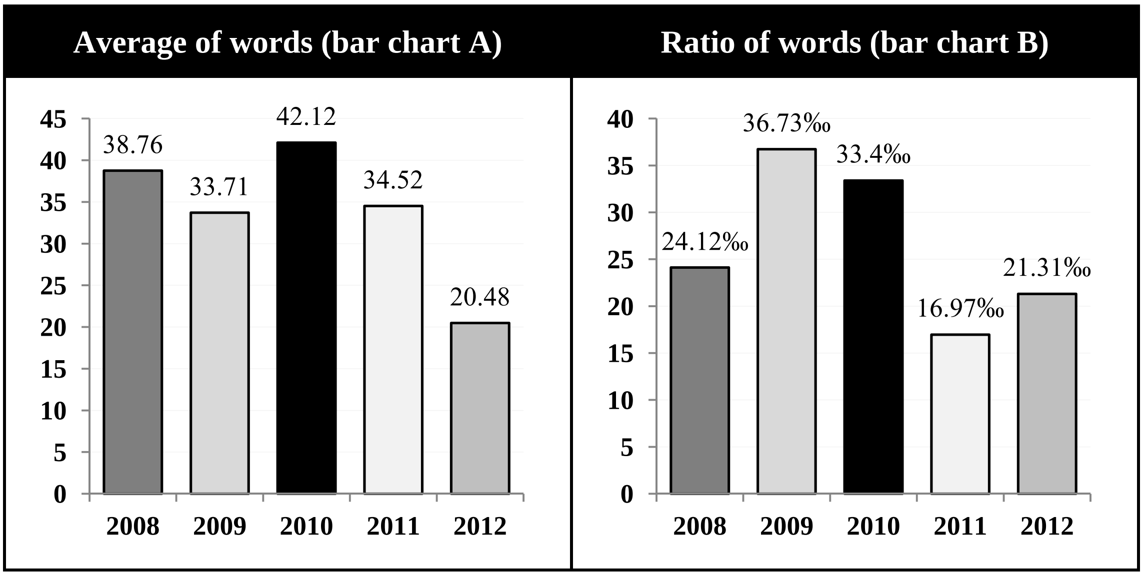
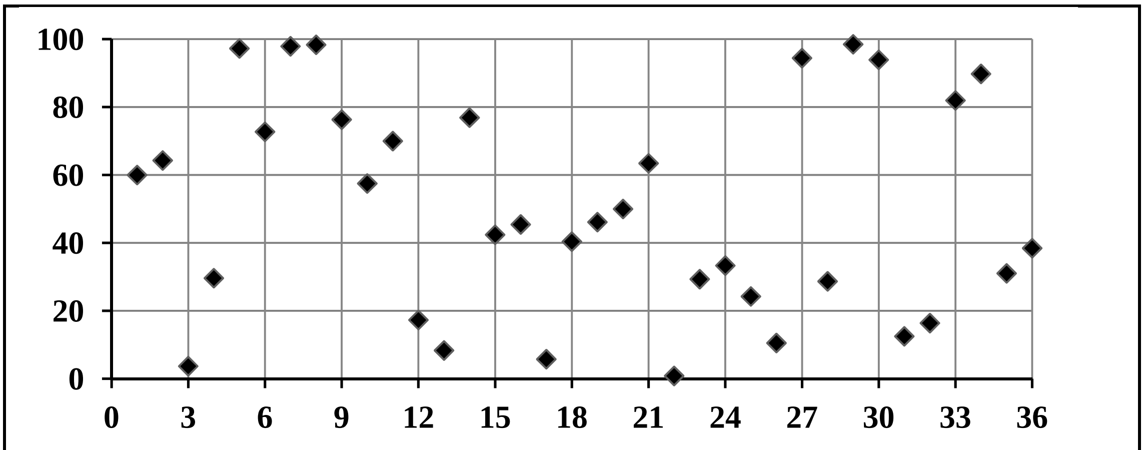


Figure 47. Average of words about the crisis and the ratio of words per sentence to *tokens (running words) in text* (per mil) by year of publication in 2008-2012 chairman's statements.

[179] The thirty-six occurrences related to the global financial crisis and present in the twenty-eight 2008-2012 Premier League chairman's statements are shown in Appendix N.

In order to provide a quantitative study of our results, in figure 47 we show bar chart A, which is based on the average of words devoted to deal with the crisis towards the total amount of *tokens (running words) in text* of the chairman's statements listed on table 96, and bar chart B, that reflects the ratio of words per sentence to *tokens (running words) in text* in relation to each one of the five years where Premier League chairmen introduce comments about the global financial crisis (per mil). Therefore, in relation to the data given in bar chart A, results suggest that it is in 2010 (42.12 words) and 2008 (38.76 words) when explanations about the crisis are more extensive, especially in comparison to what happens in 2012 (20.48 words), where we observe a 51.38% decrease towards 2010. In contrast, according to bar chart B, our results seem to reveal that the highest ratios between words and *tokens (running words) in text* are focused on two consecutive years such as 2009 and 2010 (36.73‰ and 33.4‰, respectively) while the lowest ratio is given by the chairman's statements published in 2011 (16.97‰).



1	CS08.BLK	60%	**13**	CS09.WAT	8.33%	**25**	CS10.WIG	24.24%
2	CS08.BUR	64.29%	**14**	CS09.WIG	76.92%	**26**	CS11.BOL	10.53%
3	CS08.EVE (A)	3.7%	**15**	CS10.BOL (A)	42.42%	**27**	CS11.SHE	94.44%
4	CS08.EVE (B)	29.63%	**16**	CS10.BOL (B)	45.45%	**28**	CS11.STK	28.7%
5	CS08.NOR	97.28%	**17**	CS10.SHE (A)	5.77%	**29**	CS11.TOT	98.51%
6	CS08.REA	72.73%	**18**	CS10.SHE (B)	40.38%	**30**	CS11.WAT	93.94%
7	CS08.TOT	97.92%	**19**	CS10.SHE (C)	46.15%	**31**	CS11.WHU	12.5%
8	CS08.WBA	98.36%	**20**	CS10.SHE (D)	50%	**32**	CS12.BOL (A)	16.39%
9	CS09.ARS	76.32%	**21**	CS10.SHE (E)	63.46%	**33**	CS12.BOL (B)	81.97%
10	CS09.BLK	57.5%	**22**	CS10.TOT	0.83%	**34**	CS12.EVE	89.8%
11	CS09.BOL	70%	**23**	CS10.WAT (A)	29.33%	**35**	CS12.SHE	31.03%
12	CS09.TOT	17.31%	**24**	CS10.WAT (B)	33.33%	**36**	CS12.WIG	38.46%

Figure 48. Dispersion of references to the crisis topic in the 2008-2012 Premier League chairman's statements.[180]

[180] A/N: CS08.EVE, CS10.BOL, CS10.SHE, CS10.WAT, and CS12BOL are, as mentioned previously, the chairman's statements that include more than one reference about the crisis in the same document.

Furthermore, we have developed an analysis (see figure 48) based on the dispersion of each one of the thirty-six occurrences related to the global financial crisis that may be observed in the twenty-six chairman's statements that mention that external situation to the business of football and that is characteristic in the cases of CS08.EVE (A) and CS10.TOT, as well as CS10.SHE (D), CS08.WBA and CS11.STK as crisis lexical bundles may be found at the beginning, in the middle and in the penultimate and final sentences of the texts, respectively. In this regard, the following table shows how dispersion may be ranked by year of publication and divided in four equal groups where each of them comprises a quarter of the data:

Year	Q1	Q2	Q3	Q4	Subtotal
2008	1 (12.5%)	1 (12.5%)	3 (37.5%)	3 (37.5%)	8 (100%)
2009	2 (33.33%)	0 (-)	2 (33.33%)	2 (33.33%)	6 (100%)
2010	3 (27.27%)	6 (54.55%)	2 (18.18%)	0 (-)	11 (100%)
2011	2 (33.33%)	1 (16.67%)	0 (-)	3 (50%)	6 (100%)
2012	1 (20%)	2 (40%)	0 (-)	2 (40%)	5 (100%)
Subtotal	9	10	7	10	36

Table 97. Dispersion of the crisis topic in Premier League chairman's statements per quartiles.

Consequently, according to table 97, our results suggest certain degree of heterogeneity between the four quartiles as 25% (9), 27.78% (10), 19.44% (7), and 27.78% (10) of the occurrences are present in the first, second, third and fourth quartile. However, paying attention to each year in particular, we may find notable differences between the total amount of crisis references present in 2008's third and fourth quartile (6; 75%) towards the first half of these reports (2; 25%). Similarly, in 2010 reports we may observe that the second quartile (6; 54.55%), basically formed by the five occurrences of CS10.SHE, doubles the first quartile (3; 27.27%) and triples the third quartile (2; 18.18%).

Finally, in addition to the global crisis, our analysis also reveals qualitative results related to a set of 2008-2012 chairman's statements corresponding to clubs such as Everton FC, Manchester City FC, Sheffield United FC, Stoke City FC, Watford FC, West Bromwich Albion FC, West Ham United FC, and Wigan Athletic FC. As table 98 points out, we have observed the economic and credit difficulties experienced by some football organisations, as well as the inequalities between clubs within the same competition, the influx of foreign investment in British clubs, or the financial situation of the Premier League.[181]

Economic and credit difficulties in crisis times
"The financial hardship experienced by many clubs in the 2009-10 season was a salutary lesson for us all and that was one reason why the transfer market was a particularly tough one" (Stoke City Football Club Limited, *Report and Financial Statements 2010*: 4).
"The Company and Club came very close to being placed into administration in December 2009..." (Watford Leisure plc, *Report and Financial Statements 2010*: 3)
"Whilst the club continues to operate under these financial constraints, competing in the Premier League will continue to be challenging but everyone at the club is working tirelessly to ensure we retain our Premier League status this season and, if successful, we will face the future with renewed optimism" (West Ham Holding Limited, *Report and Financial Statements 2010*: 4).
Financial inequalities between clubs and the influx of foreign investors
"With the influx of foreign investment into the English game, football is becoming an increasingly competitive marketplace" (West Bromwich Albion Holdings Limited, *Group Financial Statements 2009*: 6)
"... those clubs fortunate enough to boast a rich and generous benefactor undoubtedly have a clearly defined advantage but the outcome of crucial matches are quite often decided not by the size of a bank balance but more by skill, good fortune or the whim of a referee" (Everton Football Club Company Limited, *Annual Report and Accounts 2010*: 4)
"The challenge to maintain our place in the Barclays Premier League continues to be extremely strong and the financial budgets of many of our rivals are significantly greater than our own, due to our rivals' size and the impact of foreign ownership" (Wigan Athletic AFC Limited, *Report of the Directors and Financial Statements 2010*: 2)
Financial situation of some Premier League clubs
"Read the newspapers regularly, and every week there is evidence of the financial difficulties that many clubs face, be it those in the Premiership, Championship or Leagues One and Two" (Sheffield United plc, *Annual Report and Accounts 2010*: 7)
From a business perspective, we are also operating in a more competitive market than ever before (Manchester City Football Club, *Annual Report 2010-11*: 2)

Table 98. Financial examples about the situation of the Premier League after the 2008 crisis.

To round things up, the next chapter concludes our thesis with a summary of the most relevant results and linguistic findings about the Premier League chairman's statements analysed, the limitations detected in the analysis (including the two hundred and eighty-eight annual reports of our corpus) and some suggestions for further research of possible topics that have emerged throughout the development of the thesis and that include both comparative and contrastive studies related to English and other European (e.g. German, Scottish, Italian, or Spanish) football clubs.

[181] Besides, the importance of broadcasting agreements within clubs' annual finances is also explained, as in the case of CS07.NEW's penultimate paragraph introduces the 2007-2010 broadcasting agreements (explained were sold by £568.6 per year for 138 live matches, as explained in Chapter 2) where it is said that "the FA Premier League's new broadcasting agreements, which commenced in season 2007/8, will generate higher turnover and we will continue to look for improvements on and off the pitch to help develop the Group further" (Newcastle United plc, *Directors' Report and Financial Statements 2007*: 6).

CHAPTER 8

Conclusions

CHAPTER 8
CONCLUSIONS

The present dissertation aimed at contributing to the research on annual reports and chairman's statements, particularly to those developed by Premier League football clubs during the period comprehended between the 2002-2003 and 2011-2012 seasons. In previous chapters of our thesis we have analysed the history of football, paying attention to the foundation of the Football Association in 1863, the professionalisation of the game in 1885, the origin and evolution of the national league competition in England, and the increasing needs of football clubs to improve their multiple sources of income through advertising, match-day tickets, merchandising, and television broadcast agreements. All these facts have radically changed the business model of modern football since the creation of the Premier League in the 1992-1993 season.

From a financial perspective, most football clubs are multimillionaire and complex business organisations that, like other firms from different industries, need to compete in a globalised economy not only on the pitch, where the sport competition takes place, but also from their offices, where both managers and members of the board struggle each season to improve their squads, academies and benefits. In that sense, Premier League clubs, the twenty organisations that participate each season in the most important English league competition, act similarly to other business companies with the aim to attract potential sponsors, investors and shareholders by implementing their brand through all the available possibilities offered by the market.

Therefore, linguistically speaking, the thirty-one 2003-2012 Premier League clubs of our study share English as their common native language. Currently, English is considered as the lingua franca, especially in international business contexts, as it is the language required by these football organisations to cover their communication needs. For that reason, in Chapter 4 we emphasised the importance of ESP and Business English (together with BELF) following three perspectives:

- the definition of the term (including the evolution of ESP before and after the end of World War II in 1945);
- the implementation of methodological approaches and programs, as well as a comparison between Business English and other varieties of English (e.g. EAP, EGBP, ESBP and General English); and
- the explanation of several concepts linked to Business English that are necessary to achieve the goal of communication, such as intercultural aspects; corporate culture, power and language; and the relationship of Business English with discourse analysis and genre analysis, which incorporates the significance of the CARS and RECON models developed by Swales (1990) and Skulstad (2002), respectively, as well as the modified version of the RECON model adapted by Fortanet-Gómez (2009) and Ruiz-Garrido et al. (2012a).

In addition, we also analysed the concept of genre in Applied Linguistics from the following three approaches: the North American New Rhetoric, the Sidney School and the perspective given by ESP, which is basically developed to explain the importance of corporate financial disclosure to (non-native speaker) students among different linguistic features (e.g. format and structure, vocabulary terms, voice, and style) and multiple types of business reports like academic reports, minutes or evaluations; although our interests are mainly focused on annual reports and specifically on chairman’s statements.

Thus, the last chapter of our doctoral thesis aims at providing the conclusions of the linguistic analysis developed from the methodological approaches and hypotheses suggested in Chapter 6 and the results discussed in Chapter 7. On the one hand, the final remarks section is divided in five parts corresponding to the individual explanation of each hypothesis while, on the other hand, a second section explains the SOCCER (*Setting Organisational Confidence, Competition and Emotional Results*) model as a previous step to introduce the limitations of our study, suggestions for further research and pedagogical applications.

8.1. FINAL REMARKS

In this section, our main purpose is to provide a conclusion to the research questions and the subsequent results presented in both our methodology and results and discussion chapters. Consequently, in the following paragraphs we reintroduce our five hypotheses (which basically deal with different linguistic aspects such as the external structure, length, presence of personal pronouns and their associated possessive adjectives, use of passive voice, and metadiscourse, including hedging and reference to the 2008 global financial crisis in our one hundred and thirty-nine Premier League chairman's statements) and, immediately after each one of them, we summarise the most important findings of the study resulting from the research questions postulated and that have guided the analysis undertaken in the present thesis.

The first hypothesis focused on the external structure of chairman's statements and mainly on three specific features such as the variations in the name given to the reports, the presence of photographs (such as those referring to the chairman and others related to the football club) and visual devices (e.g. tables and figures), and the signature of the documents, paying attention to the signatory's name and position, date and handwritten signature. Regarding the title of the 2003-2012 Premier League documents of our corpus, findings have shown that, as explained by Garzone (2005), *letter* is not formally used to entitle that particular section of the annual reports (in the same way that it has lost some characteristic traits like the letterhead or the reference). However, paying attention to our corpus, we observed that the more common terms to define the letter to shareholders include the words statement (e.g. *chairman's statement*), which is present in 67.62% of the texts (94 items), and report (e.g. *chairman's report* and *report of the chairman*) that is mentioned in 42 items (30.22%). Therefore, the title *message from the chairman* may be considered as a minority title as it has only been observed in three items (2.16%) published between 2010 and 2012 by the same organisation (Manchester City FC).

In relation to the presence of visual devices, on the one hand, it is initially essential to point out that, among the forty-six chairman's statements (33.09% of our corpus) including photographs, tables and figures, forty-five of these reports were collected from the websites of fourteen 2003-2012 Premier League clubs (Arsenal FC, Aston

Villa FC, Birmingham City FC, Bolton Wanderers FC, Charlton Athletic FC, Everton FC, Manchester City FC, Manchester United FC, Newcastle United FC, Queens Park Rangers FC, Sheffield United FC, Tottenham Hotspur FC, Watford FC, and West Ham United FC), while the remaining report, CS07.NEW, is mainly characterised by having a table integrated within the document despite having been downloaded from the Companies House. So, results suggest that more than two thirds (66.91%; 93 items) of the total amount of 2003-2012 Premier League chairman's statements are only based on written text.

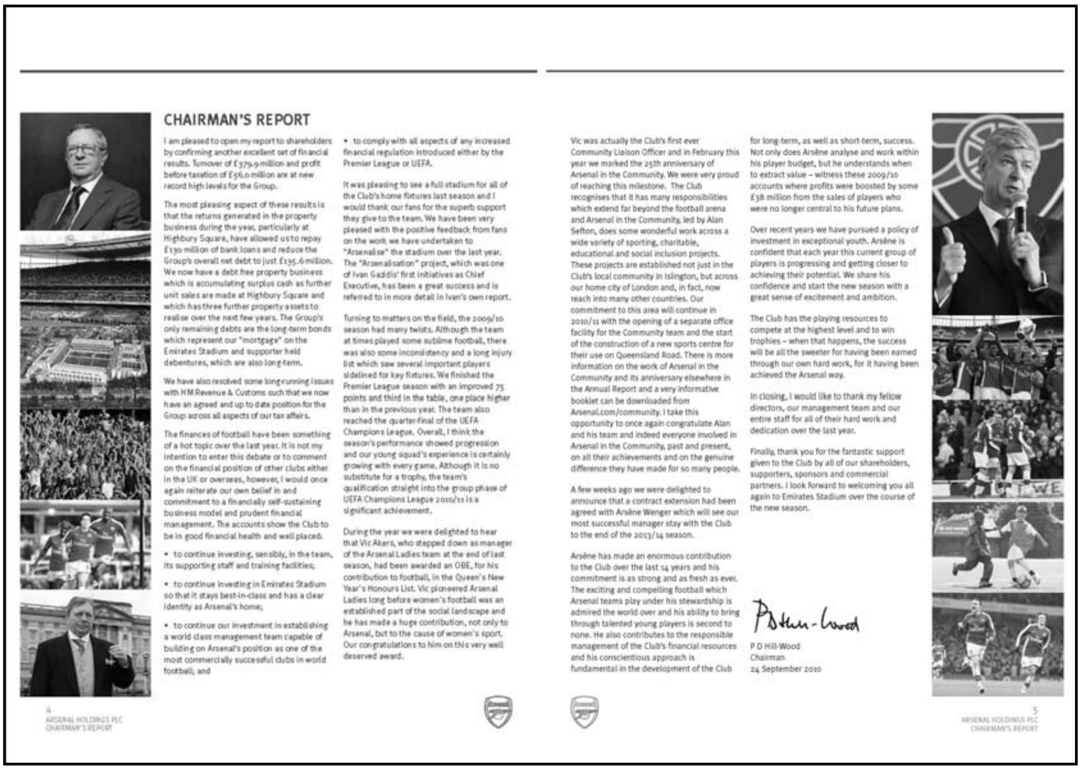
On the other hand, data resulting from the study of the set of corpus with visual devices (thirty-three reports) suggest that the portrait (60.61%; 20 items) is the most common type of chairman's photograph. In the same way, football clubs' presidents are usually photographed wearing a suit (75.76%; 25 items) smiling (57.58%; 19 items) and with their arms and hands in a multiple variety of positions (87.88%; 29 items).[182] Furthermore, analysing the position of these images towards the chairman's statement as a document, our results indicate that they are mainly located on the top (78.79%; 26 items) and left side (81.82%; 27 items) of the page and at the beginning of the text (87.88%; 29 items).

Following with the presence of visual devices, we compare our results about clubs' photographs, tables and figures to the ones pointed out by Palmer-Silveira (2009d), who, according to the standards observed in *La Memoria Anual: Información y Promoción de la Nueva Empresa Internacional*, recommends avoiding the use of graphic information apart from the chairman's photograph. Our results suggest that the use of club's photographs (78.79%; 26 items), tables (27.27%; 9 items) and figures (15.15%; 5 items) in 2003-2012 Premier League chairman's statements may be seen as considerably important within the professional football business context, especially in the representative cases of Arsenal FC's 2003, 2005, 2006, 2007, 2008, 2009 and 2010 chairman's statements, which average thirty-one images per report without taking into

[182] These results convey the impression of being similar to the ones given in the analysis described by Palmer-Silveira (2009d) as the author points out that the photograph of the chairman in both British and Spanish annual reports is usually featured by being a portrait where the president of the company appears wearing a suit and smiling or discerning a hint of a smile whose main purpose is to communicate confidence to readers and current shareholders, as well as to potential investors without having to recur to other strategies.

account the chairman's photograph, as well as the presence of both tables and figures on CS03.ARS, CS05.ARS and CS06.ARS.

Consequently, there seems to be a willingness by the Premier League football clubs to include different visual elements such as photographs (in special the one corresponding to the chairman), tables and figures in the chairman's statements included in the annual reports available in their websites as 66.18% (45 items) of the sixty-eight documents collected from the club's official pages introduce these features. In contrast, considering that only one item (1.41%) of the seventy-one statements corresponding to annual reports collected from the Companies House is characterised by the inclusion of visual devices, we may interpret that the main purpose of this type of documents is mainly focused on providing written information to the reader rather than communicating a positive and reliable corporate image through photographs, tables or figures.



CHAIRMAN'S REPORT

I am pleased to open my report to shareholders by confirming another excellent set of financial results. Turnover of £379.9 million and profit before taxation of £56.0 million are at new record high levels for the Group.

The most pleasing aspect of these results is that the returns generated in the property business during the year, particularly at Highbury Square, have allowed us to repay £130 million of bank loans and reduce the Group's overall net debt to just £135.6 million. We now have a debt free property business which is accumulating surplus cash as further unit sales are made at Highbury Square and which has three further property assets to realise over the next few years. The Group's only remaining debts are the long-term bonds which represent our "mortgage" on the Emirates Stadium and supporter held debentures, which are also long-term.

We have also resolved some long-running issues with HM Revenue & Customs such that we now have an agreed and up to date position for the Group across all aspects of our tax affairs.

The finances of football have been something of a hot topic over the last year. It is not my intention to enter this debate or to comment on the financial position of other clubs either in the UK or overseas, however, I would once again reiterate our own belief in and commitment to a financially self-sustaining business model and prudent financial management. The accounts show the Club to be in good financial health and well placed:

- to continue investing, sensibly, in the team, its supporting staff and training facilities;
- to continue investing in Emirates Stadium so that it stays best-in-class and has a clear identity as Arsenal's home;
- to continue our investment in establishing a world class management team capable of building on Arsenal's position as one of the most commercially successful clubs in world football; and
- to comply with all aspects of any increased financial regulation introduced either by the Premier League or UEFA.

It was pleasing to see a full stadium for all of the Club's home fixtures last season and I would thank our fans for the superb support they give to the team. We have been very pleased with the positive feedback from fans on the work we have undertaken to "Arsenalise" the stadium over the last year. The "Arsenalisation" project, which was one of Ivan Gazidis' first initiatives as Chief Executive, has been a great success and is referred to in more detail in Ivan's own report.

Turning to matters on the field, the 2009/10 season had many twists. Although the team at times played some sublime football, there was also some inconsistency and a long injury list which saw several important players sidelined for key fixtures. We finished the Premier League season with an improved 75 points and third in the table, one place higher than in the previous year. The team also reached the quarter-final of the UEFA Champions League. Overall, I think the season's performance showed progression and our young squad's experience is certainly growing with every game. Although it is no substitute for a trophy, the team's qualification straight into the group phase of UEFA Champions League 2010/11 is a significant achievement.

During the year we were delighted to hear that Vic Akers, who stepped down as manager of the Arsenal Ladies team at the end of last season, had been awarded an OBE, for his contribution to football, in the Queen's New Year's Honours List. Vic pioneered Arsenal Ladies long before women's football was an established part of the social landscape and he has made a huge contribution, not only to Arsenal, but to the cause of women's sport. Our congratulations to him on this very well deserved award.

Vic was actually the Club's first ever Community Liaison Officer and in February this year we marked the 25th anniversary of Arsenal in the Community. We were very proud of reaching this milestone. The Club recognises that it has many responsibilities which extend far beyond the football arena and Arsenal in the Community, led by Alan Sefton, does some wonderful work across a wide variety of sporting, charitable, educational and social inclusion projects. These projects are established not just in the Club's local community in Islington, but across our home city of London and, in fact, now reach into many other countries. Our commitment to this area will continue in 2010/11 with the opening of a separate office facility for the Community team and the start of the construction of a new sports centre for their use on Queensland Road. There is more information on the work of Arsenal in the Community and its anniversary elsewhere in the Annual Report and a very informative booklet can be downloaded from Arsenal.com/community. I take this opportunity to once again congratulate Alan and his team and indeed everyone involved in Arsenal in the Community, past and present, on all their achievements and on the genuine difference they have made for so many people.

A few weeks ago we were delighted to announce that a contract extension had been agreed with Arsène Wenger which will see our most successful manager stay with the Club to the end of the 2013/14 season.

Arsène has made an enormous contribution to the Club over the last 14 years and his commitment is as strong and as fresh as ever. The exciting and compelling football which Arsenal teams play under his stewardship is admired the world over and his ability to bring through talented young players is second to none. He also contributes to the responsible management of the Club's financial resources and his conscientious approach is fundamental in the development of the Club for long-term, as well as short-term, success. Not only does Arsène analyse and work within his player budget, but he understands when to extract value – witness these 2009/10 accounts where profits were boosted by some £38 million from the sales of players who were no longer central to his future plans.

Over recent years we have pursued a policy of investment in exceptional youth. Arsène is confident that each year this current group of players is progressing and getting closer to achieving their potential. We share his confidence and start the new season with a great sense of excitement and ambition.

The Club has the playing resources to compete at the highest level and to win trophies – when that happens, the success will be all the sweeter for having been earned through our own hard work, for it having been achieved the Arsenal way.

In closing, I would like to thank my fellow directors, our management team and our entire staff for all of their hard work and dedication over the last year.

Finally, thank you for the fantastic support given to the Club by all of our shareholders, supporters, sponsors and commercial partners. I look forward to welcoming you all again to Emirates Stadium over the course of the new season.

P D Hill-Wood
Chairman
24 September 2010

Figure 49. Example of a Premier League chairman's statement.
Source: Arsenal Holdings plc, *Statement of Accounts and Annual Report 2009/10*: 4-5.

Observing the position of the signature within the document, results seem to indicate a predominant pattern to the 2003-2012 Premier League chairmen as 93.53% (130 items) of the statements of our corpus are signed at the end of the document, while the remaining 6.47% (9 items) that correspond to CS05.AVI and CS06.AVI, which include the signature features at the beginning of the text, and the seven unsigned reports developed by Bolton Wanderers FC (CS06.BOL, CS07.BOL, CS08.BOL, and CS09.BOL), Everton FC (CS03.EVE and CS04.EVE) and Fulham FC (CS08.FUL), may be considered as exceptions rather than usual alternatives.

Besides, among the six different structures that may comprise the signature of a Premier League chairman's statement, and contrary to its position within the document, where the tendency to the end of the text is remarkable, the APDS structure (formed by the name of the author, the position within the organisation, date, and handwritten signature) seems to be by far the most common option (37.41%; 52 items), although it is also necessary to mention that the presence of other alternatives such as A (10.79%; 15 items), ADS (1.44%; 2 items), AP (17.27%; 24 items), APD (20.86%; 29 items), and APS (5.76%; 8 items) may also be plausible to a greater or lesser extent.[183]

The second hypothesis sought to clarify the variations in terms of length (excluding external elements to the body of the text such as titles of the reports and sections or all the elements integrated within the signatures) of the 2003-2012 Premier League chairman's statements according to the information provided by the eight *WordList* categories analyses (*file size*, *tokens used for WordList*, *numbers removed*, *tokens (running words) in text*, *types of distinct words*, *sentences*, *mean in words*, and *mean word length in characters*), as well as by the maximum and minimum relationship of the previously mentioned features.

Findings revealed a wide dispersion in the eight *WordList* categories, which are particularly emphasised when dealing with both maximum and minimum data. So, for example, in terms of *tokens (running words) in text* the difference between the longest report (CS06.ARS; 5,006 tokens) and the shortest document (CS08.BIR; 106 tokens) was superior to the remaining one hundred and thirty-seven statements of our study.

[183] Complementary to the conclusions about the external structure of the chairman's statements, we consider important to take up at this moment the researching studies developed by forensic linguists, as well as by Bowman (1984) and Thomas (1997) because, despite the multiple difficulties existing to confirm the authorship of a text, the variations observed in both titles and signatures (e.g. name of the author and handwritten date) within the same Premier League organisations from one annual report to its immediate following edition may suggest that the author of a chairman's statement may be different from the person who finally signs the document.

Besides, in addition to the case of *tokens (running words) in text*, it is also basic to point out the relevant variations of *numbers removed* as they go from the 274 numbers present in CS07.NEW to a set of chairman's statements (e.g. CS05.BOL, CS06.WIG, CS07.WIG, and CS11.EVE), where the use of numbers may be considered as symbolic.

Consequently, on the one hand, chairman's statements may be considered as part of the most often read elements of annual reports by shareholders and potential investors, to whom these informative and promotional narrative sections seem to be very useful for their purposes, despite the information given about the recent activity and finance situation of the company does not tend to be subject to official audit (Abrahamson & Amir, 1996; Bartlett & Chandler, 1997; Bettman & Weitz, 1983; Breeze, 2013; Cato, 1994; Clatworthy & Jones, 2003; Courtis, 1982; Crawford, 2009; Epstein & Pava, 1993; Fortanet-Gómez, 2009; Hyland, 1998a; Kohut & Segars, 1992; Lee & Tweedle, 1981; Mohamad & Rahman, 2006; Palmer-Silveira, 2009c, 2009d; Palmer-Silveira & Ruiz-Garrido, 2007; Ruiz-Garrido & Saorín-Iborra, 2009; Ruiz-Garrido et al., 2005, 2012a; Smith & Taffler, 2000; Subero-Sáenz, 2011, 2012; Subramanian et al., 1993; Wilson, 2011). On the other hand, the results of our statistical analysis of length of the one hundred and thirty-nine Premier League chairman's statements suggest that an average length comprehended between 1,100 and 1,500 tokens (words and numbers) per piece of writing may be more than enough to provide a general overview of the main topics and structure usually implemented by Premier League clubs' CEOs in their chairman's statements, as illustrated in the following section when describing the SOCCER model.[184]

The third hypothesis focused on the analysis of personal pronouns and their possessive adjectives following the studies previously developed by Biber et al. (1999), Clatworthy & Jones (2006), Fortanet-Gómez (2004, 2009), Garzone (2005), Palmer-Silveira (2009c), Pennycook (1994b), Ruiz-Garrido & Saorín-Iborra (2009), Ruiz-Garrido et al. (2012a), and Thomas (1997). Therefore, considering one of the main communicative

[184] Thus, it is relevant to explain that other factors such as the total amount of numbers and sentences may be required to accomplish the length standards observed in our corpus. For example, data also seem to indicate that the average presence of numbers may be around 40-50, although its variation mostly depends on the financial data included in the report. In contrast, having in mind that our chairman's statements take an average of 26.71 in *mean in words* terms, then, reports may be determined by a range of 40-55 sentences.

purposes of chairman's statements is to establish a positive relationship between writer and reader, our results were closer to the ones observed by Ruiz-Garrido et al. (2012a) and Skulstad (2002) and revealed that the use of the both pronouns and possessive adjectives play an essential role to achieve that goal, especially the first person singular (*I*, *me* and *my/mine*) and plural (*we*, *our/ours* and *us*) in particular, whose presence was higher by far than the rest, including *you*, *your/yours*, third person singular and plural forms (*he*, *she*, *they*, *his*, *her/hers*, *their/theirs*, and *them*), or reflexive pronouns (*myself*, *himself*, *ourselves*, and *themselves*).

Among the first person plural pronouns and possessives, the most frequent forms in 2003-2012 Premier League chairman's statements are *we* and *our*, being both of them characterised because "the corporate image they represent is mostly important when providing the figures of the past financial year and when presenting the plans for the next year" (Ruiz-Garrido et al., 2012a: 173). In addition, according to Pennycook (1994b: 175-176), "*we* is always simultaneously inclusive and exclusive, a pronoun of solidarity and or rejection, of inclusion and exclusion", which in our case may be defined by *we* in representation of the members of the board, the entire organisation (e.g. members of the staff, as well as managers or football players) and readers, together with current and potential shareholders.

In contrast to the plural forms, as we previously mentioned, the first person singular pronouns and possessive adjectives are considerably less often used. In a similar way to what is explained by Fortanet-Gómez (2009), Skulstad (2002) and Ruiz-Garrido et al (2012a) in their respective works, in our corpus, pronoun *I* is only found in specific situations where the chairman shows personal feelings, emotions and opinions, not only as the firm's CEO but as an individual too, with the aim to provide "the background for the present situation of the company" (Ruiz-Garrido et al, 2012a: 173). For example, our data suggested that the chairman's comments with the pronoun *I* are usually related to the most recent and significant changes on the club's organisation chart, as well as they may also deal with some of the most relevant topics related to the business of football (e.g. the recent financial situation of the club, the results of the previous season or even the most recent ones), being introduced by the verb *believe*, *congratulate*, *feel*, *hope*, *know*, *thank*, *think*, and *wish*.

Additionally to the analysis on personal pronouns and their possessive adjectives in the first person singular and plural, in a similar approach to the one implemented by Ruiz-Garrido et al. (2012a: 174), "we think it is necessary to emphasise the relevance of the role of power implied by the use of certain pronouns".[185] Consequently, our study on Premier League chairman's statements seems to reveal that the minority presence of *you* and *your* works as a friendly "reinforcement of reader identity with the company" (Skulstad, 2002: 109), although both of them are characterised by having particular features and sharing others, as we indicate below:

- on the one hand, the second person pronoun *you* commonly appears in the concluding sentences of the chairman's statements in order to *thank* the reader's attention, to *welcome* both shareholders and supporters to the club's stadium and to reinforce the relationship between writer and reader by including the second one as an essential participant in the club's business with verbs like *assure*, *promise*, *tell* or *urge*, and metatextual references in which the CEO addresses the reader to other sections of the report or explained determined information that is publically known; while
- on the other hand, the possessive *your* is "mainly used to call the attention of the readers" and is usually collocated at the beginning or the end of the text (Fortanet-Gómez, 2009) with nouns related to the organisation such as *board*, *chairman*, *company*, *football club*, as well as with other nouns such as *attention*, *patience* and *support*, which are respectively used "to show that the company is at the service of the reader" and "to show the contribution o the reader to the company" (Ruiz-Garrido et al., 2012a: 174).

The fourth hypothesis sought to analyse the use of passive voice in 2003-2012 Premier League chairman's statements by dividing the study into passive verbs and verbals, according to the two main categories shown by Sydserff & Weetman (2002). Initially, results suggest that the presence of the passive voice in our corpus is less common than the total amount of active sentences, a conclusion also mentioned by Biber et al. (1999), Isakson & Spyridakis (2003), Krauthamer (1981), Quirk et al. (1985), Renau-Renau &

[185] A/N: In section 4.5.3.3 we explained the significance of corporate power in business communication by differentiating between the participation of interlocutors in intra-company and inter-company power relationships (Akar, 2002; Barbara & Scott, 1996, 1999; Bargiela-Chiappini & Harris, 1997; Bargiela-Chiappini & Nickerson, 2002; Bilbow, 2002; Charles, 1996; Gimenez, 2002; Nickerson, 1998; Poncini, 2002; Scollon & Scollon, 1995, Watson, 1997; Yli-Jokipii, 1992b, 1994; West, 1991).

Bovea-Menero (2004), Svartvik (1966), and Walpole (1979), who have developed studies about the distribution of active and passive voice in conversations and written registers such as academic journal articles, advertising texts, fictional texts, news, and webpages. Among these authors, it is relevant to mention Biber et al. (1999) and Quirk et al. (1985) as they point out that the frequency of passive sentences varies considerably between registers.[186]

Regarding the selection of the passive voice by Premier League chairmen, our data reveal that the occurrences of passive verbals represent a minority group in respect of the amount of passive-voice verbs, which also show significant differences in two terms like the duality determined by singular and plural and the different use of the present, past, future, and conditional tenses. Therefore, we consider important to mention that the use of passive-voice verbs in singular (65.59%) nearly doubles the presence of these verbs in plural (34.41%), while the most common tenses to write passive-voice sentences are past imperfect (42.83%), present simple (25%) and past perfect (23.07%) in contrast to the remaining tenses (future simple, past pluperfect, present continuous, conditional simple, and future perfect), which simply appear in 9.1% of the passive-voice sentences.

Furthermore, it is important to mention that in figure 46 we analysed the presence of the passive verbals in the Premier League chairman's statements developed between 2003 and 2012, where we paid special attention to the total amount of occurrences found in 2006 and 2007, as these two years bring together more than the half (52.17%) of the passive verbals, and to the period comprehended after the outbreak of 2008 global financial crisis, which is especially characterised by the absence of infinitive phrases in the passive voice, passive gerunds and passive participles in the twenty-eight reports written in 2009 and 2010.

Similarly to passive-voice verbals, the quantitative data about the use of passive verbs in our chairman's statements, shown in Appendix L, suggested significant fluctuations

[186] A/N: Out of the scope of our research, and considering Krauthamer (1981) and Walpole (1979) determine that the use of the passive voice in their corpora is 18.75% and 25%, respectively, it seems necessary to point out that our analysis indicates that 19.74% of the sentences observed in the 2003-2012 Premier League chairman's statements include a passive verb or a passive verbal.

during the whole decade, being significant in present simple, past perfect and past imperfect, which were by far the three most repeated passive tenses in our corpus. Besides, it is interesting to point out that independently to the length or the reports, results seem to suggest that in the particular case of the past tense passive forms, we may divide their presence in two different stages as the increasing tendency observed between the first lustrum (2003-2007) contrasts with the chairman's statements written between 2008 and 2012, which are determined by the constant and continuous decrease of their usage the minimum value in 2012.[187]

Finally, in the fifth hypothesis metadiscourse was examined in order to study the importance of both textual (e.g. logical connectives, sequencers, frame markers, organisers, code glosses, and illocution markers) and interpersonal (e.g. hedges, emphatics, attributors, attitude markers, and relational markers) features. On the one hand, our results revealed remarkable differences in the use of textual markers, particularly in the case of logical connectives (40.44‰) and, to a lesser extent, in relation to frame markers (5.44‰), sequencers (4.64‰) and interpersonal markers, which are featured by organisers (1.73‰), code glosses (0.78‰) and illocution markers (0.13‰). Thus, the abundance of logical connectives may be considered as the priority strategy implemented by CEOs to construct their arguments while the use of both frame markers and sequencers may be understood as the systematic schematisation of the chairman's statements in order to introduce a known or new topic.

On the other hand, it is necessary to point out that, among the five categories that determine interpersonal markers, the different elements that define hedging in our study are by far the most representative features of this classification (23.7‰) as the use of emphatics (1.07‰), attributors (0.34‰), attitude markers (1.54‰), and relational markers (0.55‰) may be seen as a minority group towards the categorisation determined by shields, approximators, author's personal doubts and direct involvement, emotionally-charged intensifiers, and compound hedges. Therefore, taking into account

[187] A/N: Regarding the three remaining passive forms, the case of present tenses seems to be similar to the usage of past ones as data reveals that the maximum and minimum values may be found in 2007 and 2012, respectively, including the decrease that takes place from 2007 to 2009. Besides, future tenses suggest that their presence in the 2003-2007 period (65.22%) almost doubles the years comprehended between 2008 and 2012 (34.78%), while the minority use of the conditional simple tense by the chairmen remains constant in general terms between the two lustra delimited by the study.

that hedges, attitude markers and emphatics seem to be the most characteristic elements within interpersonal markers, according to our results, we may assume that the combination of mitigation, opinion and emphasisers in Premier League chairman's statements seem to be particularly necessary to communicate a positive message and to persuade both current and potential shareholders.

As mentioned above, the second part of our final hypothesis focused on the global financial crisis and the way it is introduced by the Premier League chairmen in their 2008-2012 statements. Findings revealed that CEOs seem to be quite frank when dealing with the main consequences of the crisis in the same way that the use of that concept in particular is avoided and we may observe a preference for lexical bundles, semantic sequencers, metaphors, and boosters that mitigate the real impact of what may be interpreted as a forbidden word that, if mentioned, could modify the duality formed by information and promotion in that kind of business reports.

8.2. THE SOCCER MODEL

Additionally to the results and conclusions arisen from the analysis of our research questions, and having in mind the genre models implemented by Fortanet-Gómez (2009), Ruiz-Garrido et al. (2012a), Swales (1990), and Skulstad (2002), we have adapted certain features observed in the CARS, RECON and the modified version of the RECON models (all of them were described at the end of Chapter 4) to the study of the Premier League chairman's statements, which has driven us to the creation of a taxonomy specifically appointed to this kind of business report, as well as to the football industry in particular denominated as the SOCCER model.

As a previous step to the presentation of the SOCCER model, we consider necessary to explain that the application of the CARS, RECON and the modified version of the RECON models to our research on Premier League chairman's statements may be seen as a complex task for several reasons. In this regard, there are several similarities with Swales' (1990) CARS model, despite being based on the study of article introductions from different academic disciplines (e.g. biology, education, linguistics, management, or medicine), as well as with the RECON model, which is focused on the identification of "the rhetorical movements writers conventionally make in response to specific communicative purposes" (Skulstad, 2002: 71), and mainly with the modified version of the RECON model developed by Fortanet-Gómez (2009) and Ruiz-Garrido et al. (2012a: 166), who point out that "although the three Moves seem to be clearly present in most of the texts, the order is not always the one presented by Skulstad's model" because we may observe that the moves are often interlinked; "that is, the author may start with Move 1, go on with Move 2 but then come back to Move 1, proceed to Move 3 and back to Move 2, or even to Move 1 again". Besides, the authors also explain that "the information of some Steps seems only to be slightly different, and it is difficult to allocate in one or the other".

Move 1: Establishing a relationship	
Optional Step A	Salutation
Optional Step B	Providing the background for the present scene
Step 1	Summary statement
Step 2	Providing results about the previous (and/or current) season
Step 3	Selecting aspects of the past financial year
Step 4	Social matters
Move 2: Maintaining confidence	
Step 1 **Step 1A** **Step 1B**	Projecting the future by announcing corporate strategies, development and objectives and/or predicting the future/looking ahead
Optional Step C	Signalling honesty
Optional Step D	Providing reassurance
Move 3: Reinforcing the relationship	
Step 1	Reviewing board changes (if any)
Step 2	Acknowledging credit to management and employees
Step 3	Closing statement of reassurance
Step 4	Signature

Table 99. The SOCCER model.

As shown in table 99, there are sections of our Premier League chairman's statements that do not fit with any of the steps proposed by Fortanet-Gómez (2009), Ruiz-Garrido et al. (2012a), Swales (1990), and Skulstad (2002) because these parts refer specifically to the professional football industry, including the strive for success on the pitch (basically in domestic and international competitions), the development of the most important club's assets such as the academy, the first team or the stadium, and emotional statements based on the personal attachment of the shareholder as a supporter to the organisation. Consequently, we have included both competition matters and emotional statements as a new Step 2 in Move 1 (P*roviding results about the previous season*), although none of them can always be located at the beginning of the chairman's statements, but in different sections of the text, even at the end.

We have also defined the development of the club's assets as part of Move 2 (*Projecting the future*), considering that the investment in young players (academy), the first team and the stadium may be conceived as an essential part of corporate strategies, development and objectives. Moreover, regarding Optional Step A and B, it is important to mention that, although our results reveal the absence of a direct reference to the reader at the beginning of the chairman's statements (e.g. *Dear shareholder*), we have included the Optional Step A (*Salutation*) after having analysed in a set of chairman's statements written by Burnley FC (CS09.BUR and CS10.BUR), Queens Park Rangers FC (CS08.QPR and CS10.QPR) and Watford FC (CS08.WAT and CS10.WAT) the presence of an introductory clause with a similar structure to "on behalf of the board of directors I am pleased to present the annual accounts and report for the year ending 30 June, 2009" (The Burnley Football & Athletic Company Limited, *Directors' Report and Financial Statements 2008*: 4).

In conclusion, the present dissertation has revealed interesting findings in the study of chairman's statements corresponding to Premier League clubs. Nonetheless, the most significant contribution of this thesis has been the approach to this kind of business reports from a linguistic perspective that analyses both external and internal features through a business industry mainly characterised by two goals such as having victories and financial success on and out of the pitch, respectively. We believe it might have an impact on genre, corporate financial disclosure and, especially, the research on chairman's statements, a business report that seems to have recently been in constant evolution in order to create informative and promotional texts, where companies may establish tighter links with shareholders and respond to the interests and needs created by potential investors by introducing visual elements, using a persuasive language and, in the case of football clubs, following the moves and steps of our SOCCER model.

8.3. LIMITATIONS OF THE STUDY AND SUGGESTIONS FOR FURTHER RESEARCH

The study was based on a set of chairman's statements collected from the annual reports developed by Premier League football clubs between the years 2003 and 2012. The size of the corpus was determined by the total amount of these business reports present in the PDF files compiled from two different sources such as the clubs' websites and the Companies House. The aim was to describe different and characteristic features that have been widely studied by the members of the academic community who have linguistically analysed annual reports in recent years by providing the perspective given by the particular case of the business of English football. Accordingly, paying attention to the demands of our research, findings may be interpreted as generalisations taken from a limited corpora rather than a reference for further studies.

Additionally, some problems in the collection of the corpus have also been determined in the limitations of the study as it entails some difficulties that should be taken into account when compiling annual reports developed by Premier League football clubs. The first one consists of the fact that a significant number of organisations, especially those whose official statements are only available in the Companies House, usually exclude the president's letter to shareholders as it is a section devoted to voluntary disclosure narrative and not compulsory by law. On the other hand, it is essential to take into consideration that some organisations that continuously publish their annual reports in their websites may have stopped issuing the chairman's statements due to different external or internal reasons, such as the club's purchase by a new ownership group, the company's decision to stop floating on the stock exchange market or the first team's relegation to a lower division.

Given the findings of our linguistic study, multiple efforts for further research could be addressed in several directions. A major step could be taken on the confirmation of both quantitative and qualitative existing differences between each one of the chairman's statements included in the analysis, independently of the football club or the year of publication. This would put the research in the position of making a new approach to these business reports. Thus, we should consider our humble contribution as a preliminary study that introduces a new line of research on the detailed study of written discourse analysis in general, and business reports in particular, from a linguistic perspective. Furthermore, we consider that one of the most relevant suggestions that can be made is to extend the linguistic study of business documents to the analysis of written discourse from different perspectives, especially finance and economics where they would be relevant in the study of business reports, which play an essential role within the everyday's life of companies all over the world.

Other suggestions for further research that could be considered as feasible in the short run on a smaller scale, and that have been directly or indirectly mentioned in our dissertation, are the exploration of determined visual devices present in chairman's statements, which mainly include the photographs related to the activities implemented by the club during the football season, the use of colours in the pages and all the information included in tables and figures considering that image complements the use of language and their presence in annual reports is becoming more and more remarkable (Skulstad, 2002; Ruiz-Garrido et al., 2012a). This would make up a more complete picture of the role played by certain external elements to the written text. Secondly, it would be enlightening to expand the scope of the study to the function of each personal pronoun and possessive adjective. This type of research would also be helpful to determine the kind of general or business expressions that are accompanied with *I*, *we*, *you*, *me*, *my*/*mine*, *our*/*ours*, *us*, and *your*/*yours*, as well as to show the importance of the readers' contribution to the company. Thirdly, in relation to passive verbs and passive verbals, it would be interesting to go beyond their use in chairman's statements and analyse if passive sentences are built as part of an active statement or, in contrast, if they are given by the author as a particular clause. Besides, since we have observed passive sentences may be located at the beginning, middle or end of the text, the analysis of the contexts where these sentences are implemented would also represent a relevant approach. Another type of research that could be implemented with another feature analysed in our dissertation would be the global financial crisis as it might be possible to compare how chairmen introduce that topic in the statements with its impact and consequences within the economic capacity and financial stability of the Premier League football clubs.

Finally, our impression is that further research could be based on the comparative and contrastive study of chairman's statements developed by Premier League organisations and other professional football clubs from lower divisions of the Football League that have never participated in the top category of English professional football from 2003 to 2012 (e.g. Brentford FC, Ipswich Town FC, Millwall FC, Preston North End FC, or Sheffield Wednesday FC) and also from different international leagues such as Germany (e.g. Borussia Dortmund), Italy (e.g. Juventus FC), Portugal (e.g. FC Porto), Scotland (Aberdeen FC, Celtic FC and former Glasgow Rangers FC, which disappeared in 2012 after the demise of The Rangers Football Club plc, registered as a limited company in Scotland in 1899, that was re-established as a new club and relegated from the Scottish Professional Football League to the fourth tier of the Scottish football league system), or Ukraine (e.g. Shakhtar Donetsk, whose annual reports are often written in both Ukrainian and English), among others like the financial reports written by FIFA, UEFA, the English Football Association and the Scottish Football Association that usually include a CEO’s letter to shareholders or a message from the president in their annual reports written in English.

8.4. PEDAGOGICAL IMPLICATIONS-APPLICATIONS

Every day in the ever-globalising business world, both professionals and researchers from different industries and academic branches, respectively, have to communicate in English and face the difficulties that this task implies in order to be accepted within their respective communities. Then, considering that this lingua franca plays an essential and vital role in multiple contexts that go from science or business to other social interactions in which both native and non-native English speakers participate, including any field of research as well as the publication of written genres (like academic journals, newspapers, books and business reports) or the implementation of spoken genres (e.g. both business and conference paper presentations), it seems to be accepted by the international community that there is a communicative necessity of learning English to be proficient in specific environments like the ones related to academic purposes or other devoted to specific professional areas of expertise (e.g. economy, finance and business).

Given the results of the present study, they may find application in courses related to the different subdivisions of ESP and, in particular, to Business English. Our dissertation has emphasised the importance of written genres and especially the presence of corporate financial disclosure in today's business world. In the same way, the annual report and its narrative sections (mainly the chairman's statement), which are characterised by determined features and whose final purpose is to transmit successfully the message to a specific audience, generally shareholders, are seen by several authors like Alcaraz-Varó (2000), Brieger (1997), Dudley-Evans & St. John (1998), Hyland (2002), Louhiala-Salminen (1999) or Munter (1997a) as a model of communicative situation that may be included in courses related to different subdivisions of ESP and, in particular, to Business English. This idea was observed in Chapter 3 where we described the main characteristics of the written discourse in Business English, among the ones we consider essential to mention the need to be accurate, fluent and effective (Brieger, 1997), three requirements that may be achieved through the appropriate use of different metadiscourse aspects (Louhiala-Salminen, 1999) and both structural and textual aspects (Munter, 1997a, 2006).

Thus, taking into account that this type of written communication requires certain degree of specialisation, which is even more important when Business English courses pay attention to the development of specific business skills (Donna, 2002), and the importance of ESP and Business English programs as we introduced in Chapter 4, section 5.3.2 was devoted to point out the significance of business reports, specifically the role played by annual reports, in ELT and business communication courses, where students are highly encouraged by certain authors like Lehman et al. (1996), Lesikar & Pettit (1995) and O'Hair et al. (2001) to write their reports having in mind the readers, who may be native or non-native speakers of English, while other authors such as Flanegin & Rudd (2000) stress the acquisition of communicative proficiency in order to be successful in business.

Consequently, with the aim to prepare students to be good communicators, it is necessary to mention that the acquisition of excellent and efficient communication skills is basic for the activities that determine the daily routine of both professionals and researchers. So, university students should be aware of that importance as writing business reports in class represents a necessary challenge that implies multiple techniques that force them to gather information, summarise and organise it for the audience, develop and express opinions, use logic far from memorisation, and understand what is being expressed (Barr & Healey, 1988; Barrie, 1980; Bean et al., 1982; Björk & Räisänen, 1997; Blair, 1988; Bransford & McCarrell, 1974; Davies, 1994; Donna, 2000; Gere, 1985; Hamermesh, 1986; Hansen & Hansen, 1995; Hiemstra, 2001; Johns et al., 1986; Kleen & Gross, 2000; Munter, 1997b; Palmer-Silveira, 1996a, 1996b, 2001; Waller, 1991; Weinberg, 1993; White, 1989).

Regarding the annual reports developed by Premier League football clubs, their study in different business courses would be significantly interesting if all of them could be published with similar structures and sharing common features (e.g. including both quantitative and qualitative sections) as they can be considered as an interesting public document. Similarly, the chairman's statement section may be useful in the classroom as its role within the annual report is basically to communicate a positive image, to create a good atmosphere and relationship with shareholders (both current and potential) or supporters.

The results of the present dissertation may be of interest to provide students with real texts from a multimillionaire and popular industry where results on and off the pitch determine the firm's approach to the reader, who is typically and personally close to the organisation for emotional or sentimental reasons rather than for business purposes. Besides, our thesis would be helpful for those interested in the analysis of the discourse elements observed in the texts, as they follow certain guidelines to enhance the relationship between reader and writer with the aim to sympathise with the audience at the beginning of a business document so complicated as the annual report.

We would like to conclude this thesis with a reference to our fifth hypothesis, which was related to the writing techniques used by Premier League CEOs to deal with the consequences of the global financial crisis. In that sense, the application of the chairman's statements published between 2008 and 2012 may be seen as an opportunity for students to analyse the use of positive language minimising the negative impact of the message, to learn the differences between informative and promotional language and to pay attention to the linguistic resources present in the texts to avoid certain specific words and mitigate their impact with lexical bundles, semantic sequencers, metaphors, and boosters. Finally, the potential of our corpus of Premier League chairman's statements and annual reports is remarkable and all the examples can be used for teaching and learning about this genre in the field of ESP and Business English.

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APPENDICES

Appendix A

The Laws of the Game

According to Young (1969), in December 1863 representatives of a number of London and suburban clubs were invited to meet at Freemanson's Tavern in Lincoln Inn's Field to finalise the original thirteen rules of the game, known as the *Law of the Prophets*. In the following years, the laws that founded The Football Association evolved with the aim to modify several aspects of the game such as the introduction of the offside rule (1866) or goal kicks (1869) as well as the definition of the specific position of the goalkeeper (1871) and the limitation of the match to ninety minutes (1877). So, below we provide the laws as given in *The Rules of Association Football, 1863* (2006: 35-59), as The Football Association cooperated in the process with original materials. Besides, it is relevant to point out that the rules described by Young (1968) are slightly different regarding the second and thirteenth laws, which are illustrated in italics:

1. The maximum length of the ground shall be two hundred yards, the maximum breadth shall be one hundred yards, the length and breadth shall be marked off with flags; and the goals shall be defined by two upright posts, eight yards apart, without any tape or bar across them.
2. The winner of the toss shall have the choice of goals. The game shall be commenced by a place kick from the centre of the ground by the side losing the toss, the other side shall not approach within ten yards of the ball until it is kicked off.
   A toss for goals shall take place, and the game shall be commenced by a place kick from the centre of the ground by the side losing the toss for goals; the other side shall not approach within ten yards of the ball until it is kicked off.
3. After a goal is won the losing side shall kick off and goals shall be changed.
4. A goal shall be won when the ball passes between the goal posts or over the space between the goal posts (at whatever height), not being thrown, knocked on, or carried.
5. When the ball is in touch the first player who touches it shall throw it from the point on the boundary line where it left the ground, in a direction at right angles with the boundary line and it shall not be in play until it has touched the ground
6. When a player has kicked the ball any one of the same side who is nearer to the opponent's goal line is out of play and may not touch the ball himself nor in any way whatever prevent any other player from doing so until the ball has been played; but no player is out of play when the ball is kicked from behind the goal line
7. In case the ball goes behind the goal line, if a player on the side to whom the goal belongs first touches the ball, one of his side shall be entitled to a free kick from the goal line at the point opposite the place where the ball shall be touched. If a player of the opposite side first touches the ball, one of his side shall be entitled to a free kick (but at the goal only) from a point fifteen yards from the goal line opposite the place where the ball is touched. The opposing side shall stand behind their goal line until he has had his kick.
8. If a player makes a fair catch he shall be entitled to a free kick, provided he claims it by making a mark with his heel at once; ad in order to take such kick he may go as far back as he pleases, and no player on the opposite side shall advance beyond his mark until he has kicked.
9. No player shall carry the ball.
10. Neither tripping nor hacking shall be allowed and no player shall use his hands to hold or push his adversary.
11. A player shall not throw the ball or pass it to another
12. No player shall take the ball from the ground with his hands while it is in play under any pretence whatever

13. No player shall wear projecting nails, iron plates, or gutta-percha on the soles or heels of his boots.
    No player shall be allowed to wear projecting nails, iron plates, or gutta-percha on the soles or heels of his boots.

Nevertheless, previously to the 1863 laws of the game, and as a revision of the 1848 Cambridge rules, the *Laws of the University Foot Ball Club*, commonly known as the second Cambridge rules, were established on December 1856 by a group of delegates from Eton (H. Snow and J.C. Harkness), Rugby (J. Hales and E. Smith), *the University* (G. Perry and F.G. Sykes), Harrow (W.H. Stone and W.J. Hope-Edwardes), and Shrewsbury (E.L. Horne and H.M. Luckock). Nowadays, Shrewsbury School, located in the county of Shropshire, in the English West Midlands, possesses a surviving handwritten copy of the Cambridge rules (dated on December 9th, although the year is missing):

1. This Club shall be called the University Foot Ball Club.
2. At the commencement of the play, the ball shall be kicked off from the middle of the ground: after every goal there shall be a kick-off in the same way.
3. After a goal, the losing side shall kick off; the sides changing goals, unless a previous arrangement be made to the contrary.
4. The ball is out when it has passed the line if the flag-posts on either side of the ground, in which case it shall be thrown in straight.
5. The ball is behind when it has passed the goal on either side of it.
6. When the ball is behind it shall be brought forward at the place where it left the ground, not more than ten paces, and kicked off.
7. Goal is when the ball is kicked through the flag-posts and under the string.
8. When a player catches the ball directly from the foot, he may kick it as he can without running with it. In no other case may the ball be touched with the hands, except to stop it.
9. If the ball has passed a player, and has come from the direction of his own goal, he may not touch it till the other side have kicked it, unless there are more than three of the other side before him. No player is allowed to loiter between the ball and the adversaries' goal.
10. In no case if holding a player, pushing with the hand, or tripping up allowed. Any player may prevent another from getting to the ball by any means consistent with the above rule.
11. Every match shall be decided by a majority of goals.

In addition to the surviving copy owned by the Shrewsbury School, the Cambridge rules of 1856 are also reproduced on the fifth page of Charlesworth et al.'s (1995) *Shrewsbury School Football and the Old Salopian FC: An Illustrated History*, a private publication that reviews the origins and records of football at Shropshire from the origins of the game up to the year 1995.

Appendix B

1872-2013 FA Cup

Winners and Runners-up

Season	Winner	Runner-up	Result
1871-1872	Wanderers FC	Royal Engineers AFC	1-0
1872-1873	Wanderers FC	Oxford University AFC	2-0
1873-1874	Oxford University AFC	Royal Engineers AFC	2-0
1874-1875	Royal Engineers AFC	Old Etonians FC	1-1 (Replay: 2-0)
1875-1876	Wanderers FC	Old Etonians FC	1-1 (Replay: 3-0)
1876-1877	Wanderers FC	Oxford University AFC	2-1
1877-1878	Wanderers FC	Royal Engineers AFC	3-1
1878-1879	Old Etonians FC	Clapham Rovers FC	1-0
1879-1880	Clapham Rovers FC	Oxford University AFC	1-0
1880-1881	Old Carthusians FC	Old Etonians FC	3-0
1881-1882	Old Etonians FC	Blackburn Rovers FC	1-0
1882-1883	Blackburn Olympic FC	Old Etonians FC	2-1
1883-1884	Blackburn Rovers FC	Queen’s Park FC	2-1
1884-1885	Blackburn Rovers FC	Queen’s Park FC	2-0
1885-1886	Blackburn Rovers FC	West Bromwich Albion	0-0 (Replay: 2-0)
1886-1887	Aston Villa FC	West Bromwich Albion	2-0
1887-1888	West Bromwich Albion	Preston North End FC	2-1
1888-1889	Preston North End FC	Wolverhampton W.	3-0
1889-1890	Blackburn Rovers FC	Sheffield Wednesday	6-1
1890-1891	Blackburn Rovers FC	Notts County FC	3-1
1891-1892	West Bromwich Albion	Aston Villa FC	3-0
1892-1893	Wolverhampton W.	Everton FC	1-0
1893-1894	Notts County FC	Bolton Wanderers FC	4-1
1894-1895	Aston Villa FC	West Bromwich Albion	1-0
1895-1896	Sheffield Wednesday	Wolverhampton W.	2-1
1896-1897	Aston Villa FC	Everton FC	3-2
1897-1898	Nottingham Forest FC	Derby County FC	3-1
1898-1899	Sheffield United FC	Derby County FC	4-1
1899-1900	Bury FC	Southampton FC	4-0
1900-1901	Tottenham Hotspur FC	Sheffield United FC	2-2 (Replay: 3-1)
1901-1902	Sheffield United FC	Southampton FC	1-1 (Replay: 2-1)
1902-1903	Bury FC	Derby County FC	6-0
1903-1904	Manchester City FC	Bolton Wanderers FC	1-0
1904-1905	Aston Villa FC	Newcastle United FC	2-0
1905-1906	Everton FC	Newcastle United FC	1-0
1906-1907	Sheffield Wednesday	Everton FC	2-1
1907-1908	Wolverhampton W.	Newcastle United FC	3-1
1908-1909	Manchester United FC	Bristol City FC	1-0
1909-1910	Newcastle United FC	Barnsley FC	1-1 (Replay: 2-0)
1910-1911	Bradford City AFC	Newcastle United FC	0-0 (Replay: 1-0)
1911-1912	Barnsley FC	West Bromwich Albion	0-0 (Replay: 1-0)
1912-1913	Aston Villa FC	Sunderland AFC	1-0
1913-1914	Bunrley FC	Liverpool FC	1-0
1914-1915	Sheffield United FC	Chelsea FC	3-0
1915-1919	FA Cup suspended due to World War I		
1919-1920	Aston Villa FC	Huddersfield Town FC	1-0

Season	Winner	Runner-up	Result
1920-1921	Tottenham Hotspur FC	Wolverhampton W.	1-0
1921-1922	Huddersfield Town FC	Preston North End FC	1-0
1922-1923	Bolton Wanderers FC	West Ham United FC	2-0
1923-1924	Newcastle United FC	Aston Villa FC	2-0
1924-1925	Sheffield United FC	Cardiff City FC	1-0
1925-1926	Bolton Wanderers FC	Manchester City FC	1-0
1926-1927	Cardiff City FC	Arsenal FC	1-0
1927-1928	Blackburn Rovers FC	Huddersfield Town FC	3-1
1928-1929	Bolton Wanderers FC	Portsmouth FC	2-0
1929-1930	Arsenal FC	Huddersfield Town FC	2-0
1930-1931	West Bromwich Albion	Birmingham City FC	2-1
1931-1932	Newcastle United FC	Arsenal FC	2-1
1932-1933	Everton FC	Manchester City FC	3-0
1933-1934	Manchester City FC	Portsmouth FC	2-1
1934-1935	Sheffield Wednesday	West Bromwich Albion	4-2
1935-1936	Arsenal FC	Sheffield United FC	1-0
1936-1937	Sunderland AFC	Preston North End FC	3-1
1937-1938	Preston North End FC	Huddersfield Town FC	1-0
1938-1939	Portsmouth FC	Wolverhampton W.	4-1
1939-1940	FA Cup abandoned due to World War II		
1940-1945	FA Cup suspended due to World War II		
1945-1946	Derby County FC	Charlton Athletic FC	4-1
1946-1947	Charlton Athletic FC	Burnley FC	1-0
1947-1948	Manchester United FC	Blackpool FC	4-2
1948-1949	Wolverhampton W.	Leicerster City FC	3-1
1949-1950	Arsenal FC	Liverpool FC	2-0
1950-1951	Newcastle United FC	Blackpool FC	2-0
1951-1952	Newcastle United FC	Arsenal FC	1-0
1952-1953	Blackpool FC	Bolton Wanderers FC	4-3
1953-1954	West Bromwich Albion	Preston North End FC	3-2
1954-1955	Newcastle United FC	Manchester City FC	3-1
1955-1956	Manchester City FC	Birmingham City FC	3-1
1956-1957	Aston Villa FC	Manchester United FC	2-1
1957-1958	Bolton Wanderers FC	Manchester United FC	2-0
1958-1959	Nottingham Forest FC	Luton Town FC	2-1
1959-1960	Wolverhampton W.	Blackburn Rovers FC	3-0
1960-1961	Tottenham Hotspur FC	Leicester City FC	2-0
1961-1962	Tottenham Hotspur FC	Burnley FC	3-1
1962-1963	Manchester United FC	Leicester City FC	3-1
1963-1964	West Ham United FC	Preston North End FC	3-2
1964-1965	Liverpool FC	Leeds United AFC	2-1
1965-1966	Everton FC	Sheffield Wednesday	3-2
1966-1967	Tottenham Hotspur FC	Chelsea FC	2-1
1967-1968	West Bromwich Albion	Everton FC	1-0
1968-1969	Manchester City FC	Leicester City FC	1-0
1969-1970	Chelsea FC	Leeds United AFC	2-2 (Replay: 2-1)

Season	Winner	Runner-up	Result
1970-1971	Arsenal FC	Liverpool FC	2-1
1971-1972	Leeds United AFC	Arsenal FC	1-0
1972-1973	Sunderland AFC	Leeds United AFC	1-0
1973-1974	Liverpool FC	Newcastle United FC	3-0
1974-1975	West Ham United FC	Fulham FC	2-0
1975-1976	Southampton FC	Manchester United FC	1-0
1976-1977	Manchester United	Liverpool FC	2-1
1977-1978	Ipswich Town	Arsenal FC	1-0
1978-1979	Arsenal FC	Manchester United FC	3-2
1979-1980	West Ham United FC	Arsenal FC	1-0
1980-1981	Tottenham Hotspur FC	Manchester City FC	1-1 (Replay: 3-2)
1981-1982	Tottenham Hotspur FC	Queens Park Rangers FC	1-1 (Replay: 1-0)
1982-1983	Manchester United FC	Brighton & Hove Albion	2-2 (Replay: 4-0)
1983-1984	Everton FC	Watford FC	2-0
1984-1985	Manchester United FC	Everton FC	1-0
1985-1986	Liverpool FC	Everton FC	3-1
1986-1987	Coventry City FC	Tottenham Hotspur FC	3-2
1987-1988	AFC Wimbledon	Liverpool FC	1-0
1988-1989	Liverpool FC	Everton FC	3-2
1989-1990	Manchester United FC	Crystal Palace FC	3-3 (Replay: 1-0)
1990-1991	Tottenham Hotspur FC	Nottingham Forest FC	2-1
1991-1992	Liverpool FC	Sunderland AFC	2-0
1992-1993	Arsenal FC	Sheffield Wednesday	1-1 (Replay: 2-1)
1993-1994	Manchester United FC	Chelsea FC	4-0
1994-1995	Everton FC	Manchester United FC	1-0
1995-1996	Manchester United FC	Liverpool FC	1-0
1996-1997	Chelsea FC	Middlesbrough FC	2-0
1997-1998	Arsenal FC	Newcastle United FC	2-0
1998-1999	Manchester United FC	Newcastle United FC	2-0
1999-2000	Chelsea FC	Aston Villa FC	1-0
2000-2001	Liverpool FC	Arsenal FC	2-1
2001-2002	Arsenal FC	Chelsea FC	2-0
2002-2003	Arsenal FC	Southampton FC	1-0
2003-2004	Manchester United FC	Millwall FC	3-0
2004-2005	Arsenal FC	Manchester United FC	0-0 (PKs: 5-4)
2005-2006	Liverpool FC	West Ham United FC	3-3 (PKs: 3-1)
2006-2007	Chelsea FC	Manchester United FC	1-0
2007-2008	Portsmouth FC	Cardiff City FC	1-0
2008-2009	Chelsea FC	Everton FC	2-1
2009-2010	Chelsea FC	Portsmouth FC	1-0
2010-2011	Manchester City FC	Stoke City FC	1-0
2011-2012	Chelsea FC	Liverpool FC	2-1
2012-2013[188]	Wigan Athletic FC	Manchester City FC	1-0

[188] This appendix has been adapted from Brown (2012), and McNulty (2013), who report the 2012-2013 FA Cup final match between Manchester City FC and Wigan Athletic FC.

Appendix C

1889-1992 First Football League and 1993-2013 Premier League Champions

Season	1st position	2nd position	3rd position
1888-1889	Preston North End FC	Aston Villa FC	Wolverhampton W.
1889-1890	Preston North End FC	Everton FC	Blackburn Rovers FC
1890-1891	Everton FC	Preston North End FC	Notts County FC
1891-1892	Sunderland FC	Preston North End FC	Bolton Wanderers FC
1892-1893	Sunderland FC	Preston North End FC	Everton FC
1893-1894	Aston Villa FC	Sunderland FC	Derby County FC
1894-1895	Sunderland FC	Everton FC	Aston Villa FC
1895-1896	Aston Villa FC	Derby County FC	Everton FC
1896-1897	Aston Villa FC	Sheffield United FC	Derby County FC
1897-1898	Sheffield United FC	Sunderland FC	Wolverhampton W.
1898-1899	Aston Villa FC	Liverpool FC	Burnley FC
1899-1900	Aston Villa FC	Sheffield United FC	Sunderland FC
1900-1901	Liverpool FC	Sunderland FC	Notts County FC
1901-1902	Sunderland FC	Everton FC	Newcastle United FC
1902-1903	Sheffield Wednesday	Aston Villa FC	Sunderland FC
1903-1904	Sheffield Wednesday	Manchester City FC	Everton FC
1904-1905	Newcastle United FC	Everton FC	Manchester City FC
1905-1906	Liverpool FC	Preston North End FC	Sheffield Wednesday
1906-1907	Newcastle United FC	Bristol City FC	Everton FC
1907-1908	Manchester United FC	Aston Villa FC	Manchester City FC
1908-1909	Newcastle United FC	Everton FC	Sunderland FC
1909-1910	Aston Villa FC	Liverpool FC	Blackburn Rovers FC
1910-1911	Manchester United FC	Aston Villa FC	Sunderland FC
1911-1912	Blackburn Rovers FC	Everton FC	Newcastle United FC
1912-1913	Sunderland FC	Aston Villa FC	Sheffield Wednesday
1913-1914	Blackburn Rovers FC	Aston Villa FC	Middlesbrough FC
1914-1915	Everton FC	Oldham Athletic AFC	Blackburn Rovers FC
1915-1919	Football League suspended due to World War I		
1919-1920	West Bromwich A.	Burnley FC	Chelsea FC
1920-1921	Burnley FC	Manchester City FC	Bolton Wanderers FC
1921-1922	Liverpool FC	Tottenham Hotspur	Burnley FC
1922-1923	Liverpool FC	Sunderland FC	Huddersfield Town
1923-1924	Huddersfield Town	Cardiff City FC	Sunderland FC
1924-1925	Huddersfield Town	West Bromwich A.	Bolton Wanderers FC
1925-1926	Huddersfield Town	Arsenal FC	Sunderland FC
1926-1927	Newcastle United FC	Huddersfield Town	Sunderland FC
1927-1928	Everton FC	Huddersfield Town	Leicester City FC
1928-1929	Sheffield Wednesday	Leicester City FC	Aston Villa FC
1929-1930	Sheffield Wednesday	Derby County FC	Manchester City FC

Season	1st position	2nd position	3rd position
1930-1931	Arsenal FC	Aston Villa FC	Sheffield Wednesday
1931-1932	Everton FC	Arsenal FC	Sheffield Wednesday
1932-1933	Arsenal FC	Aston Villa FC	Sheffield Wednesday
1933-1934	Arsenal FC	Huddersfield Town	Tottenham Hotspur
1934-1935	Arsenal FC	Sunderland FC	Sheffield Wednesday
1935-1936	Sunderland FC	Derby County FC	Huddersfield Town
1936-1937	Manchester City FC	Charlton Athletic FC	Arsenal FC
1937-1938	Arsenal FC	Wolverhampton W.	Preston North End FC
1938-1939	Everton FC	Wolverhampton W.	Charlton Athletic FC
1939-1940	Football League abandoned due to World War II		
1940-1946	Football League suspended due to World War II		
1946-1947	Liverpool FC	Manchester United FC	Wolverhampton W.
1947-1948	Arsenal FC	Manchester United FC	Burnley FC
1948-1949	Portsmouth FC	Manchester United FC	Derby County FC
1949-1950	Portsmouth FC	Wolverhampton W.	Sunderland FC
1950-1951	Tottenham Hotspur	Manchester United FC	Blackpool FC
1951-1952	Manchester United FC	Tottenham Hotspur	Arsenal FC
1952-1953	Arsenal FC	Preston North End FC	Wolverhampton W.
1953-1954	Wolverhampton W.	West Bromwich A.	Huddersfield Town
1954-1955	Chelsea FC	Wolverhampton W.	Portsmouth FC
1955-1956	Manchester United FC	Blackpool FC	Wolverhampton W.
1956-1957	Manchester United FC	Tottenham Hotspur	Preston North End FC
1957-1958	Wolverhampton W.	Preston North End FC	Tottenham Hotspur
1958-1959	Wolverhampton W.	Manchester United FC	Arsenal FC
1959-1960	Burnley FC	Wolverhampton W.	Tottenham Hotspur
1960-1961	Tottenham Hotspur	Sheffield Wednesday	Wolverhampton W.
1961-1962	Ipswich Town FC	Burnley FC	Tottenham Hotspur
1962-1963	Everton FC	Tottenham Hotspur	Burnley FC
1963-1964	Liverpool FC	Manchester United FC	Everton FC
1964-1965	Manchester United FC	Leeds United AFC	Chelsea FC
1965-1966	Liverpool FC	Leeds United AFC	Burnley FC
1966-1967	Manchester United FC	Nottingham Forest FC	Tottenham Hotspur
1967-1968	Manchester City FC	Manchester United FC	Liverpool FC
1968-1969	Leeds United AFC	Liverpool FC	Everton FC
1969-1970	Everton FC	Leeds United AFC	Chelsea FC
1970-1971	Arsenal FC	Leeds United AFC	Tottenham Hotspur
1971-1972	Derby County FC	Leeds United AFC	Liverpool FC
1972-1973	Liverpool FC	Arsenal FC	Leeds United AFC
1973-1974	Leeds United AFC	Liverpool FC	Derby County FC

Season	1st position	2nd position	3rd position
1974-1975	Derby County FC	Liverpool FC	Ipswich Town FC
1975-1976	Liverpool FC	Queens Park Rangers	Manchester United FC
1976-1977	Liverpool FC	Manchester City FC	Ipswich Town FC
1977-1978	Nottingham Forest FC	Liverpool FC	Everton FC
1978-1979	Liverpool FC	Nottingham Forest FC	West Bromwich A.
1979-1980	Liverpool FC	Manchester United FC	Ipswich Town FC
1980-1981	Aston Villa FC	Ipswich Town FC	Arsenal FC
1981-1982	Liverpool FC	Ipswich Town FC	Manchester United FC
1982-1983	Liverpool FC	Watford FC	Manchester United FC
1983-1984	Liverpool FC	Southampton FC	Nottingham Forest FC
1984-1985	Everton FC	Liverpool FC	Tottenham Hotspur
1985-1986	Liverpool FC	Everton FC	West Ham United
1986-1987	Everton FC	Liverpool FC	Tottenham Hotspur
1987-1988	Liverpool FC	Manchester United FC	Nottingham Forest FC
1988-1989	Arsenal FC	Liverpool FC	Nottingham Forest FC
1989-1990	Liverpool FC	Aston Villa FC	Tottenham Hotspur
1990-1991	Arsenal FC	Liverpool FC	Crystal Palace FC
1991-1992	Leeds United AFC	Manchester United FC	Sheffield Wednesday
1992-1993	Manchester United FC	Aston Villa FC	Norwich City
1993-1994	Manchester United FC	Blackburn Rovers FC	Newcastle United FC
1994-1995	Blackburn Rovers FC	Manchester United FC	Nottingham Forest FC
1995-1996	Manchester United FC	Newcastle United FC	Liverpool FC
1996-1997	Manchester United FC	Newcastle United FC	Arsenal FC
1997-1998	Arsenal FC	Manchester United FC	Liverpool FC
1998-1999	Manchester United FC	Arsenal FC	Chelsea FC
1999-2000	Manchester United FC	Arsenal FC	Leeds United AFC
2000-2001	Manchester United FC	Arsenal FC	Liverpool FC
2001-2002	Arsenal FC	Liverpool FC	Manchester United FC
2002-2003	Manchester United FC	Arsenal FC	Newcastle United FC
2003-2004	Arsenal FC	Chelsea FC	Manchester United FC
2004-2005	Chelsea FC	Arsenal FC	Manchester United FC
2005-2006	Chelsea FC	Manchester United FC	Newcastle United FC
2006-2007	Manchester United FC	Chelsea FC	Newcastle United FC
2007-2008	Manchester United FC	Chelsea FC	Newcastle United FC
2008-2009	Manchester United FC	Liverpool FC	Chelsea FC
2009-2010	Chelsea FC	Manchester United FC	Arsenal FC
2010-2011	Manchester United FC	Chelsea FC	Manchester City FC
2011-2012	Manchester City FC	Manchester United FC	Arsenal FC
2012-2013	Manchester United FC	Manchester City FC	Chelsea FC

Appendix D

Matchday, Broadcasting and Commercial Income generated by the 2010-2011 and 2011-2012 Premier League Clubs

Season 2011-2012[189]	Matchday		Broadcasting		Commercial	
1.- Manchester City FC	£22m	(6th)	£88m	(3rd)	£121m	(1st)
2.- Manchester United FC	£99m	(1st)	£104m	(2nd)	£118m	(2nd)
3.- Arsenal FC	£95m	(2nd)	£85m	(4th)	£34m	(5th)
4.- Tottenham Hotspur FC	£21m	(7th)	£59m	(6th)	£9m	(10th)
5.- Newcastle United FC	£24m	(5th)	£56m	(7th)	£14m	(6th)
6.- Chelsea FC	£78m	(3rd)	£113m	(1st)	£70m	(3rd)
7.- Everton FC	£17m	(9th)	£53m	(8th)	£11m	(9th)
8.- Liverpool FC	£42m	(4th)	£63m	(5th)	£64m	(4th)
9.- Fulham FC	£11m	(11th)	£51m	(9th)	-	-
10.- West Bromwich Albion	£8m	(13th)	£50m	(10th)	£9m	(10th)
11.- Swansea City FC	-	-	-	-	£4m	(15th)
12.- Norwich City FC	£11m	(11th)	£50m	(10th)	£14m	(6th)
13.- Sunderland AFC	£14m	(10th)	£47m	(12th)	£8m	(13th)
14.- Stoke City FC	£8m	(13th)	£46m	(14th)	-	-
15.- Wigan Athletic FC	£4m	(18th)	£46m	(14th)	-	-
16.- Aston Villa FC	£20m	(8th)	£47m	(12th)	£14m	(6th)
17.- Queens Park Rangers	-	-	-	-	-	-
18.- Bolton Wanderers FC	£8m	(13th)	£43m	(16th)	-	-
19.- Blackburn Rovers FC	£6m	(17th)	£42m	(17th)	£9m	(10th)
20.- Wolverhampton W.	£8m	(13th)	£42m	(17th)	£5m	(14th)

Season 2010-2011[190]	Matchday		Broadcasting		Commercial	
1.- Manchester United FC	£109m	(1st)	£119m	(1st)	£103m	(1st)
2.- Chelsea FC	-	-	-	-	£0.6m	(16th)
3.- Manchester City FC	£20m	(7th)	£69m	(3rd)	£65m	(3rd)
4.- Arsenal FC	£93m	(2nd)	£85m	(2nd)	£33m	(4th)
5.- Tottenham Hotspur FC	£20m	(7th)	£54m	(5th)	£9m	(11th)
6.- Liverpool FC	£41m	(4th)	£65m	(4th)	£77m	(2nd)
7.- Everton FC	£17m	(10th)	£53m	(7th)	£12m	(7th)
8.- Fulham FC	£12m	(11th)	£51m	(8th)	£10m	(10th)
9.- Aston Villa FC	£21m	(6th)	£54m	(5th)	£17m	(5th)
10.- Sunderland AFC	£12m	(11th)	£48m	(9th)	£10m	(9th)
11.- West Bromwich Albion	£8m	(15th)	£43m	(14th)	£7m	(13th)
12.- Newcastle United FC	£24m	(5th)	£48m	(9th)	£16m	(6th)
13.- Stoke City FC	-	-	-	-	-	-
14.- Bolton Wanderers FC	£9m	(14th)	£45m	(12th)	-	-
15.- Blackburn Rovers FC	£6m	(17th)	£42m	(15th)	£9m	(11th)
16.- Wigan Athletic FC	£51m	(3rd)	-	-	-	-
17.- Wolverhampton W.	£10m	(13th)	£44m	(13th)	£5m	(15th)
18.- Birmingham City FC	£7m	(16th)	£42m	(15th)	£7m	(13th)
19.- Blackpool FC	-	-	-	-	-	-
20.- West Ham United FC	£19m	(9th)	£46m	(11th)	£12m	(7th)

[189] Data adapted from Conn (2013a, 2013b) and Sedghi & Conn (2013).
[190] Data adapted from Conn (2011, 2013a, 2013b) and Sedghi (2012).

Appendix E

Turnover and Wage Bill generated by the

2010-2011 and 2011-2012 Premier League Clubs

Season 2011-2012[191]	Turnover		Wage bill		Wages as proportion of turnover	
1.- Manchester City FC	£231m	(4th)	£202m	(1st)	87%	(4th)
2.- Manchester United FC	£320m	(1st)	£162m	(3rd)	51%	(19th)
3.- Arsenal FC	£245m	(3rd)	£143m	(4th)	58%	(17th)
4.- Tottenham Hotspur FC	£144m	(6th)	£90m	(6th)	63%	(15th)
5.- Newcastle United FC	£93m	(7th)	£64m	(8th)	69%	(13th)
6.- Chelsea FC	£261m	(2nd)	£173m	(2nd)	66%	(14th)
7.- Everton FC	£81m	(8th)	£63m	(10th)	78%	(7th)
8.- Liverpool FC	£169m	(5th)	£119m	(5th)	70%	(12th)
9.- Fulham FC	£79m	(10th)	£62m	(11th)	78%	(7th)
10.- West Bromwich Albion	£67m	(14th)	£50m	(15th)	75%	(9th)
11.- Swansea City FC	£65m	(15th)	£35m	(19th)	54%	(18th)
12.- Norwich City FC	£75m	(12th)	£37m	(18th)	49%	(20th)
13.- Sunderland AFC	£78m	(11th)	£64m	(8th)	82%	(6th)
14.- Stoke City FC	£71m	(13th)	£53m	(14th)	75%	(9th)
15.- Wigan Athletic FC	£53m	(20th)	£38m	(17th)	72%	(11th)
16.- Aston Villa FC	£80m	(9th)	£70m	(7th)	87.5%	(3rd)
17.- Queens Park Rangers	£64m	(17th)	£58m	(12th)	91%	(2nd)
18.- Bolton Wanderers FC	£65m	(15th)	£55m	(13th)	85%	(5th)
19.- Blackburn Rovers FC	£54m	(19th)	£50m	(15th)	93%	(1st)
20.- Wolverhampton W.	£60m	(18th)	£38m	(19th)	63%	(15th)

Season 2010-2011	Turnover		Wage bill		Wages as proportion of turnover	
1.- Manchester United FC	£331	(1st)	£153	(3rd)	46%	(20th)
2.- Chelsea FC	£222	(3rd)	£190	(1st)	86%	(3rd)
3.- Manchester City FC	£153	(6th)	£174	(2nd)	114%	(1st)
4.- Arsenal FC	£265	(2nd)	£124	(5th)	48%	(18th)
5.- Tottenham Hotspur FC	£163	(5th)	£91	(6th)	56%	(17th)
6.- Liverpool FC	£184	(4th)	£135	(4th)	73%	(9th)
7.- Everton FC	£82	(9th)	£71	(9th)	71%	(10th)
8.- Fulham FC	£77	(12th)	£75	(8th)	75%	(8th)
9.- Aston Villa FC	£92	(7th)	£83	(7th)	90%	(2nd)
10.- Sunderland AFC	£79	(11th)	£61	(10th)	77%	(7th)
11.- West Bromwich Albion	£59	(16th)	£37	(19th)	63%	(14th)
12.- Newcastle United FC	£89	(8th)	£54	(13th)	60%	(15th)
13.- Stoke City FC	£67	(14th)	£47	(15th)	70%	(11th)
14.- Bolton Wanderers FC	£68	(13th)	£56	(11th)	82%	(5th)
15.- Blackburn Rovers FC	£58	(17th)	£50	(14th)	86%	(3rd)
16.- Wigan Athletic FC	-	-	£40	(16th)	78%	(6th)
17.- Wolverhampton W.	£64	(15th)	£38	(17th)	59%	(16th)
18.- Birmingham City FC	£56	(18th)	£38	(17th)	68%	(13th)
19.-Blackpool FC	£52	(19th)	£25	(20th)	48%	(18th)
20.-West Ham United FC	£81	(10th)	£56	(11th)	69%	(12th)

Season 2011-2012	Profit before tax	Loss before tax	Net debt
1.- Manchester City FC	-	£99m	£58m
2.- Manchester United FC	-	£5m	£366m
3.- Arsenal FC	£37m	-	£98m
4.- Tottenham Hotspur FC	-	£7m	£0.5m
5.- Newcastle United FC	£1m	-	£129m
6.- Chelsea FC	-	£4m	£878m[192]
7.- Everton FC	-	£9m	£46m
8.- Liverpool FC	-	£41m	£87m
9.- Fulham FC	-	£18m	£193m
10.- West Bromwich Albion	£1m	-	£12m
11.- Swansea City FC	£17m	-	£70m
12.- Norwich City FC	£16m	-	0
13.- Sunderland AFC	-	£32m	0
14.- Stoke City FC	-	£10m	£84m
15.- Wigan Athletic FC	£4m	-	0
16.- Aston Villa FC	-	£18m	£122m
17.- Queens Park Rangers	-	£23m	£89m
18.- Bolton Wanderers FC	-	£22m	£137m
19.- Blackburn Rovers FC	£4m	-	£25m
20.- Wolverhampton W.	£2m	-	-

Season 2011-2012	Profit before tax	Loss before tax	Net debt
1.- Manchester United FC	£12m	-	£308m
2.- Chelsea FC	-	£68m	£92m
3.- Manchester City FC	-	£197m	£43m
4.- Arsenal FC	£15m	-	£98m
5.- Tottenham Hotspur FC	-	£0.4m	£57m
6.- Liverpool FC	-	£49m	£65m
7.- Everton FC	-	£5m	£45m
8.- Fulham FC	-	£5m	£190m
9.- Aston Villa FC	-	£54m	£114m
10.- Sunderland AFC	-	£8m	£77m
11.- West Bromwich Albion	£9m	-	£2m
12.- Newcastle United FC	£33m	-	£130m
13.- Stoke City FC	-	£6m	0
14.- Bolton Wanderers FC	-	£26m	£110m
15.- Blackburn Rovers FC	-	£19m	£26m
16.- Wigan Athletic FC	-	£7m	£21m
17.- Wolverhampton W.	£2m	-	0
18.- Birmingham City FC	£0,1m	-	£16m
19.- Blackpool FC	£21m	-	£4.3m
20.- West Ham United FC	-	£19m	£45m

[191] Data adapted from Conn (2011, 2013a, 2013b), Sedghi (2012) and Sedghi & Conn (2013).
[192] Chelsea FC's net debt considerably increases due to the loans provided by Roman Abramovich (club's owner), through *Fordstan Ltd.* the ultimate holding company of Chelsea FC (Conn, 2010; Kelso, 2011).

Appendix F

UEFA, Premier League and Football League Regulations about the Club’s Financial Records for the 2012-2013 Season

The following classification of articles and sections are related to the minimum annual financial requirements stipulated by both European and English governing bodies as well as by the rulers of the professional football league competitions in England. All these articles and sections correspond to the set of rules and regulations developed by UEFA (*UEFA Club Licensing and Financial Fair Play Regulations, Edition 2012*), the Football Association (*Rules and Regulations of The Association, Season 2012-2013*), the Premier League (*Premier League Handbook Season 2012/13*), and *The Football League Regulations* for the season 2012-2013.

- ***UEFA Financial Fair Play Regulations, Edition 2012***
  Source: UEFA (2012c: 25).

Article 47: Annual financial statements

1. Annual financial statements in respect of the statutory closing date prior to the deadline for submission of the application to the licensor and prior to the deadline for submission of the list of licensing decisions to UEFA must be prepared and submitted.
2. Annual financial statements must be audited by an independent auditor as defined in Annex V.
3. The annual financial statements must consist of:
   a) a balance sheet;
   b) a profit and loss account;
   c) a cash flow statement;
   d) notes, comprising a summary of significant accounting policies and other explanatory notes; and
   e) a financial review by management.
4. The annual financial statements must meet the minimum disclosure requirements as set out in Annex VI and the accounting principles as set out in Annex VII. Comparative figures in respect of the prior statutory closing date must be provided.
5. If the minimum requirements for the content and accounting as set out in paragraph 4 above are not met in the annual financial statements, then the licence applicant must prepare supplementary information in order to meet the minimum information requirements that must be assessed by an independent auditor as defined in Annex V.

- ***Rules and Regulations of The Association, Season 2012-2013***
  Source: The Football Association (2012: 489-490).

Standard club rules – Section 9: Annual and extraordinary general meetings

a. An AGM shall be held in each year to:
   i) receive a report of the activities of the Club over the previous year;
   ii) receive a report of the Club's finances over the previous year;
   iii) elect the members of the Club Committee; and
   iv) consider any other business.

b. Nominations for election of members as Club Officers or as members of the Club Committee shall be made in writing by the proposer and seconder, both of whom must be existing members of the Club, to the Club Secretary not less than 21 days before the AGM. Notice of any resolution to be proposed at the AGM shall be given in writing to the Club Secretary not less than 21 days before the meeting.
c. An EGM may be called at any time by the Club Committee and shall be called within 21 days of the receipt by the Club Secretary of a requisition in writing, signed by not less than five members stating the purposes for which the Meeting is required and the resolutions proposed. Business at an EGM may be any business that may be transacted at an AGM.
d. The Secretary shall send to each member at their last known address written notice of the date of a General Meeting (whether an AGM or an EGM) together with the resolutions to be proposed at least 14 days before the meeting.
e. The quorum for a General Meeting shall be ______________________.
f. The Chairperson, or in their absence a member selected by the Club Committee, shall take the chair. Each member present shall have one vote and resolutions shall be passed by a simple majority. In the event of an equality of votes the Chairperson of the Meeting shall have a casting vote.
g. The Club Secretary, or in their absence a member of the Club Committee, shall enter Minutes of General Meetings into the Minute Book of the Club.

Standard club rules – Section 11: Club finances

a. A bank account shall be opened and maintained in the name of the Club (the “Club Account”). Designated account signatories shall be the Club Chairperson, the Club Secretary and the Treasurer. No sum shall be drawn from the Club Account except by cheque signed by two of the three designated signatories. All monies payable to the Club shall be received by the Treasurer and deposited in the Club Account.
b. The Club Property shall be applied only in furtherance of the objects of the Club. The distribution of profits or proceeds arising from the sale of Club Property to members is prohibited.
c. The Club Committee shall have the power to authorise the payment of remuneration and expenses to any member of the Club (although a Club shall not remunerate a member for playing) and to any other person or persons for services rendered to the Club.
d. The Club may provide sporting and related social facilities, sporting equipment, coaching, courses, insurance cover, medical treatment, away-match expenses, post match refreshments and other ordinary benefits of Community Amateur Sports Clubs as provided for in the Finance Act 2002.
e. The Club may also in connection with the sports purposes of the Club:

   a) sell and supply food, drink and related sports clothing and equipment;

   b) employ members (although not for playing) and remunerate them for providing goods and services, on fair terms set by the Club Committee without the person concerned being present;

   c) pay for reasonable hospitality for visiting teams and guests; and

   d) indemnify the Club Committee and members acting properly in the course of the running of the Club against any liability incurred in the proper running of the Club (but only to the extent of its assets).

f. The Club shall keep accounting records for recording the fact and nature of all payments and receipts so as to disclose, with reasonable accuracy, at any time, the financial position, including the assets and liabilities of the Club. The Club must retain its accounting records for a minimum of six years.
g. The Club shall prepare an annual "Financial Statement", in such format as shall be available from The FA from time to time. The Financial Statement shall be verified by an independent, appropriately qualified accountant and shall be approved by members at general meeting. A copy of any Financial Statement shall, on demand, be forwarded to The FA.
h. The Club Property, other than the Club Account, shall be vested in not less than two and no more than four custodians, one of whom shall be the Treasurer ("the Custodians"), who shall deal with the Club Property as directed by decisions of the Club Committee and entry in the Minute Book shall be conclusive evidence of such a decision.
i. The Custodians shall be appointed by the Club in a General Meeting and shall hold office until death or resignation unless removed by a resolution passed at a General Meeting.
j. On their removal or resignation a Custodian shall execute a Conveyance in such form as is published by The FA from time to time to a newly elected Custodian or the existing Custodians as directed by the Club Committee. The Club shall, on request, make a copy of any Conveyance available to The FA. On the death of a Custodian, any Club Property vested in them shall vest automatically in the surviving Custodians. If there is only one surviving Custodian, an EGM shall be convened as soon as possible to appoint another Custodian.
k. The Custodians shall be entitled to an indemnity out of the Club Property for all expenses and other liabilities reasonably incurred by them in carrying out their duties.

- ***Premier League Handbook Season 2012/13***
  Source: Premier League Handbook (2012: 100-102)

Premier League rules – Section E: Clubs - Finance

Power to inspect

E1. The Board either by itself or by any person appointed by it shall be empowered to inspect the financial records of any Club which it reasonably suspects has acted in breach of these Rules.

Club bank accounts

E.2. Each Club shall by 1st March in each Season submit to the Secretary a copy of its annual accounts in respect of its most recent financial year or if the Club considers it appropriate or the Secretary so requests the Group Accounts of the Group of which it is a member (in either case such accounts to be prepared and audited in accordance with applicable legal and regulatory requirements) together with a copy of the directors' report for that year and a copy of the auditors' report on those accounts.

Submission of club accounts

E.3. Each Club shall by 1st March in each Season submit to the Secretary a copy of its annual accounts in respect of its most recent financial year or if the Club considers it appropriate or the Secretary so requests the Group Accounts of the Group of which it is a member (in either case such accounts to be prepared and audited in accordance with applicable legal and regulatory requirements) together with a copy of the directors' report for that year and a copy of the auditors' report on those accounts.

E.4. The accounts referred to in Rule E.3 shall:

E.4.1. include separate disclosure within the balance sheet or notes to the accounts, or by way of supplementary information separately reported on by its auditors by way of procedures specified by the Board, of the total sums payable and receivable in respect of Compensation Fees, Contingent Sums and Loan Fees;

E.4.2. include a breakdown within the profit and loss account or the notes to the accounts, or by way of supplementary information separately reported on by its auditors by way of procedures specified by the Board, of revenue in appropriate categories such as gate receipts, sponsorship and advertising, broadcasting rights, commercial income and other income.

E.5. If the auditors' report on the accounts submitted pursuant to Rule E.3 contains anything other than an unqualified opinion without modification, the Club shall at the Board's request submit such further documentary evidence as the Board shall require (including but not limited to Future Financial Information).

E.6. If the annual accounts of a Club or Group Accounts submitted pursuant to Rule E.3 are prepared to a date prior to 30th November in the Season of submission, such Club or Group shall by the following 31st March submit to the Secretary interim accounts covering the period commencing from its accounting reference date and ending on a date between the following 30th November and 1st March.

E.7. The interim accounts shall:

E.7.1 comprise a balance sheet, a profit and loss account, a cash flow statement and relevant explanatory notes;

E.7.2 be prepared in accordance with the accounting principles adopted in the
preparation of the Club's annual accounts;

E.7.3 be presented in a similar format to the annual accounts including as regards the matters set out in Rule E.4;

E.7.4 include in the profit and loss account and cashflow statement comparative figures for the same period in the preceding year;

E.7.5 include a balance sheet as of the end of the preceding financial year;

E.7.6 be approved in writing by the board of directors of the company to which they relate; and

E.7.7 be reviewed or audited in accordance with applicable regulatory requirements.

E.8. Rule E.5 shall apply to the interim accounts (with appropriate modification) if the auditors have issued anything other than an unqualified opinion without modification on them.

E.9. Each Club must by 14th April (or such later date as the Board shall specify) in each Season prove that, subject to Rule E.10:

E.9.1. no Compensation Fee, Loan Fee or Contingent Sum payable pursuant to a Transfer Agreement entered into prior to the preceding 31st December; and

E.9.2. no sum payable to or in respect of an employee in relation to services provided prior to the preceding 31st December (including PAYE and NIC) is or was overdue as at the preceding 31st March.

E.10. For the purpose of Rule E.9:

E.10.1. "employee" means a Player, a Manager, any Official referred to in Rule J.1, an Academy Manager, a team doctor and senior physiotherapist referred to in Rule O.1, an assistant manager or head coach referred to in Rule P.19 and a safety officer;

E.10.2. an amount shall not be treated as overdue as at 31st March if by that date it has been paid or the date for payment has been extended by means of a written agreement with the creditor or it is the subject of current litigation or arbitration proceedings or has been submitted to a dispute resolution procedure of the League, the Football Association, UEFA or FIFA.

E.11. By 31st March in each Season, each Club shall submit to the Secretary in respect of itself (or if the Club considers it appropriate or the Secretary so requests in respect of the Group of which it is a member) future financial information ("Future Financial Information") comprising projected profit and loss accounts, cash flow, balance sheets and relevant explanatory notes commencing from its accounting reference date or, if it has submitted interim accounts pursuant to Rule E.6, from the date to which those interim accounts were prepared and expiring on the next accounting reference date after the end of the following Season. The projected profit and loss accounts, cash flow and balance sheets shall be prepared at a maximum of quarterly intervals.

E.12. The Future Financial Information shall:

E.12.1. be prepared in accordance with the accounting principles adopted in the preparation of the Club's annual accounts (except where the accounting principles and policies are to be changed in the subsequent annual accounts, in which case the new accounting principles and polices should be followed); and

E.12.2. be approved in writing by the board of directors of the company to which they relate; and

E.12.3. to include in the explanatory notes thereto principal assumptions and risks; and

E.12.4. include for comparison profit and loss accounts for the period covered by the annual accounts and interim accounts submitted pursuant to Rules E.3 and E.6, a forecast for the current financial year and a balance sheet as at the date of the interim accounts submitted pursuant to Rule E.6.

E.13. Each Promoted Club shall by 30th June in the year of its promotion submit to the Secretary:

E.13.1. copies of the documents and other information that it would have been required to submit to the Secretary pursuant to Rules E.3, E.6 and E.9 by 1st March of that year had it then been a member of the Premier League;

E.13.2. Future Financial Information commencing from 1st July in the year of its promotion and expiring on the Club's next accounting reference date after the end of the following Season; and

E.13.3. any further documentary evidence required pursuant to Rules E.5 and E.8.

E.14. The Board shall have the powers set out in Rule E.15 if:

E.14.1. the Club has failed to submit to the Secretary annual accounts as required by Rules E.3 and E.4 or Rule E.13; or

E.14.2. the Club has failed to submit to the Secretary interim accounts as required by Rule E.6 or Rule E.13; or

E.14.3. the Club has failed to submit to the Secretary the Future Financial Information as required by Rule E.11 or Rule E.13; or

E.14.4. the Board has asked the Club to submit further documentary evidence pursuant to Rule E.5, Rule E.8 or Rule E.13 and the Club has failed to do so; or

E.14.5. the Club has failed to satisfy the Board that no sums of the kind set out in Rule E.9 (and subject to Rule E.10) were overdue as at the preceding 31st March; or

E.14.6. the auditors' report on the annual accounts or interim accounts of the Club or the Group submitted pursuant to Rule E.3 and Rule E.6 respectively or Rule E.13 contains anything other than an unqualified opinion without modification; or

E.14.7. as a result of its review of all the documents and information submitted by the Club pursuant to Rules E.3 to E.13, and having taken into account any failure of the Club to supply any such documents or information, in its reasonable opinion it determines that the Club will not over the course of the following Season be able to:

E.14.7.1. pay its liabilities to the creditors listed in Rule E.23 (in so far as they are or will become creditors of the Club) and to its employees as they fall due; or

E.14.7.2. fulfil its obligation under Rule C.1 to play 2 League Matches against each other Club; or

E.14.7.3. fulfil its obligations under Rule D.3 to provide such rights, facilities and services as are required to enable the League to fulfil its Commercial Contracts, UK Broadcasting Contracts, Overseas Broadcasting Contracts, Radio Contracts and Title Sponsorship Contracts.

E.15. The powers referred to in Rule E.14 are:

E.15.1. to require the Club to submit, agree and adhere to a budget which shall include, but not be limited to, the matters set out in Rule H.1.1 to H.1.3; and

E.15.2. to require the Club to provide such further information as the Board shall determine and for such period as it shall determine; and

E.15.3. to refuse any application by that Club to register any Player or any new contract of an existing Player of that Club if the Board reasonably deems that this is necessary in order to secure that the Club complies with its obligations listed in Rule E.14.7.

E.16. If any Person proposes to acquire Control of a Club:

E.16.1. the Club shall submit to the Secretary updated Future Financial Information prepared to take into account the consequences of the change of Control on the Club's future financial position as soon as reasonably practicable prior to the change of Control or, if such submission is not reasonably practicable prior to the change of Control, no later than 10 Working Days thereafter; and

E.16.2. the Board shall have power to require the Person who proposes to acquire or has acquired Control to appear before it and to provide evidence of the source and sufficiency of any funds which that Person proposes to invest in or otherwise make available to the Club.

E.17. If the Board determines, in its reasonable opinion, and having considered any information provided to it pursuant to Rule E.16, that the Club will not be able to fulfil its obligations as set out in Rules E.14.7.1 to E.14.7.3, then the Board shall have the powers set out in Rule E.15.

- ***The Football League Regulations***

  Source: The Football League (2012)

Section 16: Club's financial records

16.1. All Clubs shall keep their financial records in accordance with the provisions of The Football Association Rules and the Executive may arrange for an inspection of all such books.

16.2. Each Club shall submit a copy of its Annual Accounts (as defined in Regulation 16.3 below) to the Executive, but in any event:

16.2.1. by no later than 1st March following the end of the financial year to which those Annual Accounts relate (in the case of a Championship Club); or

16.2.2. by no later than the date on which the Club is required to file its accounts at Companies House (in case of League One and League Two Clubs).

16.3. For the purposes of this Regulation 16, **Annual Accounts** means the annual accounts in respect of the Club's most recent financial year (such accounts to be prepared and audited in accordance with applicable legal and regulatory requirements) together with a copy of the directors' report for that year and a copy of the auditors' report (if any) on those accounts.

16.4. If the Club considers it appropriate, or the Executive so requests, the Annual Accounts required to be submitted in accordance with Regulation 16.2 shall relate to the Group of which the Club is a member.

16.5. Where a Club relies on any statutory and/or regulatory exemptions such that the Annual Accounts are either abbreviated in nature or unaudited the Club shall within 14 days of any request provide to the Executive such additional information as the Executive deem appropriate. Any information request will ordinarily be limited to information that would be disclosed if the Club was required to prepare annual accounts under the provisions of Section 396 of the 2006 Act and The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 (as may be amended or replaced from time to time) other than the requirement to have an audit report prepared.

16.6. The Board shall have the powers set out in Regulation 16.7 if:

16.6.1. the Club has failed to submit to the Executive the Annual Accounts as required by Regulation 16.2;

16.6.2. the Club has failed to submit to the Executive Annual Accounts for the Group where requested by the Executive in accordance with Regulation 16.4; and/or

16.6.3. the Club has failed to submit to the Executive any additional information as required by Regulation 16.5,to the Board's satisfaction.

16.7. The powers referred to in Regulation 16.6 are:

16.7.1. to require the Club to provide such further information as the Board shall determine and for such period as it shall determine; and

16.7.2. subject the Club to a registration embargo such that it shall not be permitted to register any Player with that Club without the prior written consent of the Executive until such time as the breach identified by Regulation 16.6 has been rectified in its entirety to the Board's satisfaction.

16.8. Regulations 16.1 to 16.4 inclusive shall apply to all Clubs. However, Regulations 16.5 to 16.7 inclusive shall not apply to Championship Clubs and the remainder of this Regulation 16 shall apply to Championship Clubs only in substitution of Regulations 16.5 to 16.7.

16.9. The Annual Accounts for a Championship Club must, in addition to the requirements of Regulation 16.3:

16.9.1. be accompanied by an auditors' report and a directors' report;

16.9.2. include separate disclosure within the balance sheet or notes to the Annual Accounts, or by way of supplementary information separately reported on by its auditors by way of procedures specified by the Executive, of the total sums payable and receivable in respect of Transfer Fees, Compensation Fees, Loan Fees and any subsequent payments which become due under the terms of any transfer; and

16.9.3. include a breakdown within the profit and loss account or the notes to the accounts, or by way of supplementary information separately reported on by its auditors by way of procedures specified by the Executive, of revenue in appropriate categories such as gate receipts, sponsorship and advertising, broadcasting rights, commercial income and other income.

16.10. If the auditors' report on the accounts submitted pursuant to Regulation 16.9 contains anything other than an unqualified opinion without modification, the Championship Club shall at the Executive's request submit such further documentary evidence as the Executive shall require (including but not limited to Future Financial Information).

16.11. If the Annual Accounts of a Championship Club (or, if applicable, the Group) submitted pursuant to Regulation 16.2 (and 16.4 as applicable) are prepared to a date prior to 30th November in the Season of submission, such Club or Group shall by the following 31st March submit to the Executive interim accounts covering the period commencing from its accounting reference date and ending on a date between the following 30th November and 1st March.

16.12. The interim accounts shall:

16.12.1. comprise a balance sheet, a profit and loss account, a cash flow statement and relevant explanatory notes;

16.12.2. be prepared in accordance with the accounting principles adopted in the preparation of the Championship Club's Annual Accounts;

16.12.3. be presented in a similar format to the Annual Accounts including as regards the matters set out in Regulation 16.9;

16.12.4. include in the profit and loss account and cashflow statement comparative figures for the same period in the preceding year;

16.12.5. include a balance sheet as of the end of the preceding financial year;

16.12.6. be approved in writing by the board of directors of the company to which they relate; and

16.12.7. be reviewed or audited in accordance with applicable regulatory requirements.

16.13. Regulation 16.10 shall apply to the interim accounts (with appropriate modification) if the auditors have issued anything other than an unqualified opinion without modification on them.

16.14. Each Club must by 1st March in each Season prove that, subject to Regulation 16.15.2:

16.14.1. no Transfer Fee, Compensation Fee, Loan Fee or subsequent payments which become due under the terms of any transfer; and

16.14.2. no sum payable to or in respect of an employee employed during the year to 31 December of that Season (including national insurance contributions and income tax deducted under the 'pay as you earn' system) is or was overdue as at that 31st December.

16.15. For the purpose of Regulation 16.14:

16.15.1. *employee* means any of the following:

a. a Player;
b. the Manager;
c. the Official responsible for running the daily business of the Championship Club with the support of a sufficient number of administrative staff in suitable and appropriately equipped offices, who can be contacted during normal office hours;
d. the Official who shall hold a nationally recognised qualification as an accountant or auditor, or who has sufficient experience to demonstrate their competence as such, who shall be responsible for the Championship Club's finances;
e. the press or media officer (holding a nationally recognised qualification in journalism or who has sufficient experience to demonstrate their competence as a press or media officer);
f. the Academy Manager (appointed in accordance with Youth Development Rule 51);
g. the Team Doctor (appointed in accordance with Regulation 35.2);
h. the Senior Physiotherapist (appointed in accordance with Regulation 35.3); and
i. the Championship Club's safety officer;

16.15.2. an amount overdue as at 31st December shall not be treated as such if by the following 31st March it has been paid or the date for payment has been extended by means of a written agreement with the creditor or it is the subject of current litigation or arbitration proceedings or has been submitted to a dispute resolution procedure of the League, the Football Association, the Premier League, UEFA or FIFA.

16.16. By 31st March in each Season, each Championship Club shall submit to the Executive in respect of itself (or if the Championship Club considers it appropriate or the Executive so requests in respect of the Group of which it is a member) future financial information ('Future Financial Information') comprising projected profit and loss accounts, cash flow, balance sheets and relevant explanatory notes commencing from its accounting reference date or, if it has submitted interim accounts pursuant to Regulation 16.11, from the date to which those interim accounts were prepared and expiring on the next accounting reference date after the end of the following Season. The projected profit and loss accounts, cash flow and balance sheets shall be prepared at a maximum of six-monthly intervals.

16.17. The Future Financial Information shall:

16.17.1. be prepared in accordance with the accounting principles adopted in the preparation of the Championship Club's annual accounts (except where the accounting principles and policies are to be changed in the subsequent annual accounts, in which case the new accounting principles and policies should be followed);

16.17.2. be approved in writing by the board of directors of the company to which they relate;

16.17.3. include in the explanatory notes thereto principal assumptions and risks; and

16.17.4. include for comparison profit and loss accounts for the period covered by the Annual Accounts and interim accounts submitted pursuant to Regulation 16.2 and 16.11, a forecast for the current financial year and a balance sheet as at the date of the interim accounts submitted pursuant to Regulation 16.11.

16.18. Each Club relegated into the Championship from the Premier League shall by 30 June in the years of its relegation submit to the Executive:

16.18.1. copies of the documents and other information that it would have been required to submit to the Executive pursuant to Regulations 16.2, 16.11and 16.14 by 1 March in that calendar year had it then been a Championship Club;

16.18.2. Future Financial Information commencing from 1 August in the year of its promotion and expiring at the Club's next accounting reference date after the end of the following season; and

16.18.3. any further documentary evidence required pursuant to Regulations 16.10 and 16.13. Each Club promoted into the Championship from League One shall comply with this Regulation 16.18 by 31st July in the year of its promotion.

16.19. The Executive shall have the powers set out in Regulation 16.20 if:

16.19.1. the Championship Club has failed to submit to the Executive annual accounts as required by Regulation 16.2 and 16.3; or

16.19.2. the Championship Club has failed to submit to the Executive interim accounts as required by Regulation 16.11; or

16.19.3. the Championship Club has failed to submit to the Executive the Future Financial Information as required by Regulation 16.16; or

16.19.4. the Executive has asked the Championship Club to submit further documentary evidence pursuant to Regulation 16.10 or Regulation 16.13 and the Championship Club has failed to do so; or

16.19.5. the Championship Club has failed to satisfy the Executive that no sums of the kind set out in Regulation 16.14 (and subject to Regulation 16.15) were overdue as at the preceding 31 December; or

16.19.6. the auditors' report on the Annual Accounts or interim accounts of the Championship Club or the Group submitted pursuant to Regulation 16.2 (and Regulation 16.4 as applicable) and Regulation 16.11 respectively contains anything other than an unqualified opinion without modification; or

16.19.7. a newly promoted or relegated Championship Club has failed to submit to the Executive the financial information as required by

Regulation 16.18;

16.19.8. as a result of its review of all the documents and information submitted by the Championship Club pursuant to Regulations 16.2 to 16.18, and having taken into account any failure of the Championship Club to supply any such documents or information, in its reasonable opinion it determines that the Championship Club will not over the course of the following Season be able to:

a. pay its liabilities to the creditors listed in Article 80.1 of the League's articles of association and to any foreign Transferor Club (in so far as they are or will become creditors of the Championship Club) and to its employees as they fall due; or
b. fulfil its obligations to play fixtures under the jurisdiction of the League; or
c. be able to provide such rights, facilities and services as are required to enable the League to fulfil its commercial and broadcasting contracts.

16.20. The powers referred to in Regulation 16.19 are:

16.20.1. to require the Championship Club to submit, agree and adhere to a budget which shall include, but not be limited to, Transfer Fees, Compensation Fees, Loan Fees. Subsequent payments which become due under the terms of any transfer, players' remuneration and fees payable to Agents;

16.20.2. to require the Championship Club to provide such further information as the Executive shall determine and for such period as it shall determine;

16.20.3. to refuse any application by that Championship Club to register any Player or any new contract of an existing Player of that Club if the Executive reasonably deems that this is necessary in order to secure that the Championship Club complies with its obligations listed in Regulations 16.19.8(a) to 16.19.8(c).

16.21. If any Person proposes to acquire Control of a Championship Club:

16.21.1. the Championship Club shall submit to the Secretary updated Future Financial Information prepared to take into account the consequences of the change of Control on the Championship Club's future financial position as soon as reasonably practicable prior to the change of Control or, if such submission is not reasonably practicable prior to the change of Control, no later than 10 Normal Working Days thereafter; and

16.21.2. the Executive shall have the power to require the Person who proposes to acquire or has acquired Control to appear before it and to provide evidence of the source and sufficiency of any funds which that Person proposes to invest in or otherwise make available to the Championship Club.

16.22. If the Executive determines, in its reasonable opinion, and having considered any information provided to it pursuant to Regulation 16.21, that the Club will not be able to fulfil its obligations as set out in Regulations 16.19.8(a) to 16.19.8(c), then the Executive shall have the powers set out in Regulation 16.20.

Appendix G

Main Users of Annual Reports

	Information provided to:		
	Companies	**The traditional club**	**The listed club**
Investors (external/ professional)	To assess the ability of the enterprise to pay dividends To determine whether to buy, sell or hold securities		To assess the ability of the enterprise to pay dividends To determine whether to buy, sell or hold securities
Investors (external/ supporters)		To inform them about financial support for football ambition so that investors may exercise any possible influence upon management	To inform them about financial support for football ambition so that investors may exercise any possible influence upon management
Employees	To assess the ability of the enterprise to provide remuneration, employment opportunities and retirement benefits	To assess the ability of the enterprise to provide remuneration and employment opportunities	To assess the ability of the enterprise to provide remuneration and employment opportunities
Lenders	To determine whether their loans will be repaid, and interest attached to them paid when due	To determine whether their loans will be repaid, and interest attached to them paid when due	To determine whether their loans will be repaid, and interest attached to them paid when due
Suppliers and other creditors	To enable them to decide whether to sell to the enterprise and to assess the likelihood of amounts owing to them being paid when due	To enable them to decide whether to sell to the enterprise and to assess the likelihood of amounts owing to them being paid when due	To enable them to decide whether to sell to the enterprise and to assess the likelihood of amounts owing to them being paid when due
Customers	To assess the extent of continuing involvement with the company	To assess the extent of continuing involvement with the company	To assess the extent of continuing involvement with the company (the new supporter)
Government and its agencies	To assist in the allocation of resources	To assess taxation	(To assist in the allocation of resources) To assess taxation
Regulatory bodies (football authorities)	*Non applicable*	To guide in the regulation of the industry	To guide in the regulation of the industry
The public/ community	Various	Various	Various
Supporters	*Non applicable*	To judge whether the club requires financial or other support	To judge whether the club requires financial or other support (the traditional supporter)

Source: Morrow (1999: 160-161).

Appendix H

2003-2012 Premier League Participations

2003-2012 Premier League participations (and final positions)										
Premier League football club	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**
Arsenal FC	2	1	2	4	4	3	4	3	4	3
Aston Villa FC	16	6	10	16	11	6	6	6	9	16
Birmingham City FC	13	10	12	18	-	19	-	9	18	-
Blackburn Rovers FC	6	15	15	6	10	7	15	10	15	19
Blackpool FC	-	-	-	-	-	-	-	-	19	-
Bolton Wanderers FC	17	8	6	8	7	16	13	14	14	18
Burnley FC	-	-	-	-	-	-	-	18	-	-
Charlton Athletic FC	12	7	11	13	19	-	-	-	-	-
Chelsea FC	4	2	1	1	2	2	3	1	2	6
Crystal Palace FC	-	-	18	-	-	-	-	-	-	-
Derby County FC	-	-	-	-	-	20	-	-	-	-
Everton FC	7	17	4	11	6	5	5	8	7	7
Fulham FC	14	9	13	12	16	17	7	12	8	9
Hull City AFC	-	-	-	-	-	-	17	19	-	-
Leeds United FC	15	19	-	-	-	-	-	-	-	-
Leicester City FC	-	18	-	-	-	-	-	-	-	-
Liverpool FC	5	4	5	3	3	4	2	7	6	8
Manchester City FC	9	16	8	15	14	9	10	5	3	1
Manchester United FC	1	3	3	2	1	1	1	2	1	2
Middlesbrough FC	11	11	7	14	12	13	19	-	-	-
Newcastle United FC	3	5	14	7	13	12	18	-	12	5
Norwich City FC	-	-	19	-	-	-	-	-	-	12
Portsmouth FC	-	13	16	17	9	8	14	20	-	-
Queens Park Rangers FC	-	-	-	-	-	-	-	-	-	17
Reading FC	-	-	-	-	8	18	-	-	-	-
Sheffield United FC	-	-	-	-	18	-	-	-	-	-
Southampton FC	8	12	20	-	-	-	-	-	-	-
Stoke City FC	-	-	-	-	-	-	12	11	13	14
AFC Sunderland	20	-	-	20	-	15	16	13	10	13
Swansea City AFC	-	-	-	-	-	-	-	-	-	11
Tottenham Hotspur FC	10	14	9	5	5	11	8	4	5	4
Watford FC	-	-	-	-	20	-	-	-	-	-
West Bromwich Albion FC	19	-	17	19	-	-	20	-	11	10
West Ham United FC	18	-	-	9	15	10	9	17	20	-
Wigan Athletic FC	-	-	-	10	17	14	11	16	16	15
Wolverhampton Wanderers FC	-	20	-	-	-	-	-	15	17	20

Appendix I

2003-2012 Premier League Chairman's Statements

Season 2002-2003			
CS03.ARS	Arsenal FC	**CS03.NEW**	Newcastle United FC
CS03.BLK	Blackburn Rovers FC	**CS03.NOR**	Norwich City FC
CS03.BOL	Bolton Wanderers FC	**CS03.REA**	Reading FC
CS03.BUR	Burnley FC	**CS03.TOT**	Tottenham Hotspur FC
CS03.EVE	Everton FC	**CS03.WHU**	West Ham United FC
CS03.MCI	Manchester City FC	**CS03.WIG**	Wigan Athletic FC
CS03.MUN	Manchester United FC		
Season 2003-2004			
CS04.BIR	Birmingham City FC	**CS04.NEW**	Newcastle United FC
CS04.BLK	Blackburn Rovers FC	**CS04.NOR**	Norwich City FC
CS04.BOL	Bolton Wanderers FC	**CS04.REA**	Reading FC
CS04.BUR	Burnley FC	**CS04.STK**	Stoke City FC
CS04.EVE	Everton FC	**CS04.TOT**	Tottenham Hotspur FC
CS04.MCI	Manchester City FC	**CS04.WHU**	West Ham United FC
CS04.MUN	Manchester United FC	**CS04.WIG**	Wigan Athletic FC
Season 2004-2005			
CS05.ARS	Arsenal FC	**CS05.NEW**	Newcastle United FC
CS05.AVI	Aston Villa FC	**CS05.NOR**	Norwich City FC
CS05.BIR	Birmingham City FC	**CS05.REA**	Reading FC
CS05.BLK	Blackburn Rovers FC	**CS05.STK**	Stoke City FC
CS05.BOL	Bolton Wanderers FC	**CS05.TOT**	Tottenham Hotspur FC
CS05.BUR	Burnley FC	**CS05.WHU**	West Ham United FC
CS05.EVE	Everton FC	**CS05.WIG**	Wigan Athletic FC
CS05.MCI	Manchester City FC		
Season 2005-2006			
CS06.ARS	Arsenal FC	**CS06.NOR**	Norwich City FC
CS06.AVI	Aston Villa FC	**CS06.REA**	Reading FC
CS06.BLK	Blackburn Rovers FC	**CS06.STK**	Stoke City FC
CS06.BOL	Bolton Wanderers FC	**CS06.TOT**	Tottenham Hotspur FC
CS06.BUR	Burnley FC	**CS06.WAT**	Watford FC
CS06.EVE	Everton FC	**CS06.WHU**	West Ham United FC
CS06.MCI	Manchester City FC	**CS06.WIG**	Wigan Athletic FC
CS06.NEW	Newcastle United FC		
Season 2006-2007			
CS07.ARS	Arsenal FC	**CS07.NOR**	Norwich City FC
CS07.BIR	Birmingham City FC	**CS07.REA**	Reading FC
CS07.BLK	Blackburn Rovers FC	**CS07.STK**	Stoke City FC
CS07.BOL	Bolton Wanderers FC	**CS07.TOT**	Tottenham Hotspur FC
CS07.BUR	Burnley FC	**CS07.WAT**	Watford FC
CS07.CHA	Charlton Athletic FC	**CS07.WBA**	West Bromwich Albion FC
CS07.EVE	Everton FC	**CS07.WHU**	West Ham United FC
CS07.NEW	Newcastle United FC	**CS07.WIG**	Wigan Athletic FC

Season 2007-2008			
CS08.ARS	Arsenal FC	**CS08.QPR**	Queens Park Rangers FC
CS08.BIR	Birmingham City FC	**CS08.REA**	Reading FC
CS08.BLK	Blackburn Rovers FC	**CS08.STK**	Stoke City FC
CS08.BOL	Bolton Wanderers FC	**CS08.TOT**	Tottenham Hotspur FC
CS08.BUR	Burnley FC	**CS08.WAT**	Watford FC
CS08.EVE	Everton FC	**CS08.WBA**	West Bromwich Albion FC
CS08.FUL	Fulham FC	**CS08.WIG**	Wigan Athletic FC
CS08.NOR	Norwich City FC		
Season 2008-2009			
CS09.ARS	Arsenal FC	**CS09.STK**	Stoke City FC
CS09.BLK	Blackburn Rovers FC	**CS09.TOT**	Tottenham Hotspur FC
CS09.BOL	Bolton Wanderers FC	**CS09.WAT**	Watford FC
CS09.BUR	Burnley FC	**CS09.WBA**	West Bromwich Albion FC
CS09.EVE	Everton FC	**CS09.WHU**	West Ham United FC
CS09.REA	Reading FC	**CS09.WIG**	Wigan Athletic FC
Season 2009-2010			
CS10.ARS	Arsenal FC	**CS10.REA**	Reading FC
CS10.BIR	Birmingham City FC	**CS10.SHE**	Sheffield United FC
CS10.BLK	Blackburn Rovers FC	**CS10.STK**	Stoke City FC
CS10.BOL	Bolton Wanderers FC	**CS10.TOT**	Tottenham Hotspur FC
CS10.BUR	Burnley FC	**CS10.WAT**	Watford FC
CS10.EVE	Everton FC	**CS10.WHU**	West Ham United FC
CS10.MIN	Manchester City FC	**CS10.WIG**	Wigan Athletic FC
CS10.QPR	Queens Park Rangers FC		
Season 2010-2011			
CS11.ARS	Arsenal FC	**CS11.SHE**	Sheffield United FC
CS11.BIR	Birmingham City FC	**CS11.STK**	Stoke City FC
CS11.BOL	Bolton Wanderers FC	**CS11.TOT**	Tottenham Hotspur FC
CS11.BUR	Burnley FC	**CS11.WAT**	Watford FC
CS11.EVE	Everton FC	**CS11.WHU**	West Ham United FC
CS11.MCI	Manchester City FC	**CS11.WIG**	Wigan Athletic FC
CS11.REA	Reading FC		
Season 2011-2012			
CS12.ARS	Arsenal FC	**CS12.MCI**	Manchester City FC
CS12.BIR	Birmingham City FC	**CS12.SHE**	Sheffield United FC
CS12.BOL	Bolton Wanderers FC	**CS12.STK**	Stoke City FC
CS12.BUR	Burnley FC	**CS12.WHU**	West Ham United FC
CS12.EVE	Everton FC	**CS12.WIG**	Wigan Athletic FC
CS12.FUL	Fulham FC		

Appendix J

List of the 2003-2012

Premier League Chairmen

Club	Chairman	Year				
Arsenal FC	Peter D. Hill-Wood	2003	2005	2006	2007	2008
		2009	2010	2011	2012	
Aston Villa FC	Sir Herbert D. Ellis, OBE	2005	2006			
Birmingham City FC	David Sullivan	2004	2005	2007	2008	
	Carson Yeung Ka Sing	2010	2011	2012		
Blackburn Rovers FC	Robert Coar	2003	2004			
	John Williams	2005	2006	2007	2008	2009
		2010				
Bolton Wanderers FC	Philip A. Gartside	2003	2004	2005	2006	2007
		2008	2009	2010	2011	2012
Burnley FC	Barry Kilby	2003	2004	2005	2006	2007
		2008	2009	2010	2011	
	John Banaszkiewicz Mike Garlick	2012				
Charlton Athletic FC	Richard Murray	2007				
Everton FC	Sir Philip Carter CBE	2003				
	Bill Kenwright	2004	2005	2006	2007	2008
		2009	2010	2011	2012	
Fulham FC	Mohamed Al Fayed	2008	2012			
Manchester City FC	John Wardle	2003	2004	2005	2006	
	Khaldoon Al Mubarak	2010	2011	2012		
Manchester United FC	Sir Roy Gardner	2003	2004			
Newcastle United FC	William F. Shepherd	2003	2004	2005	2006	
	Christopher Mort	2007				
Norwich City FC	Roger Munby	2003	2004	2005	2006	2007
		2008				
Queens Park Rangers FC	Flavio Briatore	2008				
	Ishan Saksena	2010				
Reading FC	Sir John Madejski, OBE, DL	2003	2004	2005	2006	2007
		2008	2009	2010	2011	
Sheffield United FC	Kevin McCabe	2010	2011	2012		
Stoke City FC	Gunnar Gislason	2004	2005			
	Peter Coates	2006	2007	2008	2009	2010
		2011	2012			
Tottenham Hotspur FC	Daniel Levy	2003	2004	2005	2006	2007
		2008	2009	2010	2011	
Watford FC	Graham Simpson	2006	2007	2008		
	Jimmy Russo	2009				
	Graham Taylor	2010	2011			
West Bromwich Albion FC	Jeremy Peace	2007	2008	2009		
West Ham United FC	Terence Brown	2003	2004	2005	2006	
	Bjorgolfur Gudmundsson	2007				
	David Sullivan	2009	2010	2011	2012	
Wigan Athletic FC	David Whelan	2003	2004	2005	2006	2007
		2008	2009	2010	2011	2012

Appendix K

Relationship between *Tokens (Running Words) in Text* per Football Club and Personal Pronouns and Possessive Adjectives

Relationship between *tokens (running words) in text* per football club and personal pronouns and possessive adjectives (‰)

Football club	I	We	You	Me	My/mine	Our/ours	Us	Your/yours
Arsenal FC	3.41	10.35	0.67	-	0.96	10.1	1.12	0.25
Aston Villa FC	5.2	13.15	-	-	1.83	14.67	1.22	0.61
Birmingham City FC	12.22	6.43	-	-	3.86	6.43	1.29	-
Blackburn Rovers FC	1.56	13.16	0.52	0.26	0.09	8.4	2.77	0.09
Bolton Wanderers FC	8.75	10.52	0.68	0.41	1.64	13.12	2.05	0.14
Burnley FC	10.67	12.35	1.4	0.84	3.37	14.88	2.81	2.53
Charlton Athletic FC	3.45	3.73	-	0.29	0.86	6.03	1.15	1.15
Everton FC	17.27	11.51	2.28	1.98	6.05	16.67	2.08	0.1
Fulham FC	3.81	13.33	0.95	-	2.86	12.38	2.86	-
Manchester City FC	1.98	14.92	0.13	0.13	0.4	21.12	2.11	0.13
Manchester United FC	0.23	9.55	-	-	0.23	23.53	1.16	-
Newcastle United FC	0.69	6.27	0.17	-	-	6.36	0.26	-
Norwich City FC	5.39	9.58	1.56	0.6	1.92	11.97	1.56	3.95
Queens Park Rangers FC	4.54	19.85	1.13	-	-	11.34	0.57	-
Reading FC	3.83	28.22	-	-	1.74	19.51	2.09	-
Sheffield United FC	4.31	8.9	0.29	-	2.01	10.91	4.02	-
Stoke City FC	3.92	13.56	0.63	0.23	0.87	14.72	3.98	0.17
Tottenham Hotspur FC	2.8	18.2	0.17	0.08	0.08	16.86	2.24	0.29
Watford FC	5.7	9.68	0.31	0.2	1.12	6.31	2.04	0.2
West Bromwich Albion FC	1.76	6.84	-	-	0.98	10.56	0.98	0.2
West Ham United FC	10.86	13.22	0.97	-	2.37	18.06	1.94	0.75
Wigan Athletic FC	10.95	16.19	1.27	0.48	2.38	12.22	3.49	0.32

Appendix L

Passive Verbs in the 2003-2012

Premier League Chairman's Statements

Passive verbs in the 2003-2012 Premier League chairman's statements

Year	Present tenses		Past tenses			Future tenses		Conditional tenses	
	Simple	Continuous	Perfect	Imperfect	Pluperfect	Simple	Perfect	Simple	Perfect
2003	40 (11.83%)	0 (-)	36 (4.1%)	43 (4.9%)	3 (0.34%)	7 (10.14%)	0 (-)	0 (-)	0 (-)
2004	38 (11.24%)	3 (0.89%)	21 (2.39%)	48 (5.47%)	2 (0.23%)	8 (11.59%)	0 (-)	1 (8.33%)	0 (-)
2005	36 (10.65%)	3 (0.89%)	33 (3.76%)	59 (6.73%)	2 (0.23%)	9 (13.04%)	0 (-)	2 (16.67%)	0 (-)
2006	36 (10.65%)	1 (0.3%)	34 (3.88%)	77 (8.78%)	1 (0.11%)	12 (17.39%)	0 (-)	1 (8.33%)	0 (-)
2007	51 (15.09%)	1 (0.3%)	38 (4.33%)	116 (13.23%)	3 (0.34%)	9 (13.04%)	0 (-)	2 (16.67%)	0 (-)
2008	40 (11.83%)	2 (0.59%)	30 (3.42%)	70 (7.98%)	0 (-)	5 (7.25%)	0 (-)	2 (16.67%)	0 (-)
2009	14 (4.14%)	1 (0.3%)	34 (3.88%)	41 (4.68%)	3 (0.34%)	7 (10.14%)	0 (-)	1 (8.33%)	0 (-)
2010	29 (8.58%)	1 (0.3%)	35 (3.99%)	38 (4.33%)	6 (0.68%)	7 (10.14%)	1 (1.45%)	2 (16.67%)	0 (-)
2011	28 (8.28%)	1 (0.3%)	29 (3.31%)	30 (3.42%)	1 (0.11%)	4 (5.8%)	0 (-)	1 (8.33%)	0 (-)
2012	12 (3.55%)	1 (0.3%)	9 (1.03%)	33 (3.76%)	2 (0.23%)	0 (-)	0 (-)	0 (-)	0 (-)
Subtotal	324 (95.86%)	14 (4.14%)	299 (34.09%)	555 (63.28%)	23 (2.62%)	68 (98.55%)	1 (1.45%)	12 (100%)	0 (-)
Total	**338 (100%)**		**877 (100%)**			**69 (100%)**		**12 (100%)**	

Appendix M

List of Metadiscourse Items

The following list provides a complete description of all the metadiscourse (including hedging) items investigated in our dissertation. The categorisation has been developed considering the different approaches to metadiscourse and the examples introduced by several authors like Crismore et al. (1993), Hyland (1994, 1996a, 1996b, 1998a, 1998b, 2005), Hyland & Tse (2004), Louhiala-Salminen (1999), Salager-Meyer (1994), and Vande-Kopple (1985). Besides, it is important to point out that many of the items listed can express either textual or interpersonal meanings and that "every instance should be therefore be studied in its sentential co-text" (Hyland, 2005: 218).

1.- Textual metadiscourse
1.A.- Textual markers

- **Logical connectives**

additionally	hence	similarly
although	however	since
and	in addition	so
because	in contrast	therefore
besides	in the same way	though
but	likewise	thus
by contrast	moreover	whereas
consequently	nevertheless	while
equally	nonetheless	yet
further	on the other hand	
furthermore	ruther	

- **Sequencers**

finally	thirdly	subsequently
first	fourthly	then
firstly	*listing (a, b, c, etc.)*	to begin
in the second place	next	to start with
secondly	*numbering (1, 2, 3, etc.)*	

- **Frame markers**

as for	our aim here	to repeat
I will discuss	our purpose	to thank
in regard to	regarding	we try…
my goal is	thankful	well
now	thanks for your	

1.B.- Interpretive markers

- **Organisers**

below	in the next section	*use of arrows*
enclosed are	noted above	
in the following section	see below	

- **Code glosses**

as a matter of fact	in other words	that means
e.g.	namely	this means
for example	specifically	*use of brackets*
for instance	such as	viz
in fact	that is	which means

- **Illocution markers**

I predict	to conclude	to sum up
in sum	to end up	to summarise
in summary	to repeat	

2.- Interpersonal metadiscourse

- **Hedges**

- **Shields**

be able to	need	to speculate
be to	ought	to suggest
can/could	probably	will
have (got) to	shall	won’t
likely	should	would
may/might	to appear	
must	to seem	

- **Approximators**

about	closely	part of
almost	more than	quite
approximately	nearly	roughly
around	occasionally	slightly
at least	often	somewhat
close to	over	wide variety of

- **Author’s personal doubt and direct involvement**

belief	possible	to feel
commitment	pride	to hope
committed to	proud	to promise
it is our view that	sincerely	to our knowledge
perhaps	to determine	to wish

- **Emotionally charged intensifiers**

deeply	heavily	substantially
dramatically	incredibly	successfully
exceptionally	of particular importance	surprisingly
extremely difficult	radically	truly
extremely interesting	strongly	unexpectedly

- **Compound hedges**

by more than	over nearly	would like to
by nearly	we believe that	would need to
I wish I could	we feel strongly	
it is important that	we know we can	

- **Emphatics**

certainly	I am sure	it is/was clear
clearly	in fact	*use of exclamation marks*
definitely	indeed	*use of question marks*

- **Attributors**

according to	to claim that
accordingly	to say that

- **Attitude markers**

admittedly	hopefully	striking
amazingly	I would like to	strikingly
appropriately	important	surprising
astonishing	importantly	surprisingly
astonishingly	inappropriate	to agree
correctly	inappropriately	to disappoint
curious	interesting	to disagree
curiously	interestingly	unbelievable
dramatically	preferable	unbelievably
essential	preferably	unexpected
essentially	preferred	unexpectedly
expected	remarkable	unfortunate
expectedly	remarkably	unfortunately
fortunate	shocked	unusual
fortunately	shocking	unusually
hopeful	shockingly	usual

- **Relational markers**

between us	you may not agree
I will keep in touch	(use of names)
you can see	

Appendix N

Global Financial Crisis References in

2008-2012 Premier League Chairman’s Statements

- **Global financial crisis references in 2008 chairman's statements**

1. CS08.BLK: "The economic climate is difficult" (Blackburn Rovers Football and Athletic plc, *Annual Report and Financial Statements 2008*: 3).
2. CS08.BUR: "Paul is already making his mark, despite the financial recession that is affecting everyone at present" (The Burnley Football & Athletic Company Limited, *Directors' Report and Financial Statements 2008*: 2).
3. CS08.EVE (A): "One of the first pieces of wisdom to be imparted to anyone who chooses to transform a lifelong passion into a business proposition – as I did when I opted to combine the roles of supporter and Chairman – is that expectation levels within modern football are as unpredictable and volatile as any financial market" (Everton Football Club Company Limited, *Annual Report and Accounts 2008*: 4).
4. CS08.EVE (B): "Of course, our determination to ensure that our first-team squad is constantly upgraded has had an effect on the Club's balance sheet but, as ever, we have benefited from what I would call sensible and careful fiscal management during a period which was, in pure financial terms, hugely challenging" (Everton Football Club Company Limited, *Annual Report and Accounts 2008*: 4).
5. CS08.NOR: "And despite the many challenges presented to us by the current economic climate and the bizarre economics of football, your Board will not serve from its commitment to affordable, family football and to playing a full part in the community life of the great county that we are proud to serve" (Norwich City Football Club plc, *Annual Report 2008*: 7).
6. CS08.REA: "We have to be sensitive to the wider economic situation and we know football clubs are not immune to the global financial difficulties, but we hope will not be too badly affected" (The Reading Football Club (Holdings) plc, *Directors' Report and Financial Statements 2008*: 2).
7. CS08.TOT: "It would be remiss of me not to comment on the fact that the world is currently experiencing unprecedented events in the financial sector – this will affect us all to a varying degree and football clubs will not be immune" (Tottenham Hotspur plc, *Annual Report 2008*: 21).
8. CS08.WBA: "Other costs will continue to be controlled in a prudent manner to safeguard the future of the Club in this difficult economic climate" (West Bromwich Albion Holdings Limited, *Group Financial Statements 2008*: 6).

- **Global financial crisis references in 2009 chairman's statements**

9. CS09.ARS: "We recognised the fact that many of our supporters have been affected by the difficult economic climate and accordingly we took the decision to recognise their commitment by once again freezing all admission prices for the 2009/10 season" (Arsenal Holdings plc, *Statement of Accounts and Annual Report 2007/2008*: 6).
10. CS09.BLK: "Our price/volume strategy and the campaign to "Take back Ewood" is working despite difficult economic conditions" (Blackburn Rovers Football and Athletic plc, *Annual Report and Financial Statements 2009*: 2).
11. CS09.BOL: "We addressed a number of key pricing issues prior to last season and have implemented further reductions ahead of the 2009/10 season in response to the prevailing economic conditions and specific research feedback" (Burnden Leisure plc, *Report and Financial Statements 2009*: 5).
12. CS09.TOT: "Aside from investing in the First Team squad, we took the pre-emptive steps of reducing our operating costs in advance of the downturn in the economy and this has held us in good stead during this difficult economic period" (Tottenham Hotspur plc, *Annual Report 2009*: 20).
13. CS09.WAT: "With the financial world in turmoil over the last 18 months this has been a big wake up call for all football clubs, who now know that their banks are not as accommodating as they were before the collapse of the financial world" (The Watford Association Football Club Limited, *Report and Financial Statements 2009*: 3).
14. CS09.WIG: "We are also proud of the fact that even in the Premier League we try and keep top flight football at reasonable prices and I would like to thank all our fans for the continued support in these difficult financial times" (Wigan Athletic AFC Limited, Chairman's report, *Report of the Directors and Financial Statements 2009*: 2).

- **Global financial crisis references in 2010 chairman's statements**

15. CS10.BOL (A): "In my Statement last year, I mentioned a number of challenges that faced the Club, and many others, as the Premier League gets more competitive

and more polarised between the 'top few' clubs and the rest, and as the difficult economic climate persists" (Burnden Leisure plc, *Report and Accounts 2010*: 3).

16. CS10.BOL (B): "None of these external issues have gone away" (Burnden Leisure plc, *Report and Accounts 2010*: 3).
17. CS10.SHE (A): "In this era of turmoil, and to ensure our Club remains in sound financial health, the sensible actions taken should stand us in good stead as the recession hitting our nation will not disappear overnight!" (Sheffield United plc, *Annual Report and Accounts 2010*: 4).
18. CS10.SHE (B): "The length and depth of today's economic conditions has however, challenged previous assumptions on how best to structure Sheffield United plc and thus we have reshaped via" (Sheffield United plc, *Annual Report and Accounts 2010*: 4).
19. CS10.SHE (C): "Given the massive downturn in commercial property values, where the UK average saw a 44% reduction occur, we subsequently disposed of our 50% interest in Blades Realty Limited post year end, and wrote down the value of our stake at June 2010" (Sheffield United plc, *Annual Report and Accounts 2010*: 6).
20. CS10.SHE (D): "However, the Group retains an option to re-purchase the Hotel as and when economic conditions improve" (Sheffield United plc, *Annual Report and Accounts 2010*: 6).
21. CS10.SHE (E): "Further finance from Banks can be raised if required once the capital markets return to something approaching normality" (Sheffield United plc, *Annual Report and Accounts 2010*: 7).
22. CS10.TOT: "This period has seen the Club produce a record turnover and a 23% increase in operating profit before football trading and amortisation, achieved during what has been a difficult economic time and a season without European competition" (Tottenham Hotspur plc, *Annual Report 2010*: 16).
23. CS10.WAT (A): "It was also a difficult year commercially with the adverse economic climate resulting in revenues reducing across the business" (The Watford Association Football Club Limited, *Report and Financial Statements 2010*: 4).
24. CS10.WAT (B): "We continue to be very fortunate that directors and shareholders have supported the group during these difficult times" (The Watford Association Football Club Limited, *Report and Financial Statements 2010*: 4).

25. CS10.WIG: “Off the field, football finances have recently dominated headlines and, amidst a difficult economic climate for all businesses, many clubs have suffered financial problems” (Wigan Athletic AFC Limited, Chairman’s report, *Report of the Directors and Financial Statements 2010*: 2).

- **Global financial crisis references in 2011 chairman’s statements**

26. CS11.BOL: “The current economic climate has made all aspects of the business including sponsorship, hotel, commercial property and corporate hospitality difficult to manage and testing” (Burnden Leisure plc, *Report and Accounts 2011*: 2).
27. CS11.SHE: “I personally thank those local companies and our 10,000 plus season ticket holders who have rallied round to assist and support us in these difficult and tricky times” (Sheffield United plc, *Annual Report and Accounts 2011*: 4).
28. CS11.STK: “That is a remarkable show of loyalty and commitment, especially in the current economic climate and when you also consider the cost of following us on two trips to Wembley and around Europe” (Stoke City Football Club Limited, *Report and Financial Statements 2011*: 3).
29. CS11.TOT: “Challenging global economic times are upon us and we shall all be required to manage the difficulties this will present” (Tottenham Hotspur plc, *Annual Report 2011*: 19).
30. CS11.WAT: “With reduced television incomes and the continued financial constraints continuing to be felt across all walks of public life, the move towards a sustainable and profitable football-based business becomes a tougher and more difficult challenge with every passing year” (The Watford Association Football Club Limited, *Report and Financial Statements 2011*: 3).
31. CS11.WHU: ”We remain strongly focused on our turnaround plan for the club and despite the financial environment, as these accounts disclose, my co-chairman, David Gold, and I invested £3m by way of shareholder loans in the year ended 31 May 2011 on top of our investment in buying shares in the club (West Ham Holding Limited, *Report and Financial Statements 2011*: 4).

- **Global financial crisis references in 2012 chairman's statements**

32. CS12.BOL (A): "The economic climate continued to prove difficult for all areas of the business, reflected in a reduction in turnover of £2.8m" (Burnden Leisure plc, *Report and Accounts 2012*: 1).
33. CS12.BOL (B): "It was also a difficult year commercially with the adverse economic climate resulting in revenues reducing across the business" (Burnden Leisure plc, *Report and Accounts 2012*: 3).
34. CS12.EVE: "Despite the challenges presented by a global economic downturn, we remain positive and determined" (Everton Football Club Company Limited, *Annual Report and Accounts 2012*: 4).
35. CS12.SHE: "All of this is against the backdrop of continued economic uncertainty that pervades the United Kingdom and Europe" (Sheffield United plc, *Annual Report and Accounts 2012*: 4).
36. CS12.WIG: "This has resulted from our continuing strategy of increasing revenues, despite volatility in the wider economy, whilst controlling costs, to ensure we reach a position of at least break-even in the financial year" (Wigan Athletic AFC Limited, *Report of the Directors and Financial Statements 2012*: 2).