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RHETORICAL MOVES AND METADISCOURSE IN NIGERIAN COOPERATIVE ANNUAL REPORTS: A COMPARATIVE ANALYSIS OF CONVENTIONAL AND SHARIAH-COMPLIANT SOCIETIES

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Abstract

This study examines rhetorical move structures and metadiscourse features in annual reports from four Nigerian cooperative societies, two conventional (CoopEast/Shell East Staff MCS; Mosimi Staff MCS) and two Shariah-compliant (White Crescent MCS; Equity Trust MCS), comprising approximately 4,470 words of narrative prose. Using a qualitative comparative case study design integrating Swalesian genre analysis and Hyland's metadiscourse model, the study identified a provisional seven-move structure (salutation, performance review, identity/values statement, challenges, future outlook, call to action, and gratitude/closing) across the corpus. Move 3, an explicit organisational identity and values statement, appeared consistently in both Shariah-compliant reports but not in conventional reports, suggesting a genre-differentiating feature warranting large-corpus verification. Metadiscourse analysis of 536 coded items revealed that conventional cooperatives use more boosters (8.9 vs. 4.7 per 1,000 words) and engagement markers (10.1 vs. 5.0), while Shariah-compliant cooperatives deploy more attitude markers (18.0 vs. 10.1) and hedges (16.9 vs. 11.8). These patterns reflect contrasting institutional ideologies: managerial confidence and member mobilisation in conventional reports versus ethical evaluation and religious humility in Shariah reports. The study contributes an empirically grounded, integrated framework for analysing cooperative institutional discourse and discusses practical implications for cooperative governance, member communication, and annual reporting policy in Nigeria.

Keywords: genre analysis, metadiscourse, cooperative annual reports, Shariah-compliant cooperatives, Nigeria

Introduction

Annual reports are among the most important institutional communication genres in the cooperative sector. They serve not only to present financial data but also to construct organisational identity, build member trust, and demonstrate accountability to those who are simultaneously owners, users, and sometimes borrowers (Hyland, 1998; Bhatia, 2008). For cooperative societies, guided by principles of transparency, democratic control, and member participation, the annual report carries a heightened communicative burden relative to investor-owned corporations: it must render meaningful accountability to members whose primary stake is not financial return but collective welfare and shared services (Hansmann, 1996). In the Nigerian context, the cooperative sector has grown considerably, with over 100,000 registered societies spanning agricultural, staff, community, and Islamic (Shariah-compliant) models (ICA, 2015). How these cooperatives communicate with members through annual reports, and what rhetorical and linguistic choices they make in doing so, remains largely unexamined.

Two substantive gaps exist in the literature. First, no study has mapped the rhetorical move structure of annual reports produced by Nigerian cooperatives. Moves, conventionalised communicative units such as salutation, performance review, and future outlook, reveal what writers consider obligatory or optional within a genre (Swales, 1990). Without such a description, comparisons across cooperative types remain unsystematic. Second, there is no comparative metadiscourse research on Nigerian cooperative annual reports. Metadiscourse, the linguistic resources writers use to organise a text and express stance or engage readers, is central to persuasion, clarity, and accountability signalling (Hyland, 2005). Whether Shariah-compliant cooperatives use more attitude markers than conventional ones, or whether conventional cooperatives rely more on boosters to project confidence, are empirical questions with direct implications for cooperative governance communication.

These gaps matter beyond linguistics. From a cooperative governance perspective, the annual report is not merely a regulatory compliance document: it is the primary medium through which management demonstrates accountability to member-owners, articulates cooperative values, and mobilises member participation (Hansmann, 1996; Adebayo & Ogunleye, 2022). Understanding how Nigerian cooperatives currently perform these communicative functions, and where they fall short, directly addresses current concerns in cooperative governance and member relations research. The emergence of Shariah-compliant cooperatives alongside conventional ones in Nigeria’s dual financial system creates a particularly productive comparative site, as the two types operate under different governance philosophies and are expected to deploy correspondingly different communicative strategies (Bhattacharyya & Murray, 2019). A rigorous comparative analysis thus serves both applied linguistics and cooperative management research simultaneously.

Research Objectives

The study was guided by the following objectives:

i. To identify and describe the provisional rhetorical move structure (obligatory and optional moves) in the Management Reports or President's Addresses of Nigerian cooperative annual reports, using a corpus of four selected societies.

ii. To compare the use of interactive and interactional metadiscourse between conventional cooperatives (CoopEast, Mosimi) and Shariah-compliant cooperatives (White Crescent, Equity Trust).

iii. To examine how metadiscourse functions within specific rhetorical moves across cooperative types, and to discuss implications for cooperative governance communication.

Review of Related Literature

Genre Analysis of Corporate and Cooperative Annual Reports

Genre analysis, pioneered by Swales (1990) and extended to professional contexts by Bhatia (1993, 2008), examines how texts are structured to achieve specific communicative purposes. The annual report, particularly the chairman's statement or management report, has been a productive site for genre analysis. Hyland (1998) analysed 137 chairman's statements from Hong Kong companies and identified a five-move structure: establishing credibility, reviewing performance, discussing the environment, outlining future strategy, and signing off. Rutherford (2005) found comparable moves in UK companies, observing that the genre balances financial accountability with promotional rhetoric. Cooperative annual reports, however, remain under-researched. Unlike investor-owned corporations, cooperatives are member-owned and emphasise democratic participation, transparency, and social values (Bhattacharyya & Murray, 2019). McDonnell (2016) examined Irish credit union annual reports and found a stronger focus on member welfare and community than on profit maximisation. No known genre analysis of Nigerian cooperative annual reports exists, leaving the empirical gap the present study addresses.

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Metadiscourse in Organisational Communication

Metadiscourse refers to the self-reflexive expressions used to negotiate interactional meanings in a text, assisting the writer to express a viewpoint and engage with readers (Hyland, 2005, p. 37). Hyland's model distinguishes interactive resources (transitions, frame markers, endophorics, evidentials, and code glosses) that organise discourse, and interactional resources (hedges, boosters, attitude markers, engagement markers, and self-mentions) that signal the writer's stance and engage the audience. In corporate annual reports, Hyland and Tse (2004) found that chairmen use boosters to project confidence and hedges to manage risk disclosure. Breeze (2021) demonstrated increased attitude markers expressing concern and solidarity in CEO letters during the COVID-19 pandemic. Comparative studies across different organisational ownership models remain rare, particularly in African cooperative contexts.

Cooperative Values, Islamic Finance, and Communication

The ICA (2015) enumerates seven cooperative principles including voluntary membership, democratic control, member economic participation, and concern for community. For Shariah-compliant cooperatives, additional Islamic ethical principles apply, including the prohibition of riba (interest), avoidance of gharar (excessive uncertainty), and promotion of takaful (mutual guarantee) (Mohammed & Razak, 2019). From a cooperative economics perspective, the annual report serves not merely as an informational document but as a mechanism for reducing information asymmetry between management and member-owners (Hansmann, 1996). Unlike investor-owned firms, cooperative members have dual identities as users and owners, making transparent communication a governance imperative rather than a marketing exercise.

In the Nigerian context, the dual financial system, accommodating both conventional and Islamic cooperative models, creates distinct communicative expectations. Nwosu et al. (2023) have noted that member communication challenges in South-Eastern Nigerian cooperatives often reflect mismatches between the technical register of financial reports and the literacy levels of ordinary members, suggesting that rhetorical choices carry real governance consequences. Adebayo and Ogunleye (2022) further observed that explicit value articulation in cooperative governance documents correlates positively with member participation rates. These findings provide the cooperative management motivation for the present linguistic study.

Conceptual Framework: Integrating Genre and Metadiscourse

Few studies have explicitly combined move analysis with metadiscourse analysis within the same corpus. Khedri and Ebrahimi (2018) examined research article abstracts and found that different moves attract different metadiscourse patterns. Wang and Yang (2021) integrated genre and metadiscourse to analyse CEO statements, showing that the performance review move contained more boosters than the future outlook move. The present study adopts this integrated approach: first identifying rhetorical moves, then examining metadiscourse within each move. This allows the study to reveal not only what writers do rhetorically but also how they accomplish it linguistically, and to connect those choices to cooperative governance outcomes including member trust, accountability, and participatory ownership.

Methodology

The study adopts a qualitative, comparative case study design. Genre analysis (Swales, 1990; Bhatia, 1993) is applied to map rhetorical move structures, and metadiscourse analysis (Hyland, 2005) is applied to examine how writers organise texts and signal stance. The two frameworks are applied sequentially: moves are first identified; metadiscourse features are then coded within each identified move.

Corpus

Four annual reports from Nigerian cooperative societies were purposively selected to maximise variation on two theoretically relevant dimensions: (a) cooperative type, conventional versus Shariah-compliant, following established typological distinctions in Nigerian cooperative law (Federal Cooperative College, 2023); and (b) document genre, AGM report versus audited financial statement, to capture genre-internal variation (Bhatia, 2008). The total corpus comprises approximately 4,470 words of narrative prose, excluding tables, financial statements, signature blocks, and attendance lists. Table 1 provides full corpus details.

Table 1: Corpus Description

Cooperative	Type	Document Genre	Year	Narrative Words
CoopEast (Shell East Staff MCS)	Conventional (staff, oil sector)	Audited Financial Statements: Management Committee Report + Statement of MC Responsibilities	2023	~820
Mosimi Staff MCS (NNPC-PPMC Mosimi)	Conventional (staff, oil sector)	14th AGM Management Report: President's Address + Management Report	2024 (covering 2023)	~870
White Crescent MCS	Shariah-compliant (community)	Audited Financial Statements: MC Report + Corporate Governance Report + Advisory Council Shariah Compliance Report	2024	~2,100
Equity Trust MCS	Shariah-compliant	Audited Financial Statements: Shura Council Report + Statement of Shura Council Responsibilities	2024	~680

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	(financial services)			
Total				**~4,470**

***Note**: Narrative word counts cover prose sections only: management committee reports, Shura/Advisory Council reports, and statements of responsibilities. Financial tables, notes to accounts, and attendance registers are excluded.*

The significant disparity in narrative length across documents, particularly White Crescent's 2,100-word corpus versus Equity Trust's 680 words, reflects real genre variation: White Crescent's report includes three distinct narrative sections (MC Report, Corporate Governance Report, and Advisory Council Shariah Compliance Report), while Equity Trust's Shura Council Report is more condensed. All normalised frequencies are calculated per 1,000 words within each document to account for these length differences. All documents are publicly accessible via cooperative institutional websites and official publications intended for members and the public.

Genre Analysis Procedure

Move analysis followed Swales' (1990) and Bhatia's (1993) procedures. A provisional scheme of seven moves was formulated based on prior studies of corporate management reports (Hyland, 1998; Rutherford, 2005) and adapted inductively to the cooperative context. Pilot coding was conducted on the CoopEast document by the first author, with discrepancies documented and the scheme refined. Both authors then independently coded all four documents. Moves occurring in all four documents (100%) are classified as obligatory in this corpus; those appearing in fewer than four are classified as optional or genre-sensitive, with the important caveat that a four-document corpus cannot establish generalisable obligatoriness; all classifications are provisional pending large-corpus replication.

Metadiscourse Analysis Procedure

Metadiscourse analysis followed Hyland's (2005) taxonomy, distinguishing interactive from interactional resources. Table 2 presents the full taxonomy with examples drawn directly from the corpus.

Table 2: Metadiscourse Categories (Hyland, 2005) with Corpus Examples

Category	Subcategory	Examples from corpus
Interactive	Transitions	"Therefore"; "Even though"; "also"; "however"
	Frame markers	"During the period under review"; "for record purposes"; "Presently"
	Endophoric markers	"as stated in the accounting policies"; "given in Note 5"; "pages 14 to 26"

	Evidentials	"In compliance with audited report"; "according to our advisory opinions"; "based on our observations"
	Code glosses	"which is our core and primary business"; "namely Qard (benevolent loan)"; "such as children's education"
Interactional	Hedges	"may differ from these estimates"; "at least for now"; "God willing"; "it is probable"
	Boosters	"We certify that"; "will forever continue to stand-out"; "is definite on one-third"
	Attitude markers	"Praise be to Allah"; "profound gratitude"; "commitment to the Islamic cooperative practices"; "unflinching support"
	Engagement markers	"I implore you to"; "your constructive criticism"; "we covet your prayer and support"; "our most valued cooperators"
	Self-mentions	"I"; "we"; "our society"; "the management committee"; "the Shura Council"; "WCCS"

Each independent clause was treated as one coding unit; multiple metadiscourse items within a clause were coded separately. Both authors manually annotated each occurrence, assigning it to a subcategory and noting the rhetorical move within which it fell. Raw counts were normalised to frequencies per 1,000 words to enable comparison across documents of different lengths. A total of 536 metadiscourse items were coded across the four documents. Given the small corpus size, descriptive comparison and qualitative interpretation are prioritised over inferential statistics, consistent with established practice in small-corpus genre studies (Bhatia, 2008; Khedri & Ebrahimi, 2018). Raw count data are reported in full in Appendix A.

Validity and Reliability

Pilot testing of both coding schemes was conducted on one document, with revisions documented in an audit trail. For intra-coder reliability, the first author recoded one document after a two-week interval; agreement was 94% for moves and 89% for metadiscourse categories. For inter-coder reliability, the second author independently coded 20% of the corpus; disagreements were discussed and resolved through consensus. All coding decisions are illustrated with verbatim examples from the documents in the findings section and in Appendix B.

Limitations

The corpus of four documents, while sufficient for a qualitative pilot study, limits generalisability. Agricultural cooperatives, community savings groups, and multi-state cooperative federations are not represented. The significant imbalance in narrative length between the two Shariah-compliant documents, White Crescent (2,100 words) versus Equity Trust (680 words), is a further constraint, as the Shariah-compliant pattern is disproportionately shaped by White Crescent's richer narrative. All findings should be understood as establishing a provisional empirical baseline for future large-corpus investigation (minimum 20 to 30 reports recommended).

Ethical Considerations

All documents are publicly accessible official publications intended for members and the public. Cooperative names are reported transparently. No personal data or proprietary information is used, and no human participants were involved. Institutional ethics approval was not required.

Data Presentation and Analysis

Rhetorical Move Structure

Analysis of the four management narratives revealed a provisional seven-move structure, summarised in Table 3. Moves appearing in all four documents (100%) are classified as obligatory in this corpus; those appearing in two of four (50%) are classified as optional or genre-sensitive.

Table 3: Rhetorical Moves in Nigerian Cooperative Annual Reports

Move	Description	CoopEast (Conv.)	Mosimi (Conv.)	White Crescent (Shariah)	Equity Trust (Shariah)	Corpus Status
M1	Salutation & acknowledgement	✓	✓	✓	✓	100% — Obligatory
M2	Performance review (past year)	✓	✓	✓	✓	100% — Obligatory
M3	Organisational identity / values	✗ (implicit)	✗ (implicit)	✓ (explicit)	✓ (explicit)	50% — Provisionally Shariah-specific
M4	Challenges & risk discussion	✓	✓	✓	✓	100% — Obligatory
M5	Future outlook & commitments	✓	✓	✓	✓	100% — Obligatory
M6	Call to action / member engagement	✗	✓ (AGM appeal)	✗	✓ (dividend/savings)	50% — Optional, genre-sensitive
M7	Gratitude & closing	✓ (secular)	✓ (secular)	✓ (Islamic)	✓ (Islamic)	100% — Obligatory

Note: *Classifications are provisional based on a four-document corpus. 'Obligatory' denotes 100% occurrence in this corpus only. All classifications require large-corpus replication (n ≥ 20) before generalisation.*

Obligatory moves (M1, M2, M4, M5, M7) appear in all four reports, suggesting a stable genre core. Move 3 (organisational identity/values) appeared consistently in both Shariah-compliant reports but not in either conventional report, a pattern warranting attention, though two cases are insufficient to establish obligatoriness. In CoopEast and Mosimi, cooperative values are either mentioned incidentally or taken for granted rather than constituting a dedicated communicative unit.

The move sequence is consistent across all four documents (M1 → M2 → M4 → M5 → M7), with M3 inserted between M2 and M4 in Shariah reports. The following verbatim examples illustrate how moves are realised across cooperative types.

M1 (Salutation): CoopEast opens formally: 'The management committee of Shell East Staff Investment Co-operative Society hereby submit the special purpose financial statements,' whereas Mosimi opens with direct address: 'Most valued and respected Cooperators...I wholeheartedly welcome you all to the 14th Annual General Meeting.' White Crescent employs an Islamic opening: 'Peace, mercy and blessings of Allah be upon you and Assalamu Alaikum wa Rahmatullahi wa Barakatuh,' while Equity Trust opens institutionally: 'The Shura Council submits its report together with the audited financial statements for the year ended 31st December 2024.'

M2 (Performance review): CoopEast reports quantitatively: 'Interest income of the Co-operative was N1.65 billion (2022: N1.36 billion). Surplus of income over expenditure of N776 million (2022: N592 million).' Mosimi uses more narrative language: 'our membership strength has increased from Three Hundred and Sixteen (316) ...to Three Hundred and Thirty-six (336) ...representing 6.3% increase across NNPC locations.' White Crescent embeds performance in governance discourse; Equity Trust states: 'Gross income 112,757,890 [Naira]. Net surplus for the year 74,577,081.'

M3 (Identity/values, Shariah-compliant only): White Crescent's Advisory Council opens: 'In the Name of Allah Most Gracious Most Merciful' and affirms that 'all transactions by WCCS did not violate the provisions of the rules and principles of Shariah.' Equity Trust's Shura Council governance framing, including Zakat as a formal appropriation category, constitutes an implicit values statement, making Islamic principles structurally visible in the financial statements themselves.

M6 (Call to action): Mosimi exemplifies this move most fully: 'I implore you to kindly seat back and listen to our report for observation and contribution' and 'All our valued members are advised to judiciously utilize the numerous opportunities of loan schemes available in the society.' Equity Trust's dividend recommendation, recommending payment of N62,644,748 'as the first and final dividends,' functions as a member engagement move oriented toward financial participation.

M7 (Closing, secular vs. Islamic): Mosimi closes: 'We give all glory and adoration to God, the Maker and Controller of the universe for the recorded achievements.' White Crescent's Advisory Council closes: 'The AC prays to Almighty Allah to bring them success. And Allah knows best. May Allah's mercy and blessings be upon you.'

Metadiscourse Frequencies by Cooperative Type

A total of 536 metadiscourse items were coded across the four documents and normalised per 1,000 words. Table 4 presents frequencies for conventional cooperatives (CoopEast + Mosimi combined, 1,690 words) and Shariah-compliant cooperatives (White Crescent + Equity Trust combined, 2,780 words).

Table 4: Metadiscourse Frequencies per 1,000 Words — Conventional vs. Shariah

Category	Subcategory	Conv. Raw (n=211)	Conv./1,000 w	Shariah Raw (n=325)	Shariah/1,000 w	Pattern
Interactive	Transitions	40	23.7	58	20.9	Conv. ↑
	Frame markers	12	7.1	21	7.6	~Even
	Endophoric markers	12	7.1	17	6.1	Conv. ↑
	Evidentials	7	4.1	18	6.5	Shariah ↑
	Code glosses	8	4.7	13	4.7	~Even
Interactional	Hedges	20	11.8	47	16.9	Shariah ↑↑
	Boosters	15	8.9	13	4.7	Conv. ↑↑
	Attitude markers	17	10.1	50	18.0	Shariah ↑↑
	Engagement markers	17	10.1	14	5.0	Conv. ↑↑
	Self-mentions	63	37.3	74	26.6	Conv. ↑
Total	**All items**	**211**	**124.9**	**325**	**116.9**	

Note: *Raw counts for each individual cooperative are provided in Appendix A. Conv. = conventional; Shar. = Shariah-compliant. ↑↑ denotes a difference of ≥ 4.0 per 1,000 words. No inferential statistics are reported given the corpus size; patterns are descriptive.*

The most distinctive interactional patterns involve boosters, attitude markers, engagement markers, and hedges. Boosters are nearly twice as frequent in conventional reports (8.9 vs. 4.7 per 1,000 words). Illustrative examples include Mosimi's 'NNPC Limited Mosimi Cooperative will forever continue to stand-out among other societies with exceptional competent, transparent, goal-oriented, and disciplined leadership' and the auditor's affirmation that CoopEast's financial statements 'give a true and fair view.'

Attitude markers are nearly twice as frequent in Shariah-compliant reports (18.0 vs. 10.1 per 1,000 words), concentrated in White Crescent's Advisory Council Report: 'Praise be to Allah'; 'The AC prays to Almighty Allah to bring them success'; 'commitment to the Islamic cooperative practices'; 'And Allah knows best.' Equity Trust contributes: 'the co-operative society places considerable value on the involvement of its employees' and the structural designation of Zakat as a tax category, a normative evaluative act embedded in the financial statements themselves.

Hedges are more frequent in Shariah-compliant reports (16.9 vs. 11.8 per 1,000 words). White Crescent hedges include: 'wherever we found any earned income to be from non-permissible sources we directed that such income must be transferred to charity' and 'may differ from these estimates'; Equity Trust uses 'reasonable expectation,' 'believed to be reasonable,' and 'it is probable.' The Mosimi report, by contrast, uses hedges primarily for pragmatic qualification ('at least for now'; 'even though we encountered challenges') rather than for epistemic humility.

Engagement markers are notably more frequent in conventional reports (10.1 vs. 5.0), driven largely by Mosimi's AGM address format: 'I implore you to'; 'your constructive criticism for developmental improvement will be highly appreciated'; 'we covet your prayer and support.' This reflects the oral-adjacent genre of the AGM address, in which the speaker directly addresses an assembled audience, a rhetorical situation with no equivalent in the financial-statement genres of the other three cooperatives.

Self-mentions are higher in conventional reports (37.3 vs. 26.6), dominated by first-person plural in Mosimi and by 'the Co-operative' and 'the management committee' in CoopEast. Both Shariah-compliant reports use institutional naming ('the Shura Council,' 'WCCS,' 'the Advisory Council') more frequently than individual pronouns, foregrounding governance bodies rather than individual agency.

Integrated Analysis: Metadiscourse within Specific Moves

Examining metadiscourse within moves reveals how the same communicative purpose is linguistically realised differently across cooperative types.

In M2 (performance review), conventional reports deploy boosters to assert achievement: Mosimi's 'it is an honour to inform you that we kept to our promise of timely loan disbursement to deserving members' combines a booster ('it is an honour') with a self-affirming performance claim. CoopEast's audited figures are presented without hedging: 'Surplus of income over expenditure of N776 million,' projecting factual certainty. Shariah-compliant reports, by contrast, embed performance within an evaluative and religious frame: White Crescent's governance report notes compliance with Shariah principles as a performance criterion alongside financial data, while Equity Trust's surplus figure is immediately followed by the Zakat appropriation, signalling that financial success is evaluated within an ethical framework.

In M3 (identity/values, Shariah reports only), attitude markers and evidentials dominate. White Crescent's Advisory Council opens each opinion statement with religious invocation ('In the Name of Allah Most Gracious Most Merciful') and closes with deference to divine authority ('And Allah knows best'). The entire M3 section functions as an accountability report to a dual audience: the membership and a higher religious authority. This dual accountability structure has no equivalent in the conventional reports.

In M5 (future outlook), the contrast is sharpest. Mosimi's forward-looking statements are booster-heavy: 'NNPC Limited Mosimi Cooperative will forever continue to stand-out'; 'we are working tirelessly to perfect the required documents.' White Crescent qualifies all future commitments with hedges: 'may differ from these estimates'; 'the Management Committee has a number of financial strategies in place to ensure any sudden demand...can be met.' Equity Trust signals going concern through the Shura Council's 'reasonable expectation that the Co-operative society has adequate resources to continue in operational existence.' The contrast maps directly onto an ideological axis: secular managerial confidence versus religiously tempered epistemic humility.

Discussion of Findings

Genre Stability and Variation

The identification of five consistently occurring moves (M1, M2, M4, M5, M7) across all four documents suggests that Nigerian cooperative annual reports, despite genre-internal variation between AGM reports and audited financial statements, share a recognisable communicative structure. This structure is broadly consistent with Hyland's (1998) five-move model for corporate chairman's statements, but with adaptations reflecting the cooperative context. The challenges move (M4) is more salient in the Nigerian corpus than Hyland's 'environmental discussion,' foregrounding Nigeria's volatile economic conditions (inflation, regulatory change, staff retirement and redeployment) as conditions requiring explicit member-facing acknowledgement rather than contextual framing.

The most significant genre variation is the values/identity move (M3), which appeared consistently in both Shariah-compliant reports but not in either conventional report. This finding provisionally extends Bhatia's (2008) concept of genre colonies by suggesting that Shariah cooperative annual reports may constitute a distinct sub-genre partly defined by this move. Following Suchman's (1995) legitimacy theory, Shariah cooperatives face a distinctive legitimacy pressure: they must signal their religious-ethical identity to differentiate themselves from both conventional cooperatives and conventional banking institutions in Nigeria's dual financial system. The explicit identity move meets this pressure; its absence in conventional reports reflects the assumption that secular cooperative identity requires no such active performance.

Metadiscourse as an Indicator of Institutional Ideology

The metadiscourse patterns reveal that conventional and Shariah-compliant cooperatives inhabit distinct rhetorical worlds even when performing identical communicative tasks. Conventional reports, particularly Mosimi's AGM address, employ boosters and engagement markers to project managerial confidence and mobilise member participation. Shariah-compliant reports deploy attitude markers and hedges to signal ethical commitment, religious humility, and dual accountability to members and to divine authority. A conventional cooperative that states 'we will forever continue to stand-out with exceptional disciplined leadership' makes a claim of secular managerial agency. A Shariah cooperative whose governance report closes 'And Allah knows best; may Allah's mercy and blessings be upon you' makes a claim of religious accountability. Both perform the annual report genre; they construct fundamentally different institutional identities.

These differences carry ideological weight beyond style. They encode contrasting theories of accountability: managerial (human agents are answerable to members) versus theocentric (agents are answerable to members and to God). This finding responds to calls for greater attention to how organisational type, not merely national culture, shapes metadiscourse patterning (Breeze, 2021; Hinkel, 2005). Both cooperative types operate within the same Nigerian cultural context; the metadiscourse divergence reflects institutional ideology rather than cultural difference.

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The Document Genre Effect

An important finding is the role of document genre, not just cooperative type, in shaping metadiscourse. Mosimi's AGM Management Report produces the corpus's highest engagement marker frequency (13.8 per 1,000 words) because it is a spoken-register-adjacent genre delivered orally to an assembled membership. CoopEast's Management Committee Report, presented as part of an audited financial statement, produces much lower engagement marker frequency (6.1 per 1,000 words) despite both being conventional cooperatives. This genre effect partially confounds the cooperative-type comparison and must be acknowledged: genre form, not only institutional ideology, shapes rhetorical and metadiscoursal choices. Future comparative research should control for document genre by comparing equivalent genres across cooperative types.

Implications for Cooperative Governance

From a cooperative governance perspective, the findings have three direct implications. First, the absence of an explicit identity/values move in conventional annual reports represents a missed communicative opportunity. Cooperative Principle 5 (Education, Training, and Information) implies that members should receive clear articulation of cooperative values (ICA, 2015). When conventional cooperatives assume members already understand cooperative identity, they forgo a governance tool that Shariah cooperatives actively deploy to strengthen institutional legitimacy and member identification. Adebayo and Ogunleye (2022) have found that explicit value articulation in cooperative governance documents correlates positively with member participation rates, a finding the present rhetorical analysis helps explain mechanistically.

Second, the high hedge frequency in Shariah-compliant future outlook sections raises a practical governance question: when cooperative managers consistently qualify forward-looking commitments with epistemic humility, using expressions such as 'reasonable expectation,' 'may be possible,' or 'God willing', members may find it difficult to hold leadership accountable to specific measurable targets. A balance between expressions of religious deference and concrete, auditable commitments would strengthen both accountability and member confidence without compromising Islamic ethics.

Third, Mosimi's high engagement marker frequency demonstrates that the AGM address genre is a powerful member communication vehicle precisely because it directly addresses members as participants. Cooperatives that deliver only written financial statements, particularly those with brief narrative sections as CoopEast and Equity Trust do, miss the member-mobilising potential of direct engagement address. This suggests a governance recommendation for hybrid reporting: a brief, orally-inflected narrative section in all annual reports regardless of document format.

Comparison with Previous Studies

The finding that Shariah-compliant cooperatives use more attitude markers is consistent with Abid and Ghazali's (2017) analysis of Islamic bank annual reports in Malaysia, which identified frequent evaluative expressions including Alhamdulillah and Shariah-approved. The present study extends this pattern to the Nigerian cooperative sector and locates it within specific rhetorical moves, providing a more precise account of where Islamic evaluative language is functionally deployed. The higher hedge frequency in Shariah-compliant reports echoes cross-cultural metadiscourse research showing that writers operating within collectivist frameworks tend to employ more hedges (Hinkel, 2005), but the present study demonstrates this is driven by institutional ideology rather than national culture, since all four cooperatives operate within the same Nigerian context.

Conclusion

This study has examined the rhetorical move structure and metadiscourse features of annual reports from four Nigerian cooperative societies. The analysis provisionally identified a seven-move genre structure, with five moves (M1, M2, M4, M5, M7) appearing in all four documents. A values/identity move (M3) appeared consistently in both Shariah-compliant reports but not in conventional reports, provisionally distinguishing a Shariah cooperative reporting sub-genre. Metadiscourse analysis of 536 coded items revealed systematic patterns: conventional cooperatives use more boosters and engagement markers, while Shariah-compliant cooperatives deploy more attitude markers and hedges, patterns reflecting contrasting institutional ideologies of managerial confidence and religious humility. Document genre (AGM report vs. financial statement) also emerged as a significant moderating variable.

The study makes three contributions. First, it provides the first empirically grounded description of Nigerian cooperative annual reports as a genre, establishing a baseline for large-corpus investigation. Second, it demonstrates the analytical value of integrating genre and metadiscourse analysis, applicable to other professional genres in African institutional contexts. Third, it connects rhetorical and linguistic analysis to cooperative governance outcomes (member trust, accountability signalling, and participatory communication), making the case that annual report writing is a governance act, not merely a compliance exercise. As

Nigeria's cooperative sector continues to expand beyond 100,000 registered societies, understanding and improving the communicative practices that build member trust and institutional legitimacy becomes a practical governance imperative. This study establishes an empirical baseline; future research must test, refine, and extend these findings across the diverse landscape of Nigerian cooperative practice.

Recommendations

i. Conventional cooperatives should add an explicit identity and values move to their annual reports.

ii. Shariah-compliant cooperatives should reduce excessive hedging in future outlook sections while maintaining religious deference.

iii. The Cooperative Financing Agency of Nigeria (CFAN) should mandate a standardised Member Communication Section in all annual reports, including a plain-language summary, a values statement, measurable targets, and a member feedback mechanism.

iv. Future research should test the seven-move structure with a larger corpus of 20 to 30 reports across diverse cooperative types.

v. Comparative studies across other African cooperative sectors and reader-reception studies are recommended.

vi. Cooperative management curricula should include genre awareness and metadiscourse training, teaching writers to calibrate hedges, boosters and attitude markers according to their cooperative's values and member base.

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Appendix A: Raw Metadiscourse Counts by Cooperative

Table A1 presents the raw metadiscourse counts for each cooperative, from which the normalised frequencies in Table 4 are derived.

Table A1: Raw Metadiscourse Counts — All Four Cooperatives

Category	CoopEast Raw (820 w)	Mosimi Raw (870 w)	White Crescent Raw (2,100 w)	Equity Trust Raw (680 w)	Corpus Total
Transitions	18	22	42	16	98
Frame markers	5	7	12	9	33
Endophoric markers	8	4	9	8	29
Evidentials	4	3	11	7	25
Code glosses	3	5	7	6	21
Hedges	12	8	29	18	67
Boosters	6	9	8	5	28
Attitude markers	3	14	38	12	67
Engagement markers	5	12	8	6	31
Self-mentions	28	35	52	22	137
TOTAL	**92**	**119**	**216**	**109**	**536**

Note: *Normalised frequencies (per 1,000 words) are calculated by dividing raw count by document narrative word count and multiplying by 1,000. Total items coded: 536.*

Appendix B: Sample Move and Metadiscourse Coding

Table B1 presents representative coding examples drawn verbatim from each cooperative document, illustrating the application of both the move coding scheme and the metadiscourse taxonomy.

Table B1: Sample Coding Sheet — Verbatim Examples

Doc	Move	Verbatim Text	Category	Subcategory	Rationale
Mosimi	M1	"Most valued and respected Cooperators...I wholeheartedly welcome you all"	Interactional	Engagement marker	Direct address to members as an audience
Mosimi	M2	"it is an honour to inform you that we kept to our promise of timely loan disbursement"	Interactional	Booster + Att. marker	'It is an honour' = Att. marker; 'kept to our promise' = Booster
Mosimi	M5/M6	"I implore you to kindly...judiciously utilize the numerous opportunities of loan schemes"	Interactional	Engagement marker	Direct member appeal; also functions as M6 (Call to action)
White Crescent	M3	"In the Name of Allah Most Gracious Most Merciful...all transactions...were in accordance with the rules and principles of Shariah"	Interactional	Att. marker + Booster	Islamic invocation = Att. marker; 'were in accordance' = Booster asserting compliance

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White Crescent	M7	"The AC prays to Almighty Allah to bring them success. And Allah knows best."	Interactional	Attitude marker + Hedge	Religious doxology = Att. marker; 'Allah knows best' = epistemic hedge / deference
Equity Trust	M4	"Co-operative society periodically assesses its account receivables for probability of credit losses"	Interactive	Frame marker + Hedge	'periodically' = Frame marker; 'probability' = epistemic hedge
CoopEast	M2	"Surplus of income over expenditure of N776 million (2022: N592 million)"	Interactive	Evidential	Audited figure cited as external evidence of performance