LINGUISTICS AND VIETNAMESE LINGUISTICS

SYSTEM OF MOOD AND MODALITY IN CORPORATE CRISIS COMMUNICATION: A COMPARATIVE CASE STUDY

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ABSTRACT: This article examines how banks use Mood and Modality to explain performance and establish credibility during a crisis. Drawing on systemic functional linguistics, it compares selected narrative disclosures in the 2020 annual reports of National Australia Bank (NAB) and Agribank. Descriptive statistics and close grammatical analysis reveal a shared preference for declarative reporting, alongside differences in the distribution and function of modal resources. NAB combines accounts of external pressures with managerial commitments and qualified risk assessments, whereas Agribank foregrounds collective achievement, policy responsibilities and confidence in future action. Both reports use interpersonal resources to establish accountability, but the institutional responsibilities invoked in their accounts differ. The study contributes to corporate discourse research by relating grammatical choices to impression management and institutional legitimacy in crisis communication.

KEY WORDS: Mood; Modality; annual reports; Impression Management; institutional legitimacy.

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1. Introduction

The COVID-19 crisis placed commercial banks under pressure to support economic activity while managing increasing credit risk. Annual report narratives, particularly executive messages and strategic disclosures, became important sites for explaining financial performance, communicating crisis responses and sustaining organizational legitimacy (Hyland, 1998; Merkl-Davies & Brennan, 2007).

Research on corporate reporting has devoted considerable attention to lexical choices, readability and voluntary disclosure. Less attention has been paid to the interpersonal grammar through which banks express certainty, obligation and willingness during a crisis. Systemic Functional Linguistics (SFL) provides a framework for examining these choices in relation to the communicative roles of writers and readers (Halliday & Matthiessen, 2014).

This study examines Mood and Modality in two commercial banks operating in different institutional settings: National Australia Bank (NAB), a listed Australian bank, and Agribank, a state-owned Vietnamese bank with a mandate to support agricultural and rural development.

Specifically, the study addresses three focal research questions:

1. How are interpersonal discourse choices (Mood structures and Modality resources) grammatically realized and distributed across the strategic narratives of NAB and Agribank in their 2020 annual reports?
2. How do variations in modal commitment reflect specific Impression Management strategies, particularly Defensive Impression Management and Exemplification?
3. How do contrasting national institutional frameworks explain the interpersonal discourse choices?

2. Literature review & theoretical framework

Corporate annual reports are increasingly recognized not only as financial disclosure documents but also as strategic forms of corporate communication through which organizations explain performance, construct organizational identity, and maintain legitimacy with stakeholders. Early studies primarily

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examined annual reports from accounting and financial reporting perspectives, focusing on disclosure quality, readability, and narrative tone (Clatworthy & Jones, 2003; Merkl-Davies & Brennan, 2007). More recent research has shifted attention to the persuasive nature of corporate narratives, demonstrating that managerial language actively shapes stakeholder perceptions during periods of organizational uncertainty and crisis (Hyland, 1998, 2005; Beattie, 2014; Merkl-Davies et al., 2011). Recent studies have further shown that corporate narratives surrounding digital transformation, sustainability, and artificial intelligence increasingly employ strategic language to reinforce organizational legitimacy (Di Chiacchio et al., 2024).

Systemic Functional Linguistics (SFL) explains how language constructs meaning in context (Halliday & Matthiessen, 2014; Eggins, 2004; Thompson, 2014). Within the interpersonal metafunction, Mood concerns the grammatical organization of exchange, while Modality expresses intermediate degrees between positive and negative polarity. Declarative and interrogative are indicative Mood types, distinct from imperative Mood. Modality comprises modalization (probability and usuality) and modulation (obligation and inclination), each admitting high, median and low values. In English, the Mood element comprises Subject and Finite; Vietnamese interpersonal meanings are examined through their own grammatical and lexical realizations rather than an imposed English Subject–Finite structure. These distinctions provide the basis for relating grammatical choices to institutional stance.

Impression Management Theory supports SFL by explaining why organizations strategically select particular linguistic resources in corporate communication. Instead of presenting organizational performance objectively, corporate narratives employ linguistic strategies to influence stakeholders' evaluations of managerial competence and organizational legitimacy (Goffman, 1959; Leary & Kowalski, 1990; Merkl-Davies & Brennan, 2007). Previous studies have shown that organizations use hedging, attribution, and evaluative language to justify performance and manage reputation, particularly during periods of crisis (Merkl-Davies et al., 2011; Brennan et al., 2009) Institutional Theory further explains that these linguistic strategies are shaped by governance systems, regulatory environments, and broader institutional expectations rather than by managerial preference alone (DiMaggio & Powell, 1983; Scott, 2014; Suchman, 1995).

In Vietnam, recent SFL research has increasingly examined institutional and professional discourse. Studies have investigated transitivity and grammatical metaphor in economic contracts (Nguyễn Linh, 2022), appraisal resources in legal discourse (Phan Tuấn Ly, 2022), and modality in Vietnamese legal documents from a functional perspective (Nguyễn Thị Nhật Linh, 2022). These studies demonstrate the growing application of SFL to Vietnamese institutional texts. However, research on corporate annual reports remains scarce, particularly from the perspective of interpersonal meaning and cross-national comparison.

Despite these advances, several gaps remain. First, studies of annual reports have focused more on financial disclosure, rhetorical strategies, or corpus-based analyses, while the interpersonal functions of Mood and Modality have received comparatively little attention. Second, SFL, Impression Management Theory, and Institutional Theory have rarely been integrated into a unified analytical framework for explaining corporate discourse. Third, comparative evidence on banking discourse across different institutional contexts, particularly between Australia and Vietnam, remains limited. To address these gaps, the present study integrates these three complementary perspectives to examine how interpersonal grammatical choices function as strategic resources for constructing organizational legitimacy in the crisis narratives of National Australia Bank and Agribank.

3. Methodology

This study adopts a comparative case-study design (Yin, 2018), using selected narrative disclosures from the 2020 annual reports of NAB and Agribank. The purposive sample comprises 27 textual units from NAB and 29 from Agribank, distributed across five comparable functional

segments: executive messages, strategy and outlook, performance, governance and risk, and social responsibility. The grammatical analysis focuses on clauses within these units. A unit may contain a clause complex or a condensed reporting statement; frequencies therefore refer to coded textual units rather than to every individual clause in the reports. This common sampling structure enables a descriptive comparison of interpersonal choices across communicative functions.

Each textual unit was classified by its principal Mood type and by the presence of a primary expression of commitment or possibility in the sample coding. These latter categories describe discourse functions: commitment includes undertakings, confidence and explicit responsibilities, while possibility concerns potential outcomes. They are distinct from SFL modality types and values. Close grammatical analysis distinguishes modalization (probability and usuality) from modulation (obligation and inclination), and interprets modal value (high, median or low) in context. The unit-level frequencies use the number of sampled textual units as the denominator; individual modal expressions are examined qualitatively. The analysis then considers their contribution to defensive impression management and exemplification in their institutional context.

Table 1. *Analytical categories*

Dimension	Categories	Operational criterion
Mood	Declarative; interrogative; imperative	Principal Mood type of the textual unit
Primary stance code	Commitment; possibility; neither code	Discourse function assigned to the textual unit
Modality type (qualitative)	Modalization: probability, usuality; modulation: obligation, inclination	Meaning of the expression in context
Modal value (qualitative)	High; median; low	Strength of probability, usuality, obligation or inclination in context
Impression management	Defensive impression management; exemplification	Relationship between grammatical choice, performance and organizational responsibility

Source: Author's analysis of National Australia Bank (2020) and Agribank (2020)

4. Results and Discussion

4.1. Distribution and interpersonal functions of Mood

The first research question concerns the distribution of interpersonal resources across the two banks. Table 2 establishes the composition of the comparative sample. Executive communication and strategic outlook together account for more than half of each bank's units, while the other segments provide evidence of how leadership claims are developed in accounts of performance, risk and social responsibility.

Table 2. *Distribution of sampled units by functional segment*

Functional segment	NAB, n (%)	Agribank, n (%)
Executive messages	11 (40.7%)	11 (37.9%)
Strategy and outlook	5 (18.5%)	5 (17.2%)
Performance	4 (14.8%)	4 (13.8%)
Governance and risk	4 (14.8%)	4 (13.8%)
Social responsibility	3 (11.1%)	5 (17.2%)
Total	27 (100%)	29 (100%)

Source: Author's analysis of National Australia Bank (2020) and Agribank (2020)

All 27 NAB units and all 29 Agribank units are classified as declarative reporting, including condensed reporting statements. Neither sample contains a unit classified primarily as interrogative or imperative. The pattern reflects the exchange of information between management and readers:

management supplies accounts of events, decisions and performance. A declarative clause may nevertheless express obligation through modulation, as the risk disclosures illustrate below.

Table 3. *Distribution of Mood*

Principal Mood type	NAB (n = 27)	Agribank (n = 29)
Declarative	27 (100%)	29 (100%)
Interrogative	0 (0%)	0 (0%)
Imperative	0 (0%)	0 (0%)

Source: Author's analysis of National Australia Bank (2020) and Agribank (2020)

The interpersonal effects of declarative reporting can be seen in the following contrasting statements from the Chairmen's messages:

(1) NAB: "Our bank and our people have been tested." (2020, p.3)

(2) Agribank: "Trong năm 2020, Agribank 07 lần giảm lãi suất cho vay" (2020, p.4). English translation: "In 2020, Agribank reduced lending interest rates seven times.".

In (1), the Subject Our bank and our people precedes the Finite have. The passive construction have been tested foregrounds the institution and its employees as those affected by adverse circumstances. In (2), Agribank is the overt subject of the action giảm (reduce). The temporal expression Trong năm 2020 and the quantifier 07 lần make the intervention temporally and numerically specific. Both statements present information categorically, but the first establishes the severity of the situation whereas the second substantiates the institution's response. The contrast lies in the proposition that the declarative form enables management to present as fact.

4.2. Modality and expressions of commitment

Table 4*. Distribution of primary stance codes in the comparative sample*

Primary stance code	NAB, n (%)	Agribank, n (%)
Commitment	4 (14.8%)	7 (24.1%)
Possibility	1 (3.7%)	0 (0.0%)
Neither code	22 (81.5%)	22 (75.9%)
Total	27 (100%)	29 (100%)

Source: Author's analysis of National Australia Bank (2020) and Agribank (2020)

Expressions of commitment are the primary stance code in 4 of 27 NAB units (14.8%) and 7 of 29 Agribank units (24.1%), a difference of 9.3 percentage points. Possibility is the primary code in one NAB unit (3.7%). The remaining 22 units in each sample have neither primary code. This distribution identifies the relative prominence of explicit undertakings and institutional resolve in the selected texts. It does not equate commitment with high modal value or exclude other modal meanings within the same unit.

Table 5*. Primary stance codes by functional segment*

Segment	NAB commitment	NAB possibility	Agribank commitment	Agribank possibility
Executive messages	1/11	0/11	2/11	0/11
Strategy and outlook	3/5	0/5	2/5	0/5
Performance	0/4	0/4	0/4	0/4
Governance and risk	0/4	1/4	2/4	0/4
Social responsibility	0/3	0/3	1/5	0/5

Source: Author's analysis of National Australia Bank (2020) and Agribank (2020)

In NAB, three of five strategy units and one of eleven executive-message units are coded for commitment. In Agribank, the code occurs in executive messages (two of eleven), strategy (two of five), governance and risk (two of four) and social responsibility (one of five). Performance units in both samples are predominantly accounts of completed results. The governance and risk passages are

especially revealing: NAB evaluates a possible adverse outcome, whereas Agribank articulates responsibilities arising from regulatory requirements.

The risk disclosures provide a particularly useful comparison. NAB states that deferring loan repayments "may lead to an increase in the level of credit risk related losses" (2020, p. 24). The modal auxiliary may expresses low probability: the adverse consequence is presented as possible, not inevitable. Agribank states that *"việc phân loại nợ, trích lập dự phòng rủi ro vừa phải đảm bảo phản ánh đúng chất lượng tín dụng vừa phải góp phần hỗ trợ khách hàng chịu ảnh hưởng bởi dịch Covid-19"* (2020, p.34). English translation: *"Debt classification and risk provisioning must both accurately reflect credit quality and help support customers affected by COVID-19."* The repeated phải (must) expresses high obligation and coordinates two requirements within one account of risk management. The contrast concerns the communicative task: assessing a possible financial consequence versus articulating simultaneous institutional duties.

The following examples distinguish the four SFL modality types from broader expressions of commitment. In English, modal auxiliaries may realize the Finite element; Vietnamese uses resources such as phải (obligation), luôn (usuality) and sẵn sàng (inclination). Table 6 illustrates their meanings in context (Halliday & Matthiessen, 2014).

***Table 6**. Modality types and grammatical realization in context*

Bank and source	Original extract / English translation	Interpersonal interpretation
NAB, p.3	*"The Executive Leadership Team will not receive an annual variable reward as part of their remuneration for 2020."*	Will not: negative polarity and prospective decision; the context conveys an institutional undertaking.
NAB, p.3	*"we would have to work with governments and regulators"*	Have to: modulation, obligation (high value).
NAB, p.3	*"we expect to deliver long-term value to you."*	Expect: projected epistemic stance, expressing expectation of a future outcome.
Agribank, pp.4-5	*"tôi tin tưởng rằng, Agribank sẽ thực hiện thành công mọi nhiệm vụ trong năm 2021 và các năm tiếp theo"* *"I am confident that Agribank will successfully fulfil all its tasks in 2021 and the following years."*	Tin tưởng- explicit confidence in the projected proposition; sẽ- marks futurity in context.
Agribank, p.4	*"Agribank luôn dành kinh phí đáng kể để ủng hộ xây dựng trường học, trạm y tế, nhà tình nghĩa"* *"Agribank always allocates substantial funds to support the construction of schools, health stations and charitable housing."*	Luôn: modalization, usuality (high value).
NAB, p.24	*"may lead to an increase in the level of credit risk related losses"*	May: modalization, probability (low value).
Agribank, p. 50	*"sẵn sàng triển khai ngay sau khi Ngân hàng Nhà nước ban hành quyết định cổ phần hóa Agribank"* *"ready to proceed immediately after the State Bank of Vietnam issues the decision on Agribank's equitization."*	Sẵn sàng: modulation, inclination; readiness to act under a stated condition.

Bank and source	Original extract / English translation	Interpersonal interpretation
Agribank, p.31	*"các dự án có khả năng ảnh hưởng nghiêm trọng đến môi trường, xã hội"* *"projects that may seriously affect the environment and society."*	Có khả năng: probability within a qualifying clause; the unit is coded primarily for commitment.

Source: Author's analysis of National Australia Bank (2020) and Agribank (2020)

The negative prospective statement concerning executive remuneration is especially revealing. Its interpersonal force is not simply a prediction about pay: the surrounding passage explains that the leadership should share the difficulties experienced by customers and shareholders. The declared withdrawal of an annual variable reward gives substance to that position. In contrast, expect in the statement about long-term value leaves the outcome open while expressing a positive assessment. The same report therefore contains both determinate managerial decisions and qualified expectations. Treating every occurrence of will as one fixed modal value would obscure this functional distinction.

Agribank's projection of future success combines personal confidence with the institutional subject Agribank. The Chairman takes responsibility for the evaluation through tôi tin tưởng, while the projected proposition assigns future action to the organization. Luôn presents community support as a recurrent practice (high usuality), and sẵn sàng expresses readiness to implement a strategic decision (inclination). The environmental passage also contains có khả năng, indicating probability within a qualifying clause, although the entire unit is primarily coded for commitment. Thus a single textual unit can contain several interpersonal meanings; the stance counts and the grammatical analysis answer different aspects of the first research question.

4.3. Mood, modality and impression management

The second research question concerns the relationship between interpersonal choices and impression management. Defensive impression management explains unfavorable outcomes or justifies decisions; exemplification presents conduct as worthy of approval. In the present analysis, these functions are interpreted through the relationship between grammatical choices, reported actions and their institutional context (Merkl-Davies & Brennan, 2007).

NAB reports statutory net profit of AUD 2.56 billion and cash earnings of AUD 3.71 billion, with cash earnings declining by 36.6% from the previous year (2020, p.2). Against this background, the Chairman situates the reduction in shareholder returns within an account of economic and regulatory pressures:

(3) "The total dividend of 60 cents per share in the 2020 financial year reflects the economic environment" (NAB, 2020, p.3).

The unmodalized declarative represents the dividend as a considered response to economic conditions. The verb reflects establishes a relationship between the financial outcome and its stated rationale. The surrounding discussion acknowledges the effect of reduced dividends on shareholders and situates the distribution decision within a wider account of the bank's financial position. The passage thus performs defensive justification without removing responsibility from the Board.

(4) "Earlier this year we took decisive action to strengthen our capital position" (NAB, 2020, p.3).

Here the Subject we identifies management as the responsible decision-maker, and the past form took presents intervention as completed. The adjective decisive evaluates the action positively, even though it does not constitute grammatical modality. Read alongside (3), the statement provides a corrective account of managerial competence. The remuneration example in Table 6 further shows that NAB also uses exemplification: management presents its own material sacrifice as evidence that it shares the burden of crisis.

Agribank likewise acknowledges adverse conditions but places greater emphasis on the achievements that follow intervention. Its Chairman reports assets of nearly VND 1.57 quadrillion and

profit above VND 13.2 trillion, alongside support for customers affected by COVID-19 (2020, p.4). The explanation of success is particularly evident in the following extract:

(5) "Những kết quả Agribank đạt được năm 2020 là thành quả của sự đoàn kết, nỗ lực phấn đấu, quyết tâm vượt lên mọi khó khăn, thách thức" (Agribank, 2020, p.5).

English translation: "Agribank's achievements in 2020 resulted from solidarity, sustained effort and determination to overcome all difficulties and challenges."

The declarative relational construction là thành quả của attributes the results to collective effort. The nouns đoàn kết (solidarity), nỗ lực (effort) and quyết tâm (determination) evaluate the organization's conduct, providing a moral and organizational explanation rather than a narrowly financial one. Although quyết tâm expresses resolve lexically, the main proposition is a categorical attribution of achievement. The distinction matters because exemplification can be achieved through evaluation and attribution without requiring a modal operator.

(6) "Trong năm 2020, Agribank 07 lần giảm lãi suất cho vay, thực hiện có hiệu quả các giải pháp hỗ trợ khách hàng bị ảnh hưởng dịch bệnh Covid-19 theo Chỉ thị 02 và Thông tư 01 của Ngân hàng Nhà nước" (Agribank, 2020, p.4).

English translation: "In 2020, Agribank reduced lending interest rates seven times and effectively implemented measures to support customers affected by COVID-19 in accordance with Directive 02 and Circular 01 of the State Bank of Vietnam.".

The numerical specification of intervention provides evidence for the positive evaluation có hiệu quả (effectively), while the reference to the central bank establishes the policy framework within which the action took place. Agribank thus claims credit for implementation while acknowledging external direction. Its exemplification is not merely self-praise: it rests on the presentation of action as both effective and consistent with a public mandate. NAB and Agribank both invoke external authorities, but the former uses regulatory guidance in explaining a difficult financial decision, while the latter invokes policy direction as part of an account of successful intervention.

4.4. Institutional context and organizational legitimacy

The third research question concerns the institutional conditions that help explain these choices. NAB is a listed commercial bank accountable to shareholders as well as regulators, customers and communities. Agribank is a state-owned commercial bank with a prominent role in agricultural and rural development. These differences shape the responsibilities that become salient in the two narratives. The contrast is especially evident when managerial commitments are read alongside the reasons given for financial decisions and the beneficiaries of crisis interventions.

Table 7. *Comparative interpretation of interpersonal strategies*

Dimension	NAB	Agribank
Principal Mood type	Declarative (27/27)	Declarative (29/29)
Commitment code	4/27 (14.8%); concentrated in strategy	7/29 (24.1%); spread across four segments
Possibility code	1/27 (3.7%); risk assessment	0/29; no primary possibility code
Accountability	Shareholder returns, capital strength, managerial decisions	Policy implementation, collective performance, customer support
Defensive impression management	Explains adversity and financial decisions	Acknowledges adversity as context for intervention
Exemplification	Corrective action and executive sacrifice	Collective effort and demonstrable public service

Source: Author's analysis of National Australia Bank (2020) and Agribank (2020)

From an institutional perspective, the findings are consistent with Suchman's (1995) account of legitimacy as an evaluation of organizational conduct against socially accepted expectations. NAB's

account of dividend reduction appeals to the prudence of its decisions and its capacity to sustain customer support. Agribank's account of lending-rate reductions appeals to effectiveness in fulfilling public responsibilities. Both banks mobilize evidence of action, yet the criteria against which that action is presented as appropriate differ in emphasis. Modal resources contribute to these accounts by specifying the status of projected outcomes and the strength of organizational undertakings.

Taken together, the findings show that defensive impression management and exemplification can coexist in the same report. The distribution of primary stance codes identifies a difference in emphasis, while grammatical analysis explains how probability, obligation, usuality and inclination contribute to particular claims. The two cases illustrate how institutional responsibilities shape crisis communication.

5. Conclusion

The analysis identifies declarative reporting as a common interpersonal resource in the two banks. Expressions of commitment receive greater emphasis in the sampled Agribank units, while NAB combines strategic undertakings with assessments of possible risks. The grammatical examples demonstrate that probability, usuality, obligation and inclination contribute differently to accounts of crisis response. NAB explains financial pressures and presents managerial action as responsible; Agribank emphasizes collective achievement, policy implementation and public contribution. The findings connect interpersonal grammar with impression management and institutional legitimacy in two contrasting banking contexts.

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Hệ thống thức và tình thái trong diễn ngôn truyền thông khủng hoảng doanh nghiệp: nghiên cứu đối chiếu trường hợp

Tóm tắt: Bài viết khảo sát cách thức hai ngân hàng sử dụng hệ thống Thức và Tình thái để giải thích kết quả hoạt động và củng cố uy tín trong bối cảnh khủng hoảng. Dựa trên Ngôn ngữ học Chức năng Hệ thống, nghiên cứu đối chiếu các phân đoạn diễn ngôn trong báo cáo thường niên năm 2020 của NAB và Agribank, kết hợp thống kê mô tả với phân tích ngữ pháp trong ngữ cảnh. Kết quả cho thấy hai ngân hàng cùng ưu tiên Thức trần thuật nhưng có sự khác biệt về phân bố và chức năng của các nguồn lực biểu đạt tình thái. NAB kết hợp giải trình áp lực tài chính với cam kết quản trị và đánh giá rủi ro; Agribank nhấn mạnh thành quả tập thể, trách nhiệm thực thi chính sách và niềm tin vào hoạt động tương lai. Qua đó, nghiên cứu làm rõ mối liên hệ giữa lựa chọn ngữ pháp liên nhân, quản trị ấn tượng và tính chính danh thể chế trong truyền thông khủng hoảng.

Từ khóa: Thức; Tình thái; Báo cáo thường niên doanh nghiệp; quản trị ấn tượng; tính chính danh thể chế.