Disclosing Compliant and Responsible Corporations: CSR Performance in Malaysian CEO Statements

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ABSTRACT

In Malaysia, corporate social responsibility (CSR) is relatively new but corporations are required to engage in and disclose CSR. CSR reports are a common register for disclosure and their CEO Statements provide an overview of CSR performance in these reports. This article studies how language features in Malaysian CEO Statements disclose CSR performance. A corpus containing 27 CEO Statements from 2009 to 2011 from 10 Malaysian corporations was analyzed. The analysis was grounded in critical discourse analysis (CDA), which employed Social Actors and ATTITUDE from Systemic Functional Linguistics (SFL) and interviews with corporate representatives to understand the ideology of CEO Statements. The analysis proposes three strategies of categorization, evaluation and chronology to disclose CSR performance because performance is oriented to four categories (community, environment, marketplace, workplace) and a positive evaluation, which are centered on the past. The disclosure reflects the ideology of CEO Statements, which promotes corporations as agents of positive social change. Through CEO Statements, corporations disclose compliance to the government and stock exchange and responsibility to their other stakeholders. CSR disclosure in CEO Statements helps to strengthen economic legitimacy through social legitimacy. This study is useful for people practicing and teaching corporate communication because it encourages them to consider the meaning implied by language features (evaluative and non-evaluative lexis, modifiers, tenses and prepositional phrases, besides exact numbers) in corporate registers. Yet, the corpus was limited to 27 CEO Statements and future research should expand the corpus to represent CEO Statements from other years, countries and languages.

Keywords: corporate communication; CSR; CSR reports; CSR performance; CEO Statements; CDA

INTRODUCTION

Corporate Social Responsibility (CSR) often means a corporation's voluntary involvement in initiatives to achieve sustainability in society (Kotler & Lee, 2005). There have been arguments for and against CSR since the early 20th century (Banerjee, 2007). Arguing *against* CSR, corporate resources should only be invested to produce products and services because production can contribute to profit (Friedman, 1970). Arguing *for* CSR, corporate resources should also be invested to perform CSR because CSR can contribute to multiple benefits, including profit (Coombs & Holladay, 2012). The arguments for CSR triumphed because pursuing sustainability does not deter corporations from pursuing profit. Hence, CSR has become one among other corporate practices in most corporations (Handy, 2002).

Although CSR is incorporated in corporations, its global spread is uneven. It is more common in Europe and North America but has spread to Asia, such as Malaysia. The government and stock exchange are instrumental parties in developing CSR. The stock exchange composed the Malaysian CSR Framework in 2006, which has guidance for the four areas of community, environment, marketplace and workplace. The government endorsed the Framework because it establishes a common platform for CSR across corporations. Corporations are provided various tax deductions and exemptions for engaging in CSR and can be delisted for not disclosing CSR. There are also plans to launch a fund and index for CSR around 2014.

CSR is not legislated but the government and stock exchange influence the corporate context, where CSR is expected and multiple stakeholders (e.g. customers, employees, shareholders) may expect corporations to perform CSR. Corporations are targeted because corporations are a prominent business structure. They also have a larger social impact and the resources to manage this impact. Corporations have been adopting CSR to manage this social impact. CSR promises positive benefits for society but it may not be purely altruistic (Banerjee, 2007; Sarkar, 1999) and CSR should be considered in relation to corporate context. CSR is a relatively new domain for Malaysian corporations because it was promoted after 2006. Corporations have to engage in and disclose CSR and disclosure of engagement involves CSR communication. A common register or text type for CSR communication is CSR reports. There have been research for CSR reports but research tends to examine European or North American CSR reports. These reports are an exercise in corporate communication because these corporate disclosure documents (Bhatia, 2008, p. 168) report a corporation's CSR in a year. CSR reports are published in print or electronic formats in English since English is a major language of business in Malaysia.

CEO Statements provide an overview of CSR performance in CSR reports. Previous research has studied various aspects of CEO Statements but noticeably absent is the study of CSR performance, which comprises CSR initiatives and the results of these initiatives. Performance has to be studied because CSR reports mainly disclose initiatives and results. The present article intends to study the disclosure of CSR performance in Malaysian CEO Statements and it is grounded in critical discourse analysis (CDA). CDA can explain the role of ideology in texts (Fairclough, 1995) and corporations are known to promote their ideology through corporate registers (Breeze, 2012; Mason & Mason, 2012). The analysis employs Systemic Functional Linguistics (SFL) and interviews as part of CDA. It proposes three strategies of categorization, evaluation and chronology to disclose CSR performance in Malaysian CEO Statements.

STUDIES ABOUT CSR COMMUNICATION

There are various standards to guide or monitor CSR (e.g. AA 1000 Series of Standards, Connected Reporting, Social Accountability 8000, ISO 26000). These standards are useful for understanding CSR adherence but not for understanding CSR communication. Studies about CSR communication explore how corporations disclose CSR. These studies adopt a macro or micro analysis to explore meaning in CSR reports.

A macro analysis examines organization in terms of common stages (Bhatia, 2008; Mason & Mason, 2012) or topics (Ihlen, 2009; Kohut & Segars, 1992). Similar stages and topics are often proposed, which implies a convention for the register. Research from Malaysia often analyzes topics (e.g. Mustaffa & Rashidah, 2007; Thompson & Zarina, 2004). The topics encountered can be subsumed as community, environment, marketplace and workplace, which are the four areas of the Malaysian CSR Framework. The topics become predictable since Malaysian corporations implement the Framework although the frequency

of topics varies in relation to the chosen CSR reports. A macro analysis catalogues the organization of content but it would not scrutinize the presentation of content.

Ziek (2009, p. 138) advocates the study of the linguistics of CSR communication. This requires a micro analysis because it examines language features, where a feature is a grammatical or lexical element. For example, Body Shop and Shell are portrayed as concerned and transparent corporations by selected lexical elements (Livesey & Kearins, 2002) while Fuoli (2012) quantifies frequent lexical elements to portray BP as authoritative and reliable and IKEA as caring and sensitive. Mason and Mason (2012) investigate 100 CSR reports from numerous industries and selected grammatical elements (e.g. verbs about actions and descriptions) depict corporations improving the environment. Language features seem to not be shared among industries in Fuoli (2012) but Livesey and Kearins (2002) and Mason and Mason (2012) demonstrate the contrary. A corporation's industry may or may not impact language features in CSR reports.

These studies might presume the monolithic use of language features in CSR reports although separate sections have their own features, such as CEO Statements. They have garnered considerable academic interest although this is mostly for CEO Statements in various annual reports. Thomas (1997) explains a shift in language features, where a corporation causes profit to increase during profitable years but the economy causes profit to decrease during unprofitable years. Bowers (2010) explains another shift, where corporations redefine sustainability from an economic prospect to an economic value. Breeze (2012) and Domenec (2012) identify language features to legitimize oil corporations as proactive and concerned after environmental crises. Corporations are portrayed as enabling profit (Thomas, 1997) or sustainability (Bowers, 2010; Breeze, 2012; Domenec, 2012; Mason & Mason, 2012) and corporations become a key entity in CEO Statements.

Foz Gil and Vázquez (1995) and Hyland (1998) classify language features to evaluate corporations and these features unfold from the start to the end of CEO Statements and depict corporations positively. These features indicate explicit evaluation but implicit evaluation was not considered. In Foz Gil and Vázquez (1995) and Hyland (1998), corporations are a positive entity in CEO Statements. From previous research, be it a macro analysis (Mustaffa & Rashidah, 2007; Thompson & Zarina, 2004) or a micro analysis (Bowers, 2010; Breeze, 2012; Domenec, 2012; Foz Gil & Vázquez, 1995; Fuoli, 2012; Hyland, 1998; Livesey & Kearins, 2012; Mason & Mason, 2012; Thomas, 1997), corporations are the source of positive events and this is mainly achieved by choosing relevant language features. Therefore, the choice of language features is purposeful and might reflect a corporation's context, as argued by Breeze (2012), Domenec (2012) and Thomas (1997).

These studies are an important contribution because extensive knowledge is available about the portrayal of corporations in CEO Statements. Yet, there is a gap in our knowledge because most research has not studied CEO Statements in CSR reports and most research has had marginal interest in CSR performance. The present article is guided by this research question: What is the role of language features in disclosing CSR performance in Malaysian CEO Statements? The disclosure of initiatives and results should be examined since the thrust for CEO Statements is to report on performance. Performance is the core of CSR because it links corporations and stakeholders and its disclosure explains how corporations aid stakeholders. The present article can extend research in corporate communication since the content in CEO Statements is linked to corporate context.

METHODOLOGY

The article aimed to study the disclosure of CSR performance in Malaysian CEO Statements. A corpus had to be designed and the design selected two criteria. CEO statements were from

2009 to 2011 and they were from corporations incorporated in Malaysia. These two criteria were selected because Malaysian corporations experienced a recent increase in publishing CSR reports (ACCA, 2010, p. 6). Consequently, the corpus had contemporary CEO Statements from ten corporations from numerous industries. The corpus contained 27 CEO Statements, as detailed in Table 1.

TABLE 1. Corpus of CEO Statements

Corporation	Industry[1]	Year	Words
DiGi	Telecommunications	2009	715
		2010	521
		2011	702
DRB-HICOM[2]	Conglomerate	2010	1145
	(Primarily Automobiles & Parts)	2011	788
Guinness Anchor	Food & Beverage	2009	597
		2010	963
		2011	488
Maybank[2]	Conglomerate	2010	1032
	(Primarily Banks)	2011	867
Media Prima	Media	2009	759
		2010	719
		2011	874
Nestlé (Malaysia)	Food & Beverage	2009	353
		2010	438
		2011	723
Petronas	Conglomerate	2009	991
	(Primarily Oil & Gas)	2010	1490
		2011	773
RHB[2]	Conglomerate	2010	624
	(Primarily Banks)	2011	755
Telekom Malaysia	Conglomerate	2009	1240
	(Primarily Telecommunications)	2010	2051
		2011	1671
YTL	Conglomerate	2009	2098
	(Primarily Utilities)	2010	2204
		2011	3450
Total			29031

1: Industry Classification Benchmark, 2008
2: Did not publish CSR report in 2009

The corpus was analyzed using CDA and CDA is an alternative to content or discourse analysis to study corporate communication. CDA is interested in studying ideology or socially shared beliefs that define the social identity of groups (van Dijk, 2006, p. 116). Since texts often articulate ideology (van Dijk, 2006, p. 133), a text analysis was pursued. This text analysis employs SFL because SFL enables a detailed and structured analysis of language features. SFL has proven useful for understanding these features in CEO Statements (Foz Gil & Vázquez, 1995; Thomas, 1997). SFL posits language as having three metafunctions-ideational, interpersonal and textual (Halliday & Matthiessen, 2014, p. 30). Since the coordination between the ideational and interpersonal metafunctions creates meaning (Matthiessen, 1991, p. 81), these two metafunctions are analyzed and the concepts of Social Actors (van Leeuwen, 2008) and ATTITUDE (Martin & White, 2005) are adopted to explore ideational and interpersonal meanings respectively.

Social Actors is a concept to investigate how entities are construed through an extensive inventory of the types of Participants (human and non-human entities) taking part in events. The article analyzes Genericization and Specification, where Participants can be

generic or specific (van Leeuwen, p. 33). The article also analyzes Activation and Passivation, where Participants can be a dynamic force in events or are undergoing events (van Leeuwen, 2008, p. 35). ATTITUDE is a concept to investigate how entities are evaluated through an extensive inventory of the value of Participants. The article analyzes AFFECT (emotions), JUDGEMENT (ethics) and APPRECIATION (the values of things), which may be positive or negative and inscribed (explicit) or invoked (implicit) (Martin & White, 2005, pp. 42-43). SFL can explain how wordings in adverbial, conjunction, nominal and verbal groups and prepositional phrases realize selected meanings about CSR performance through Social Actors and ATTITUDE. These meanings realize a corporate context or the configuration of the broad areas of history, culture, economy and politics (Fairclough, 1995, p. 62) that impact corporations in Malaysia.

The analysis for the corpus was two-pronged, where an automated analysis preceded a manual analysis, as also proposed by Vo (2013). First, an automated analysis through WordSmith 6.0 (Scott, 2012) searched for lemmas regarding CSR performance. Lemmas are the canonical forms of words (Cheng, 2012, p. 214) and relevant lemmas (e.g. *activity*, *campaign*, *goal* and *impact*) were selected from CSR literature (Coombs & Holladay, 2012; Kotler & Lee, 2005). In addition, exact numbers (e.g. *1*, *25*, *100* and *5.5*) were included because previous research did not study the use of numbers. The lemmas are pivotal to conceptualizing CSR performance and provide a focused study for the corpus. Then, a manual analysis extracted the clauses containing the lemmas because the clause is the basic unit of analysis (Halliday & Matthiessen, 2014, p. 10). Next, the two researchers separately labeled the clauses for relevant Social Actors and ATTITUDE. This resulted in a double coding and the labeling was later reviewed together to ensure accuracy before a common coding was finalized.

This text analysis was complemented by interviews with corporate representatives because interviews contribute practitioner insights about CSR performance. Among the ten corporations contacted, two corporations responded. Two representatives who write and edit CEO Statements consented to be interviewed. The interviews were held at corporate headquarters in November 2013 and lasted an hour. These interviews asked the representatives several questions about the choice and function of language features in CEO Statements. These interviews form part of a larger research and there are various questions but the questions pertinent for the present article are reproduced in Appendix A. The two corporate representatives were termed Informant 1 and 2. Their answers were audio-recorded and have been anonymized for confidentiality purposes. The findings of text analysis and interviews were examined to understand the ideology of CEO Statements.

ANALYSIS

After analyzing the corpus, the present article proposes three strategies of categorization, evaluation and chronology to disclose CSR performance in Malaysian CEO Statements. In Extracts 1 to 14, the lemmas searched for are underlined.

CATEGORIZATION

The first strategy is termed categorization, where CSR performance covers four categories of community, environment, marketplace and workplace. Categorization is depicted by Genericization and Specification (van Leeuwen, 2008). Modifiers in a nominal group ascertain whether initiatives are generic or specific. The head noun (e.g. 'activities' in Extract 1) in a nominal group (e.g. 'our CR activities' in Extract 1) is modified and this head noun is one of the lemmas searched for. Extract 1 indicates generic initiatives because the

premodifier (**bolded**) establishes CSR as the focus for Maybank. 'CR' circumscribes the type of 'activities' and Maybank is only performing CSR-related 'activities'. These 'activities' are generic because 'CR' spans the four areas of the Malaysian CSR Framework and 'activities' are conducted in any of these areas. Extract 1 posits 'CR' as integral to Maybank but it may or may not be executed because 'CR' is only an 'intention'.

Extract 1: Our intention is to be wholistic across the Group in our **CR** <u>activities</u>…
(Maybank, 2010)

It is more common for initiatives to be specific since modifiers designate an area of the Malaysian CSR Framework, as in Extracts 2 to 7. The premodifier 'community' in Extract 2 directly marks an area because the community is termed as an area in the Framework. The premodifiers (**bolded**) in Extracts 4 and 6 and the postmodifiers (*italicized*) in Extracts 5 and 7 indirectly mark an area since these modifiers are typical lexis to refer to an area. These modifiers are considered typical lexis since their use is commonly expected in relation to an area of the Framework. For example, 'energy saving' in Extract 4 is a typical lexis for environmental initiatives. Therefore, Extracts 4 and 5 indicate the environment, Extract 6 indicates the marketplace and Extract 7 indicates the workplace. In Extract 3, the premodifier names an initiative 'Let's Learn with RHB' but the premodifier cannot determine an area. The postmodifier 'to inculcate good reading habits among schoolchildren' helps to determine the community as an area because 'schoolchildren' are part of the community. Hence, the modifiers in Extracts 3 to 7 fit an initiative in an area of the Framework by employing the typical lexis to refer to that area.

Extract 2: Our **community** <u>programmes</u> also help enrich the lives of participants with knowledge and skills that empower them.
(Petronas, 2010)

Extract 3: The **Let's Learn with RHB** <u>project</u> *to inculcate good reading habits among schoolchildren* too maintained its good momentum among rural schools.
(RHB, 2011)

Extract 4: Various **energy saving** <u>practices</u> were streamlined in 2011…
(Media Prima, 2011)

Extract 5: …we continued to undertake <u>programmes</u> *to preserve our natural surroundings* in our day-to-day operations.
(RHB, 2010)

Extract 6: Media Prima and its subsidiaries continue to execute responsible **marketing** <u>campaigns</u> which respect the values of Malaysians.
(Media Prima, 2010)

Extract 7: …we continue to invest in several long-term <u>programmes</u> *to develop our staff*.
(Petronas, 2010)

The absence of modifiers makes it difficult to recognize an area because the head nouns (<u>underlined</u>) in Extracts 2 to 7 are generic and could be utilized in any of the four areas. The modifiers (**bolded** or *italicized*) in Extracts 2 to 7 convey an area directly or indirectly and

render the head nouns specific. Moreover, the head nouns are pluralized to indicate that various initiatives are performed in an area. CEO Statements use the Malaysian CSR Framework to disclose initiatives in four categories of community, environment, marketplace and workplace, as also observed in Mustaffa and Rashidah (2007), and Thompson and Zarina (2004). The Framework organizes CSR since it provides the areas to disclose CSR. This is agreed by Informants 1 and 2 during the interviews because the initiatives need to be relevant to an area. Since the Framework defines an area widely, various initiatives can serve an area and claim to satisfy the Framework. The Framework is not mandatory but its adoption by Malaysian corporations makes its four areas the default areas for CSR in Malaysia.

Categorization displays Activation and Passivation (van Leeuwen, 2008). Corporations are activated through selected grammatical elements, such as a proper noun ('Media Prima') in Extract 6, a pronoun ('we') in Extracts 5 and 7 and a determiner ('Our') in Extracts 1 and 2. Through Activation, corporations are the dynamic force in events (van Leeuwen, 2008) and become the source of initiatives (Bowers, 2010; Breeze, 2012; Domenec, 2012; Mason & Mason, 2012). Corporations cause initiatives and these initiatives cause changes because verbal groups, such as 'enrich' (Extract 2), 'inculcate' (Extract 3), 'preserve' (Extract 5), 'respect' (Extract 6) and 'develop' (Extract 7) imply new or better conditions. For example, the initiatives in Extracts 3 and 7 introduce new abilities to stakeholders. The initiatives bring changes for numerous stakeholders, such as 'participants' (Extract 2), 'schoolchildren' (Extract 3), 'natural surroundings' (Extract 5), 'Malaysians' (Extract 6) and 'our staff' (Extract 7). Stakeholders are not homogeneous (Coombs & Holladay, 2012) and the initiatives serve numerous stakeholders, who are passivated. Through Passivation, stakeholders are undergoing events (van Leeuwen, 2008) and can experience the impact of initiatives. These initiatives link corporations and stakeholders because stakeholders experience the changes introduced by corporations.

Activation and Passivation demonstrate a binary corporation-stakeholder relationship because corporations are construed as CSR providers and stakeholders are construed as CSR receivers. It reflects CSR definitions, where corporations perform CSR for multiple stakeholders (Kotler & Lee, 2005). Their relationship is mediated by specific CSR performance, which is oriented to the four areas. CEO Statements posit unequal power relations, where stakeholders come to rely on corporations to improve society.

EVALUATION

The second strategy is termed evaluation, where CSR performance receives positive evaluation. Evaluation is depicted by ATTITUDE and enables CEO Statements to reflect on the significance of CSR performance. The premodifiers (**bolded**) in Extracts 8 and 9 are evaluative lexis and inscribe a positive or negative value for the head noun 'impact'. The postmodifiers (*italicized*) in Extracts 8 and 9 designate 'society' and 'environment' as an area of 'impact'. The premodifiers indicate the type of value (positive or negative) in the nominal group but the nominal group by itself cannot interpret the significance of the evaluation. Other elements in a clause contribute to convey the significance since evaluation is prosodic (Halliday & Matthiessen, 2014, p. 377). In Extracts 8 and 9, the co-text for the nominal group shows DRB-HICOM increasing a positive impact and TM decreasing a negative impact, which indicates a positive value. Extracts 8 and 9 inscribe a positive APPRECIATION of initiatives since these initiatives can benefit stakeholders. Corporations recognize their influence in the head noun 'impact'. Yet, it is vague because 'impact' spans many things and its consequences are not explicated. DRB-HICOM and TM can claim to cause desirable results although these corporations may not behave consistently towards 'society' and 'environment'. Extract 10 inscribes a positive APPRECIATION of an initiative. The premodifier

'successful' is evaluative lexis and inscribes a positive value for the head noun 'Climate Change Week'. Extracts 8 to 10 are instances of inscription because evaluative lexis designates a value, which helps to emphasize the significance of CSR performance.

Extract 8: …the Group has put in efforts to include stakeholders in all business activities to maximise its **positive** impact *on society...*
(DRB-HICOM, 2010)

Extract 9: At the same time, we are conscious of the role we can, and should play, in minimising as far as possible our carbon footprint and any other **adverse** impact *we have on the environment*, however small.
(TM, 2010)

Extract 10: We also organised our third highly successful Climate Change Week from 24 May – 28 June 2009…
(YTL, 2009)

Extracts 8 to 10 are among the few instances of inscription in the corpus. As learnt from Informant 1, explicitly evaluating the significance of CSR performance is not objective. CEO Statements would seem biased since they seem to be promoting and not reporting CSR performance. This explains why the corpus prefers invocation, where non-evaluative lexis can imply a positive value. DiGi in Extract 11 wants to operate 'a sustainable business' and DRB-HICOM in Extract 12 implemented 'an EMP'. Extracts 11 and 12 invoke a positive APPRECIATION of initiatives. No evaluative lexis labels these initiatives positively but these initiatives acquire a positive value because the improved operations in Extract 11 and the cleaner environment in Extract 12 can benefit stakeholders. While Foz Gil and Vázquez (1995) and Hyland (1998) identify explicit evaluation, the present article also identifies implicit evaluation through non-evaluative lexis.

Extract 11: All these initiatives are encapsulated by one common goal of operating a sustainable business in years to come.
(DiGi, 2010)

Extract 12: The Group has implemented an Environmental Management Plan (EMP) to monitor the environmental impact of its operations.
(DRB-HICOM, 2010)

Besides non-evaluative lexis, exact numbers can indicate implicit evaluation. CEO Statements commonly deploy exact numbers but previous research on CEO Statements (e.g. Bhatia, 2008; Bowers, 2010; Mason & Mason, 2012, Thomas, 1997) has not studied exact numbers. Numbers are evidence of performance because they quantify the initiatives and results, as gathered from Informants 1 and 2 during the interviews. Exact numbers are joined to a unit of measurement and these numbers may be small numbers (often below 10 with percentage as the unit of measurement) or large numbers (often hundreds, thousands, millions with other units of measurement). While small numbers (underlined) in Extract 13 quantify the proportion of spending, large numbers (underlined) in Extract 14 quantify the amount of spending. These numbers lack evaluation and '5.1%' and 'US$2 million' by themselves could imply a positive or negative value. The language adjoining these numbers helps to interpret their value. In Extracts 13 and 14, the co-text for the exact numbers describes the money invested in initiatives and '5.1%' and 'US$2 million' are interpreted as positive

quantities. In Extracts 13 and 14, language helps exact numbers to convey a positive value since both are part of one clause and they work together to provide the clause's meaning. Extracts 13 and 14 invoke a positive APPRECIATION of results. Exact numbers can convey the significance of claims about performance because these numbers can be measured and verified.

Extract 13: In 2010, we spent no less than 5.1% of our total revenue on enhancing our customer experience.
(TM, 2010)

Extract 14: In June 2010, we gifted RARE Conservation with US$2 million to establish the YTL Fellowship for a RARE Planet…
(YTL, 2010)

A positive APPRECIATION of initiatives or results through evaluative lexis (Extracts 8-10), non-evaluative lexis (Extracts 11-12) and exact numbers (Extracts 13-14) has conveyed positive CSR performance. Although Informant 2 said that positive and negative performance are disclosed, CEO Statements only seem to disclose positive performance in Extracts 8 to 14. The preference for positive performance reduces the use of inscription. The significance of CSR performance does not need to be emphasized since the initiatives or results are already implicitly evaluating its significance. This encourages the use of invocation, as gathered from Informants 1 and 2 during the interviews. Since Malaysian corporations tend to disclose positive events (Thompson & Zarina, 2004), CSR performance has become one of such positive events.

The source of performance can be traced to corporations because corporations are activated (van Leeuwen, 2008) through selected grammatical elements, such as a proper noun ('the/The Group') in Extracts 8 and 12 and a pronoun ('we/We') in Extracts 9, 10, 13 and 14. Activation can invoke a positive JUDGEMENT of corporations because corporations are able to perform CSR and their performance receives a positive evaluation. Activation makes corporations the basis for desirable initiatives and results to unfold. While corporations are known to excel in production through other corporate registers (e.g. advertisement, annual report), CSR reports establish their ability to excel in CSR.

CHRONOLOGY

The third strategy is termed chronology, where CSR performance unfolds in time through temporal phases. There are two temporal phases of past and present and these are specified through tenses in verbal groups. The verbal groups in Extract 3 ('maintained'), Extract 4 ('were streamlined'), Extract 10 ('organised'), Extract 13 ('spent') and Extract 14 ('gifted') employ the simple past tense to record completed performance. Performance was completed before publishing CSR reports and it may or may not be repeated. For example, the initiative in Extract 14 may not be repeated because the donation is not yearly (marked by the prepositional phrase 'In June 2010') but the initiative in Extract 10 is repeated because the campaign is yearly (marked by the premodifier 'third'). The initiative in Extract 4 represents a stage in a larger initiative and its completion leads to another stage.

Extract 14: In June 2010, we gifted RARE Conservation with US$2 million to establish the YTL Fellowship for a RARE Planet…
(YTL, 2010)

Extract 10: We also organised our third highly <u>successful</u> Climate Change Week from
24 May – 28 June 2009…
(YTL, 2009)

Extract 4: Various energy saving <u>practices</u> were streamlined in 2011…
(Media Prima, 2011)

The verbal groups in Extract 8 ('has put') and Extract 12 ('has implemented') employ the present perfect tense to record performance in progress, as also the verbal groups in Extract 5 ('continued to undertake'), Extract 6 ('continue to execute') and Extract 7 ('continue to invest in'). Performance began in the past but continues after publishing CSR reports. The use of 'continue' in the verbal groups marks the near-completion of initiatives because their results are not yet achieved. For example, 'to preserve our natural surroundings' in Extract 5 cannot be achieved easily and RHB has to conduct numerous programs during a period of time to achieve it. The use of the present perfect tense might imply prolonging initiatives because new initiatives do not need to be developed to demonstrate performance.

The verbal groups in Extract 1 ('is'), Extract 2 ('enrich'), Extract 9 ('are') and Extract 11 ('are encapsulated') employ the simple present tense but the present is not their focus. Instead, the simple present tense implies a non-temporal phase, where performance is not tied to the present. These extracts describe habitual performance and CSR is becoming integral to Maybank (Extract 1) and TM (Extract 9). Alternatively, CSR extends indefinitely until the initiatives (Extracts 2 and 11) achieve results. The use of the simple present tense captures a corporation's enduring CSR commitment.

The extracts often indicate the completion or near-completion of CSR performance. Although various initiatives started in the past, these initiatives are not at the same stage and their results may or may not be achieved soon. Bhatia (2008) finds CEO Statements reporting past and future events. Yet, Extracts 1 to 14 are mainly centered on performance in the past because it can be validated (Kohut & Segars, 1992), as said by Informant 1. CEO Statements tend to focus on completed or nearly-completed initiatives because there is evidence of tangible CSR performance. Informant 1 also said that CEO Statements minimize reflection on performance in the future because the future is unpredictable. CEO Statements cannot commit to it because it does not exist yet.

Tenses indicate a temporal phase but cannot locate performance in a specific period of time. Prepositional phrases complement tenses because prepositional phrases indicate the year of performance. The prepositional phrases in Extract 4 ('in 2011'), Extract 10 ('from 24 May – 28 June 2009'), Extract 13 ('In 2010') and Extract 14 ('In June 2010') locate performance in a particular year. This year often matches the year of CSR reports because disclosure has to be recent, as stated by Informant 2 during the interview. CEO Statements disclose performance for the present year and previous CEO Statements disclose performance in earlier years since CSR reports are published yearly. For example, details about previous 'energy saving practices' in Extract 4 should be sought in previous CEO Statements of Media Prima. A specific period of time is not common in CEO Statements because the time of performance is provided in other sections of CSR reports. Hence, CEO Statements commit to continuous CSR disclosure by explaining recent CSR performance year after year.

DISCUSSION

There are three strategies of categorization, evaluation and chronology to disclose CSR performance. Malaysian CEO Statements construe performance in four categories (community, environment, marketplace, workplace), evaluate performance positively and

report recent performance. The analysis separated the strategies to observe their language features although these strategies are encountered simultaneously in a clause. For example, Extract 5 displays a continuing (chronology) positive (evaluation) initiative for the environment (categorization). Since CEO Statements are an overview of CSR reports, the disclosure is probably replicated in other sections, where the categories are elaborated and the positive evaluation is maintained for recent CSR performance. The disclosure in CEO Statements reverberates throughout CSR reports and it provides coherence for these reports because a common vision of performance is propagated. CEO Statements can reveal how CSR reports disclose CSR performance.

The disclosure of CSR performance reflects the ideology of CEO Statements. This ideology promotes corporations as agents of positive social change. Its articulation is achieved by language features in three strategies, where modifiers (Extracts 1-7) convey categorization, evaluative lexis (Extracts 8-10), non-evaluative lexis (Extracts 11-12) and exact numbers (Extracts 12-14) convey evaluation and tenses (Extracts 1-14) and prepositional phrases (Extracts 4, 10, 13, 14) convey chronology. CSR initiatives comprise the four areas of the Malaysian CSR Framework and these initiatives and their results are positive in a year. Hence, corporations are shown to be involved in positive social change. This ideology is a socially shared belief (van Dijk, 2006, p. 116) among corporations and CSR performance has become part of their social identity. It was adopted consistently across the corpus despite the variety in industries, as also seen in Livesey and Kearins (2002), Mason and Mason (2012). The adoption of this ideology should be examined in relation to corporate context.

Malaysia's corporate context is molded by the market-driven economy, which dictates corporations to be profitable (Sarkar, 1999, p. 89). The production of products and services contribute to profit and it confers economic legitimacy to corporations. It may cause a deficit for social legitimacy since corporations extract society's human and natural resources and do not seem to sustain these resources. They do contribute taxes, employment, infrastructure and products and services but taxes are legislated while employment, infrastructure and products and services form part of production. In contrast, CSR posits corporations aiding stakeholders. It confers social legitimacy to corporations (Christensen, Morsing & Cheney, 2008) because corporate resources are utilized to contribute to sustainability. Production and CSR are not separate corporate practices because profit often funds sustainability (Mustaruddin, Norhayah & Rusnah, 2011). Production does seem to be crucial for CSR.

Moreover, the government, stock exchange and stakeholders encourage corporations to perform CSR. While the government provides various tax deductions and exemptions for performing CSR, the stock exchange can delist corporations for not performing CSR. The government and stock exchange also advocate the Malaysian CSR Framework to guide CSR. Stakeholders have demanded corporations to manage their social impact (Thompson & Zarina, 2004) since they have realized the impact of corporations in their lives. The government, stock exchange and stakeholders influence corporate context and it provides advantages for performing CSR and problems for not performing CSR. Corporations may perform CSR to gain advantages and to minimize ethical or legal problems because these advantages and problems can impact their production.

Corporations need to continue production and CSR is one way to ensure its continuity. Corporations engage in CSR but they have to disclose it. CEO Statements disclose CSR performance for the government, stock exchange and stakeholders. The article proposes that performance is composed of three strategies of categorization, evaluation and chronology. These strategies enable corporations to disclose compliance to the government and stock exchange and responsibility to their other stakeholders since corporations execute the Malaysian CSR Framework (compliance) and produce positive benefits (responsibility).

CSR disclosure portrays compliant and responsible corporations but their compliance and responsibility through CSR can justify production. Therefore, CSR disclosure helps to strengthen economic legitimacy through social legitimacy. Corporations may disclose CSR in enlightened self-interest (Banerjee, 2007, p. 19) since the corporate context connects pursuing profit to pursuing sustainability. Although corporations may disclose CSR for various reasons, the corporate context should be considered because it can influence the ideology of CEO Statements.

CONCLUSION

The present article has extended research in corporate communication by studying the disclosure of CSR performance in Malaysian CEO Statements. It proposes three strategies of categorization, evaluation and chronology to disclose performance because performance is oriented to four categories (community, environment, marketplace, workplace) and a positive evaluation, which are centered on the past. CSR disclosure helps to strengthen economic legitimacy through social legitimacy since CSR is linked to production. The portrayal of compliant and responsible Malaysian corporations substantiates previous research about CSR in CEO Statements of other countries (e.g. Bowers, 2010; Breeze, 2012; Domenec, 2012), where corporations are agents of positive social change. Therefore, context has exerted 'pressure' on meanings and wordings and corporate context is reflected by content in CEO Statements.

The present article employed SFL and interviews as part of CDA. The use of SFL can improve the discursive competence or a systematic way to decipher language for people practicing and teaching corporate communication. Discursive competence encourages practitioners to examine language. Practitioners in corporate communication establishments should make an informed decision about the choice and function of language features, which develops their ability to write convincing CEO Statements. Discursive competence also encourages teachers to enhance course design. Teachers of corporate communication courses can train students to learn and use language features (Ng, 2003) because these students as future practitioners may write CEO Statements.

Moreover, people in corporate communication could interview a sampling of stakeholders to discover their expectations about CEO Statements and write CEO Statements to cater to these expectations. Discursive competence encourages reflection about how corporations disclose CSR. This benefits corporate communication because the people practicing and teaching it consider the meaning implied by language features in corporate registers. Discursive competence should be considered because it is a crucial element in developing professional expertise in corporate communication (Bhatia, 2002, pp. 54-55). Discursive competence may improve CEO Statements but CSR disclosure does not mean CSR engagement. Disclosure has to reflect engagement or CEO Statements would mislead stakeholders.

Future research should quantify Social Actors and ATTITUDE because quantification establishes the frequency of language features. Research should also consider image features because these features have not been analyzed often. Since the corpus was limited to 27 CEO Statements, research should expand the corpus to represent CEO Statements from other years, countries and languages. This ascertains if the strategies of categorization, evaluation and chronology are common strategies for CSR performance. An expanded corpus can track diachronic and synchronic changes and posit the reasons for these changes. It can establish a productive enterprise in comparative studies of CEO Statements. Moreover, a broader CDA should be undertaken. It would cover studying other texts (intertextuality) and other discourses (interdiscursivity) in CEO Statements. Interviews with corporate representatives

may unearth the reasons for the choice and function of language features and interviews with stakeholders would unearth their interpretation of these features. A broader CDA may improve our understanding of the ideology of CEO Statements. Yet, CEO Statements are one register in CSR communication and other corporate registers need to be examined to obtain a comprehensive understanding of CSR communication.

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APPENDIX A

Interview Questions:

No.	Question
1.	Why are CSR reports published?
2.	Why are CEO Statements published?
3.	What is the role of language in CEO Statements?
4.	What is the scope of CSR performance? How and why was the scope defined?
5.	What values are given to CSR performance? Is it positive or negative, explicit or implicit?
6.	What is the time frame of CSR performance?
7.	How should the corporation be viewed in CEO Statements?

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