

IMPRESSION MANAGEMENT IN SOCIAL
SUSTAINABILITY REPORTING BEFORE AND DURING
COVID-19: THE CASE STUDY OF TOP GLOVE BERHAD

NG SIN YI

FACULTY OF BUSINESS AND ECONOMICS
UNIVERSITY OF MALAYA
KUALA LUMPUR

2023

**IMPRESSION MANAGEMENT IN SOCIAL
SUSTAINABILITY REPORTING BEFORE AND
DURING COVID-19: THE CASE STUDY OF TOP
GLOVE BERHAD**

NG SIN YI

**DISSERTATION SUBMITTED IN PARTIAL
FULFILMENT OF THE REQUIREMENTS FOR THE
DEGREE OF MASTER OF ACCOUNTING**

**FACULTY OF BUSINESS AND ECONOMICS
UNIVERSITY OF MALAYA
KUALA LUMPUR**

2023

UNIVERSITI MALAYA
ORIGINAL LITERARY WORK DECLARATION

Name of Candidate: NG SIN YI

Matric No: S2039334

Name of Degree: MASTER OF ACCOUNTING (REPORTING AND MANAGEMENT ACCOUNTING)

Title of Project Paper/Research Report/Dissertation/Thesis ("this Work"):

IMPRESSION MANAGEMENT IN SOCIAL SUSTAINABILITY REPORTING BEFORE AND AFTER
COVID-19: THE CASE STUDY OF TOP GLOVE BERHAD

Field of Study: ACCOUNTING AND TAXATION

I do solemnly and sincerely declare that:

- (1) I am the sole author/writer of this Work;
- (2) This Work is original;
- (3) Any use of any work in which copyright exists was done by way of fair dealing and for permitted purposes and any excerpt or extract from, or reference to or reproduction of any copyright work has been disclosed expressly and sufficiently and the title of the Work and its authorship have been acknowledged in this Work;
- (4) I do not have any actual knowledge nor do I ought reasonably to know that the making of this work constitutes an infringement of any copyright work;
- (5) I hereby assign all and every rights in the copyright to this Work to the University of Malaya ("UM"), who henceforth shall be owner of the copyright in this Work and that any reproduction or use in any form or by any means whatsoever is prohibited without the written consent of UM having been first had and obtained;
- (6) I am fully aware that if in the course of making this Work I have infringed any copyright whether intentionally or otherwise, I may be subject to legal action or any other action as may be determined by UM.

Candidate's Signature

Date: 19/02/2023

Subscribed and solemnly declared before,

Witness's Signature

Date: 3rd March 2023

Name:

Designation:

IMPRESSION MANAGEMENT IN SOCIAL SUSTAINABILITY REPORTING BEFORE AND DURING COVID-19: THE CASE STUDY OF TOP GLOVE

BERHAD

ABSTRACT

The study analyzes Top Glove Berhad (Top Glove)'s social sustainability reporting during the Coronavirus Disease 2019 (COVID-19) pandemic period. Specifically, its purpose is to investigate the extent of the impression management (IM) strategies used in employee and human rights information disclosure in its social sustainability reporting before and during the COVID-19. A qualitative content analysis of Top Glove's social sustainability reports for the period of 2017 to 2021 was conducted. These length periods are selected because Top Glove has faced an allegation about human rights in the December of 2018. A content analysis was adopted as it is a flexible method that allows data to be presented in a variety of ways, such as quotations and words, diagrams, statistics, and percentages. The data analysis was separated into two phrase which include analysis of information disclosure in sentences and analysis of information disclosure in visual. In this case, an analysis of employee and human rights information in Top Glove's sustainability reports was first performed in comparison to the Global Reporting Initiative (GRI) guidelines 2016 to evaluate the state of disclosure. The findings reveal that there are two interdependent and non-exclusive issues impacting the transparency and credibility of Top Glove statements. Furthermore, the evolution of disclosure practices has also been investigated in this study, demonstrating that Top Glove is committed to improving its employee and human rights information disclosure. Next, an investigation of IM tactics being adopted by Top Glove on its employee and human rights information disclosure have shown that there are five IM tactics used in its overall sustainability reporting. Moreover, the result also shows that Top Glove's reports before the allegation revealed the corporation's self-presentation

techniques and there are five IM tactics identified after the allegation. The findings suggest that the firm mostly attempted to show itself in the best light possible, highlighting its competency and competent problem-solving ability. Besides that, a visual analysis has been carried out in the next phrase to examine how employee and human rights issues are represented in Top Glove's sustainability reports using a research instrument based on GRI standards. Thus, the study illustrates how photographs are utilized to generate images of diversity, safety, happiness, and mutual support. In the conclusion, companies should consider the users of sustainability reporting, such as corporate stakeholders, while choosing how to construct their sustainability reports and the IM methods to implement. Many individuals view sustainability reports as image-building public relations tools that provide a favorable image of a corporation. A frequent adoption of certain IM strategies may strengthen this impression, unknowingly informing the audience that the organization utilizes sustainability reports to establish a sustainable profile in the lack of true involvement and activities. This study would contribute to the existence of research on the numerous IM strategies utilized by organizations in times of crisis. Furthermore, this research broadens the scope of sustainable accounting research by focusing on employee and human rights information disclosures.

Keywords: Social sustainability reporting, impression management tactics, employee information disclosure, human rights information disclosure, COVID-19

**PENGURUSAN KESAN DALAM LAPORAN KEBERLANJUTAN SOSIAL
SEBELUM DAN SEMASA COVID-19: KAJIAN KES TOP GLOVE BERHAD**

ABSTRAK

Kajian ini mengkaji laporan keberlanjutan sosial Top Glove Berhad (Top Glove) semasa tempoh pandemik Coronavirus Disease 2019 (COVID-19). Secara khusus, tujuannya adalah untuk menyiasat sejauh mana strategi pengurusan kesan yang digunakan dalam pendedahan maklumat pekerja dan hak asasi manusia dalam laporan keberlanjutan sosialnya sebelum dan semasa COVID-19. Analisis kandungan kualitatif laporan keberlanjutan sosial Top Glove untuk tempoh 2017 hingga 2021 telah dijalankan. Tempoh panjang ini dipilih kerana Top Glove telah menghadapi dakwaan tentang hak asasi manusia pada Disember 2018. Analisis kandungan kualitatif laporan keberlanjutan sosial Top Glove untuk tempoh 2017 hingga 2021 telah dijalankan. Tempoh panjang ini dipilih kerana Top Glove telah menghadapi dakwaan tentang hak asasi manusia pada Disember 2018. Analisis kandungan telah diterima pakai kerana ia merupakan kaedah fleksibel yang membolehkan data dipersembahkan dalam pelbagai cara, seperti petikan dan perkataan, gambar rajah, statistik dan peratusan. Analisis data dibahagikan kepada dua frasa yang merangkumi analisis pendedahan maklumat dalam ayat dan analisis pendedahan maklumat secara visual. Dalam kes ini, analisis maklumat pekerja dan hak asasi manusia dalam laporan keberlanjutan Top Glove pertama kali dilakukan berbanding dengan garis panduan Inisiatif Pelaporan Global 2016 untuk menilai keadaan pendedahan. Penemuan mendedahkan bahawa terdapat dua isu yang saling bergantung dan tidak eksklusif yang memberi kesan kepada ketelusan dan kredibiliti kenyataan Top Glove. Evolusi amalan pendedahan juga telah disiasat dalam kajian ini, menunjukkan bahawa Top Glove komited untuk meningkatkan pendedahan maklumat pekerja dan hak asasi manusianya. Seterusnya, penyiasatan taktik pengurusan kesan yang diterima pakai oleh Top Glove ke atas pendedahan maklumat pekerja dan

hak asasi manusianya telah menunjukkan bahawa terdapat lima taktik pengurusan kesan digunakan dalam pelaporan keberlanjutan keseluruhannya. Keputusan itu juga menunjukkan bahawa laporan Top Glove sebelum dakwaan itu mendedahkan teknik pembentangan diri perbadanan itu dan terdapat lima taktik pengurusan kesan dikenal pasti selepas dakwaan itu. Penemuan menunjukkan bahawa firma itu kebanyakannya cuba untuk menunjukkan dirinya dalam cahaya yang terbaik, menonjolkan kecekapan dan keupayaan menyelesaikan masalah yang cekap. Analisis visual telah dijalankan dalam frasa seterusnya untuk mengkaji cara isu pekerja dan hak asasi manusia diwakili dalam laporan keberlanjutan Top Glove menggunakan instrumen penyelidikan berdasarkan piawaian Inisiatif Pelaporan Global. Kajian itu menggambarkan bagaimana gambar digunakan untuk menghasilkan imej kepelbagaian, keselamatan, kebahagiaan, dan sokongan bersama. Kesimpulannya, syarikat harus mempertimbangkan pengguna laporan keberlanjutan, seperti pihak berkepentingan korporat, sambil memilih cara untuk membina laporan keberlanjutan mereka dan kaedah pengurusan kesan untuk dilaksanakan. Ramai individu melihat laporan keberlanjutan sebagai alat perhubungan awam membina imej yang memberikan imej yang menggalakkan bagi sesebuah syarikat. Penggunaan strategi pengurusan kesan tertentu yang kerap boleh mengukuhkan tanggapan ini, tanpa disedari memberitahu khalayak bahawa organisasi menggunakan laporan keberlanjutan untuk mewujudkan profil yang mampan dalam kekurangan penglibatan dan aktiviti sebenar. Kajian ini akan menyumbang kepada kewujudan penyelidikan mengenai pelbagai strategi pengurusan kesan yang digunakan oleh organisasi semasa krisis. Penyelidikan ini juga meluaskan skop penyelidikan perakaunan mampan dengan memfokuskan pada pendedahan maklumat pekerja dan hak asasi manusia.

Kata kunci: Laporan keberlanjutan sosial, taktik pengurusan kesan, pendedahan maklumat pekerja, pendedahan maklumat hak asasi manusia, COVID-19

ACKNOWLEDGEMENTS

I would like to express my greatest gratitude to my supervisor, Assoc. Prof. Dr. Zarina Zakaria, for her continuous support in my study and throughout this research journey. Her patient guidance, together with her immense knowledge, has certainly given me the motivation and inspiration to complete this dissertation. This dissertation would not have been completed on time without her guidance, encouragement, and support.

Besides that, I would like to extend special thanks to my family members for their continuous spiritual support throughout my research years and my life in general for completing this dissertation. My studies could not be possible without their persistent support and selfless sacrifice.

Lastly, I would like to show my sincere appreciation to the University of Malaya for giving me such an opportunity to experience different research environments. I would like to thank the officers and colleagues in the Faculty of Business and Economics. All of you have been there to support me spiritually.

Sincerely yours,

Ng Sin Yi, Aug 2022

TABLE OF CONTENTS

IMPRESSION MANAGEMENT IN SOCIAL SUSTAINABILITY REPORTING BEFORE AND DURING COVID-19: THE CASE STUDY OF TOP GLOVE BERHAD Abstract	iii
PENGURUSAN KESAN DALAM LAPORAN KEBERLANJUTAN SOSIAL SEBELUM DAN SEMASA COVID-19: KAJIAN KES TOP GLOVE BERHAD Abstrak	v
Acknowledgements.....	vii
Table of Contents.....	viii
List of Figures.....	xii
List of Tables.....	xiii
List of Appendices.....	xvi
 CHAPTER 1: INTRODUCTION.....	 1
1.1 Introduction	1
1.2 Background of The Study	1
1.3 Problem Statement.....	3
1.4 Objective of The Study	7
1.5 Research Question	10
1.6 Scope of The Study.....	10
1.7 Significance of The Study	11
1.8 Summary	12
 CHAPTER 2: LITERATURE REVIEW	 13
2.1 Introduction	13
2.2 Social Sustainability and Sustainability Reporting	13

2.3	Human Rights Disclosure	17
2.4	Employee Information Disclosure	20
2.5	Human Rights Issues, Employees Issues, and COVID-19	23
2.6	Impression Management Theory	29
2.7	Summary	43
CHAPTER 3: RESEARCH METHOD		44
3.1	Introduction	44
3.2	Research Design	44
3.3	Sample Selection	46
3.4	Data Collections Method	47
3.4.1	Analysis of Information Disclosure in Sentences.....	47
3.4.2	Analysis of Information Disclosure in Visual	50
3.5	Data Analysis Technique	50
3.5.1	Analysis of Information Disclosure in Sentences.....	52
3.5.2	Analysis of Information Disclosure in Visual	53
3.6	Summary	54
CHAPTER 4: REASEARCH FINDINGS		55
4.1	Introduction	55
4.2	State of Disclosure.....	55
4.2.1	Incomplete or Non-disclosure of Information on Employee and Human Rights Issues	57
4.2.1.1	GRI 401: Employment 2016.....	58
4.2.1.2	GRI 402: Labor or Management Relations 2016.....	61
4.2.1.3	GRI 403: Occupational Health and Safety 2016.....	62
4.2.1.4	GRI 403: Occupational Health and Safety 2018.....	65

4.2.1.5	GRI 404: Training and Education 2016.....	70
4.2.1.6	GRI 405: Diversity and Equal Opportunity 2016	72
4.2.1.7	GRI 406: Non-Discrimination 2016.....	74
4.2.1.8	GRI 407: Freedom of Association and Collective Bargaining 2016... ..	75
4.2.1.9	GRI 408: Child Labor 2016	76
4.2.1.10	GRI 409: Forced or Compulsory Labor 2016.....	77
4.2.1.11	GRI 410: Security Practices 2016	78
4.2.1.12	GRI 411: Rights of Indigenous Peoples 2016.....	79
4.2.1.13	GRI 412: Human Rights Assessment 2016	80
4.2.1.14	GRI 413: Local Communities 2016	83
4.2.1.15	GRI 414: Supplier Social Assessment 2016	83
4.2.2	Lack of Explanation on Employee and Human Rights Disclosures	87
4.2.3	Evolution of Disclosure Practices.....	89
4.2.3.1	The disclosure practices not complied with in 2017	89
4.2.3.2	Improvements in disclosure practices in 2019	90
4.2.3.3	Improvements in disclosure practices in 2020	91
4.2.3.4	Improvements in disclosure practices in 2021	91
4.2.3.5	The disclosure practices that not disclosed by Top Glove.....	92
4.3	Impression Management (IM) Tactics in Overall Sustainability Reporting	95
4.3.1	Description	96
4.3.2	Praise	97
4.3.3	Positive style.....	99
4.3.4	Vague style	100
4.3.5	Emotional style	101
4.4	Impression Management (IM) Tactics During a Crisis Event	101

4.4.1	Before the Allegation	102
4.4.2	After the Allegation	104
4.4.2.1	Denials	105
4.4.2.2	Competence Enhancement.....	106
4.4.2.3	Ingratiation.....	107
4.4.2.4	Exemplification	109
4.4.2.5	Redefinition of The Event.....	109
4.5	Visual Analysis in Employee and Human Rights Issues	111
4.5.1	Occupational Health and Safety	113
4.5.2	Forced or Compulsory Labor	114
4.5.3	Human Rights Assessment	116
4.5.4	Local Community	117
4.5.5	Others	121
4.6	Summary	125
CHAPTER 5: DISCUSSION AND CONCLUSION		126
5.1	Introduction	126
5.2	Discussions on Research Findings	126
5.3	Significance of The Study	131
5.4	Limitations of The Study	133
5.5	Recommendations for Future Research Study	133
5.6	Conclusion.....	134
References		137
Appendices		156

LIST OF FIGURES

Figure 4.1: GRI's Universal Standards and Topic-specific Standards (GRI, 2023)	57
Figure 4.2: Top Glove's safety and awareness training (Top Glove, 2017, p.45)	114
Figure 4.3: Engagement session between Independent Directors and workers' representatives (Top Glove, 2021, p.114).....	116
Figure 4.4: Top Glove's efforts on enhancing human rights training and awareness (Top Glove, 2021, p.116)	117
Figure 4.5: Creating sustainable values through community development and education support (Top Glove, 2021, p.132)	119
Figure 4.6: Creating sustainable values through environmental conservation (Top Glove, 2021, p.133).....	120
Figure 4.7: Top Glove creating value through social engagement (Top Glove, 2020, p.97)	122
Figure 4.8: Awards and recognitions of Top Glove (Top Glove, 2018, p.57).....	123
Figure 4.9: International quality awards and certifications of Top Glove (Top Glove, 2021, p.10).....	125

LIST OF TABLES

Table 4.1: Disclosure 401-1 (New employee hires an employee turnover).....	58
Table 4.2: Disclosure 401-2 (Benefits provided to full-time employees that are not provided to temporary or part-time employees).....	60
Table 4.3: Disclosure 401-3 (Parental leave)	61
Table 4.4: Disclosure 402-1 (Minimum notice periods regarding operational changes)	62
Table 4.5: Disclosure 403-1 (Workers representation in formal joint management–worker health and safety committees)	63
Table 4.6: Disclosure 403-2 (Hazard identification, risk assessment, and incident investigation)	64
Table 4.7: Disclosure 403-3 (Workers with high incidence or high risk of diseases related to their occupation).....	65
Table 4.8: Disclosure 403-3: Disclosure 403-4 (Health and safety topics covered in formal agreements with trade unions).....	65
Table 4.9: Disclosure 403-8 (Workers covered by an occupational health and safety management system).....	66
Table 4.10: Disclosure 403-9 (Work-related injuries).....	67
Table 4.11: Disclosure 403-10 (Work-related ill health).....	69
Table 4.12: Disclosure 404-1 (Average hours of training per year per employee)	70
Table 4.13: Disclosure 404-2 (Programs for upgrading employee skills and transition assistance programs)	71
Table 4.14: Disclosure 404-3 (Percentage of employees receiving regular performance and career development reviews)	72
Table 4.15: Disclosure 405-1 (Diversity of governance bodies and employees).....	73
Table 4.16: Disclosure 405-2 (Ratio of basic salary and remuneration of women to men)	74
Table 4.17: Disclosure 406-1 (Incidents of discrimination and corrective actions taken)	75

Table 4.18: Disclosure 407-1 (Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk)	76
Table 4.19: Disclosure 408-1 (Operations and suppliers at significant risk for incidents of child labor)	77
Table 4.20: Disclosure 409-1 (Operations and suppliers at significant risk for incidents of forced or compulsory labor).....	78
Table 4.21: Disclosure 410-1 (Security personnel trained in human rights policies or procedures)	79
Table 4.22: Disclosure 411-1 (Incidents of violations involving rights of indigenous peoples)	80
Table 4.23: Disclosure 412-1 (Operations that have been subject to human rights reviews or impact assessments).....	81
Table 4.24: Disclosure 412-2 (Employee training on human rights policies or procedures)	82
Table 4.25: Disclosure 412-3 (Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening)	82
Table 4.26: Disclosure 413-2 (Operations with significant actual and potential negative impacts on local communities).....	83
Table 4.27: Disclosure 414-1 (New suppliers that were screened using social criteria) 84	
Table 4.28: Disclosure 414-2 (Negative social impacts in the supply chain and actions taken).....	84
Table 4.29: Summary of Incomplete or Non-disclosure of Information on Employee and Human Right Issues	86
Table 4.30: Disclosure 401-1 (New employee hires and employee turnover).....	87
Table 4.31: Disclosure 404-1: Average hours of training per year per employee	88
Table 4.32: Disclosure 405-1 (Diversity of governance bodies and employees).....	89
Table 4.33: Summary of Lack of Explanation on Employee and Human Rights' Disclosures	89
Table 4.34: The disclosure practices not complied with in 2017	90
Table 4.35: Improvements in disclosure practices in 2019	90

Table 4.36: Improvements in disclosure practices in 2020.....	91
Table 4.37: Improvements in disclosure practices in 2021.....	92
Table 4.38: The disclosure practices that not disclosed by Top Glove	92
Table 4.39: Summary of Top Glove’s disclosure practices	92
Table 4.40: IM tactics used in sustainability reporting.....	96
Table 4.41: IM tactics used during a crisis event	102
Table 4.42: Length of Top Glove’s social sustainability reporting	104
Table 4.43: Number and percentage of Top Glove providing photos regarding employees and human rights issues in its social sustainability reports	111
Table 4.44: Numerical representation of employees and human rights issues in Top Glove.....	111
Table 4.45: Numerical representation of occupational health and safety within the photographs	114
Table 4.46: Numerical representation of forced or compulsory labor within the photographs	115
Table 4.47: Numerical representation of human rights assessment within the photographs	117
Table 4.48: Numerical representation of local community within the photographs	118
Table 4.49: Numerical representation of others within the photographs.....	124

LIST OF APPENDICES

Appendix A: Research instrument.....	156
Appendix B: Categories of employee and human rights issues	156
Appendix C: Framework of photographic analysis.....	158
Appendix D: Numerical representation of positive, negative, and neutral photos regarding employees and human rights issues in Top Glove reports	159

Universiti Malaya

CHAPTER 1: INTRODUCTION

1.1 Introduction

The Coronavirus Disease 2019 (COVID-19) outbreak has caused major disruptions around the globe, including unprecedented lockdowns, fatalities, and an increase in the unemployment rate (Lee, 2021). Corporations throughout the world, including Malaysia, are being closely examined following the COVID-19 outbreak. The crisis has highlighted the value of transparency and sustainability in corporate development. Individuals are mostly curious about large corporations for two reasons; how they are handling the outbreak's effects and whether they have formulated an action plan, should a similar catastrophe that may arise in the future (SWTYT, 2022).

At the same time, individuals and firms are becoming more conscious of the necessity of treating sustainability with greater seriousness. Social impact is becoming more significant than ever in sustainability reporting. Corporations regularly report on the treatment of their staff and information concerning the treatment of the workers in such exceptional circumstances is being gathered by many investors, employees, and even employers of rival firms (SWTYT, 2022).

Furthermore, PwC Malaysia claims in its November 2020 report titled "Rethinking Environmental, Social, and Governance (ESG) in a Post COVID-19 World" that the crisis is a wake-up call to implement more sustainability practices and that it serves as an opportunity for corporations to gain the trust of their stakeholders by demonstrating their effort to address ESG issues (Lee, 2021). Thus, this study intends to analyze social sustainability reporting before and during the COVID-19 pandemic period by drawing on a case study that reveals employee and human rights issues.

1.2 Background of The Study

The emphasis on sustainable development initiatives has risen to the forefront of

public consciousness since the last decade (Martins et al., 2020). The sustainable development concept is now included in most corporations' commitments all around the world (Robinson et al., 2011). In Malaysia, Bursa Malaysia made disclosing sustainable development activities a listing requirement in 2006 (Bakar et al., 2019). Economic, environmental, and social efficiency are the three core aspects that corporations must ensure or sustain. As global awareness of sustainable development practices rises, the degree of transparency and stakeholders' requirements for sustainability reporting and information is also rising, as it could help developing countries such as Malaysia to gain a competitive advantage.

Sustainability reporting has been used to generate new opportunities because corporations use their sustainability reports to represent the personalities responsible and business plans that have contributed to the success of the corporation (Deloitte, 2013). The sustainability report details a corporation's commitment to communities or societies, among other items, and it is an ever-changing aspect of communication, particularly with stakeholders. Many Malaysian firms, particularly the listed corporations, had implemented sustainability practices before the crisis, as Bursa Malaysia has mandatory sustainability reporting practices (Lee, 2021).

According to Nicolò et al. (2021), the COVID-19 outbreak has further strengthened this expectation. COVID-19 has further strengthened the interconnectivity of profits, people, and the planet, especially in regard to wellbeing, hunger, global warming, and international financial system performance (McNeely, 2021). COVID-19 has exposed financial system flaws such as supply chain fragility, labor markets, credit quality, and liquidity (Fonseca & Azevedo, 2020). All businesses and communities also faced unprecedented risks and losses due to the pandemic causing negative health externalities (García-Sánchez et al., 2020b).

As a result, the COVID-19 outbreak caught corporations off guard. In terms of financial or reporting purposes, no firm was prepared for this massive disaster. Therefore, numerous corporations adjusted their December 2019 reports to include remarks regarding the coronavirus. Experts, shareholders, and investors are closely monitoring the sustainability reports of the corporations. Many investments rely heavily on these reports since investors are hesitant to make large investments in these crises (SWTYT, 2022).

In addition, because of the pandemic's various impacts on workers, the supply chain, and customer relationships, companies faced new challenges regarding their sustainability policies, necessitating a rethinking of reporting and management policies (Ikram et al., 2020). For long-term survival, a strategy that balances profit and the public interest would be more adequate (Brammer et al., 2020).

Moreover, as a result of the recent economic slump, investors are seeking full transparency, consistency, and reliability in the firm's reporting. Handling the implications of COVID-19 on the firm is a primary duty for employers, and the necessity of this cannot be overstated. Investors anticipate corporations will provide detailed reporting and provide records (SWTYT, 2022).

1.3 Problem Statement

In the workplace, all employees are entitled to equal treatment and to be free from discrimination, regardless of their status, gender, age, disabilities, or religion (International Labour Office, 2007). Malaysia recognizes the notion of equal treatment and opportunity in the workplace (Wahab & Mahmud, 2020). In Malaysia, the Employment Act 1955 governs statutory benefits and labor protections and applies to all workers, regardless of gender, race, or country of origin (Laws of Malaysia, 2012). The positive relationship between workplace equality and business performance has widely

been recognized (Armstrong et al., 2010; Bakotić, 2016; Davidescu et al., 2020; Inegbedion et al., 2020). For example, the practice of equal opportunities increases productivity by more efficiently allocating labor, improving the quality and motivation of human capital, thereby increasing corporation efficiency (Davidescu et al., 2020).

However, the economic effects of the COVID-19 pandemic did not fall equally on all shoulders during the pandemic. Existing inadequacies and deep-rooted inequalities have been revealed. Those with the least number of resources have been the least capable of protecting themselves (ILO, 2020b). During the early stages of the crisis, low-income and generally low-skilled laborers were disproportionately affected. Many employees who work in relatively low-paying sectors have put their safety at risk and are exposed to viruses to maintain the continuity of crucial services under lockdowns (Eichhorst et al., 2020). This includes not only healthcare workers but also manufacturing workers, cleaners, farmworkers, and delivery drivers. In addition to vital services, low-wage workers employed in the industries that are affected by lockdowns are more likely to lose their jobs or income (Fana et al., 2020).

All organizations have a duty to uphold human rights, regardless of whether or how governments are adhering to their human rights commitments in response to COVID-19 (OHCHR, 2020). This is important even during difficult economic times and public health disasters. By extension, organizations have a duty to safeguard human rights, thus they must be aware of any effects on those rights from their COVID-19 responses and demonstrate that they have undertaken all practical actions to prevent and mitigate them (Business Fights Poverty, 2021). This indicates that while upholding the rights of one's direct employees is important, it is not sufficient. The health and safety of workers should always be a priority for all companies, as should compliance with international labor practices.

However, in order to uphold human rights, organizations should consider how their actions affect everyone. This frequently includes day laborer, noncontract employees, contract workers, employees employed in the gig economy and other types of precarious work circumstances, employees involved in supply chain management, as well as those working in customers' and communities' societies. For instance, early in the COVID-19, a global apparel firm promised its garment producers that it would accept and pay for orders rather than rely on *force majeure* provisions, which helped save the livelihoods of employees across its supply chain (IHRB, 2020).

In addition, organizations should practice due diligence with regard to human rights to detect, avoid, reduce, and account for their negative effects on human rights during the pandemic (Business & Human Rights Resource Centre, 2020a). Any action a corporation conducts in reaction to or during the COVID-19 such as altering orders or having to make inevitable downsizing decisions should be thoroughly evaluated for its potential effects on human rights. To determine the most significant human rights concerns, organizations should take into account their industry and operational environment. They should then prioritize preventing and reducing the consequences that will be most severe.

In the COVID-19 era, different firms have encountered various problems. For example, the most common risk for a garment firm is its supplier chain's participation in labor rights violations, but for firms in the hotel industry, the right to health of both consumers and staff may be more significant (OHCHR, 2020). Various social media organizations have recognized the dangers of spreading inaccurate information and have implemented procedures to delete or flag assertions that may be proven to be incorrect or misleading and have a negative impact on people or societies. Organizations can contribute to reducing the worst consequences of the pandemic by concentrating their efforts on preventing the most serious damages that are affecting people who are most

susceptible.

Human rights impact evaluations should also entail significant engagement with groups that might be impacted and pay close attention to any effects on those who may be more vulnerable or at danger of marginalization. This will guarantee that human rights risks to the most vulnerable parties are accurately recognized and that appropriate steps are taken to prevent or minimize such risks. Organizations should also come up with innovative methods to avoid or minimize such effects, such as by leveraging their increased influence over commercial connections that could be harming or contributing to the problem (Business & Human Rights Resource Centre, 2020b).

Some organizations have shown ingenuity by changing their manufacturing processes to provide the tools and materials necessary for combating COVID-19 (The Department of Global Communications, 2020). These steps not only immediately addressed the pandemic but also allowed organizations to retain their workforce. Several organizations have shown leadership by reducing senior executives' salary to protect lower-level positions (Yahoo Finance, 2020). Some organizations have established community support networks for the vulnerable, such as by giving elderly people special operating hours at supermarkets, or delayed collecting rent from those without jobs (Perper, 2020). Additionally, despite the pandemic, a group of institutional investors have asked organizations to behave ethically, especially with regard to their suppliers (Business & Human Rights Resource Centre, 2020c). A commercial organization's obligation to protect human rights necessitates active participation in repair, either by itself or in collaboration with other actors, when it becomes clear—through its human right's due diligence process or other means—that it has contributed to or caused detrimental consequences.

Organizations should strive to completely incorporate human rights compliance

across their operations as they respond to the difficulties posed by COVID-19, guaranteeing sustainable practices throughout value chains. This includes securing ideas like a livable wage and paid sick leave for employees, as well as going beyond one's formal staff to ensure that all individuals engaged by the company's rules and procedures are not disadvantaged. In accordance with the Sustainable Development Goals (SDGs), organization should reinforce international alliances, promote and support human rights via the exchange of resources, information, and imaginative thinking in order to help establish new systems for a more sustainable future.

Therefore, with the outbreak of COVID-19, corporations have to strike a balance between worker safety and health and the need to keep the lights on (Chang et al., 2021). Employers have a duty for maintaining a safe and healthy operating environment which is free from potential risks that could result in death or grievous physical injury (OSHA, 2021). However, during the pandemic, Top Glove Berhad (Top Glove) has been chastised repeatedly for its management of migrant workers, including allegations that the organization did not protect their workers from the coronavirus. There are more than 5,400 people who have been contaminated because of outbreaks at the business's factories, and many of them are the staff of Top Glove, where staff have complained of little social distancing (Ratcliffe, 2020). Furthermore, US Customs and Border Protection (CBP) also discovered forced labor practices in Top Glove's disposable glove manufacturing and instructed its ports to confiscate the manufacturer's goods (CNA, 2021). According to this perspective, it is relevant to examine how corporation disclosures have been utilized to improve and repair a company's image for labor practices and human rights performance.

1.4 Objective of The Study

The objective of this study is to analyze the state of Top Glove's social sustainability reporting before and during the COVID-19 pandemic period. Specifically, its purpose is

to investigate the extent of impression management (IM) strategies used in employee and human rights disclosures in its social sustainability reporting before and during the COVID-19 pandemic period. While earlier studies (Schrand & Walther, 2000; Clatworthy & Jones, 2003; Short & Palmer, 2003; Garca Osma & Guillamón-Saorn, 2011; Guillamón-Saorn & Martnez-López, 2013) primarily concentrated on the utilization of IM techniques in regard to corporate financial performance, this research utilized sustainability disclosures to evaluate the scope of labor practices and human rights performance.

Sustainability disclosures offer extra information that stakeholders may utilize to help them make decisions. To put it another way, these business narratives provide the context for the financial statements. According to this assumption, “where society is not satisfied that the organization is operating in an acceptable, or legitimate, manner, [it] will effectively revoke the organization’s ‘contract’ to continue its operations” (Deegan, 2002, p. 293), which could have a detrimental effect on the firm’s financial performance in the future. Several studies have been conducted in order to understand how IM techniques are used in social disclosures. The research shows that corporation narratives can be adopted as persuasive tools when corporations are faced with challenges to their social legitimacy. According to this viewpoint, IM tactics are applied to generate a more positive image that may impact stakeholders’ opinions of corporation behavior (Deegan, 2002; Patten, 2002; Cho, 2009; Cho et al., 2012).

Even though in the past few decades, sustainability reporting has been widely examined from both theoretical and empirical perspectives (García-Sánchez, 2020), many studies have emphasized environmental reporting and the total set of sustainability development disclosure aspects, with only a few researchers focusing solely on employee and human rights information disclosures (Vuontisjärvi, 2006; Kent & Zunker, 2013; Cahaya et al., 2015; Searcy et al., 2016). However, existing research

has understudied the topics relevant to the management of human resources and human rights, such as occupational health and safety (OHS), workplace environment, diversity, equal opportunity, and work-life balance (Evangelinos et al., 2018). Since human resources and human rights management are the crucial elements of a corporate's sustainability development efforts (Spangenberg, 2016; Tsalis et al., 2018), the shortage of research in these areas not only results in a lack of awareness of how corporations are properly addressing the current sustainability policy framework (Searcy et al., 2016; Parsa et al., 2018), but it is also surprising because of the important role played in corporate success (Diaz-Carrion et al., 2018) and the increasing interest of stakeholder in human resources and human rights management approaches (Maali et al., 2006; Kent & Zunker, 2013; Li et al., 2018; Tsalis et al., 2018). This study addresses this gap.

Employee and human rights information disclosures in corporate annual reports give stakeholders a picture of the way corporations value their employees (Vuontisjärvi, 2006; Ehnert et al., 2015), as well as the way they produce a quality workforce and improve employee welfare (Bowrin, 2018). Moreover, employee and human rights information disclosures may catalyze improvements in the working environment and the quality of life of employees (Cahaya et al., 2015; Searcy et al., 2016).

As a result, empirical studies emphasize that employee and human rights information disclosure practices are necessary not just to improve sustainability reporting comprehension but also to build a framework for better human resources management and reporting (Searcy et al., 2016). Furthermore, since employees are the key internal stakeholders, employee and human rights information disclosure practices ought to be transparent and honest to the corporation's stakeholders, including its employees. Employees make significant time and financial investments in the corporation, and they play a key part in the firm's management, strategies, and activities (Kent & Zunker, 2013).

1.5 Research Question

This study attempts to address two research questions:

RQ 1: What is the state of Top Glove's employee and human rights information disclosure before and during the COVID-19 pandemic?

RQ 2: How are impression management (IM) strategies being adopted by Top Glove about significant employee and human rights issues before and during the COVID-19 pandemic?

1.6 Scope of The Study

The scope of this study covers a case study of Top Glove as it is the largest glove manufacturer in the world (MRC, 2021; Nikkei Asia, 2021). Top Glove's earnings had increased by 400 percent by mid-December of 2020, and the corporation declared its quarterly net income had increased by 20 times to 2.4 billion ringgits due to the increasing need for protective equipment in reaction to COVID-19 (Reuters, 2020; Kumar, 2021). However, it has been chastised repeatedly for its management of migrant workers, including allegations of forced labor (CNA, 2021).

This study is a longitudinal study which has conducted an analysis of Top Glove's employee and human rights disclosures over a five-year period, attempts to contribute to the understanding of whether the corporation's information disclosure may or may not encourage accountability and transparency towards employee and human rights issues. The investigation involves an evaluation of Top Glove's reporting on significant employee and human rights issues surrounding workplace changes, as well as a comparison of Top Glove's disclosure of employee and human rights issues with evidence acquired from other sources. Besides that, the data gathered for this study was based on evidence from the analysis of the last five years to show the most reliable and

useful information about the trend of a corporation's sustainability performance in recent years.

1.7 Significance of The Study

This is the first case study that examines employee and human rights information disclosure in the glove manufacturing industry in Malaysia. The study's first contribution is to broaden the understanding of disclosures related to employees and human rights issues. Compensation or benefits, remuneration, workplace safety, training and development, equal treatment, and work-life balance of the employees are assumed to be of concern by the stakeholders (Vuontisjärvi, 2006). This is a significant contribution as employees are recognized as one of the most essential parts of a corporation's competitive advantage and a key factor in the success of business performance over time. The type, extent, and quality of information disclosed in the annual reports are typically linked to the value corporations place on their employees (Vuontisjärvi, 2006). There are very few researchers who have examined employee and human rights information disclosures in isolation from other sustainable development disclosures.

Furthermore, by assessing the various tactics used to excuse or cover up information regarding sustainability performance, the study extends the literature on IM strategies used in corporation reports (e.g., Brennan & Merkl-Davies, 2013). The concept of IM strategies has primarily been employed at the individual level (Bolino et al., 2008, p. 1094), with relatively little application in research on corporation sustainability reporting (e.g., Talbot & Boiral, 2018).

This approach also responds to several researchers' assertions about the significance of longitudinal research (Dragomir, 2012; Chu et al., 2013; Freedman & Park, 2014). This study contributes to this literature by identifying the evolution of corporation's

information disclosure practice as this study adopts a longitudinal case study method to deepen the understanding of employee and human rights issues in reporting.

In addition, this study has significant practical implications, especially for socially responsible investment (SRI) practitioners, governments, and other parties interested in organizational sustainability as this study analyzes social sustainability reporting before and during the COVID-19 pandemic period to identify whether voluntary business sustainability information disclosure may serve as a marketing technique rather than a trustworthy information source.

1.8 Summary

In summary, the practice of sustainability reporting has attracted more and more attention in recent years, especially during the COVID-19 pandemic. In this regard, Top Glove has been chastised repeatedly for its management of migrant workers, including allegations that the organization did not protect its workers from the coronavirus. Therefore, this study would analyze the state of Top Glove's social sustainability reporting before and during the COVID-19 pandemic period. Specifically, its purpose is to investigate the extent of IM strategies used in employee and human rights disclosures in its social sustainability reporting. The research objective and questions have been defined. In addition, the scope and significance of this study were briefly discussed. This chapter is a brief overview of this study, and the next chapter will be an in-depth understanding.

CHAPTER 2: LITERATURE REVIEW

2.1 Introduction

This study examines impression management (IM) strategies in social sustainability reporting. It therefore reviews the existing research conducted in four main areas: (i) social sustainability and sustainability reporting; (ii) human rights disclosure; (iii) employee information disclosure; and (iv) human rights issues, employee issues, and COVID-19. Moreover, an in-depth review of relevant theoretical models has been conducted.

2.2 Social Sustainability and Sustainability Reporting

Social sustainability is primarily concerned with human and labor rights, social justice and responsibility, health and education equity, and a variety of other related social problems (Eizenberg & Jabareen, 2017). Given the world's large population, countries could no longer solely concentrate on their infrastructure, environment, and economy and devote their budgets to these areas. Goals such as justice, democracy, quality of life, and rights of women have all become central problems in every community and need to be addressed (Vallance et al., 2011).

In addition, the protection of social ideals such as community, equality, and social fairness is emphasized (Koning, 2002). The idea of social sustainability is to support available capabilities and the future generation through formal and informal processes, frameworks, structures, and relationships through the creation of sustainable and livable communities. As a result, a sustainable society has fairness, democracy, and a high quality of life (McKenzie, 2004). Furthermore, this definition can be described as the transmission of political, legal, cultural, and economic human rights to everyone while also considering intergenerational justice. The current ideal of social sustainability can be achieved by adding social capital, a strong society (Baines & Bronwyn, 2004), a

sense of belonging to a place (Bromley et al., 2005), welfare, satisfaction, and quality of life (Colantonio, 2009) and other terms to use.

Davidson and Wilson (2009) focused on social sustainability from an environmental, growth, and people-centeredness perspective. According to the environmental perspective, sustainable development can be achieved by creating the essential social preferences, norms, and conditions for promoting ecologically sustainable activities in terms of intergenerational equality (Murphy, 2012). From a sustainability standpoint, sustainable development is possible by safeguarding social ties, cultures, institutions, and values (Ecer, 2019). Finally, the human-based sustainability principle takes into account the preservation of social adaptation degrees as well as social isolation and division prevention (Akadiri et al., 2012).

However, social sustainability has received less attention than the other two pillars of sustainability (Alipour & Ahmed, 2021), even though it is as critical as the other two pillars of sustainability which are environmental and economic aspects (Ecer, 2021). Women's involvement in politics and social activities, unemployment rate, working climate and scheduling, wages and social expenditures, and health care equity are all examples of social sustainability. Previous research on social sustainability has been using a variety of descriptive approaches, such as network analysis, statistical sampling, literature reviews, conceptual modeling, and so on, due to the existence of social issues (Torkayesh et al., 2021). In healthcare, financial planning, social designing and planning, and a variety of other areas, researchers have attempted to understand and emphasize the factors of social sustainability.

Nevertheless, in today's world, the application of social sustainability is seen as critical in both the public and private sectors. According to the limited scope, social sustainability is described as the social capital theory, basic social necessities, and social

exclusion (Torkayesh et al., 2021). Littig and Grießler (2005) emphasized the importance of nature and society by stressing that sustainable development of society will be ensured if activities of the public and related organizational forms of treatment meet a broader set of social needs and are structured in such a way that nature and its regenerative capacities are safeguarded over time and on a regular basis. The key concepts that depict social issues relevant to sustainability have been proposed in the literature.

There are also the Millennium Development Goals (MDGs), which focus on human needs and fundamental human rights. For instance, reducing poverty, providing primary education, and ensuring gender equality (Ajmal et al., 2017). The concept of social sustainability has always been traditional in conjunction with stronger disciplines like economics and the environment. However, Agyeman and Evans (2004) have underlined the importance of social issues to a large extent with the realization of ideas such as environmental justice and equity. For instance, sustainability strategies have recently been applied more actively using a variety of tools. As a result of the field's continuous development, clearer and newer tools and methodologies for analyzing and reporting social sustainability in commercial corporations are required. Thus, corporations interested in sustainable development ought to be able to incorporate social sustainability into their operations (Ajmal et al., 2017).

Sustainability reports as part of a larger corporate reporting is a function of investor relations. According to Talbot and Boiral (2018), one of the main goals of investor relations is to offer thorough and timely disclosure so that shareholders, investors, and other relevant stakeholders may understand better the corporation's business model and fair value. Sustainability efforts have an impact on a corporation's value and, thus, it must be disclosed.

The introduction of sustainability reporting is typically linked to a growth in external demand from different stakeholders (Kolk, 2008). These stakeholders are keen to learn more about a corporation's genuine influence on sustainable development, both favorable and unfavorable (Neu et al., 1998). In fact, the Global Reporting Initiative (GRI), one of the pioneers in standardizing sustainability reporting, defines sustainability reporting as "An organization's practice of reporting publicly on its economic, environmental, and/or social impacts, and hence its contributions—positive or negative—towards the goal of sustainable development" (GRI, 2016, p. 3). The stated purpose of sustainability reports is to give "a balanced and reasonable representation of an organization's positive and negative contributions" which necessitates neutrality (GRI, 2016, p. 3). The goal of sustainability reporting, which is to provide timely and fair disclosure of all pertinent information to assist external stakeholders in making knowledgeable decisions of the corporation, places it firmly within the realm of wider organizational reporting.

In contrast to other organization reports that rely on standardized reporting methods, such as financial reporting, there are a variety of competitive sustainability reporting models that organizations can select from. GRI, the Sustainability Accounting Standards Board, and the International Integrated Reporting Council are among the most well-known. Another significant contrast is that sustainability reporting is entirely optional. Despite the lack of a requirement, an increasing number of businesses are producing sustainability reports.

There are four components that need to be disclosed in sustainability reporting, which include economics, governance, environmental, and social. On the economic components, firms are required to disclose information about how their business operations economically impact and contributed other corporations and communities

(Bakar et al., 2019). For example, how many local suppliers were procured, how they improved the socioeconomic standing of the community and its citizens, and how they had indirect economic effects on the community were all requested. Regarding the governance aspect, firms should have some good governance structure in place to deal with sustainability-related issues. For instance, whether there is a management positions or department dedicated to handling sustainability-related issues, or how stakeholders engagement is conducted.

Regarding the environmental component, firms must provide information on how their operations might have an impact on the environment, including information on gas emissions, the resources used in production (such as water and energy), and how their goods and services might affect the environment (Bakar et al., 2019). In terms of the social component, firms should provide information about how their operations affect social aspects, particularly their employees, such as human rights disclosure and employee information disclosure. In this case, the investigation of this study mainly focused on the component of social in the sustainability reporting.

2.3 Human Rights Disclosure

The fast movement of global capital and market liberalization have enhanced the power, breadth, and influence of organizations, especially multinationals, in today's capitalist economy (Sikka, 2011). Organizations are the most influential "entity," with the largest spread into every nation on the globe (Korten, 2001). Nevertheless, in the current era of globalization, the current corporate governance regulations continue to be driven by the notion of shareholder value maximization, posing a difficulty regarding how to keep corporations responsible for human rights issues (Lauwo & Otusanya, 2014). As a result, the limited ability of national governments to supervise the operations of multinational corporations through their legislation, as well as the growing

concerns about the “governance gap,” have put increasing pressure on this paradigm (Li & McKernan, 2016).

This necessitates some re-evaluation and reassessment of organizations’ human rights duties. In this environment, the debate on organization and human rights has taken many intriguing and essential forms. The Guiding Principles (GPs) have a significant impact on how people view the application of human rights responsibility and corporate social responsibility (Gallhofer et al., 2011). Ruggie and his coworkers bravely challenged the doctrine of nationalism in developing the GPs, which hold that human rights entirely or primarily enforce responsibilities on the country, posing a serious challenge to conventional conceptions of the relationships between the country, organization, and society (Backer, 2011). The GPs go into detail on the obligations that all organizations have to protect human rights, including the need for the establishment of policies and processes that allow businesses to identify and mitigate human rights risks associated with their operations and practice due diligence (Ruggie, 2013).

Additionally, it develops methods to address and eliminate any negative effects on human rights activities and relationships with governments, suppliers, and partnerships, and it assures that their operations do not violate human rights (della Porta, 2013). According to McPhail and Adams (2016), GPs address the ambiguity surrounding the breadth of human rights that organizations are accountable for and the level of responsibility the organizations bear for executing these rights in practice. According to Li and McKernan (2016), several international guidelines, such as the GRI and GPs, have provided a critical framework for the development of organizational and human rights policies and procedures, and they represent progress because these guidelines are advances in the enshrinement of human rights in society.

Nevertheless, the critical accounting community has been very skeptical of organizational social and environmental accounting and is inclined to define it as attempting to play an ideological role by its nature. A focus on human rights appears to be a significant part of the organizational accountability agenda (Everett & Neu, 2000). Many detractors contend that organizational social accounting does not challenge the dominant firms and may instead strengthen their position of power. Some even contend that no matter how carefully thought-out an organization's due diligence for human rights may be, it will ultimately serve to reinforce the social order's repressive framework (Li & McKernan, 2016). Thus, Cooper et al. (2005) claim that in order for social accounts to be successful and capable of undermining the dominant worldview, they must be created independently of corporate management.

Scholars have supported the creation of several counter-reporting initiatives created by civil society because they believe that the liberating potential and aims of social accounting projects need to be achieved through accounts outside businesses. For instance, Sikka (2011) revealed that companies seized the "term" of human rights in foreign investment agreements but omitted to disclose stability clauses' presence or how they would affect developing nations and their inhabitants. As a result, in order to challenge corporate power and generate spaces for the exercise of human rights, he urged the formation of counter-accounts in the realms of accounting and human rights. Spence (2009) takes a similar stance where it is contended that emancipatory social accounting, which includes anti-accounts and scholarly critique of organizational social accounts, is necessary to disprove corporate rhetoric. This work must be done by civil society organizations, rather than by businesses, as corporate social accounting now hides capitalism's problems.

According to Lauwo and Otusanya (2014), who examined the mining corporation Barrick Gold in Tanzania, bad working conditions and violations of human rights are

widespread yet go unreported in corporate social responsibility (CSR) reports. They contend that the current corporate governance structure, based on the shareholder profit maximization model, has a chilling effect on firms' responsibility for human rights duties. In practice, this paradigm could continuously disregard social concerns, resulting in social inequities, violations of human rights, and so forth. Social accounting, including sustainability reports, may be viewed in this situation as little more than boastful assertions.

These concerns and criticisms of organizational human rights are valid. However, Li and McKernan (2016) highlight the need for accounting for human rights by drawing on ideas from Jacques Rancière's work. The authors claim that Rancière's ideas include significant positive and negative features, discussions on how social order and human rights relate to one another as well as a dynamic definition of human rights. In order to move forward with this constructive effort without entirely destroying dissension and the tools for the disclosure of unfairness, inequality, and arbitrariness, this dialectical attitude to human rights and the topic of human rights has to be maintained and the dissension stage must be allowed to develop and sustain (Li & McKernan, 2016).

According to McPhail and Adams (2016), a more theoretical study is needed to understand how the achievement of human rights is connected to business operations. This study argues that while these discussions are crucial, it is equally crucial to comprehend organizational human rights accountability by examining a range of discursive forms that influence how corporate responsibility for human rights is understood and practiced.

2.4 Employee Information Disclosure

Besides that, in a globalized world that develops new employment models and brings new human resources management issues, stakeholders are paying more attention to the

corporations' workplace environment, employee treatment, and issues of equal opportunity and diversity (Li et al., 2018; Parsa et al., 2018). In this case, a corporation's sustainability practices are deemed unworkable if it fails to consider its employee physical and emotional well-being and incorporate sustainable strategies into the implementation policy of human resource management to produce a high-quality workforce and improve employee welfare (Monteiro et al., 2021).

The social responsibility human resource management guidelines are outlined by the concepts, norms, and rules issued by international agencies that encourage sustainable development practices, human rights, and decent work (Celma et al., 2016; Diaz-Carrion et al., 2018). For instance, the Declaration on Fundamental Principles and Rights at Work, which was issued by the International Labor Organization (ILO) in 1998, addresses a wide variety of topics relating to labor rights, inclusiveness, and social equality (ILO, 2017).

The United Nations (UN) also developed the Sustainable Development Goals (SDGs) in 2015 as a component of the 2030 Agenda for Sustainable Development, which includes decent work and the protection of human rights into several specific goals. Therefore, corporations are expected to adopt these social objectives and replace cost-driven human resource approaches that help to improve employee wellbeing (Ehnert et al., 2015), as well as ensure equitable treatment of employees regardless of race or gender (Grosser & Moon, 2005).

According to Deegan (2002), "where there is a limited concern, there will be limited disclosure" (p.335), the level and quality of employee information disclosures serve as an indication of a corporation's commitment to its employee well-being (Bowrin, 2018). In this case, several international institutions, both public such as the UN, the Organization for Economic Cooperation and Development (OECD), as well as private

such as the International Integrated Reporting Council (IIRC), the International Organization for Standardization (ISO), and the GRI have emphasized the significance of disclosing information about the employees. Cahaya et al. (2015) viewed that employee information disclosures can be assessed from two viewpoints, which includes intellectual capital disclosures (Vuontisjärvi, 2006; Kent & Zunker, 2013) and labor-related sustainability disclosures (Parsa et al., 2018).

Employees are a key component of a corporation's intellectual resources, which involves "knowledge, skills and technical ability, and personal qualities such as aptitude, attitude, energy, intelligence, commitment, the ability to learn, aptitude, creativity, imagination, collaboration, team participation and a focus on achieving the objectives of the employer company" (Kansal & Joshi, 2015, p. 257). In this case, disclosures should focus on employee capability to develop value, moreover, their commitment to the corporation's current and future operation (Vuontisjärvi, 2006; Kaur et al., 2016). Labor-related sustainability disclosures, on the other hand, focus on improving organizational accountability and transparency by disclosing information related to the ILO's labor guidelines and principles (Das, 2017), such as employee profile, diversity policies, working environment, workplace safety, and training opportunities.

Employee disclosures are typically voluntary and can be disclosed to stakeholders via a variety of channels, including annual reporting, integrated reporting, stand-alone sustainability reporting, human resources reporting, company website, and so on (Diaz-Carrion et al., 2018; Li et al., 2018). Previous studies have indicated that although there is a lack of studies focusing on employee information disclosure, the employee information reported by the corporation is not less than the environmental information (Ehnert et al., 2015).

However, findings show that employee disclosures in reports tend to be descriptive and general, with quantitative data mostly missing. The firm has provided employee disclosure of their reports, but lacks the focus on disclosure, regarding equal opportunities, work-life balance, and marginalized community integration. Some sensitive areas, such as the amount of redundancy are ignored or reported in an evasive tone and only the cost efficiency of operations and the firm's profits through these measures are emphasized (Vuontisjärvi, 2006; Staniškienė & Stankevičiūtė, 2018).

Furthermore, employee information disclosure is frequently viewed as a form of public relations (Li et al., 2018). Previous research has shown that the level and quality of employee information disclosures have a relationship with the corporation characteristics such as the firm size, corporation culture, ownership structure, business strategy, as well as organizational background characteristics such as cultural background, legal and economic system and so on (Kent & Zunker, 2013; Bowrin, 2018; Tsalis et al., 2018).

2.5 Human Rights Issues, Employees Issues, and COVID-19

The Coronavirus Disease 2019 (COVID-19) outbreak has been the most devastating disaster in recent decades, halting normal social functioning and wreaking havoc on the economy and nature of the world (Sarkis et al., 2020). The worldwide pandemic and the inevitable economic catastrophe that followed it have made it more difficult than ever for governments and corporations to maintain high standards for human rights. More than ever, governments and corporations must pursue a sustainable, people-centered strategy while facing COVID-19 and working to maintain economies. Once the pandemic is over, continuing to do so will be important as opposed to making compromises in the name of economic expansion. Not least the twin concerns of climate change and rising inequality, major global issues are just around the bend.

The pandemic's effects on human rights and the economy have shown how urgently greater protections are needed, particularly for employees who are vulnerable in all industries of established and developing economies, as well as for customers and other members of society. Inequalities are also being clearly exposed by the economic crisis and are being accentuated. If ignored, they would pose a serious threat to sustainable development and human rights (Office of High Commissioner for Human Rights, 2020).

The employees who make the masks in the manufacturers, staff the necessary services and transportation, till the land, or take care of the sick during the crisis, should have been evident, but it seems to have been a revelation to many (OHCHR, 2020). Nevertheless, they are frequently the ones most at threat of or subject to human rights violations. They frequently work under exploitative or temporary contracts, for poor pay, with limited or no safety net programs, and are exposed to health and safety dangers.

The UN Guiding Principles (UNGPs) on business and human rights, which the UN Working Group on business and human rights were tasked with developing by the UN Human Rights Council, provides the internationally acknowledged and authoritative framework for state obligations and corporate responsibilities in preventing and resolving unfavorable corporate human rights impacts (Office of High Commissioner for Human Rights, 2020).

The three pillars of the GPs "Protect, Respect, and Remedy" outlined how organizations and governments should place people at the core of how businesses operate, which has once again become all too pertinent. It is imperative that they not be set aside at this time. Responses to the pandemic and its economic consequences cannot lead to a lowering of standards or even serve as a justification for governments and

corporate entities to ignore their obligations under international human rights agreements. As recent events have shown, it is important to be aware of the mounting threats to civil liberties and human rights advocates (OHCHR, 2020).

In this case, the first pillar of GPs, “the state duty to protect human rights” is based on the basic responsibility of governments to uphold rights holders in both regular and crisis situations. The second pillar of the GPs, “the business responsibility to respect human rights,” applies in all circumstances regardless of how governments fulfill their commitments (OHCHR, 2020). The time has come to demonstrate what promises of ethical business behavior actually mean, since the crisis places a great deal of burden on countless companies across industries, and many are forced to make very difficult operating decisions.

Some firms have a specific role to play in this scenario due to the characteristics of their products or services (such as the capacity to manufacture life-saving products). However, all organizations have a fundamental obligation to uphold human rights and to avoid and remediate any negative effects in which they may be implicated. The identification and mitigation of any danger to people depends on human rights due diligence. This involves implementing suitable preventative measures to guarantee the employee health and safety (Office of High Commissioner for Human Rights, 2020). For employees of the company, this entails safeguarding them from hazards while requesting that they continue working, as well as ensuring that they have access to basic protections like paid sick time and safety equipment.

The GPs also clearly state that a corporation’s responsibilities go beyond its operations, whether it be through its involvement in other people’s negative effects or through negative effects that are directly related to its operations, goods, or services as a result of business relationships (OHCHR, 2020). Organizations should evaluate the

implications for employees in their supply chain beyond the first tier, for instance, and require the same of their partners and suppliers. Some organizations engage in exemplary business practices, such as paying employees of subcontracted organizations or keeping away from automatically invoking *force majeure* clauses to cancel payments and orders that would harm suppliers who are already bearing financial difficulties. However, the situation is rife with unethical behavior.

The severity of the threats and the nature of a corporation's engagement in the crisis will vary across industries, but the obligation to respect pertains to everyone—even those who play a specific role in developing and providing life-saving goods (Office of High Commissioner for Human Rights, 2020). For instance, this need also pertains to tech organizations designing programs to track the virus' spread, who must consider the human rights implications of intrusive data collection and surveillance, including by planning for when the current health crisis has ended. Moreover, the financial industry will also need to confront the consequences of strictly enforcing loan or consumer commitments at a time when doing so would result in disastrous occurrences for millions of individuals throughout the world.

Effective human rights due diligence should be carried out by organizations to prevent or mitigate harm to individuals in the current situation. Human rights knowledge integrated into crisis management teams can help firms be better positioned to detect and handle dangers to people that may not be front and center among other business activities, as prevention is always better than treatment (OHCHR, 2020). It may also assist organizations in addressing any legal issues because treating people with respect is the ethical thing to do.

Engaging in a comprehensive consultation with potentially impacted groups and other pertinent stakeholders is a crucial component of due diligence when evaluating the

effects of corporate actions and operations. For instance, communication with unions and employee representatives must be a part of thorough due diligence when evaluating risks and repercussions for employees (Office of High Commissioner for Human Rights, 2020). Collective action, such as industrial collaboration, will be more successful than individual firm solutions in addressing systemic difficulties both during times of crisis and throughout the recovery. Additionally, transparent and open multi-stakeholder approaches and discussions are required to assure the legitimacy and efficacy of the practical guidelines and actions required for tackling risks in particular settings and industries.

Furthermore, the third pillar of the GPs “the need for access to remedy for victims of business-related human rights harm” is also very essential. The state’s legal obligation to defend human rights includes providing access to effective redress for rights holders who have experienced abuse via both judicial and non-judicial grievance processes. For instance, employees should have access to redress, including through legal methods, when their rights have been violated. The GPs state that if a corporation has contributed to or caused negative human rights consequences, it should support or assist in their redress through legal channels. The need to safeguard human rights nevertheless holds for organizations that are struggling to survive (OHCHR, 2020).

Governments and corporations alike must improve accountability systems and provide affected rights holders the confidence to speak out, express their concerns, and raise the alarm when violations take place (Office of High Commissioner for Human Rights, 2020). Access to redress for wrongdoings and improved corporate responsibility is crucial for both improving the present crisis response and preventing such violations of human rights in the future.

In addition, in an online meeting hosted by the ILO and Malaysia's Commission on Human Rights on October 8, 2020, domestic and international agencies raised the awareness that the COVID-19 pandemic is going to aggravate the risk of forced labor among employees and employers in Malaysia and encouraged the business community to develop responsible business practices to avoid forced labor. The title of the webinar is "Preventing Forced Labour through Responsible Business Practices" to emphasize the value of assessing and mitigating business risks related to forced labor to protect laborers' rights and mitigate legal, reputational, and financial risks for businesses (ILO, 2020a).

Both companies and employees are affected by the COVID-19 pandemic. Because of widespread market disturbances, employees are unemployed or their living and working environments are deteriorating. This makes it easier for employees to be lured and stuck in forced labor (ILO, 2020b). Forced labor is known as any job or employment in which the employer's direct or indirect threats or punishments force workers to violate their will and cannot leave this abusive state. Forced labor is a serious violation of one's human rights and a limitation on one's freedom (Amnesty International, 2006). According to the International Labor Organization Convention on Forced Labor, 1930 (No. 29), forced labor occurs when "all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself (or herself) voluntarily."

While Malaysian law does not define forced labor, it is frequently prosecuted as a criminal offense under the Anti-Trafficking in Persons and Smuggling of Migrants Act (ATIPSOM). Under this act, forced labor is considered slavery. The use of coercion is crucial in tracing a human trafficking prosecution. Generally, reports of forced labor in Malaysia are related to the hiring of foreign laborers or labor from rural areas (ILO,

2019). In response to the government announcement on May 5, 2020, the Malaysian Employers Federation reported that there were approximately 2.3 million registered migrant laborers in Malaysia (Lum, 2020).

Although there is national legislation banning forced labor, the issue is highly problematic, particularly among informal, small, and medium-sized businesses. In Malaysia, there have been reports of employers exploiting migrant labor (ILO, 2019). Studies in the literature have attempted to understand and highlight the issues of forced labor in Malaysia. According to a study by Verite (2014) on foreign workers in the electronics sector, up to one-third of foreign workers in Malaysia's electronics sector are forced workers, with bad living environments, illegal passport retention, fraudulent recruitment, large debts, no free movement of labor, and punishments for quitting a job that before the contract ends.

Raj-Reichert (2016) investigated the role of a social auditor in labor governance within a global production network, as well as revealing forced labor in Malaysian electronics. Human trafficking and the human security of Bangladeshi labor migrants were also investigated by Dolhan et al. (2020). The government strategy and the problem of eliminating human trafficking in Malaysia were investigated by Saad and Salman (2014). Hamzah et al. (2020) conducted a qualitative study of human trafficking triggers from the standpoint of Malaysian authorities. Furthermore, the Bureau of International Labor Affairs (ILAB) of the United States Department of Labor researched the list of products provided by child labor or forced labor (ILAB, 2020).

2.6 Impression Management Theory

Impression Management (IM) is a concept that has roots in social psychology literature (Schlenker, 1980) and more subsequently, in sociology literature (Martins et al., 2020). The goal of IM is to influence how an audience perceives a subject, an item,

an event, or a concept (Schlenker, 1980). Schlenker (1980) defined IM as the “attempt to control images that are projected in real or imagined social interactions” (p. 6). Furthermore, Goffman (1959) defines IM as the presentation between the self and the audience, using a dramaturgical metaphor. It is a process of how an actor’s interaction with an audience allows the actor to convey the desired identities to achieve desired objectives in social encounters.

IM theorists have emphasized how people control their legitimacy by assuming roles, exposing social relationships, and presenting verbal justifications for their actions that may threaten their image (Elsbach, 1994). Theorists have lately claimed that corporations manage a corporation’s legitimacy using the same tactics (Ogden & Clarke, 2005; Boiral, 2014). Although the notion comes from social psychology, it has lately been applied to corporate behavior (Hooghiemstra, 2010; Cüre et al., 2020; Martins et al., 2020).

Merkel-Davies and Brennan (2011) analyze four distinct perspectives—economic considerations, psychology-based perspective, systems-oriented theories, and an additional critical perspective—to describe IM in the organizational environment. The authors point out that from an economic point of view, IM is seen as the discrepancy between reported and actual organizational results and thus conceptualizes it as reporting bias; from psychology-based perspective, discrepancy between reported and actual performance attributions and regards it as self-serving bias; from a systems-oriented theories, IM is seen as the discrepancy between the actual values of the organization and portrayed values and conceptualize it as symbolic management; as well as from a critical point of view, IM is seen as the discrepancy between reported and actual organizational decision-making. Impression management is thus conceptualized as retrospective rationality and accounting rhetoric. Therefore, IM happens when

managers choose or modify the information presented and present it in a manner that affects or distorts stakeholders' views of the performance and accomplishments of the corporation (Godfrey et al., 2003; Bansal & Kistruck, 2006).

Corporations are always subjected to the demands of their stakeholders. Corporations can either passively respond or actively shape these demands through IM (Bansal & Kistruck, 2006). IM emerges when the corporation's norms and ideas conflict with society (Neu et al., 1998). Studies in this field show how corporation actors create images based on their awareness of public demands, perceptions, and knowledge to accomplish corporations' goals (Bansal & Kistruck, 2006). For instance, as during the COVID-19 pandemic, Im et al. (2021) investigated 57 CEO letters issued by the hospitality sector and discovered structures of rhetorical appeals with IM strategies adopted in the letters for mitigating negative responses from stakeholders as well as enhancing the corporations' competence and good image. Moreover, IM is defined as an interactive practice between the corporation and the public to negotiate the company's reputation (Ginzel et al., 2004). The audience's response to a corporation's IM strategy might lead to more IM endeavors, creating an action or reaction circle (Ginzel et al., 2004; Bansal & Kistruck, 2006).

In accounting research, IM has been used to describe how a corporation approaches its legitimacy problems. IM is being adopted to obtain, retain, or rebuild corporation legitimacy by enhancing corporation audiences' impressions of the corporation's performance or actions so that the corporations are considered aligned with corporation principles, goals, and values. (Hooghiemstra, 2010). Thus, IM helps to provide a perception that corporation structures, practices, or outcomes are normatively adequate (Brennan & Merkl-Davies 2013). According to prior studies, the most effective IM

technique is when it prioritizes corporate activity to comply with widely recognized normative prescriptions (Elsbach, 1994).

On the other hand, the emphasis on sustainable development initiatives has risen to the forefront of public consciousness over the last decade (Perez-Batres et al., 2012). Corporations have been under pressure to show that they are responsible corporate citizens, which has resulted in the formation of a whole market focused on reporting and assessing corporations' sustainable development initiatives (Robinson et al., 2011). In this scenario, it has become more common for organizations to supplement their financial reporting with data on the effects of their activities on social and environmental factors. Information regarding a firm's performance on metrics other than financial performance is provided to stakeholders through sustainability reporting. However, because financial reporting is governed by regulation, and sustainability reporting is not, organizations have a great deal of discretion over the information they choose to disclose in their sustainability reports.

Merkel-Davies and Brennan (2007) view organizational reporting beyond the legal requirements can be seen in one of two ways, either as the corporation providing incremental information to support stakeholders' decision-making or as organizational IM and opportunistic behavior intended to benefit the corporation. According to the GRI guidelines, sustainability reporting offers stakeholders more information to help them make better decisions (GRI, 2016). Thus, this claim stresses how important sustainability reporting is in providing stakeholders with new information. However, a number of scholars and practitioners (e.g., Cerin, 2002; Hooghiemstra, 2000; Coupland, 2006; Onkila, 2009) have criticized the use of sustainability reporting to influence stakeholders and produce positive perceptions of business operations that might not be accurate reflections of reality. Diouf and Boiral (2017) claimed that sustainability

reports are commonly used as a tool for social legitimacy and IM tactics. Therefore, it would appear necessary to comprehend IM from the perspective of sustainability reporting, especially how IM is applied in sustainability reporting.

The GRI is a set of rules for reporting on sustainability that is widely viewed as the most credible and acceptable reporting model (Boiral, 2014). GRI has been creating and delivering the world's best practices for how businesses communicate and show accountability for their effects on the environment, the economy, and people for more than 25 years. It offers the most generally adopted sustainability reporting standards in the world, covering a wide variety of topics from diversity and equality to health and safety, waste to emissions, biodiversity to taxation. As a result, GRI reporting facilitates communication and transparency between businesses and their stakeholders (GRI, 2022). The implementation of GRI standards should help to eliminate IM tactics by standardizing the external demand for reporting. However, although external standards have the impact of “disciplining” corporate behavior, they can also be utilized as a tool to influence public perception (Diouf & Boiral, 2017). Despite acknowledging the role of sustainable development in reducing information asymmetry, García-Sánchez et al. (2020a), views that “managers are often engaged in the deceitful behavior of creating organizational facades for signaling purposes” (p. 2) in which they attempt to separate environmental and social claims from practices (Pope & Wæraas, 2015).

The adoption of IM techniques in sustainability reporting can be defined as a simulacrum based on “the reporting of unreliable, misleading or nontransparent information and images that tend to highlight and artificially inflate the corporate commitment to sustainable development” (Boiral, 2013, p. 1042). By altering the way information is provided and released, IM techniques may also be adopted to hide specific aspects (Merkel-Davies & Brennan, 2007; Brennan & Merkel-Davies, 2013). IM

is also defined by Godfrey et al. (2003) as “management selects the information to display and presents that information in a manner intended to distort readers’ perceptions of corporate achievement” (p. 96). Many concealing tactics may be used to provide an idealized picture of the corporation (enhancement) or to disguise unfavorable aspects of the corporation’s performance (obfuscation), including data selection and comparisons, as well as visual and thematic alteration of data (Merkel-Davies & Brennan, 2007). In the study on environmental disclosure, corporations’ inclination to portray an idealized view of reality and to hide unfavorable components of their performance from stakeholders has also been identified (e.g., Boiral, 2013; Cho et al., 2010; 2012). For instance, Cho et al. (2012) has conducted a graphical analysis on 77 sustainability reports and the results show that corporations prefer to visually display the positive features of their performance and to provide deceptive information (material distortion) to boost their reputation.

Given the complexity of corporation performance information and the significant external constraints on its disclosure, these tactics are more likely to be adopted (Kolk et al., 2008; Boiral et al., 2012). Corporations may choose to engage in a symbolic rather than substantive manner because of the complexities, ambiguity, and opacity of environmental concerns (Bansal & Kistruck, 2006). In this case, a corporation uses communication methods to make it look as though it is meeting the expectations of stakeholders who are unable to check the accuracy of the information.

When a corporation’s legitimacy is challenged, it may resort to defensive IM methods (such as apologies, excuses, and justifications) to maintain its reputation or rationalize socially unacceptable behaviors or actions (Stevens & Kristof, 1995; Mulvey et al., 1998; Ogden & Clarke, 2005). These tactics are obviously connected to neutralization tactics (Chatzidakis et al., 2004), which are used to reject responsibility or

explain unethical action (Sykes & Matza, 1957; Strutton et al., 1994). Internal and external pressures to conform to social norms can be neutralized via neutralization tactics. They help to reduce self-blame and the negative consequences of noncompliance (Gruber & Schlegelmilch, 2013). Defensive IM tactics (such as neutralization techniques) are intended to safeguard or rebuild one's image, whereas assertive IM tactics are designed to enhance one's image (Ellis et al., 2002; Bolino et al., 2008). Although Sykes and Matza (1957) coined the term "neutralization techniques" to describe a wide range of justifications "denial of responsibility, denial of harm or injury, denial of the victim, appeal to higher loyalties, condemnation of condemners," they can be used in a variety of contexts, including climate communications and sustainability reporting (Boiral, 2014; Talbot & Boiral, 2015).

Talbot and Boiral (2018) investigated the quality of the information provided in sustainability reporting, as well as the IM techniques used to cover or hide poor performance. The paper identified corporations' proclivity for disclosing untrustworthy information, downplaying the consequences of their actions, and blaming others. The analysis revealed a significant degree of noncompliance in GRI reporting and the implementation of IM techniques, demonstrating that stakeholders will find it difficult or unfeasible to analyze, assess, and compare corporations' climate performance based on this reporting. According to the paper, longitudinal studies should be done to examine the evolution of persuasive rhetoric and methods used by corporations.

Hanh and Lüfs (2013) performed a qualitative study of organizational disclosures in GRI-based sustainability reporting to analyze what tactics were adopted to legitimate negative aspects. The findings revealed six distinct tactics and indicated that symbolic legitimation tactics are more common in the reports studied rather than substantial

tactics. The authors also established a framework for disclosing the negative elements of sustainability disclosure to improve the fairness and balance of sustainability reporting.

Sandberg and Holmlund (2015) also examined the IM techniques adopted by firms in their sustainability reports. The researchers conducted a qualitative template analysis of two sustainability reporting and discovered four distinct techniques which include “description, praise, admission, and defense,” as well as four distinct writing styles which include “subjective, positive, vague, and emotional.”

Besides that, researchers also examined organizations’ IM tactics during scandals or crisis events to investigate what strategies they adopt to retain the corporate reputations. In social psychology, Jones and Pittman (1982) identified five tactics for self-presentation which include “ingratiation, intimidation, self-promotion, exemplification, and supplication.” Other authors have since applied these tactics in a business context.

Allen and Caillouet (1994) also investigated several IM tactics in the external discourse of a crisis-affected organization. The study demonstrated that several tactics including ingratiation, intimidation, and denunciation were used to target various stakeholders.

Tierney and Webb (1995) examined Exxon Corporation’s press conference tapes following the massive oil disaster scandal. This study identified four tactics used by Exxon throughout the crisis, based on Goffman’s work: “competence enhancement, information control, personalization of the event, and redefining the event.” Benoit (1997) also outlines fourteen image restoration tactics, dividing them into “denial, evasion of responsibility, reducing offensiveness of event, corrective action, and mortification.”

Coombs (2007) established a “Situational Crisis Communication Theory,” an evidence-based model for maximizing the protection of reputation via crisis communication. The researcher categorizes crisis types into groups, outlines the procedures in determining their level of treats for the firm, and provides crisis response tactics. The techniques can be classified as primary which include denial, scapegoat, excuse, and apology or secondary which consists of reminder, ingratiation, and victimization. Secondary techniques may also be used in the context of IM.

Ang and Ayoko (2008) also examine the emotional responses of employees as well as their responses to the corporate’s IM tactics during the corporate crisis. Furthermore, McDonnell and King (2013) investigated how corporations that are attacked by social movement boycotts adopt prosocial claims. Organizations may convey their “commitment to socially acceptable standards, beliefs, and activities” to retain their public image, according to the authors, who suggest that these prosocial claims function as IM strategies. The results show that these claims do rise after boycotts against the business are launched, and the magnitude of the escalation depends on the threat level the organization faces.

O’Connell et al. (2016) analyzed the communication tactics of an asbestos corporation into strategic maneuvers and IM strategies during a crisis occurrence. The paper analyzed the corporate disclosures and uncovered “avoidance, resistance, manipulation, and compromise” methods on response strategies.

Hakala (2017) investigated Volkswagen’s organizational narratives before and during the crisis. The study examined IM of the ethos, logos, and pathos of the corporation’s reports, with an emphasis on sustainability reporting. Stratulat (2019) also conducted a similar study on IM tactics during a crisis event at Volkswagen company. The findings demonstrate that Volkswagen’s prior excellent sustainability posture drove

them to undertake image salvage strategies to moderate the impressions of the public. Thus, the purpose of this study is to investigate the extends of IM strategies adopted by Top Glove Berhad (Top Glove) on their employee-related and human rights disclosure in their social sustainability reporting before and after the allegation.

In addition, Merkl-Davies and Brennan (2007) also highlighted seven IM techniques from earlier studies. Rhetorical manipulation is one technique that is particularly pertinent to this research. A persuasive form of linguistic rhetoric is “the one-way flow of argument to influence stakeholders in favor of a particular perspective” and is used as an IM tactic (Brennan et al., 2010, p. 255). Prior research (Yuthas et al., 2002; Aerts & Yan, 2017) on rhetoric manipulation have mostly concentrated on linguistic rhetoric. It is presumptive that managers hide detrimental organizational consequences by using rhetorical strategies like pronouns and the passive voice (Merkl-Davies & Brennan, 2007). Quattrone (2009) claims that accounting is more than just “method” (i.e., the balanced scorecard) and “linguistic rhetoric,” but also that visuals are crucial to accounting and the generation of useful knowledge. He shows that visual rhetorical techniques may be used to arrange human thoughts, thinking, and knowledge in addition to being tools for ordering and categorization. For instance, “the requirement for humans to ‘see’ their concepts in their brains as structured schemata of visuals, or ‘pictures,’ and then to utilize these for further thinking, makes it crucial that a book has images if a youngster is learning about ‘nature’” (Quattrone, 2009, p. 96). Visual rhetoric makes the assumption that these visual components convey a message with meaning and intended implications; it is a type of human communication that strives to persuade others by using imagery and color.

The last few decades have seen a progressive growth in the visual rhetorical analysis of organization reports. They discuss topics like developing universal models and

outlining elements of the visual image (Barthes, 1982a; 1982b; 1982c; Davison, 2014; Zeng et al., 2021); recognizing the evolution of visual design in firm reports (Graves et al., 1996); examining the depiction of gender, governance, and diversity in organization reports (Benschop & Meihuizen, 2002; Davison, 2010; Duff, 2011); and analyzing globalization in visuals (Preston & Young, 2000; Kamla & Roberts, 2010); and concentrating on the symbolic interpretation of images in business reports (Davison, 2008; Rämö, 2011; Hrasky, 2012; Boiral, 2013). When taken as a whole, these studies give insight into visual rhetoric and the way that images are presented in organization reports. Particularly, the following claims are listed:

- Photographs can be used as documentary proof or as additional information (Preston et al., 1996; Rämö, 2011), but they must be properly prepared (Davison, 2014).
- Images and photographs play an important role in IM in organization reports. For example, photographs may serve as one of the most effective rhetorical strategies for expressing specific organization identities and promoting a favorable organization image.
- Organization reports may contain images that are ideologically constructed (Preston et al., 1996; Preston & Young, 2000).

Barthes was a leading light in French philosophy and critical theory, as well as one of the most persistent theorists of visual images. His research on photos and images is crucial for developing general theories of visual imagery and comprehending visual rhetoric. Barthes (1982b) separates the pictures into an “iconic” realm and a “linguistic” domain. The term “linguistic domain” describes a picture that has language components, such as labels, captions, or narrative descriptions. All images are polysemous, which brings up the issue of interpretation and lack of certainty. According

to Barthes (1982b, p. 39), linguistic messaging is a method of reducing this uncertainty; however, it also gives the image's creator some level of control over how the image is received, which may be viewed as oppressive in certain ways. For instance, in PepsiCo's annual reports, an image of a Sumo wrestler with the slogan "The Power of Big Brands" communicates the "power" of the organization's products. With the slogan "Forever Young: Embracing Change and Focusing on the Future," the picture of newborns demonstrates PepsiCo's dedication to the future (Preston et al., 1996). In light of this, Preston and Young (2000) go on to point out that the organizational reports' use of both graphics and text may create both "imagined worlds" and the impact of ideological superposition.

Barthes (1982b) observes that visual components, colors, or forms combine to create a signifier such as denotation and signified in the "iconic" domain, such as connotation. Connotation and denotation are constantly present together in a picture. The visual picture's denotation element depicts a "natural being—there of objects," but it also conveys the connotation at the same time (Barthes, 1982b, p. 42). By examining the advertisement for Panzani pasta, Barthes analyses denotation, and connotation. The recognizable message refers to a sauce tin, pasta packets, a string bag, peppers, and tomatoes. These items serve as signifiers and provide connotations. For instance, the veggies and string bag represent a home idyll and freshness; the tri-colored colors, pepper, tomato, and pasta packages in this picture represent its "Italianicity" (Barthes, 1982a, 1982b, 1982c, p. 34).

Barthes's claim is supported by Rămö (2011), who notes that photographic pictures contain both denotative and connotative components. He examines how accountability and common sense are expressed in CSR reporting and how they are depicted in business account photos. He discovers that recognizable images are regularly used in

CSR reports that seem impartial. Nevertheless, they are ideologically loaded aims that are frequently utilized to enhance the promise of developing both sustainability and moral operational processes. For instance, the frequent use of images of children and teenagers in CSR reports may be seen as a sign of a caring outlook on the future. Similarly, images of individuals of different ethnic backgrounds may represent the overcoming of cultural barriers, collaboration, and ethical advancement. The “promise” or “attitude” of the organization may be observed in these images as visual ideographs. Images in sustainability reports may seem deceptive and cliched when compared to the informative and factual picture content of financial disclosures. According to the author, as the traceability of facts disappears, the visual depiction becomes more valuable; as promises drift towards an ambiguous future, the calculative and instructive threads of obligation will be replaced by commitments, which are better conveyed by images than by numbers. In this situation, the visual depiction becomes more valuable.

Similar conclusions are drawn by Hrasky (2012), who claims that certain organizations try to gain pragmatic legitimacy by presenting themselves as ethical organization citizens through the use of pictures’ potent visual rhetoric. For instance, the corporation seeks to project an image of a devoted and caring organization citizen by including photos of unspoiled natural landscapes, vibrant communities, and satisfied workers. The author emphasizes that these visual disclosures lack content and are more about rhetoric and symbolism, trying to convey a favorable picture of social and environmental responsibility that is actually not backed by the actual activities of organizational operations.

Similar to Boiral (2013, p. 1) who illustrates how sustainability reporting may be utilized as a “simulacrum” to hide actual sustainability concerns and provide an idealistic view of the conditions of the firms. By comparing the disclosure of

information (including images) in 23 sustainability reports with 116 important news events, the author argues that the presence of simulacra in the reporting is not only captured in the disconnect between the disclosed information and real issues but is also represented in the distortion of information and the proliferation of images. This is done to present an idealized picture of the organization's sustainability commitments and so enhance stakeholders' perceptions of the organization.

For instance, views of organizations as defenders of nature are associated with photos of nature such as photos of lush meadows, waterfalls, rare animals, and forests. Photos of happiness such as those of laughing adults, smiling kids, and joyful native people are used by organizations to demonstrate their regard for human rights. According to Boiral (2013), the proliferation of positive images, which can be seen as symbols of care, sincerity, and stewardship was largely disconnected from the organizations' actual operations and sustainability issues, and "contributed to the rationale of falsification behind the simulacra inherent in the society of spectacle" (p. 25).

Systematic research on the use of visuals in company reports is much less frequent than research into the narrative and visual disclosure of employee and human rights issues (Hrasky, 2012). This poses the question of how organizations' workers' and human rights practices are represented in images. This study believes that the answers to these questions are important because they offer new insights into organization employee and human rights accountability and because they offer a dialectical interpretation of the interaction between organizations, workers, human rights, and the social order as proposed by Li and McKernan (2016). Thus, the purpose of this study is to investigate the extent of IM strategies adopted by Top Glove in their employee-related and human rights disclosure in their social sustainability reporting before and

during COVID-19. This study also tries to determine how visual rhetoric is utilized, drawing on prior work that positions IM as a motive for visual rhetoric. Drawing on Barthes's research, this study also starts to investigate how Top Glove has reported on photos of employee and human rights concerns and how they are utilized as an IM tactic to portray those issues.

2.7 Summary

An in-depth review of the empirical research on social sustainability and sustainability reporting; human rights information disclosure; employee information disclosure; as well as human rights issues, employee issues, and COVID-19 were determined in this chapter. Furthermore, relevant theoretical models have been conducted. The research methods of this study will be widely discussed in the next chapter.

CHAPTER 3: RESEARCH METHOD

3.1 Introduction

This chapter consists of four parts related to the research methods of this study. The research design of this study will be first conducted. Furthermore, the method of sample selection will be discussed. Moreover, the method of data collection will then be determined. This will be followed by data analysis techniques to be used in this study.

3.2 Research Design

With the relative lack of existing knowledge on employee and human rights reporting, the goal of this study is to gain a deeper understanding of social sustainability reporting on significant employee and human rights issues. Since the goal of gaining depth of knowledge is not to make broad generalizations, a single case study is conducted to get “insight” into the topic of interest (Gerring, 2007, p. 7). The case study is defined by Yin (2003) as an “empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not evident” (p. 13).

In this regard, a case study dealing with a practically unique scenario relies on several forms of evidence and takes advantage of the early establishment of theoretical prepositions to guide data collection and interpretation (Yin, 2003). Yin’s definition did not define the use of a single case or a small number of cases; Dul and Hak (2008) defined a case study as “a study in which (a) one case (single case study) or a small number of cases (comparative case study) in their real-life context are selected and (b) scores obtained from this case are analyzed in a qualitative manner” (p. 4).

Top Glove is chosen as the case study of the research. Top Glove, headquartered in Malaysia, was founded in 1991. It is the largest glove manufacturer in the world (MRC,

2021; Nikkei Asia, 2021). It started off as a small local business with just a plant and a glove production line, but today it occupies 26% of the world's rubber glove market (REV Media Group, 2020). Top Glove also entered the Forbes Global 2000 rankings in 2021, which is the only glove manufacturer in Malaysia to be in this prestigious ranking (Forbes, 2021). It currently manufactures a non-glove segment that includes face masks, fitness bands, and household products, allowing it to meet demand in both the healthcare and non-healthcare segments (Topglove, 2020).

Furthermore, Top Glove has manufacturing operations not only in Malaysia, but also in China, Vietnam, and Thailand. It owns marketing offices in these nations, as well as in Brazil, Germany, and United States, and exports products to more than 2,000 customers in 195 nations around the world. It has employed more than 22,000 employees. According to its annual and sustainability reports, it will keep improving its Environmental, Social, and Governance (ESG) policies, especially in labor practices, as part of its effort to sustainable development (Top Glove, 2020).

However, there is some criticism of Top Glove in terms of sustainability. Even though Top Glove is attempting to remain at the forefront of multinationals in terms of sustainability practices, several criticisms can be found in several areas, including forced labor, debt slavery, and forced overtime. Before this, Top Glove was rated as one of the "HR Asia Best Companies to Work for in Asia 2020 (Malaysia)." This is the fifth consecutive year that it has won the award (NST Business, 2021). However, yet recently, US Customs and Border Protection intercepted a batch of 4.68 Top Glove latex gloves in the Port of Kansas City, Missouri, on the basis that they were made under forced labor (CNA, 2021).

In addition, an in-depth investigation of a single corporation is an appropriate method as organizational practices might vary from one organization to the other, particularly in

developing and deregulated industries (Williams & Adams, 2013). The longitudinal case study method was adopted to deepen the understanding of employee and human rights issues in reporting. Furthermore, this paper focuses on the employee and human rights information disclosures in the social sustainability report. This study recognizes the importance of the social sustainability report as a means of discharging the corporation's accountability to its stakeholders, based on the recognition that it serves as a significant corporate communication channel that is made widely available, especially in the case of publicly listed organizations (Talbot & Boiral, 2018; Martins et al., 2021).

3.3 Sustainability Reports Selection

This study is a longitudinal study which investigates disclosures in the social sustainability reports of the Top Glove for the period 2017 to 2021, as Talbot and Boiral (2018) recommend that longitudinal studies could monitor the evolution of the persuasion rhetoric and tactics adopted by the company. This study also shows the significance of performing longitudinal research to comprehend the development of disclosure practices. Several other authors also emphasize the importance of this form of longitudinal study (Chu et al., 2013; Freedman & Park, 2014; Talbot & Boiral, 2018).

The length periods are selected in order to investigate how impression management (IM) strategies are being adopted by Top Glove regarding significant employee and human rights issues before and during the Coronavirus Disease 2019 (COVID-19) pandemic. In December of 2018, Top Glove faced an allegation about human rights. In this case, the corporation has denied the accusations and justified that it has strengthened its labor policies since then, including the implementation of a zero-cost recruitment program (Top Glove, 2019). However, a Channel 4 News investigation in June 2020 discovered that laborers lived in overcrowded quarters and were forced to work overtime to fulfill the demands for gloves during the COVID-19 epidemic (Miller,

2020). In addition, US Customs and Border Protection (CBP) identified forced labor violations in Top Glove's disposable glove manufacturing and authorized its ports to seize the manufacturer's goods (CNA, 2021). Therefore, the sustainability statement for the period 2017 to 2021 will be selected as the sample of the study in order to put the 2020 allegation during the COVID-19 pandemic into a broader context.

3.4 Data Collections Method

3.4.1 Analysis of Information Disclosure in Sentences

The formulation of a timeline of the Top Glove forced labor allegation was the first phase of this study. Although there were a number of timelines, notably in media pieces, this phase allowed the researcher to obtain the most thorough perspective of the issue. Media coverage was used to create this timeline of events. This search was conducted using a number of terms, such as forced labor, COVID-19, human rights and others. To build this chronology, a number of materials were studied, which helped the researcher better comprehend the scope and ramifications of this allegation.

Additionally, the sustainability reports were examined since they are documents that corporations disclose on their significant non-financial performance information that include ESG considerations (Deloitte, 2020). Therefore, Top Glove's sustainability reports were then gathered from the Bursa Malaysia website (<https://www.bursamalaysia.com>). The adoption of this version allows for both reproducibility and comparability to previously published results in the literature (Krippendorff, 2018).

In answering the research questions stated in Chapter 1.4; first, "What is the state of Top Glove's employee and human rights information disclosure before and during the COVID-19 pandemic?" and second, "How are impression management (IM) strategies being adopted by Top Glove about significant employees and human rights issues

before and during the COVID-19 pandemic?,” this study will use qualitative content analysis (Hsieh & Shannon, 2005), to categorize and analyze the employee and human rights information disclosed in Top Glove’s social sustainability reports from 2017 to 2021. Thus, the attention of the investigation is on how the corporation sought to “build” and “renovate” the impression associated with employee and human rights treatment and information disclosure. A study of qualitative data was performed, and data from different media channels has been used to provide a fuller picture of the context. Since the research takes a preparer’s viewpoint on IM tactics, this material was solely used as a supplement (Merkel-Davies & Brennan, 2007; Săndulescu, 2021).

The appropriate material was retrieved after retrieving the sustainability reports. Top Glove’s reports have a conventional structure with three sections. The first section focuses on the environmental sustainability pillar, which contains information regarding the corporation’s favorable and unfavorable impact on the environment. The carbon and water footprints of the corporation are also discussed in this section. The second section contains information on the social pillar of sustainability, which includes information on how a corporation contributes to society (its employees, customers, and the wider community) through its policies and practices, as well as any innovative initiatives it may have. The third section emphasized the pillar of economy or governance, which reports the information by maintaining honest and transparent accounting practices as well as regulatory compliance. The investigation of the sustainability reports mainly focused on the second section (social pillar of sustainability), which includes details on employee and human rights information disclosure. However, information on this area provided in other sections of the report was also reviewed.

Very inclusive keywords like “labor practices” and “human rights” were used to retrieve all the content relevant to the reaction to COVID-19, forced labor allegations,

and the revelation of information about employee and human rights. After this, the researcher manually evaluated the information obtained from sustainability reports by carefully reading them to find pertinent passages. This approach allowed the researcher to compile all the data pertinent to the Top Glove information disclosure of labor and human rights practices, as well as the forced labor allegation, even though this event was not specifically mentioned in the sustainability reports.

Quantitative indicators and methods will not be used and are not considered relevant because the analysis refers to the reporting of a single corporation and emphasizes “what” stories in the reporting and “how” those stories will deliver in the reporting. The research is emphasized with “what is and what is not said, rather than how much is said” (Tregidga & Milne, 2006, p. 224). According to this perspective, the study required a meticulous reading of all of the texts, followed by re-readings and interpretations of chosen extracts. This made it easier to comprehend the meaning of the text completely.

The reports will be inspected line by line, page by page, to determine which disclosures are relevant to social responsibility, employees, changes, policies, or activities affecting employees, and contextual information. Copies of the necessary disclosures were given. During the investigation, important employee and human rights issues in the industry will be highlighted as a result of this study. These issues will be chosen based on the importance or the frequency of discussion given in the published literature and Top Glove reporting; the importance or the frequency of discussion given in the published literature but not reported in the Top Glove reporting; and evaluating the importance of the issue to Top Glove’s employees and human rights based on the review. The way Top Glove disclosed the significant issues, they will then be compared

with other evidence acquired from the above-mentioned sources and examined using the theoretical framework outlined above.

3.4.2 Analysis of Information Disclosure in Visual

The next phase involved a visual analysis. A number of the photos in the studied reports from 2017 to 2021 had nothing to do with employee or human rights-related concerns. These included photos of products, organization's structures and offices, transportation, and manufacturing processes. Thus, these photos were not included in the study to make it simpler. Only photos that could be connected to employees and human rights practices were examined (see Appendix B).

3.5 Data Analysis Technique

As mentioned above, the purpose of this study is to examine how employee and human rights issues are portrayed in Top Glove's sustainability reports. The method of qualitative content analysis was chosen to evaluate data presented in the form of texts, graphs, or photos (Krippendorff, 2018). The definition of the research questions is the first step in the qualitative content analysis process, which is followed by the development of a coding scheme to address the questions (Duff, 2011).

Garrett et al. (1989) views qualitative content analysis as focusing on issues of credibility, intending to assure the reliability of the generated data. This technique has also been used in several prior studies on analyzing IM strategies (e.g., Hanh & Lüfs, 2013; Talbot & Boiral, 2018; Stratulat, 2019). Content analysis is known as a flexible method that allows data to be presented in a variety of ways, such as quotations and words, diagrams, statistics, and percentages. Therefore, this will attempt to link the findings to the wider context in which they were gathered, thus demonstrating the study's perspective on IM that context matters.

The content analysis was used to be consistent with prior studies (Mayring, 2000). The method of content analysis consists of four key steps. The first step involves establishing the unit of analysis and delimiting the data that is relevant to addressing the research questions. The data for this study will be collected from the sustainability reports of the company, and data from different media channels has been used to provide a fuller picture of the context. Since the research takes a preparer's viewpoint on IM tactics, this material was solely used as a supplement. The analysis unit will be selected by the corporation's social sustainability practices. It is worth mentioning that data delimitation is a continuous process that begins as stated above and continues across the coding process. Thus, only data relevant to the research questions will be coded in this study.

As this study was designed to analyze the interconnections between rich, complex data sources, Microsoft Excel and Microsoft Words were used as analytical tools to enhance the compilation, analysis, and management of data. Excel is frequently referred to as a number cruncher. Yet, qualitative analysis may make use of its structure, data processing, and presentation capabilities (Meyer & Avery, 2008). The collected data were imported into Excel, where they were sorted for coding using a few simple Excel tools. The second step is the process of identifying features within the texts. This is the starting point for the content analysis, and it consists of reviewing the data to obtain a sense of what happened. In the third step, the structural dimensions and categories will be decided. This comes after the previous step of familiarizing the data. For the purpose of getting a basic understanding of possibly relevant categories, the process of turning to various related literature within the scope of social sustainability reporting will be conducted. After a review of the data and relevant literature, a set of related categories will be identified. From these categories, the coding process will begin, and the data in

the form of meaning units will be put into the appropriate categories. Sentences and full paragraphs are considered meaning units in this context (Bengtsson, 2016).

The data are sorted by content and then transmitted to Word after being coded in Excel. Since the actual codes are turned into headers in the text, the text is divided into chapters and divisions. The content is organized into major categories, themes, and subtopics using the Word format (Heading 1, Heading 2, and Heading 3). Each quotation in the generated Word document includes information, such as the state of disclosure, IM tactics used in social sustainability reporting, and the use of photographs in employee and human rights issues. It is reasonably simple to browse through the text on a particular topic when all the quotations on the same topic and subtopic are collected in one location in a document. Since the quotes are already there in the document, it is simple to assess them and decide which ones to include into the text which include, the most frequent, the most precisely stated, or those that present the most crucial information.

3.5.1 Analysis of Information Disclosure in Sentences

For the analysis of information disclosure in sentences, the data analysis has been separated into two stages. Thus, in the first stage, an analysis of employee and human rights information in Top Glove's sustainability reports was performed in compliance with Global Reporting Initiative (GRI) guidelines (GRI401–GRI414) in order to evaluate the state of disclosure. GRI 2016 was adopted as it is the latest version released by GRI. The result shows that there are two interconnected and non-exclusive issues influencing the transparency and credibility of Top Glove statements were identified. Furthermore, the evolution of disclosure practices has also been investigated in this study, demonstrating that Top Glove is committed to improving its employee and human rights information disclosure.

In the second stage, an investigation of IM tactics being adopted by Top Glove on its employee and human rights information disclosure. Five IM techniques were identified in the empirical study's overall sustainability reports. The results revealed that there are two tactics connected to how the firm displays its actions and three tactics constituted of the writing styles that the firm uses. Moreover, this study examined the reporting from the years prior to the allegation (2017 and 2018) to determine how the firm presented itself, as well as the years after the allegation (2019, 2020, and 2021) to look for any changes in the sustainability reports and analyze the corporation's response to the allegation.

3.5.2 Analysis of Information Disclosure in Visual

The next phase involved a visual analysis. This study established a framework to examine how employee and human rights issues are represented in Top Glove's sustainability reports using a research instrument based on GRI standards (GRI401-GRI414) (see Appendix A, Appendix B, and Appendix C). The analysis focused on the photos in the sustainability reports from 2017 to 2021. Following that, the analysis was built upon four sub-steps. First, a number of the photos in the studied reports from 2017 to 2021. Photos of products, organization's structures and offices, transportation, and manufacturing processes, had nothing to do with employee or human rights-related concerns. Thus, these photos were not included in the study to make it simpler. Only photos that could be connected to employees and human rights were examined (see Appendix B).

Second, each sustainability report's photos of employee and human rights issues were categorized using GRI indicators (GRI401-GRI414) (see Appendix B). All photos were extracted for this study into Word files, where they were then manually categorized. A total of 86 photos were categorized into five categories, including occupational health and safety; human rights assessment; forced or compulsory labor;

local community; and others. Then, each photo in the assessed reports was examined using the research tool (see Appendix A). In addition to calculating the overall number of photographs in each category for the organization, this study also includes a qualitative investigation of the messages that each category of photographs is intended to portray. Photos were divided into four categories: photo only, photo with text, positive photo, neutral photo, and negative photo. Finally, the framework (see Appendix C) was utilized to analyze how Top Glove's sustainability reports reflect employee and human rights issues.

3.6 Summary

This chapter focuses on the research methods related to this study. The research design of this study is identified. Moreover, this chapter also discussed the method of sample selection and data collection for the study. Furthermore, the data analysis techniques used in this study are also established. The data analysis will be introduced in the next chapter.

CHAPTER 4: REASEARCH FINDINGS

4.1 Introduction

The collected data from the five-year corporate social sustainability reporting has been analyzed by the qualitative content analysis and will be discussed in this chapter. Then, a summary of the results of the research findings will be carried out in this chapter.

4.2 State of Disclosure

The objective of this study is to analyze the state of Top Glove's social sustainability reporting before and during the COVID-19 pandemic period. Specifically, its purpose is to investigate the extent of impression management (IM) strategies used in employee and human rights disclosures in its social sustainability reporting before and during the COVID-19 pandemic period. Therefore, an analysis of employee and human rights information in Top Glove Berhad (Top Glove)'s sustainability reports were performed in comparison to the Global Reporting Initiative (GRI) guidelines of 2016 in order to evaluate the state of disclosure. The GRI 2016 guidelines are the latest version released by the GRI, and they can be applied starting from 2016. The GRI Standards are constantly reviewed to make sure they represent international best practices for sustainability reporting and to assist firms in meeting new informational requirements from stakeholders and regulators. The GRI Standards make it possible for any company, regardless of size, sector, or public or private status, to comprehend and report on its effects on the economy, environment, and human in a comparable and reliable manner, increasing transparency on its contribution to sustainable development. Apart from that, the standards are also extremely pertinent to a wide range of stakeholders, including investors, politicians, financial markets, and civil society. They are created as an easy

to-use modular standard, these standards provide an inclusive view of a firm's material topics, their relevant implications, and how are governed (GRI, 2023).

The process of sustainability reporting starts with the firm choosing pertinent topics to cover. Relevant topics included the information which demonstrates the substantial economic, environmental, and social implications of the firm and is crucial to its stakeholders (Global Reporting, 2023). These are the "material" topics that the firm presents in accordance with the GRI Guidelines. The material topics of a corporation may be relevant to its operations and activities. For example, a telecoms firm may need to disclose data privacy, but a clothing company with broad supplier chains may need to disclose child labor.

The GRI standard is a modular system that includes the GRI General Standard and the GRI Subject standard. The universal standards help the firm to investigate its material topics and list significant guidelines that need to follow when generating the reports. They also include disclosures about the firm's particular environment, including its size, operations, governance, and stakeholder involvement, all of which aid in understanding how the firm approaches the various topics it covers (Global Reporting, 2023). Firms could generate sustainability reports that emphasize the implications of their operations and activities and fulfill the information needs of their stakeholders by using this approach to identifying and reporting on material topics. The topic specific GRI guidelines include disclosures that a firm can utilize to disclose material topic implications and how it controls those impacts. For example, a firm can utilize the GRI standard on water and sewage to disclose the environmental implications of taking water from areas facing water scarcity, as well as how it controls these implications (Global Reporting, 2023).

Therefore, an analysis of employee and human rights information in Top Glove's sustainability reports was performed in compliance with GRI401 to GRI414 as there are the topic specific GRI Standards that related to employee and human rights disclosure. In this case, Top Glove adopts the GRI Standards of 2016 for the years 2019 to 2021. After the investigation of content analysis, the result shows that two interconnected and non-exclusive issues that influence the transparency and credibility of Top Glove statements were identified.



Figure 4.1: GRI's Universal Standards and Topic-specific Standards (GRI, 2023)

4.2.1 Incomplete or Non-disclosure of Information on Employee and Human Rights Issues

In this case, Top Glove only began to adopt GRI Standards in 2019. Therefore, the company did not disclose much information about employee and human rights issues in its 2017 and 2018 reports. Said adoption of the GRI Standards only came after allegations of forced labor in 2019. However, there are multiple instances of insufficient information on employee and human rights disclosure, indicating that Top Glove did not completely adhere to the GRI guidelines.

4.2.1.1 GRI 401: Employment 2016

For example, Disclosure 401-1 of the GRI 2016 states that a firm must reveal the total number of employees and the turnover rate during the reporting period in the categories of age, region, and gender. However, for the fiscal years 2019 to 2021, the corporation has only revealed the total staff numbers and turnover by age group and region, but not by gender. In the years 2017 and 2018, the company only disclosed the employee turnover rate but did not disclose the total number and employee turnover by age group, gender, and region. In this case, the reader of the report is unable to identify the incompatibility or possible unfairness in the workplace, as this issue can be indicated by an unequal pattern of turnover by age or gender. According to the GRI (2016), turnover would also cause changes in the corporation's human and intellectual resources, which may influence production. Additionally, turnover has a direct potential cost, either in terms of the reduction of wages or increased expenditure for staff recruiting. Therefore, the company should provide full disclosure under this criterion.

Table 4.1: Disclosure 401-1 (New employee hires and employee turnover)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Total number and rates of new employee hires and employee turnover by age group, gender and region				
✓	✓	✓	✓	✓
B. Total number and rate of employee turnover during the reporting period, by age group, gender and region				
Only disclosed turnover rate, no categorization	Only disclosed turnover rate, no categorization	Yes, but not categorized by gender	Yes, but not categorized by gender	Yes, but not categorized by gender

Moreover, for the years 2017 and 2018, the company also did not provide the disclosure of any benefits for full-time employees, a display of noncompliance towards Disclosure 401-2 which deals with benefits given solely to full-time employees. The reporting corporation is required to provide information by key operating locations on

benefits that are granted to full-time employees of the corporation but not to temporary or part-time workers. At minimum, this includes life insurance; health care; disability and invalidity coverage; parental leave; retirement provision; stock ownership; or others.

The firm disclosed parental leave data for the year 2019, but the corporation did not specify whether this benefit was only available to full-time employees of the corporation. In addition, there is no disclosure of any other benefit offered to full-time employees except for the data about parental leave. The corporation has disclosed the benefits for full-time workers in the year 2020. All full-time employees were eligible for medical benefits, insurance coverage, several types of annual leave, and stock ownership, such as share grants and employee share option schemes (ESOS). The corporation also disclosed a number of family-friendly policies for the year 2021, including parental leave data and extended maternity leave of up to 67 consecutive days with full compensation. However, the corporation also neglected to clarify that this benefit was only available to full-time employees of the corporation, and temporary or part-time workers are not eligible for these benefits.

This analysis revealed that the corporation did not place a strong emphasis on this disclosure because their reporting only contained a cursory overview of the topic. The reader is unable to comprehend the organization's investment in human resources in this scenario, as well as the minimum benefits it provides to its full-time employees. According to GRI (2016), one of the most important factors in employee retention is the quality of benefits offered to full-time employees.

Table 4.2: Disclosure 401-2 (Benefits provided to full-time employees that are not provided to temporary or part-time employees)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:				
i. Life insurance; ii. Health care; iii. Disability and invalidity coverage; iv. Parental leave; v. Retirement provision; vi. Stock ownership; vii. Others.				
x	x	Disclosed parental leave data	Medical benefits, insurance coverage, annual leave and stock ownership	Family friendly policies and parental leave data

Besides that, Disclosure 401-3 on parental leave requires the reporting corporation to disclose the total number of staff who were entitled to parental leave; took parental leave; returned to work during the reporting period once parental leave ended; and were still working in the company 12 months after their return to work; as well as the return to work and retention rates of staff who took parental leave. A company is required to provide data on these areas according to gender.

For the years 2017 and 2018, Top Glove did not disclose any information regarding parental leave. For the years of 2019 to 2021, the company has revealed all the criteria in this instance, except for the total number of workers who returned to work once parental leave ended and were still working in the company 12 months later; and the return to work and retention rates after parental leave.

According to the GRI guidelines, the only staff entitled to parental leave are those who are governed by parental leave provisions in organizational regulations, contracts, or agreements. Without this disclosure, the company and readers are unable to review data from previous reporting periods to identify who returned to work after parental leave ended and remained employed 12 months later.

Table 4.3: Disclosure 401-3 (Parental leave)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Total number of employees that were entitled to parental leave, by gender.				
x	x	✓	✓	✓
B. Total number of employees that took parental leave, by gender.				
x	x	✓	✓	✓
C. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.				
x	x	✓	✓	✓
D. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.				
x	x	x	x	x
E. Return to work and retention rates of employees that took parental leave, by gender.				
x	x	x	x	x

4.2.1.2 GRI 402: Labor or Management Relations 2016

Disclosure 402-1 was likewise left out by Top Glove for the years 2017 to 2020. The reporting corporation is required to provide information regarding the minimum number of weeks' notice that is typically given to employees and their representatives before the adoption of critical operational adjustments that could significantly affect them. For companies that have collective bargaining agreements, the reporting company is also required to disclose information regarding whether the notice period, provisions for consultation and negotiation are indicated in collective agreements.

For the year 2021, Top Glove reported that there was a notice period for consultation and negotiation specified in collective agreements. Nevertheless, the corporation did not reveal the minimum number of weeks' notice normally provided to employees and their representatives prior to the adoption of important operational modifications that might significantly affect them, as required by the GRI.

Minimum notice durations are a measure of a firm's ability to retain employee satisfaction and motivation while undergoing major operational changes. This

disclosure reveals a company's practice of assuring timely discussion of key operational modifications and involving its employees and their representatives in the negotiation and execution of these changes, which can have favorable or unfavorable consequences for employees. The disclosure also enables a comparison of a firm's consultation processes to the expectations articulated in relevant international conventions.

Table 4.4: Disclosure 402-1 (Minimum notice periods regarding operational changes)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.				
x	x	x	x	x
B. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.				
x	x	x	x	✓

4.2.1.3 GRI 403: Occupational Health and Safety 2016

In addition, GRI standards updated its "GRI 403: Occupational Health and Safety" in 2018. In this case, Top Glove adopted "GRI 403: Occupational Health and Safety 2016" until the year 2020, as according to the GRI guidelines, "GRI 403: Occupational Health and Safety 2016" can continue to be used for reports or other materials published on or before 31st December 2020. The company started to follow the newest version of "GRI 403: Occupational Health and Safety 2018" in 2021.

In this case, for Disclosure 403-1 of GRI 403 (2016) regarding workers representation, the company had disclosed the required information in the year of 2020. However, from 2017 to 2019, the corporation only briefly disclosed that they have health and safety committees that help advise on occupational health and safety programs, but they did not disclose the percentage of employees whose work, or

workplace, is controlled by the corporation who are represented by formal joint management-worker health and safety committees, as required by GRI guidelines.

According to the GRI (2016), a health and safety committee with joint representation can help to foster a healthy and safety culture. The establishment of committees is one strategy of involving employees in promoting workplace improvements in occupational health and safety.

Table 4.5: Disclosure 403-1 (Workers representation in formal joint management-worker health and safety committees)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. The level at which each formal joint management-worker health and safety committee typically operates within the organization.				
x	x	x	✓	-
B. Percentage of workers whose work, or workplace, is controlled by the organization, that are represented by formal joint management-worker health and safety committees.				
x	x	x	✓	-

Furthermore, the corporation provided a brief disclosure of the injury or incident rate for the years 2017 to 2020; however, the disclosure did not provide regional and gender breakdowns as required by the Disclosure 403-2 on hazard identification, risk assessment, and incident investigation. Besides that, the corporation also did not specifically reveal the system of rules used in recording and reporting accident statistics as requested by the GRI guidelines.

Positive trends in productivity and morale are typically associated with low injury and absence rates. In this case, the reader of the report is unable to determine whether the health and safety management practices are leading to fewer occupational health and safety incidents or evaluate trends and patterns to identify potential workplace inequity because the firm did not provide full disclosure on this criterion.

Table 4.6: Disclosure 403-2 (Hazard identification, risk assessment, and incident investigation)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees, with a breakdown by: i. region; ii. gender.				
Yes, but not break down by region and by gender	Yes, but not break down by region and by gender	Yes, but not break down by region and by gender	Yes, but not break down by region and by gender	-
B. Types of injury, injury rate (IR), and work-related fatalities, for all workers (excluding employees) whose work, or workplace, is controlled by the organization, with a breakdown by: i. region; ii. gender.				
Yes, but not break down by region and by gender	Yes, but not break down by region and by gender	Yes, but not break down by region and by gender	Yes, but not break down by region and by gender	-
C. The system of rules applied in recording and reporting accident statistics.				
x	x	x	x	-

The firm has stated that none of its employees are engaged in work activities that will result in a high risk of occupational disease for their 2020 report under GRI 403 (2016)'s "Disclosure 403-3: Workers with high incidence or high risk of diseases related to their occupation." However, for the years 2017 to 2019, the corporation did not reveal any information about employees who had a high incidence or were at high risk of diseases associated with their employment. According to GRI (2016), reducing serious illnesses promotes health, satisfaction, and employee retention rate.

Table 4.7: Disclosure 403-3 (Workers with high incidence or high risk of diseases related to their occupation)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Whether there are workers whose work, or workplace, is controlled by the organization, involved in occupational activities who have a high incidence or high risk of specific diseases.				
x	x	x	None of the workers involved in work activities which lead to high risk of occupational disease	-

The firm did not disclose any information on health and safety themes addressed in formal agreements with trade unions for the years 2017 to 2020 as required under Disclosure 403-4 of GRI 403 2016. According to GRI (2016), written agreements can encourage shared responsibility and the establishment of a supportive culture for health and safety. This disclosure reveals the extent to which employees actively participate in formal labor-management agreements that establish health and safety management arrangements. However, the firm did not disclose the information required by this criterion.

Table 4.8: Disclosure 403-4 (Health and safety topics covered in formal agreements with trade unions)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Whether formal agreements (either local or global) with trade unions cover health and safety.				
x	x	x	x	-
B. If so, the extent, as a percentage, to which various health and safety topics are covered by these agreements.				
x	x	x	x	-

4.2.1.4 GRI 403: Occupational Health and Safety 2018

As mentioned above, Top Glove began to adhere to “GRI 403: Occupational Health and Safety 2018” in 2021. While the firm did implement an occupational health and

safety management system in this case, but they did not provide the information required by the Disclosure 403-8 of GRI 403 (2018) which pertains to the quantity and percentage of all workers who are covered by such a system, including both employees and non-employees whose work or workplace is managed by the firm. Since the company did not provide the full disclosure in this criterion, the reader is unable to determine what proportion of a corporation's employees, as well as workers who are not employees but whose work or workplace are controlled by the corporation, are covered by an occupational health and safety management system based on legal requirements or acknowledged guidelines.

Table 4.9: Disclosure 403-8 (Workers covered by an occupational health and safety management system)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:				
i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;				
ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited;				
iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party.				
-	-	-	-	Implement an occupational health and safety management system
B. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.				
-	-	-	-	x
C. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.				
-	-	-	-	x

Again, in the year 2021, the corporation reported the information on the number and rate of employee deaths, high-consequence work-related injuries, recordable work-related injuries, and the main forms of work-related injuries. However, the corporation did not disclose the number of hours worked as required by Disclosure 403-9 of GRI 403 2018. Not only that, but the disclosure also failed to distinguish between two groups of workers: (1) the percentage of all employees and (2) the workers who are not employees but whose job or workplace is under the corporation's control. In this case, the reader is unable to distinguish between the work-related injuries of these two groups of workers. Moreover, the corporation also did not go into details for this disclosure as it did not disclose how these hazards were identified, which of these hazards have resulted in or contributed to high-consequence injuries during the reporting period, and so on as required by GRI guidelines.

Table 4.10: Disclosure 403-9 (Work-related injuries)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. For all employees: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked.				
-	-	-	-	Yes, but no disclosure of the number of hours worked
B. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked.				
-	-	-	-	Yes, but no disclosure of the number of hours worked

Table 4.10: Disclosure 403-9 (Work-related injuries), continued

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
C. The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.				
-	-	-	-	x
D. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.				
-	-	-	-	✓
E. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.				
x	x	x	x	x
F. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.				
-	-	-	-	x
G. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.				
-	-	-	-	x

On the other hand, Top Glove also failed to disclose the information required by GRI 403 (2018)' s Disclosure 403-10 on work-related ill health in the year 2021. The reporting corporation is required to provide information on the number of fatalities due to work-related illness; the number of cases of recordable work-related illness; and the main types of work-related illness for all employees and all workers who are not employees but whose work and/or workplace is controlled by the corporation. Besides that, the disclosure of any workplace hazards that affect the risk of illness, including how those hazards were identified, which hazards have led to or contributed to instances of illness during the reporting period, and any steps are taken or in progress to prevent these hazards and eliminate risks via the control's hierarchy. Additionally, why were any workers omitted from this disclosure, along with the categories of workers left out,

as well as any contextual information required to comprehend the methodology and standards that were utilized to assemble the data.

According to GRI criteria, this disclosure covers all incidents of work-related illness disclosed to the reporting firm or detected by the firm through medical monitoring during the reporting period (GRI, 2018). Cases of work-related illness may be reported to the corporation by employees, compensation agencies, or healthcare specialists. However, the corporation did not disclose this criterion, and no explanation for work-related illness was provided.

Table 4.11: Disclosure 403-10 (Work-related ill health)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. For all employees:				
i. The number of fatalities as a result of work-related ill health;				
ii. The number of cases of recordable work-related ill health;				
iii. The main types of work-related ill health				
-	-	-	-	x
B. For all workers who are not employees but whose work and/or workplace is controlled by the organization:				
i. The number of fatalities as a result of work-related ill health;				
ii. The number of cases of recordable work-related ill health;				
iii. The main types of work-related ill health.				
-	-	-	-	x
C. The work-related hazards that pose a risk of ill health, including:				
i. how these hazards have been determined;				
ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;				
iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.				
-	-	-	-	x
D. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.				
-	-	-	-	x
E. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.				
-	-	-	-	x

4.2.1.5 GRI 404: Training and Education 2016

For Disclosure 404-1, the reporting entity must provide the average hours of training that its workers received during the reporting period, broken down by gender and employee type. In this situation, the firm did not publish the average hours of training per year per employee in its social sustainability section of its annual report for the year 2017, but instead in the corporate governance statement. However, this information was not disclosed by gender and by employee category.

For the year of 2018, the corporation showed the average number of hours of training per year per employee in its social sustainability section of its annual report. However, the information was not disclosed by gender, and by employee category. As a result, the reader is unable to discover the extent of a firm's investment in training, as well as the extent to which the expenditure is spread over the whole employee base, because the firm did not give full disclosure in this category. The firm has shown the average hours of training per year per employee by gender and employee category for the years 2019 to 2021, as the firm began to follow the GRI standard in 2019.

Table 4.12: Disclosure 404-1 (Average hours of training per year per employee)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category				
Information disclosed in corporate governance statement, but did not disclose by gender and employee category	Yes, but did not disclose by gender and employee category	✓	✓	✓

For Disclosure 404-2 in 2017, the corporation failed to provide information on the type and extent of programs implemented, assistance given to help employees improve their skills, transition assistance programs offered to help employees maintain their employability, and management of career endings brought on by retirement or termination of employment as required by GRI.

In the years 2018 and 2019, the corporation has provided a disclosure of the type and scope of programs for employee skills management and transition assistance programs. For 2020, the corporation has explained that they have a transition assistance program, and the corporation has provided various physical and virtual in-house and external training to their employees for human capital development. However, the corporation did not specifically disclose the types of training that were given to the employees as required by the GRI. For the year 2021, the company has disclosed information on the type and scope of programs implemented to upgrade employee skills. However, there is no information on transition assistance programs disclosed this year. According to GRI (2016), transition assistance programs aid people contemplating retirement, knowing that they are supported in their transition from work to retirement improves confidence and the quality of work relationships.

Table 4.13: Disclosure 404-2 (Programs for upgrading employee skills and transition assistance programs)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Type and scope of programs implemented and assistance provided to upgrade employee skills.				
x	✓	✓	Did not specifically disclose the types of trainings	✓
B. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment				
x	✓	✓	✓	x

In addition, for Disclosure 404-3, the proportion of all workers, broken down by gender and employee type, who had a regular performance and career development review during the reporting period should be disclosed by the reporting business. In this case, Top Glove has revealed that they have provided performance reviews and rewards for all staff for the years 2017 to 2021. However, they did not break them down by gender and category.

According to the GRI (2016), this disclosure assesses how frequently a firm evaluates employee performance. This benefits individual employee personal growth. It also helps with skills management and human capital development within the firm. This disclosure also illustrates how widely this system is used within the corporation. Thus, since Top Glove did not provide comprehensive disclosure of this criterion, and the information was not categorized by gender or category, the reader cannot determine if there is unfairness in access to such opportunities.

Table 4.14: Disclosure 404-3 (Percentage of employees receiving regular performance and career development reviews)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.				
Yes, but did not categorize by gender and employee category	Yes, but did not categorize by gender and employee category	Yes, but did not categorize by gender and employee category	Yes, but did not categorize by gender and employee category	Yes, but did not categorize by gender and employee category

4.2.1.6 GRI 405: Diversity and Equal Opportunity 2016

The corporation has provided all the information needed for Disclosure 405-1 on diversity for the years 2019 to 2021. However, for the years 2017 and 2018, the corporation only disclosed the percentage of individuals within the corporation's governance bodies by gender, but age group or other indicators of diversity as required

by GRI guidelines were neglected. Moreover, the corporation also did not disclose the percentage of employees per employee category or any of the required category breakdowns. According to GRI guidelines, the disclosures under this category can offer information regarding a firm's impacts on diversity and equality at work, as well as how it handles these impacts.

Table 4.15: Disclosure 405-1 (Diversity of governance bodies and employees)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).				
Did not breakdown according to age group, and other indicators of diversity	Did not breakdown according to age group, and other indicators of diversity	✓	✓	✓
B. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).				
x	x	✓	✓	✓

On "Disclosure 405-2: Ratio of basic salary and remuneration of women to men," the reporting entity has to provide information on the basic pay and compensation of women compared to males for each employee category. In this case, Top Glove only disclosed that the basic salary ratio of men to women is 1:1 in the years 2020 and 2021, but it did not classify the information by employee category, and no remuneration ratio was included in the reports. For the year 2019, the corporation only disclosed that there was an equitable remuneration ratio based on work performance without gender bias. It also did not categorize by employee category, and no basic salary ratio was mentioned

in the sustainability reports. In the years 2017 and 2018, the corporation did not disclose any information regarding the ratio of the basic salary and remuneration of women to men for each employee category.

According to GRI (2016), equal remuneration should be revealed since it is an essential component in retaining talented individuals. An organization can take an active role in reviewing its operations and decisions in order to foster equal opportunity, promote diversity, and eradicate gender prejudice. A corporation might take an active role in analyzing its operations and choices. These concepts apply equally to recruiting, advancement opportunities, and remuneration practices.

Table 4.16: Disclosure 405-2 (Ratio of basic salary and remuneration of women to men)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.				
x	x	No basic salary ratio disclosed. Remuneration ratio did not categorize by employee category	Basic salary was not classified by employee category. No remuneration ratio disclosed	Basic salary was not classified by employee category. No remuneration ratio disclosed

4.2.1.7 GRI 406: Non-Discrimination 2016

In “Disclosure 406-1: Incidents of discrimination and corrective actions taken,” Top Glove disclosed that the total number of harassment issues were reported and resolved throughout the year in the reports from 2019 to 2021. However, there was no disclosure of remedial strategies that have been undertaken, with results verified via standard internal management review procedures as requested by GRI 2016. For the years 2017 and 2018, there was no information disclosure regarding the cases of discrimination in the corporation’s report. According to ILO instruments, discrimination can take place

based on race, ethnicity, gender, age, political viewpoint, national extraction, and socioeconomic background. The presence and successful execution of anti-discrimination regulations is a fundamental expectation of socially responsible behavior.

Table 4.17: Disclosure 406-1 (Incidents of discrimination and corrective actions taken)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Total number of incidents of discrimination during the reporting period.				
x	x	✓	✓	✓
B. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.				
x	x	x	x	x

4.2.1.8 GRI 407: Freedom of Association and Collective Bargaining 2016

In “Disclosure 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk,” the corporation has disclosed the freedom of association and collective bargaining, where all staff have the right to form unions and conduct collective bargaining with the corporation to negotiate on the employment entitlement for the years 2020 and 2021. However, there is no information regarding collective bargaining for the years 2017 to 2019. It demonstrates that the corporation is attempting to increase employee rights starting in 2020.

According to the GRI (2016), this disclosure relates to a corporation’s due diligence about any negative impacts its operations have had on workers’ human rights to establish or join trade unions and bargain collectively. A corporation is required to respect employee rights to exercise freedom of association and the right to engage in

collective bargaining. It is also anticipated that through its business relationships (e.g., suppliers), it will not benefit from or assist in such violations.

Table 4.18: Disclosure 407-1 (Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:				
i. type of operation (such as manufacturing plant) and supplier;				
ii. countries or geographic areas with operations and suppliers considered at risk.				
x	x	x	✓	✓
B. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.				
x	x	x	✓	✓

4.2.1.9 GRI 408: Child Labor 2016

In “Disclosure 408-1: Operations and suppliers at significant risk for incidents of child labor,” the company has disclosed that there is no child labor in the corporation for the years 2017 and 2019 to 2021. However, there is no disclosure of information regarding child labor in the year 2018.

According to GRI (2016), this information should be disclosed as the elimination of child labor is a fundamental concept and goal of significant human rights instruments and regulations, and it is covered by national legislation in virtually all countries. Work that “deprives children of their childhood, their potential, and their dignity, and that is harmful to their physical or mental development including by interfering with their education. Specifically, it means types of work that are not permitted for children below the relevant minimum age” are considered child labor (GRI, 2016, p.315). It refers to a well-acknowledged violation of human rights and specifically to the kinds of jobs that children under a minimum age are not allowed to do. Youth employment or youngsters working are not included in the definition of child labor.

Table 4.19: Disclosure 408-1 (Operations and suppliers at significant risk for incidents of child labor)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Operations and suppliers considered to have significant risk for incidents of: i. child labor; ii. young workers exposed to hazardous work.				
No child labor	x	No child labor	No child labor	No child labor
B. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk.				
x	x	x	x	x
C. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.				
x	x	x	x	x

4.2.1.10 GRI 409: Forced or Compulsory Labor 2016

On the other hand, for “Disclosure 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor,” since Top Glove has been accused of using forced labor, it was expected that the corporation will provide full disclosure of information in this criterion. Nevertheless, the analysis showed that there is still an incomplete disclosure of information in this criterion. The firm has disclosed the actions it took during the reporting period to eliminate all types of forced or compulsory labor from 2019 to 2021. However, the firm did not disclose any operations or suppliers that were thought to be at high risk for incidents of forced or compulsory labor, either in terms of (1) operation supplier type, or (2) countries or geographic areas with operations and suppliers considered at risk as required by GRI.

For the years 2017 and 2018, the corporation did not disclose any information regarding operations or suppliers that were thought to be at high risk for incidents of forced or compulsory labor. It showed that the corporation started to pay attention to the risk of forced labor after the allegations of forced labor in the year 2018. According to the GRI (2016), the presence and successful execution of measures to eliminate all types

of forced or compulsory labor constitute a basic requirement of socially responsible behavior. In certain countries, multinational corporations are compelled by law to submit information on their efforts to eliminate forced labor in their supply chains.

Table 4.20: Disclosure 409-1 (Operations and suppliers at significant risk for incidents of forced or compulsory labor)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:				
i. type of operation (such as manufacturing plant) and supplier;				
ii. countries or geographic areas with operations and suppliers considered at risk.				
x	x	x	x	x
B. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.				
x	x	✓	✓	✓

4.2.1.11 GRI 410: Security Practices 2016

In “Disclosure 410-1: Security personnel trained in human rights policies or procedures,” the corporation revealed that it is the only private firm in Malaysia to have its own ancillary police that monitor its headquarters, factories, and hostel areas throughout the clock to protect its staff and property. They have a pool of 68 auxiliary police in 2019, 82 auxiliary police in 2020, and an increase of 83% to 150 auxiliary police in 2021. However, the corporation did not show the percentage of security staff who have received formal training in the corporation’s human rights policies or particular procedures and their application to security and whether training requirements are also implemented for third-party companies providing security staff as required by the GRI.

For the years 2017 and 2018, the corporation did not provide any information regarding security in its reports. In this case, without the full disclosure in this criterion, the reader is unable to indicate the proportion of the security force that can reasonably

be assumed to be aware of a corporation's expectations of human rights performance. Information disclosed under this disclosure can also show whether fully human rights management systems are fully put into practice.

Table 4.21: Disclosure 410-1 (Security personnel trained in human rights policies or procedures)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.				
x	x	It has own 68 auxiliary police	It has own 82 ancillary police	It has own 150 ancillary police
B. Whether training requirements also apply to third-party organizations providing security personnel.				
x	x	x	x	x

4.2.1.12 GRI 411: Rights of Indigenous Peoples 2016

Besides that, the total number of cases of violations involving indigenous peoples and the measures taken in the firm are not disclosed in "Disclosure 411-1: Incidents of violations involving rights of indigenous peoples," in the years from 2017 to 2021. The quantity of recorded incidents affecting the rights of indigenous peoples provides information about how effectively a corporation is implementing its indigenous peoples-related policies. This information aids in illustrating the condition of interactions with stakeholder communities, but the corporation did not disclose all required information under this criterion.

Table 4.22: Disclosure 411-1 (Incidents of violations involving rights of indigenous peoples)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.				
x	x	x	x	x
B. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.				
x	x	x	x	x

4.2.1.13 GRI 412: Human Rights Assessment 2016

For “Disclosure 412-1: Operations that have been subject to human rights reviews or impact assessments,” there is no information on human rights provided for the years of 2017 and 2018. In the years 2019 and 2020, the corporation has disclosed the ways of identification, assessment, and mitigation of human rights risks at all their factories, such as due diligence on recruitment agents, social compliance audit, grievance mechanism, and so on. However, the corporation did not reveal the total number and percentage of operations that have been subject to human rights reviews or impact assessments as required by the GRI guidelines. In 2021, the corporation provided the number of operations that have been subject to human rights reviews or impact assessments, but the corporation also did not disclose the percentage of operations that have been subject to human rights reviews or impact assessments as required by GRI.

Without the information reported for this disclosure, the reader is unable to indicate the extent to which a firm considers human rights when making decisions on its locations of operations. The information in this disclosure may also be used to evaluate the firm’s possible involvement in or complicity in violations of human rights.

Table 4.23: Disclosure 412-1 (Operations that have been subject to human rights reviews or impact assessments)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.				
x	x	Disclosed the ways of identification, assessment, and mitigation of human rights risks	Disclosed the ways of identification, assessment, and mitigation of human rights risks	Yes, but did not disclose the percentage

For “Disclosure 412-2: Employee training on human rights policies or procedures,” the reporting corporation is required to disclose the total number of hours spent during the reporting period on training on human rights policies or procedures that are relevant to operations as well as the percentage of personnel trained during the reporting period in said policies or procedures. In this case, for the years 2017 to 2019, there is no information on human rights training provided. In the years 2020 and 2021, the company has disclosed the number of training hours on human rights policies or procedures and the number of employees trained. However, the percentage of employees trained as required by the GRI guidelines has not been disclosed.

Full disclosure of this information provides the reader with insight into a firm’s ability to carry out its human rights policies and procedures. Human rights are well-established in international standards and legislation; requiring firms to conduct specific training that prepares employees to handle human rights issues during their routine job. The total number of personnel trained, as well as the amount of training they obtain, help to assess a firm’s degree of knowledge regarding human rights.

Table 4.24: Disclosure 412-2 (Employee training on human rights policies or procedures)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations.				
x	x	x	✓	✓
B. Percentage of employees trained during the reporting period in human rights policies or procedures concerning aspects of human rights that are relevant to operations.				
x	x	x	x	x

For “Disclosure 412-3: Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening,” the corporation did not disclose the information in this criterion in 2017 to 2020. In 2021, the corporation has disclosed that they have improved their policies to ensure the welfare and rights of their employees are safeguarded throughout the recruitment process, which means the Recruitment Agreement is now guided by a robust Job Advertising Policy. However, the corporation did not disclose the total number and percentage of significant investment agreements and contracts that contained human rights provisions or underwent human rights reviews as required by GRI. The full disclosure of these criteria gives the reader a sense of how human rights issues are incorporated into a corporation’s economic decisions.

Table 4.25: Disclosure 412-3 (Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.				
x	x	x	x	Recruitment Agreement (Job Advertising Policy)

4.2.1.14 GRI 413: Local Communities 2016

For “Disclosure 413-2: Operations with significant actual and potential negative impacts on local communities,” the reporting entity is required to provide information on operations that have significant actual and prospective harmful effects on local communities, including the operations’ location and significant actual and prospective harmful effects of operations. In this case, the corporation did not reveal this criterion for the years 2017 to 2021. This disclosure does not address investments in or donations to the community; rather, it concentrates on major actual and prospective harmful effects relating to a firm’s operations. This disclosure lets interested parties know if a firm is aware of the harmful effects it has on the community. Additionally, it helps the firm to better concentrate its attention on regional communities across the board.

Table 4.26: Disclosure 413-2 (Operations with significant actual and potential negative impacts on local communities)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Operations with significant actual and potential negative impacts on local communities, including: i. the location of the operations; ii. the significant actual and potential negative impacts of operations.				
x	x	x	x	x

4.2.1.15 GRI 414: Supplier Social Assessment 2016

For “Disclosure 414-1: New suppliers that were screened using social criteria,” the company did not provide any information on this disclosure in the years of 2017 and 2018. In 2019, the company has disclosed that it has conducted Supplier Quality Audits on a total of 205 new and existing suppliers but did not disclose the percentage of new suppliers that were screened using human rights criteria as required by the GRI guidelines. In the years 2020 and 2021, the company started to provide disclosure on the percentage of new suppliers that were screened using human rights criteria in the reports. This disclosure can inform stakeholders about the percentage of suppliers selected or

contracted subject to due diligence processes for social impacts. If a new partnership with a supplier is formed, due diligence is anticipated to start as soon as is practical. Consequences in this case can be avoided or handled during the contractual or other agreement-making process, as well as through ongoing collaboration with suppliers.

Table 4.27: Disclosure 414-1 (New suppliers that were screened using social criteria)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Percentage of new suppliers that were screened using social criteria				
x	x	x	✓	✓

For “Disclosure 414-2: Negative social impacts in the supply chain and actions taken,” there is no disclosure on this criterion for the years 2017 and 2018. For the year 2019, the company only disclosed the number of suppliers assessed for social impacts. For the year 2020, the corporation has declared that no suppliers were found to have substantial actual or prospective negative social consequences. In the year 2021, the corporation has disclosed that it has communicated with the supply chain via town hall sessions and disclosed the number of suppliers assessed for social impacts. However, the number of suppliers identified to have substantial actual and prospective negative social consequences is not disclosed, as required by the GRI guidelines. According to GRI, this disclosure is very important, since it informs stakeholders about a firm’s understanding of substantial actual and prospective negative social consequences in the supply chain.

Table 4.28: Disclosure 414-2 (Negative social impacts in the supply chain and actions taken)

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
A. Number of suppliers assessed for social impacts.				
x	x	✓	x	✓

Table 4.28: Disclosure 414-2 (Negative social impacts in the supply chain and actions taken), continued

Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
B. Number of suppliers identified as having significant actual and potential negative social impacts.				
x	x	x	No supplier being identified to have significant actual and potential negative social impacts	x
C. Significant actual and potential negative social impacts identified in the supply chain.				
x	x	x	x	x
D. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.				
x	x	x	x	x
E. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.				
x	x	x	x	x

The following table shows a summary of incomplete or non-disclosure of information on employee and human rights issues. It shows that 28 out of the 36 GRI standards did not receive a full disclosure of information by Top Glove from 2017 to 2021. Out of said 28 criteria, only three criteria that Top Glove did not provide a full disclosure in the years of 2017 and 2018 but from 2019 to 2021. Therefore, the analysis showed that there is a total of 25 out of 36 GRI disclosures that did not receive a full disclosure of information by Top Glove, even though it adopted the GRI Standards in 2019. The analysis showed that there are multiple instances of insufficient information on employee and human rights disclosure, indicating that Top Glove did not completely adhere to the GRI guidelines.

Table 4.29: Summary of Incomplete or Non-disclosure of Information on Employee and Human Rights Issues

No.	Employee and Human Rights Disclosures
GRI 401: Employment 2016	
1.	GRI 2016 Disclosure 401-1: New employee hires and employee turnover
2.	GRI 2016 Disclosure 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees
3.	GRI 2016 Disclosure 401-3: Parental Leave
GRI 402: Labor/Management Relations 2016	
4.	GRI 2016 Disclosure 402-1: Minimum notice periods regarding operational changes
GRI 403: Occupational Health and Safety 2016	
5.	GRI 2016 Disclosure 403-1: Workers representation in formal joint management–worker health and safety committees
6.	GRI 2016 Disclosure 403-2: Hazard identification, risk assessment, and incident investigation
7.	GRI 2016 Disclosure 403-3: Workers with high incidence or high risk of diseases related to their occupation
8.	GRI 2016 Disclosure 403-4: Health and safety topics covered in formal agreements with trade unions
GRI 403: Occupational Health and Safety 2018	
9.	GRI 2018 Disclosure 403-8: Workers covered by an occupational health and safety management system
10.	GRI 2018 Disclosure 403-9: Work-related injuries
11.	GRI 2018 Disclosure 403-10: Work-related ill health
GRI 404: Training and Education 2016	
12.	GRI 2016 Disclosure 404-1 Average hours of training per year per employee
13.	GRI 2016 Disclosure 404-2: Programs for upgrading employee skills and transition assistance programs
14.	GRI 2016 Disclosure 404-3: Percentage of employees receiving regular performance and career development reviews
GRI 405: Diversity and Equal Opportunity 2016	
15.	GRI 2016 Disclosure 405-1 Diversity of governance bodies and employees
16.	GRI 2016 Disclosure 405-2: Ratio of basic salary and remuneration of women to men
GRI 406: Non-Discrimination 2016	
17.	GRI 2016 Disclosure 406-1: Incidents of discrimination and corrective actions taken
GRI 407: Freedom of Association and Collective Bargaining 2016	
18.	GRI 2016 Disclosure 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk
GRI 408: Child Labor 2016	
19.	GRI 2016 Disclosure 408-1: Operations and suppliers at significant risk for incidents of child labor
GRI 409: Forced or Compulsory Labor 2016	
20.	GRI 2016 Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor
GRI 410: Security Practices 2016	
21.	GRI 2016 Disclosure 410-1: Security personnel trained in human rights policies or procedures
GRI 411: Rights of Indigenous Peoples 2016	
22.	GRI 2016 Disclosure 411-1: Incidents of violations involving rights of indigenous peoples
GRI 412: Human Rights Assessment 2016	
23.	GRI 2016 Disclosure 412-1: Operations that have been subject to human rights reviews or impact assessments
24.	GRI 2016 Disclosure 412-2: Employee training on human rights policies or procedures

Table 4.29: Summary of Incomplete or Non-disclosure of Information on Employee and Human Rights Issues, continued

No.	Employee and Human Rights Disclosures
25.	GRI 2016 Disclosure 412-3: Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening
GRI 413: Local Communities 2016	
26.	GRI 2016 Disclosure 413-2: Operations with significant actual and potential negative impacts on local communities
GRI 414: Supplier Social Assessment 2016	
27.	GRI 2016 Disclosure 414-1 New suppliers that were screened using social criteria
28.	GRI 2016 Disclosure 414-2 Negative social impacts in the supply chain and actions taken

4.2.2 Lack of Explanation on Employee and Human Rights Disclosures

In some cases, Top Glove has disclosed its employee and human rights information based on the GRI standards. However, there is a lack of explanation for the following information. For example, for Disclosure 401-1, Top Glove's turnover rates of 18.60% in 2020 and 18.50% in 2021 are greater than the average manufacturing industry turnover rates of 15.78% in the year 2019 and 15.50% in the year 2020, respectively (Top Glove, 2021). However, there is no specific explanation for this disconnect in turnover rate. A high employee turnover rate might suggest a high degree of dissatisfaction and uncertainty among workers. It might also indicate a fundamental shift in the structure of a company's primary activities.

Table 4.30: Disclosure 401-1 (New employee hires and employee turnover)

Staff Turnover					
Financial Year	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
Turnover rate	12.30%	17.73%	16.30%	18.60%	18.50%
Manufacturing industry turnover rate (Based on calendar year)	13.00% (Year 2016)	17.76% (Year 2017)	16.68% (Year 2018)	15.78% (Year 2019)	15.50% (Year 2020)

Furthermore, in Disclosure 404-1, Top Glove has disclosed the average hours of training provided to their employees in a year and categorized it by gender and employee type. However, a comparative analysis of the training hours of 2019 against those of 2020 and 2021 shows that the lower management category has a very low training hour of 34.94 and 0.17 hours compared to 2019 with 379,270.20 hours in total. There is no disclosure of employee training hours in the years 2017 and 2018.

Besides that, there is no explanation for this issue. This disclosure reveals the size and scope of a company's training investment as well as the extent to which the expenditure is spread throughout the whole workforce. Although the company did provide the figure for most years, the reasons for the significant gap between the figures were not clearly explained in their sustainability reports.

Table 4.31: Disclosure 404-1: Average hours of training per year per employee

Employee training hours					
Management category	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
Lower management	-	-	379,270.20	0.17	34.94
Junior management	-	-	49,221.30	44,857.45	102,317.18
Middle management	-	-	114,343.50	119,721.80	209,942.05
Upper management	-	-	28,641.35	22,853.07	39,985.35
Senior management	-	-	3,932.15	2,437.09	3,114.65
Executive management	-	-	234	206.94	389.87

Moreover, in Disclosure 405-1, Top Glove has disclosed the composition of governing bodies and the breakdown of employees per employee category according to gender, age group, and other diversity indicators. It shows that there is a huge increment in the number of permanent staff in 2021 and 2020, which is 21,532 and 19,750 staff, respectively, compared to only 5,588 staff in 2019. Moreover, the number of contract

employees has been reduced from 11,951 employees in 2019 to only 333 employees in 2020 and 391 in 2021. It demonstrates that the corporation is attempting to convert contract employees into permanent employees. However, the company did not provide the reasons for this increment. Quality of reporting may be improved by including said reasons as the benefits provided for permanent employees are often greater than those provided for contract employees, yet Top Glove opted to increase the number of permanent employees.

Table 4.32: Disclosure 405-1 (Diversity of governance bodies and employees)

Total Number of Employees					
Employment Type	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
Permanent	2,728	4,879	5,588	19,750	21,532
Contract	8,466	12,347	11,951	333	391
Interns	512	548	1,029	752	818

Table 4.33: Summary of Lack of Explanation on Employee and Human Rights Disclosures

No.	Employee and Human Rights Disclosures
GRI 401: Employment 2016	
1.	GRI 2016 Disclosure 401-1: New employee hires and employee turnover
GRI 404: Training and Education 2016	
2.	GRI 2016 Disclosure 404-1: Average hours of training per year per employee
GRI 405: Diversity and Equal Opportunity 2016	
3.	GRI 2016 Disclosure 405-1: Diversity of governance bodies and employees

4.2.3 Evolution of Disclosure Practices

4.2.3.1 The disclosure practices not complied with in 2017

During the analysis of comparing the employee and human rights information disclosure and GRI guidelines, several findings indicate that Top Glove is continuing to improve its employee and human rights information disclosure year over year. In this context, the 2017 report disclosed the least information about employees and human rights. For example, the corporation did not provide information for Disclosure 404-1 and Disclosure 404-2 in the reports of 2017 but did so in the report of 2018 to 2021.

Table 4.34: The disclosure practices not complied with in 2017

No.	Disclosure Practices	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
1.	Disclosure 404-1: Average hours of training per year per employee	✗	✓	✓	✓	✓
2.	Disclosure 404-2: Programs for upgrading employee skills and transition assistance programs	✗	✓	✓	✓	✓

4.2.3.2 Improvements in disclosure practices in 2019

Moreover, since Top Glove started to adopt the GRI standard in 2019, there has been more employee and human rights information disclosure starting in 2019. For instance, the Disclosure 401-3, Disclosure 405-2, Disclosure 406-1, Disclosure 409-1, Disclosure 410-1, and Disclosure 412-1 are the information disclosures that were not reported in the previous years 2017 and 2018 but were present in the reports of 2019 to 2021.

Table 4.35: Improvements in disclosure practices in 2019

No.	Disclosure Practices	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
1.	Disclosure 401-3: Parental leave	✗	✗	✓	✓	✓
2.	Disclosure 405-2: Ratio of basic salary and remuneration of women to men	✗	✗	✓	✓	✓
3.	Disclosure 406-1: Incidents of discrimination and corrective actions taken	✗	✗	✓	✓	✓
4.	Disclosure 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	✗	✗	✓	✓	✓
5.	Disclosure 410-1 Security personnel trained in human rights policies or procedures	✗	✗	✓	✓	✓
6.	Disclosure 412-1 Operations that have been subject to human rights reviews or impact assessments	✗	✗	✓	✓	✓

4.2.3.3 Improvements in disclosure practices in 2020

There is information that was not disclosed in the years 2017 to 2019 but were provided for 2020 and 2021, which shows that Top Glove is continuing to improve its employee and human rights information disclosure year by year. For example, for Disclosure 401-2, Top Glove only started to disclose the additional benefits for full-time employees in 2020 and 2021. The same goes for Disclosure 403-3, Disclosure 407-1, Disclosure 412-2, and Disclosure 414-1.

Table 4.36: Improvements in disclosure practices in 2020

No.	Disclosure Practices	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
1.	Disclosure 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	x	x	x	✓	✓
2.	Disclosure 403-3: Workers with high incidence or high risk of diseases related to their occupation	x	x	x	✓	✓
3.	Disclosure 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	x	x	x	✓	✓
4.	Disclosure 412-2: Employee training on human rights policies or procedures	x	x	x	✓	✓
5.	Disclosure 414-1 New suppliers that were screened using social criteria	x	x	x	✓	✓

4.2.3.4 Improvements in disclosure practices in 2021

In addition, after the allegations of forced labor in 2020, the analysis shows that Top Glove attempted to improve its information disclosure of GRI guidelines in 2021. For instance, the corporation had provided several disclosures in 2021 that had not been present in the previous years of 2017 to 2020, such as Disclosure 402-1, Disclosure 404-2, and Disclosure 412-3.

Table 4.37: Improvements in disclosure practices in 2021

No.	Disclosure Practices	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
1.	Disclosure 402-1: Minimum notice periods regarding operational changes	x	x	x	x	✓
2.	Disclosure 404-2: Programs for upgrading employee skills and transition assistance programs	x	x	x	x	✓
3.	Disclosure 412-3: Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	x	x	x	x	✓

4.2.3.5 The disclosure practices that not disclosed by Top Glove

In this case, the investigation discovered that Top Glove only has three employee and human rights information disclosures of GRI guidelines that the corporation has not disclosed out of a total of 32 GRI guidelines regarding employee and human rights information disclosure in 2021, which include Disclosure 403-10, Disclosure 411-1, and Disclosure 413-2. Table 4.39 shows the summary of Top Glove's disclosure practices.

Table 4.38: The disclosure practices that not disclosed by Top Glove

No.	Disclosure Practices	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
1.	Disclosure 403-10: Work-related ill health	-	-	-	-	x
2.	Disclosure 411-1 Incidents of violations involving rights of indigenous peoples	x	x	x	x	x
3.	Disclosure 413-2: Operations with significant actual and potential negative impacts on local communities	x	x	x	x	x

Table 4.39: Summary of Top Glove's disclosure practices

Disclosure Practices	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
GRI 401: Employment 2016					
Disclosure 401-1: New employee hires an employee turnover	✓	✓	✓	✓	✓

Table 4.39: Summary of Top Glove's disclosure practices, continued

Disclosure Practices	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
Disclosure 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	✗	✗	✗	✓	✓
Disclosure 401-3: Parental leave	✗	✗	✓	✓	✓
GRI 402: Labor/Management Relations 2016					
Disclosure 402-1: Minimum notice periods regarding operational changes	✗	✗	✗	✗	✓
GRI 403: Occupational Health and Safety 2016					
Disclosure 403-1: Workers representation in formal joint management-worker health and safety committees	✓	✓	✓	✓	-
Disclosure 403-2: Hazard identification, risk assessment, and incident investigation	✓	✓	✓	✓	-
Disclosure 403-3: Workers with high incidence or high risk of diseases related to their occupation	✗	✗	✗	✓	-
Disclosure 403-4: Health and safety topics covered in formal agreements with trade unions	✗	✗	✗	✗	-
GRI 403: Occupational Health and Safety 2018					
Disclosure 403-1: Occupational health and safety management system	-	-	-	-	✓
Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	-	-	-	-	✓
Disclosure 403-3 Occupational health services	-	-	-	-	✓
Disclosure 403-4: Worker participation, consultation, and communication on occupational health and safety	-	-	-	-	✓
Disclosure 403-5: Worker training on occupational health and safety	-	-	-	-	✓
Disclosure 403-6: Promotion of worker health	-	-	-	-	✓
Disclosure 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-	-	-	-	✓
Disclosure 403-8: Workers covered by an occupational health and safety management system	-	-	-	-	✓
Disclosure 403-9: Work-related injuries	-	-	-	-	✓

Table 4.39: Summary of Top Glove's disclosure practices, continued

Disclosure Practices	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
GRI 404: Training and Education 2016					
Disclosure 404-1: Average hours of training per year per employee	✗	✓	✓	✓	✓
Disclosure 404-2: Programs for upgrading employee skills and transition assistance programs	✗	✓	✓	✓	✓
Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews	✓	✓	✓	✓	✓
GRI 405: Diversity and Equal Opportunity 2016					
Disclosure 405-1 Diversity of governance bodies and employees	✓	✓	✓	✓	✓
Disclosure 405-2 Ratio of basic salary and remuneration of women to men	✗	✗	✓	✓	✓
GRI 406: Non-Discrimination 2016					
Disclosure 406-1: Incidents of discrimination and corrective actions taken	✗	✗	✓	✓	✓
GRI 407: Freedom of Association and Collective Bargaining 2016					
Disclosure 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	✗	✗	✗	✓	✓
GRI 408: Child Labor 2016					
Disclosure 408-1: Operations and suppliers at significant risk for incidents of child labor	✓	✓	✗	✓	✓
GRI 409: Forced or Compulsory Labor 2016					
Disclosure 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	✗	✗	✓	✓	✓
GRI 410: Security Practices 2016					
Disclosure 410-1 Security personnel trained in human rights policies or procedures	✗	✗	✓	✓	✓
GRI 411: Rights of Indigenous Peoples 2016					
Disclosure 411-1 Incidents of violations involving rights of indigenous peoples	✗	✗	✗	✗	✗
GRI 412: Human Rights Assessment 2016					
Disclosure 412-1 Operations that have been subject to human rights reviews or impact assessments	✗	✗	✓	✓	✓

Table 4.39: Summary of Top Glove's disclosure practices, continued

Disclosure Practices	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
GRI 412: Human Rights Assessment 2016					
Disclosure 412-2: Employee training on human rights policies or procedures	x	x	x	✓	✓
Disclosure 412-3: Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	x	x	x	x	✓
GRI 413: Local Communities 2016					
Disclosure 413-1: Operations with local community engagement, impact assessments, and development programs	✓	✓	✓	✓	✓
Disclosure 413-2: Operations with significant actual and potential negative impacts on local communities	x	x	x	x	x
GRI 414: Supplier Social Assessment 2016					
Disclosure 414-1 New suppliers that were screened using social criteria	x	x	x	✓	✓
Disclosure 414-2 Negative social impacts in the supply chain and actions taken	x	x	x	✓	x

4.3 Impression Management (IM) Tactics in Overall Sustainability Reporting

The objective of this study is to investigate the extent of impression management (IM) strategies used in employee and human rights disclosures in Top Glove's social sustainability reporting before and during the COVID-19 pandemic period. Thus, in the second stage, the empirical study identified five impression management (IM) tactics used in its overall sustainability reporting. Two of these tactics are related to how the company presents its actions. The remaining three tactics comprised the writing styles that the company uses. The two determined IM tactics are presented in Table 4.40 and covered in the next subsections.

Table 4.40: IM tactics used in sustainability reporting

IM Tactics	Definition
<u>Presenting actions</u>	
Description	Giving information about one's actions
Praise	Presenting one's actions in a way that is overly favorable
<u>Writing styles</u>	
Positive style	Overly emphasizing favorable aspects over unfavorable aspects, thus giving an unbalanced account of events
Vague style	Giving unspecific information that gives no clear account of events
Emotional style	Making the text personal and feeling evoking

4.3.1 Description

First and foremost, when a corporation provides information regarding its actions, the IM strategy of description takes precedence. In this scenario, the corporation has succeeded in functioning sustainably in certain instances and discloses its activities as they developed, without embellishment or attempts at falsifications.

The IM strategy of description may be used by a corporation to publish facts and figures that explain its activity. For instance, Top Glove states facts to describe its support for its workers in the following statement, as the corporation provides an independent grievance helpline managed by an independent third-party consultant, Impactt as one of the grievance channels that allows its workers to raise grievances anonymously:

In FY2021, the *Impactt Helpline received 1,336 calls* in the following areas. As at the reporting date, *92% of the cases have been resolved and closed*, with the remaining 8% pending Impactt's verification of action taken by the Company. (Top Glove, 2021, p.113)

A corporation may also adopt the description IM strategy by providing examples of its actions. In this scenario, the corporation does not provide a complete explanation of

its actions, only a portion of them. However, by presenting examples, the corporation may provide the reader with the idea that they are representative of how the corporation performs in general (Sandberg & Holmlund, 2015).

A corporation may also adopt the description strategy by reporting the procedures it has in place. The corporation does not disclose particular activities in this example, but rather how it typically works in certain scenarios. For instance, Top Glove describes one of its programs which is focused on enhancing the health of its workers in the following quote:

As a health-centric Company, we invest in managing and improving employees' health to prevent employees from falling sick, thereby maintaining productivity. Top Glove's aim is to ensure all its employees are always at their optimum health and fitness physically, mentally, and financially, and able to contribute positively. Top Glove has established *several in-house healthcare and wellness systems, including an ambulatory medical center, fitness center, and full-time Corporate Wellness team* which offers various progressive and innovative wellness programs. (Top Glove, 2020, p.103).

4.3.2 Praise

The praise IM strategy involves a corporation portraying its efforts in an unduly positive light. This implies the corporation abandons a neutral tone in favor of actively molding people's perceptions by portraying its operations as successful.

A corporation can implement the IM strategy of praise in a variety of ways. A corporation might adopt the IM strategy of praise by showing itself as skilled and competent. As a result, the corporation seeks to portray itself as a reliable authority (Karlberg & Mral, 1998). This strategy can be adopted when a corporation praises its very existence and conjures the notion that its presence somehow improves society. This can be accomplished by demonstrating how its existence contributes to society's or the local community's economic growth, such as by paying income tax, generating jobs,

or supporting local suppliers. Other benefits might be environmental in nature or social, such as ecologically friendly items or community support in healthcare or education. The following statements are extracted from Top Glove's 2019 social sustainability report on the employee's information disclosure:

Arising from our health-centric culture, Top Glove is *proud to say that our employees are healthier overall*. Our latest wellness health score as at June 2019 (2Q2019) showed that the number of overweight and obese employees is significantly lower compared to the national average as recorded in the National Health and Morbidity Survey (NHMS) 2015. (Top Glove, 2019, p. 75)

Besides that, the data demonstrated that a corporation might adopt the IM strategy of praise by portraying itself as superior to other players, such as competitors in the same field. In this situation, the emphasis is on how the corporation and its actions compare to those of others, rather than on the corporation itself. The impression tacitly presented is that the corporation thrives in what it does because it displays itself as superior to others. The following claims were derived from Top Glove's 2017 and 2018 social sustainability report:

Our multi-faceted retention programs are *bearing fruit* and as we continue to enhance these initiatives, we are confident that our turnover rate (currently 12.2%) will be significantly *lower than the industry's* 13%. (Top Glove, 2017, p. 74)

In recognition of our high standards of corporate governance, Top Glove garnered the *MSWG Asean Corporate Governance Award 2016* in 2 categories ie. Merit Award for Most Improved and Industry Excellence (Manufacturing). Out of over 900 public-listed companies in Malaysia, Top Glove is also honoured to be amongst a select 43 which are constituents of the FTSE4Good Bursa Malaysia Index, having demonstrated a leading approach to addressing Environmental, Social and Governance (ESG) risks, in accordance to globally recognised standards. (Top Glove, 2017, p. 47)

In October 2017, Top Glove was *named by HR Asia as 1 of 45 Best Companies To Work For*, for the second consecutive year. Top Glove *scored higher than the industry average* particularly in employee engagement, workplace culture, as well as advancement and development opportunities. Top Glove also *emerged winner*: Manufacturing-Chemicals & Heavy Industries, rising to top 5 employers among Malaysia's 100 Leading Graduate Employers. These cognitions continue to inspire us

to do even better in our quest to deliver excellence for our employees. (Top Glove, 2018, p. 57)

4.3.3 Positive style

A positive writing style implies an imbalance of favorable and unfavorable information about a corporation. A corporation that uses a positive writing style presents itself and acts in such a manner that it overemphasizes good features over negative aspects, failing to provide equal emphasis to both areas.

A corporation may adopt a positive style by determining how often it writes about the favorable and unfavorable elements of its activities. The corporation can provide an overly rosy view of its activities by suppressing information concerning unpleasant occurrences and emphasizing favorable events. Another option for a corporation to adopt a positive style is to emphasize the favorable parts of its operations while ignoring the unfavorable ones. This involves the corporation's emphasizing the favorable parts of the report by using positively charged wording while presenting the unfavorable aspects in a way that makes them look less terrible than they are. For instance, Top Glove uses the terms "comprehensive" and "go over and above" in their corporate wellness and safety policies to reinforce readers' good impressions:

Underscoring its importance, we have in place a dedicated 7-strong Corporate Health team comprising certified Nutritionists, who have developed a *comprehensive* wellness program aimed at increasing health awareness levels amongst employees, particularly in the area of preventive healthcare. (Top Glove, 2017, p.43)

A foremost business priority for the Group is employee welfare, safety and health at workplace. At Top Glove, besides providing a conducive working environment, *we go over and above the safety and health requirements set by local laws*, to ensure our employees are healthy, both physically and mentally so they are able to continue to contribute positively. (Top Glove, 2019, p.73)

4.3.4 Vague style

A corporation with a vague writing style provides unspecific information regarding its activities. The reader will be unable to understand what the corporation is truly conveying due to the usage of a vague style.

A corporation might adopt a vague style by using rhetorical phrases that seem impressive but have little or no significant meaning when examined more closely. Empty statements may give the reader a positive image of the corporation, but they are imprecise and unclear. A vague style can also include words with ambiguous meanings. A firm might adopt phrases that appear to have a clear meaning at first glance but do not provide the reader with a clear picture of the corporation's operations upon closer investigation.

In addition, a vague style might be adopted while disclosing results. A corporation might adopt varied terms to obfuscate outcomes rather than give precise figures that provide a clear sense of what has been done. Several terms like “a number of,” “many,” “some,” “almost,” “more than,” and “up to” were discovered in the studied papers. For instance, Top Glove adopts the imprecise term “more than” when presenting its remediation payments to foreign workers and social auditing practices:

During FY2019, we attended to *more than* 100 social audits and have extended our fullest cooperation to ensure they receive accurate information and a true understanding of our labour practices. (Top Glove, 2019, p.66)

On 10th Aug 2020, Top Glove made the first remediation payment to foreign workers who joined prior to the implementation of the Zero Cost Recruitment Policy. We are committed to make remediation payment of RM136 million to *more than* 11,000 workers for 12 months from August 2020 to July 2021. (Top Glove, 2020, p.98)

Appointed independent third-party consultant to audit our social compliance practices, who interviewed *more than* 1,100 of our workers. (Top Glove, 2020, p.100)

4.3.5 Emotional style

When a firm makes the content personal and attempts to elicit emotions from the reader, an emotional writing style dominates. As a result, the writing style stresses emotion over cognition. A corporation can employ an emotional style by utilizing emotion-arousing visual or verbal images to elicit the reader's feelings. A firm may also utilize an emotional style by displaying emotions publicly, making the report more personal by presenting itself as a feeling being. According to the previous findings, the firm appeals to the emotions of its target audience in order to improve its image. The firm can elicit emotions in the reader by displaying its own emotions (Karlberg & Mral, 1998). One example is the following quotation, in which Top Glove attempted to build a heartfelt message about how it has supported venerable people, the poor, and the disadvantaged:

Spreading joy and laughter at Rumah Kebajikan Anak Yatim Alkhairiyah during Hari Raya. (Top Glove, 2017, p.47)

4.4 Impression Management (IM) Tactics During a Crisis Event

Besides that, previous studies have found that several IM techniques will be undertaken by companies when they are in distress, especially during a crisis event. The reason for this is that firms may utilize certain tactics in an effort to restore their reputation following high-profile crises that severely damage the firm image. In June 2020, Channel 4 News discovered that laborers at Top Glove lived in overcrowded quarters and were forced to work overtime to fulfill the demands for gloves during the Coronavirus Disease 2019 (COVID-19) pandemic (Miller, 2020). In addition, US Customs and Border Protection (CBP) identified forced labor violations in Top Glove's disposable glove manufacturing and authorized its ports to seize the manufacturer's goods (CNA, 2021). Therefore, this study has analyzed several IM techniques undertaken by Top Glove during a crisis event with the comparison of its social

sustainability reporting before and after the allegation of forced labor. The five IM tactics identified are summarized in Table 4.41 and discussed in the following sub-sections.

Table 4.41: IM tactics used during a crisis event

IM Tactics	Definition
<u>Before the Allegation (Year 2017 & 2018)</u> General tone: more confident and positive	Plenty of praise for the corporation's achievements
<u>After the Allegation (Year 2019- 2021)</u> Denials Competence enhancement Ingratiation Exemplification Redefinition of the event	Deny the occurrence or existence of the questionable event or deny that the accused organization is the cause of the event Conveying an image of competence and an effective response to a crisis event Organizations expressing conformity to normative rules to obtain the audience's approval Projecting "integrity and moral worthiness" Redefine the event to reduce the stigma and present the company in the best possible way

4.4.1 Before the Allegation

Before the allegation, a content analysis of Top Glove's 2017 and 2018 reports revealed the corporation's self-presentation techniques. The report's general tone is more confident and positive compared to the years 2019 to 2021, with plenty of praise for the corporation's achievements, despite the difficult and unpredictable surrounding environment. The following claims are derived from Top Glove's 2017 and 2018 annual reports:

In recognition of our high standards of corporate governance, Top Glove garnered the *MSWG Asean Corporate Governance Award 2016* in 2 categories ie. Merit Award for Most Improved and Industry Excellence (Manufacturing). Out of over 900

public-listed companies in Malaysia, Top Glove is also honoured to be amongst a select 43 which are constituents of the FTSE4Good Bursa Malaysia Index, having demonstrated a leading approach to addressing Environmental, Social and Governance (ESG) risks, in accordance to globally recognised standards. (Top Glove, 2017, p. 47)

Even as we chart our growth for the year ahead, Top Glove is mindful of potential challenges which include cost increases and intensifying competition. Nonetheless, *we remain confident* of industry prospects and that demand will continue expanding healthily by 10% yearly. (Top Glove, 2018, p. 32)

In October 2017, Top Glove was *named by HR Asia as 1 of 45 Best Companies To Work For*, for the second consecutive year. Top Glove *scored higher than the industry average* particularly in employee engagement, workplace culture, as well as advancement and development opportunities. Top Glove also *emerged winner: Manufacturing-Chemicals & Heavy Industries*, rising to top 5 employers among Malaysia's 100 Leading Graduate Employers. These cognitions continue to inspire us to do even better in our quest to deliver excellence for our employees. (Top Glove, 2018, p. 57)

Moreover, the use of the term "Top Glovers" rather than "our workers" is noteworthy. This is done to increase employee engagement, elicit greater participation, and increase trust and loyalty. The full statement to shareholders mainly underlines the corporation's exceptional achievements, assuring shareholders that their support and trust are not in vain:

On behalf of the Board, I would like to extend my gratitude to my fellow *Top Glovers* for their level of dedication, which is second to none. Your positive contributions have resulted in the resounding success we enjoy today, and we are excited to pursue our ambitious growth agenda together with you. We also wish to express our deepest appreciation to our valued shareholders, customers, vendors and business associates for your unwavering support and continued confidence in the Group. We look forward to deepening our relationship with you for many years to come. (Top Glove, 2018, p. 32)

The report also demonstrates that the corporation's commitment to sustainability is highly valued. For example, the following statements were extracted from Top Glove's 2017 and 2018 sustainability reports:

Top Glove recognises its responsibility to do well and right for its stakeholders...With a view to embedding sustainability in the way the Company works, its multifaceted corporate responsibility initiatives are aimed at *creating and adding value across the main pillars of the economic, environmental and social aspect*. (Top Glove, 2017, p.40)

At Top Glove, we understand that our business does not operate in a vacuum. Our activities have the ability to impact lives and the communities we serve. As a corporate citizen, more so as an industry leader, *we have a tremendous responsibility to ensure we impact our world positively*. Hence, stewardship of our environment, resources and community is a responsibility we take very seriously. (Top Glove, 2018, p.48)

Accountability, transparency, and generating value for all stakeholders are also heavily emphasized. In retrospect, the pre-scandal corporation narrative is now tainted by a fairly hypocritical tone, which emphasizes the seriousness of the problem. The allegations substantially harmed Top Glove's strong sustainability posture, implying a significant degree of damage to the corporation's image. As a result, Top Glove is apt to use different IM techniques in its post-allegation reporting to salvage its corporate reputation.

4.4.2 After the Allegation

The sections on "social engagement" in the 2019, 2020, and 2021 sustainability reports are lengthier than in the pre-allegation reports since the corporation devotes an additional subsection to the allegation problem, which highlights and links back to it throughout the reporting. There is a huge increment in the length of its social sustainability reporting in 2021 in order to put the allegation of 2020 during the COVID-19 pandemic into a broader context. The length of Top Glove's social sustainability reporting is summarized in Table 4.42.

Table 4.42: Length of Top Glove's social sustainability reporting

	2017	2018	2019	2020	2021
Pages	5	7	11	13	20

The sections explain the allegation problem and provide an outline of the analyses that have been undertaken. Top Glove's involvement in the inspections and the multiple efforts it claims to be implementing to solve the issues are also constantly emphasized in the reports. In this case, Top Glove has used the following IM strategies in its post-allegation reporting.

4.4.2.1 Denials

The corporation utilizes terms like "The Guardian alleged that Top Glove," "the report was highly inaccurate and not reflective of the actual situation," and "we took immediate action to clarify the allegations" in its 2019 report when discussing the allegation.

In December 2018, an article published in *The Guardian* alleged that Top Glove's foreign workers were working under conditions where there was forced labour, forced overtime, debt bondage and passport confiscation. As *the report was highly inaccurate and not reflective of the actual situation, we took immediate action to clarify on the allegations made.* (Top Glove, 2019, p. 66)

The choice to utilize the phrase "the report was highly inaccurate and not reflective of the actual situation" conveys a sense of denial. According to Schlenker (1980), denials are defined as defenses of innocence and are "attempts by actors to show that they had nothing to do with the supposed event; either it didn't occur, or they were in no way responsible for it." Furthermore, Garrett et al. (1989) also defined denials as claims that refute the incidence, existence, or responsibility of the accused entity for the disputed event. Additionally, after Top Glove was accused of violating human rights in July 2020, and in subsequent reports in 2021, the firm emphasized its efforts to investigate and address the issues as a strategy to deny the allegations.

We have in recent years been faced with *allegations* with regard to human rights. To address these concerns, we have since *actively engaged with the relevant stakeholders*, including authorities, experts and the workers to *identify the areas for*

improvement to drive positive change, reaffirming our commitment to upholding human rights. (Top Glove, 2021, p.109)

4.4.2.2 Competence Enhancement

The reporting has constantly underlined Top Glove's critical involvement in analyzing and resolving the problem. As a result, prominent adjectives, and adverbs such as "attended more than 100 social audits," "fullest cooperation," and "constantly monitoring and improving" are common incorporation narratives:

During FY2019, we *attended to more than 100 social audits* and have extended our *fullest cooperation* to ensure they receive accurate information and a true understanding of our labour practices. (Top Glove, 2019, p.66)

The Group is *constantly monitoring and improving* its labour practise and committed to comply to the International Labour Organisation's best labour practices. The Group has implemented a Zero Cost Recruitment Policy since January 2019 in addition to due diligence on recruitment agents to ensure recruitment fees are not collected directly from workers at any stage and any condition of the hiring process. The Group has also ensured that no forced or excessive overtime by workers as per regulatory requirement, decent accommodation and facilities for workers are provided and regular social compliance audits are conducted to ensure compliance to the labour requirements. (Top Glove, 2020, p.77)

Top Glove engages Impactt, an independent international ethical trade consultant. Impactt confirms no systemic forced labour at Top Glove. *All forced labour indicators resolved.* (Top Glove, 2021, p.109)

Tierney and Webb (1995) define this tactic as "projecting a sense of competence while responding effectively to a crisis." Corporations tend to use this technique to convince the general public that they are effectively addressing the problems, thereby enhancing their corporate image. Another component of this technique is emphasizing the corporation's positive characteristics, which Benoit (1997) refers to as bolstering. Likewise, the self-promotion tactics of Jones and Pittman (1982) describe the pursuit of competency attribution. This technique is particularly clear in "Social Highlights" section of Top Glove's sustainability reports. The corporation's narrative tackles the

problem, but attempts to focus on the positive aspects, emphasizing Top Glove's ability to improve workers' issues after the allegation:

Verified by independent third-party consultant that the Company is *free of all 11 International Labour Organisation (ILO) forced labour indicators*. (Top Glove, 2021, p.108)

Investment of RM220 million to improve accommodation for 13,000 employees. (Top Glove, 2021, p.108)

94% or 20,720 of our global workforce were *fully vaccinated* against COVID as at 25 October 2021. (Top Glove, 2021, p.108)

There is a clear effort to enhance the image of a company and reassure stakeholders of its fundamental skills. Given the severity of the crisis and the threat to the corporation's image, it is reasonable to expect Top Glove to pursue a technique aimed at drawing attention to the company's good attributes.

4.4.2.3 Ingratiation

Jones and Pittman (1982) define ingratiation as the pursuit of an "attribution of likability," whereas Allen and Caillouet (1994) define it as a corporation expressing compliance with normative standards to gain the public's acceptance, as mentioned in Chapter 2.6. In this case, Top Glove adopted this strategy frequently throughout the report, seeking to generate likability in a variety of ways. For instance, Top Glove makes it clear to the public that it would not tolerate negative behavior, to portray a strong business value system:

In line with our strong stand on diversity and inclusion, we have *zero tolerance for discrimination* whether based on gender, ethnicity, nationality, cultural background, marital status, disabilities, political inclination, union membership, religion, sexual orientation or age. (Top Glove, 2019, p.68)

Recruitment agents are *strictly prohibited from collecting recruitment fees directly* from workers at any stage as a condition for being hired. We have terminated 2 recruitment agents after our due diligence assessment and currently we are working with 11 recruitment agents from Malaysia and overseas. (Top Glove, 2020, p.100).

Eliminating any form of child labour, modern slavery, forced labour & bonded labour. We have a strict policy not to recruit employees below 18 years old and a verification mechanism in place to detect underage candidates. (Top Glove, 2020, p.111)

Given the high degree of threat to the corporation's reputation, Top Glove has numerous examples of ingratiating itself with the employees. For instance, it often mentions its employees as its most valuable asset and expresses gratitude for their contributions:

People are our most prized asset and most formidable competitive advantage, without whom our many achievements would not have been possible. (Top Glove, 2019, p.24)

Employees are the backbone of our business and a key factor in our success. We are committed to fostering a respectful, diverse and inclusive company which employees are able to grow together with and are proud to work for. (Top Glove, 2019, p.65)

Management approach: We recognise the importance of social engagement and compliance as there is no business which can sustain without social involvement. As a caring corporate citizen, we are responsible for the social well-being of our employees, who are the *backbone of the Company's achievements*. We are committed to comply with the International Labour Organisation's best practices, respect for human rights through putting emphasis on occupational health and safety, a diverse workplace which champions equal treatment, talent management, security management as well as impact of our products towards society's or user's safety. (Top Glove, 2020, p.97)

We have an experienced, diverse and dedicated workforce which we recognize as a *key asset of our business*. (Top Glove, 2021, p.146)

The effort to gain audience acceptance may be seen in the preceding passages. It tries to increase likeability by implying that the corporation has acknowledged the contributions of its employees and is actively engaged in the social well-being of its employees.

4.4.2.4 Exemplification

This tactic is defined by Jones and Pittman (1982) as conveying “integrity and moral worthiness.” This is very identical to ingratiation, and it may even be regarded as a component of it, as having integrity also enhances likeability and audience acceptance. In reaction to the allegation, the corporation would assure stakeholders of its strong beliefs, portraying a picture of trustworthiness. The claims below are derived from Top Glove’s annual reports for 2019 and 2021:

At Top Glove, we believe sustainability cannot be separated from business and it continues to rank high on our corporate agenda. In demonstration of our commitment, we *established a Board Sustainability Committee* comprising 5 of our Independent Directors and 1 Non-Independent Director, entrusted with driving efforts and enabling us to make meaningful strides in this increasingly important space. (Top Glove, 2019, p.30)

Equally as important as the financial results delivered is how they have been achieved. As an industry leader, we are wholly committed to fulfilling our responsibility as a global corporate citizen and continue to *step up our efforts across the Environmental, Social and Governance (ESG) pillars of sustainability*, mindful that we can and should always strive to do better... (Top Glove, 2021, p.52)

The sample below shows that Top Glove has made an effort to boost its reputation in the public eye. Top Glove not only declares that considerable improvements have already been made to corporation operations but also establishes its target to portray its professionalism and handling of the scandal:

In FY2021, we achieved a “B” rating in social ethical audits conducted by external independent parties. We have *set a target to achieve a “B+” rating in FY2022 and ultimately “A+” rating from FY2024*. (Top Glove, 2021, p. 112)

4.4.2.5 Redefinition of The Event

According to Tierney and Webb (1995), corporations may redefine the event to minimize the stigmatization and portray the corporation in the best possible manner.

Top Glove's tactic was to twist the allegations and portray them as a corporation's opportunity:

Opportunities: Regular and continuous improvement of the Group labour practise in line with the Group's commitment to respect and protect human rights and the employees' welfare. The Group also continuously adhere to the Human Rights & Ethical Conduct, which stipulates fair and ethical labour practices in accordance to the Business Social Compliance Initiative (BSCI) Code of Conduct which is applicable to the Group's employees and supply chain such as suppliers, business partners and customers. (Top Glove, 2020, p.77)

Amidst the global crisis, we also contended with challenges of our own. These included the imposition of a halt on glove exports from our Malaysian operations to the U.S. by the U.S. Customs and Border Protection (CBP), while our people were also affected by the virus; events from which we learnt many valuable lessons as we worked to successfully resolve them. In all this, delivering both long term value and growth for our multiple stakeholders, while protecting lives remained our priority and driving ambition in FY2021, as Top Glove *overcame the obstacles to mark another milestone year and our 30th anniversary*. (Top Glove, 2021, p.48)

Opportunities: (1) Reinforces and reassures commitment to protect human rights and safeguard employees' well-being. (2) Continuous adherence to the Human Rights & Ethical Conduct, which stipulates fair and ethical labour practices in accordance to the Business Social Compliance Initiative (BSCI) Code of Conduct which is applicable to the Group's employees and supply chain. (Top Glove, 2021, p.84)

The corporation also took this as an opportunity to present its new policy, which builds on the prior approach. Since the prior approach had been tarnished by the allegations, Top Glove redesigned it and portrayed it as a model for significant reform and accomplishment:

Towards a deeper integration of ESG into the business and marking the start of greater efforts to come, we declared FY2021 as *The Year of ESG for Top Glove*, which has seen the establishing of ambitious mid-term targets to be attained by FY2025. Concurrently, the Group is exploring science-based target setting with an external consultant, towards crystallizing a net zero carbon emissions roadmap. (Top Glove, 2021, p.52)

4.5 Visual Analysis in Employee and Human Rights Issues

According to the investigation of the sustainability reports, the use of photographs is a significant aspect of employee and human rights reporting. As a result, 86 photographs were included in Top Glove reports from 2017 to 2021, reflecting their employees' treatment and human rights performance (see Table 4.43). Based on a review of 86 photographs in sustainability reporting, this study discovered that firms are primarily focusing on five categories: occupational health and safety, forced or compulsory labor, human rights assessment, local communities, and others (see Table 4.44).

Table 4.43: Number and percentage of Top Glove providing photos regarding employees and human rights issues in its social sustainability reports

Years	2017	2018	2019	2020	2021
Number of photos	21	14	16	10	25
Total	86				

Table 4.44: Numerical representation of employees and human rights issues in Top Glove

GRI Category	Years					Total	(%)
	2017	2018	2019	2020	2021		
GRI 401: Employment	0	0	0	0	0	0	0
GRI 402: Labor/management relations	0	0	0	0	0	0	0
GRI 403: Occupational health and safety	5	3	2	1	4	15	17.44
GRI 404: Training and education	0	0	0	0	0	0	0
GRI 405: Diversity and equal opportunity	0	0	0	0	0	0	0
GRI 406: Non-discrimination	0	0	0	0	0	0	0
GRI 407: Freedom of association and collective bargaining	0	0	0	0	0	0	0
GRI 408: Child labour	0	0	0	0	0	0	0
GRI 409: Forced or compulsory labour	0	0	0	0	3	3	3.49

Table 4.44: Numerical representation of employees and human rights issues in Top Glove, continued

GRI Category	Years					Total	(%)
	2017	2018	2019	2020	2021		
GRI 410: Security practice	0	0	0	0	0	0	0
GRI 411: Rights of indigenous peoples	0	0	0	0	0	0	0
GRI 412: Human rights assessment	0	0	0	0	2	2	2.33
GRI 413: Local communities	6	4	1	3	13	27	31.39
GRI 414: Supplier social assessment	0	0	0	0	0	0	0
Others	10	7	13	6	3	39	45.35
Total	21	14	16	10	25	86	100
(%)	32.26	16.13	3.23	6.45	41.94	100	

Given the objectives of sustainability reporting, the obligations of GRI guidelines, and the issues of the corporation analyzed in this study, one might anticipate that a small proportion of photos would be utilized to portray the negative effects, even just to highlight the employee and human rights issues of the corporation, or the difficulties the corporation was undergoing. Nevertheless, there are no photos that depict the firm's negative effects on its employees or issues with human rights. The abundance of photos creating a largely favorable impression of firm human rights performance stood in stark contrast to the unavailability of photos revealing negative human rights issues.

By adhering to Zeng et al (2021)'s visual rhetoric approach of the linguistic element (i.e., anchorage) and iconic elements (i.e., denotation and connotation), this study analyzed how photographs are utilized to convey employee and human rights issues and subsequently manage perspectives of organizational human rights performance. The illustrative analysis sought to expand the knowledge of complex phenomena instead of simplifying and generalizing the issues (Davison, 2014).

4.5.1 Occupational Health and Safety

Employee and human rights issues concerning occupational health and safety were expressed in 17.44% of the photographs examined (see Table 4.44). These were based on photographs depicting the firm's initiatives to safeguard and take care of its employees. These photographs appeared to be genuine, which included wearing essential protective equipment; engaging in health and safety training and participation in organizational health programs; examining risk and hazard; and mitigating the risk of injury, accident, and fatality in the organization (see Table 4.45). For instance, Top Glove in 2017 presented a photo (see Figure 4.1) in the section of "Occupational Health & Safety" in its sustainability report. This photo appears to be staged, with seven staff wearing the proper protective equipment in sharp focus and the text "all smiles during the on-site demonstration on how to put out fires" (Top Glove, 2017, p.45). This photograph has two main connotations. Firstly, the text strengthens the reader's reaction to the photograph, anchoring an idea that these seven staff were engaged in an emergency practice that improves staff's emergency preparation. Moreover, there is a connotation that the staff enjoyed the training and programs that the corporation offered. As a result, the corporation's safety program looks to be advantageous to the workers, boosting their happiness, health, and safety. In this case, the IM tactic of emotional style has also taken place as the corporation utilized emotion-arousing visuals and text to elicit the reader's feelings.

Table 4.45: Numerical representation of occupational health and safety within the photographs

Category	Issues	Photo only	Photo with text	Total	Percentage (%)
Occupational health and safety	Occupational health and safety management system	0	3	3	20
	Hazard identification, risk assessment and incident investigation	0	0	0	0
	Minimize the risk of injury, accident and death in the workplace	0	0	0	0
	Worker participation, consultation and communication on occupational health and safety	0	0	0	0
	Worker training on occupational health and safety	0	1	1	6.67
	Promotion of workers' health	1	10	11	73.33
	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	0	0	0	0
	Workers covered by an occupational health and safety management system	0	0	0	0
	Work-related injuries	0	0	0	0
	Work-related ill health	0	0	0	0
	Corporation provides the necessary personal protective equipment	0	0	0	0
	Total	1	14	15	100



All smiles during the on-site demonstration on how to put out fires

Figure 4.2: Top Glove's safety and awareness training (Top Glove, 2017, p.45)

4.5.2 Forced or Compulsory Labor

Within the firm, forced or compulsory labor was depicted in 3.49% of the photographs examined (see Table 4.44). At the level of the signified, the iconic

characteristics of this photograph both connote and denote (Davison, 2014). For instance, this analysis retrieved the information from the photos and revealed that the iconic meaning of the photo (see Figure 4.2) denotes a few individuals holding an online meeting together in a room. These objects (i.e., individuals) are signifiers; one person was clapping her hand and another two people were giving thumbs up while eliciting the signified connotation that they came up with a brilliant idea during the meeting.

Next, this photograph and its text “1st engagement session between Independent Directors and workers’ representatives was held on 9 March 2021, during which topics discussed include accommodation, etc” deliver a symbolic statement regarding the firm’s care for its employees in the workplace (Top Glove, 2021, p.114). The photo’s denoted message is somewhat uncoded, as it needs little from users other than basic perceptual knowledge (Davison, 2014). The photo’s expressive features “deintellectualizes the message,” therefore offering a “natural being-there of objects” (Barthes, 1982b, p. 45). Nevertheless, the connoted information is sent in the same period. According to Rămö (2011), while pictures appear to be impartial, they are frequently ideologically laden objects.

Table 4.46: Numerical representation of forced or compulsory labor within the photographs

Category	Issues	Photo only	Photo with text	Total	Percentage (%)
Forced or compulsory labor	Operations and suppliers at significant risk for incidents of forced or compulsory labor	0	3	3	100
	Total	0	3	3	100



Figure 4.3: Engagement session between Independent Directors and workers' representatives (Top Glove, 2021, p.114)

4.5.3 Human Rights Assessment

All photos under the topic of human rights assessment were supported with captions, revealing that the firms were promoting their employees' human rights awareness (see Table 4.47). In order to guide readers to the preset interpretations, the connotations are therefore very firmly anchored by the linguistic message. For instance, Top Glove discloses a photo (see figure 4.3) in the 2021 sustainability report. A denotation is a number of workers of various racial and gender backgrounds. The caption anchors the reader's idea of the Top Glove workers' human rights training program, which entails "organising joint training sessions with workers, supervisors and the management on prevention of workplace bullying policy and educating workers to raise grievances on available grievance channels, especially the independent grievance helpline managed by Impactt" (Top Glove, 2021, p. 116). There are two main connotations to this photograph. The first connotation is that the workers of the corporation participated in various pieces of training and programs the corporation offered. Second, diversity in the photograph is

prominent, serving as a message that the firm offers human rights training and awareness programs to all workers, regardless of gender or ethnicity.

Table 4.47: Numerical representation of human rights assessment within the photographs

Category	Issues	Photo only	Photo with text	Total	Percentage (%)
Human rights assessment	Operations that have been subject to human rights reviews or impact assessments	0	0	0	0
	Employee training on human rights policies or procedures	2	0	2	100
	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	0	0	0	0



Figure 4.4: Top Glove's efforts on enhancing human rights training and awareness (Top Glove, 2021, p.116)

4.5.4 Local Community

The corporation's local community engagement was shown in 31.39% of the photographs that were classified (see Table 4.44). The corporation did not reveal any information about operations that had actual or prospective harmful effects on local

communities. In contrast, all images are accompanied by captions that create a positive impression about the operation's involvement with local communities, impact evaluations, and development projects (see Table 4.48). For instance, Top Glove clearly displays eight images (see Figure 4.4 and 4.5) in the "Social: Local Community" section of the sustainability report in 2021. It emphasizes the firm's assistance to poor neighborhoods through different programs such as charity contributions, food aid, and internship opportunities. Furthermore, there is a denotation of individuals of various genders and ethnicities. According to cultural knowledge (Barthes, 1982b), these representations imply that the various races are treated with respect and communication. The corporation also expertly blends corporate human rights with various ethnic and cultural groupings in this iconic signage.

The headline firmly conveys the connotation of the free-floating photographs, "We support the communities in need through various projects such as philanthropic giving, food aid and internship opportunities. In FY2021, we have reached out and helped more than 1,000 needy families, schools and charity organizations" (Top Glove, 2021, p.132). The texts on the photo's side direct the viewer to the preset message. As a result, the iconic and linguistic aspects interact to highlight the firm's humanitarian character (Barthes, 1982b; Davison, 2014).

Table 4.48: Numerical representation of local community within the photographs

Category	Issues	Photo only	Photo with text	Total	Percentage (%)
Local communities	Operations with local community engagement, impact assessments, and development programs	4	23	27	100
	Operations with significant actual and potential negative impacts on local communities	0	0	0	0
	Total	4	23	27	100

COMMUNITY DEVELOPMENT:

We support the communities in need through various projects such as philanthropic giving, food aid and internship opportunities. In FY2021, we have reached out and helped more than 1,000 needy families, schools and charity organisations.

BLIND MASSEURS PROJECT



An initiative to support 110 blind masseurs with weekly distribution of food and basic essentials for approximately 100 days at Brickfields

93 employees involved

421 volunteer hours contributed

CSR PROGRAM WITH SHEREEN KHOO

Assisted a senior citizen and a single mother to two sons, both with Autism Spectrum Disorder (ASD) to earn a living by selling handicrafts to Top Glove staff

42 employees involved

LEND A HAND (LAH) PROJECT



Food Bank (groceries and facemasks) to 1,036 families from B20/B40 households in communities surroundings of our factories

208 employees involved

881 volunteer hours contributed

RISE AGAINST HUNGER AND YAYASAN FOOD BANK PROJECTS



Packing of hydrated dry ration to serve communities in need

EDUCATION SUPPORT:

11 scholarships awarded with total value of more than **RM½ million** in FY2021

As at FY2021, a total of **109** scholarships were offered, with monetary investment value of **RM3.4 million**

Total number of internship placements: **2,107**

MEDICAL FACE MASK DONATION TO SCHOOLS



Donation of 92,000 pieces of medical face masks, valued at RM27,600 to 78 secondary schools around Malaysia for PINTAR Care Programme 2021

Figure 4.5: Creating sustainable values through community development and education support (Top Glove, 2021, p.132)



Figure 4.6: Creating sustainable values through environmental conservation (Top Glove, 2021, p.133)

4.5.5 Others

The “Others” category was based on photographs demonstrating corporation awards, corporation efforts to human rights, and praise of the employees, which consist of 45.35% of the photos, as shown in Table 4.44. For example, Top Glove provides a full page of photographs (see Figure 4.6) in its 2020 report to highlight the firm’s commitment to the treatment of employees and human rights activities. The denotation of two workers wearing the essential protective equipment. The worker with the thumbs up plainly connotes that they are working in a secure environment. Following that, the arm-around-the-shoulder posture and smiling expression both signify cooperation and the overcoming of social diversity. Lastly, the text of the photograph, “We are committed to ensure our employees, who are the backbone of the Group’s success work in an inclusive, respectful, safe and healthy workplace” delivers a symbolic statement about the corporation’s commitment to fair labor practices and human rights protection (Top Glove, 2020, p.97).

Without linguistic anchoring, visual connotations will always be ambiguous and open to interpretations (Barthes, 1982b). The caption therefore anchors the connotation, “We recognize the importance of social engagement and compliance as there is no business that can sustain without social involvement. As a caring corporate citizen, we are responsible for the social well-being of our employees, who are the backbone of the Company’s achievements” (Top Glove, 2020, p. 97). Obviously, the iconic and linguistic aspects included in the photograph indicate the corporation’s commitment to social responsibility, employee well-being, and the building of a responsible organization’s image.

Management approach: We recognise the importance of social engagement and compliance as there is no business which can sustain without social involvement. As a caring corporate citizen, we are responsible for the social well-being of our employees, who are the backbone of the Company's achievements. We are committed to comply with the International Labour Organisation's best practices, respect for human rights through putting emphasis on occupational health and safety, a diverse workplace which champions equal treatment, talent management, security management as well as impact of our products towards society's or user's safety.



We are committed to ensure our employees, who are the backbone of the Group's success work in an inclusive, respectful, safe and healthy workplace.

Figure 4.7: Top Glove creating value through social engagement (Top Glove, 2020, p.97)

Numerous photographs display organizational awards. The linguistic message in this image is linear because the caption signifiers respond to the inquiry “What is this?”; the firm was named by HR Asia as “1 of 45 Best Companies To Work For” for the second consecutive year in 2017 as Top Glove outperformed the industry average in employee satisfaction, work environment, and development and career advancement. Top Glove also won in the Manufacturing Chemicals & Heavy Industries category, moving up to the top 5 of Malaysia’s 100 Leading Graduate Employers (see Figure 4.7). As a result, linguistic signifiers serve as nomenclature in summarizing and recognizing scene

aspects (Barthes, 1982b). The information delivered is directly linked to the success of labor practice with external acknowledgment for the achievement at the connotational level. The photograph and the accompanying caption provided proof of the firm's outstanding performance and outside acknowledgement of its achievement, thus portraying the firm as a model company. This disclosure also used the IM tactic of praise, which involves presenting one's actions in an extremely positive light.



Figure 4.8: Awards and recognitions of Top Glove (Top Glove, 2018, p.57)

This research implies that messages regarding organizational achievements and awards could be relevant, yet an intense focus on the awards obtained while omitting other issues of employees and human rights puts into doubt the firm's overall employee treatment and human rights performance. For instance, Top Glove dedicated two pages (with several photos of trophies) in its 2021 report (see Figure 4.8) to presenting the firm's four labor practices-related awards, certifications, and acknowledgements in 2021, six labor practices-related rewards in 2020, four labor practices-related rewards in 2019, and so on. By using photographs and narratives to convey the achievements

obtained, it appeared as though the firm was being acknowledged and awarded for its outstanding labor practices.

Nevertheless, Top Glove, as an international glove manufacturer, was still accused of forced labor several times, and this research discovered that the firm's social sustainability reports did not completely adhere to the GRI guidelines, as well as use of several IM strategies in the reports. Thus, one may claim that the firm projects a picture by highlighting achievements while ignoring negative labor rights consequences. According to Boiral (2013), over-showcasing firm achievements, highlighting commitments, and praising workers are all important aspects of desired image development in sustainability reports.

Table 4.49: Numerical representation of others within the photographs

Category	Issues	Photo only	Photo with text	Total	Percentage (%)
Others	Corporate awards on employees and human rights practices	0	10	10	25.64
	Corporate commitments on employees and human rights practices	0	29	29	74.36
	Praising employees	0	0	0	0
	Total	0	39	39	100

NEW LEVELS OF EXCELLENCE

We are honoured to be conferred notable awards, certifications and recognitions both at the industry and international level. These accolades motivate us to set our bar higher to perform better and strive for greater efficiencies.



2021



Winner: Best Performing Stock, Fastest Growing Company, Best in Sector and Overall Winner Category: Healthcare Services and Pharmaceutical sector by The Edge Billion Dollar Club 2021



MSWG: Top 100 Companies For CG Disclosure 2020 by Minority Shareholders Watch Group (MSWG)



HRD Awards Asia 2021
• Winner: Best Leadership Development Programme
• Excellence Award: Best Learning & Development Programme by Key Media



Winner: Best Employer Brand Graduates' Choice Awards 2021 Category: Manufacturing by Talentbank



Employee Experience Awards 2021 Malaysia
Bronze: Best Employer Branding by Human Resources Online

2020



Best Companies To Work For In Asia 2020 by HR Asia



Prime Minister's Hibiscus Award 2019/2020
Notable Achievement in Environmental Performance by Prime Minister's Hibiscus Awards



HR Excellence Awards 2020 Malaysia
• Gold Award: Excellence in Leadership Development Category
• Silver Award: Excellence in Talent Management Category
• Silver Award: Most People-Focused CEO Category
• Bronze Award: Excellence in Corporate Wellness Category by Human Resources Online



The Edge Billion Ringgit Club 2020
Highest Returns to Shareholders Over Three (3) Years Award (Category: The Super Big Cap Companies more than RM40bn) by The Edge Malaysia



The Edge Billion Dollar Club 2020
Highest Returns to Shareholders Over Three (3) Years Award (Category: Healthcare Services & Pharmaceutical sector) by The Edge Singapore



Winner: International Innovation Awards 2020 Top Eco Rubber, Top Grip Thermoplastic Elastomer (TPE) Glove, Finessis (Category: Product) by The International Innovation Awards (IIA)



Winner: CSR-Department of Industrial Works (DIW) Awards 2020 by CSR DIW Award



Winner: National Energy Awards 2020 (NEA) Category 1: Energy Efficiency; Energy Management (Large Industry) by National Energy Awards



MSWG-Asean Corporate Governance Award 2019
• Industry Excellence Award (Healthcare)
• ASEAN Asset Class by MSWG



Asia Recruitment Awards 2020
Category: Best Use of Recruitment Technology Tools (Silver) by Human Resources Online

2019



The BrandLaureate Iconic Brands of the Decade Award 2019
Category: Manufacturing-Gloves by The BrandLaureate



Highly Commended: Healthiest Workplace by AIA Vitality 2019



The Star Export Excellence Awards 2019
Silver Award: Other Industries Category by The Star Media Group, Malaysia



Winner: Five Petal BEIM Gold Ethics Award 2019 by Business Ethics Institute of Malaysia (BEIM)



Winner: Manufacturing (Chemical & Heavy Industries Most Popular Graduate Recruiter 2019) by Malaysia's 100 Leading Graduate Employers 2019, GTI Media



Best Companies To Work For In Asia 2019 by HR Asia



Human Resources Excellence Awards 2019
Excellence in Talent Management (Bronze) by Human Resources Online



Graduates' Choice Award 2019
Category: Manufacturing by Talentbank



MSWG - Asean Corporate Governance Award 2018
Industry Excellence Award (Healthcare) by MSWG



CSR Malaysia Awards 2019
CSR Malaysia Company of the Year 2019 (Category: Manufacturing of Gloves) by CSR Malaysia



The 100 Most Influential Young Entrepreneurs 2019
(Category: Lifetime Achievement Award) by Entrepreneur Insight



The Golden Brick Award 2019
(Category: Lifetime Achievement) by the Hokkien Association of Malaysia



National Cooperative Education Awards 2019 (Thailand)

Figure 4.9: International quality awards and certifications of Top Glove (Top Glove, 2021, p.10)

4.6 Summary

This chapter focuses on the study's data analysis. The following chapter will go through the study's results discussion, limitations, recommendations for future research, and overall conclusions.

CHAPTER 5: DISCUSSION AND CONCLUSION

5.1 Introduction

The findings of the content analysis will be explained in this chapter. In addition, the study's limitations, significance, and suggestions for future research will be addressed. Lastly, this chapter will conclude with a summary of the entire research.

5.2 Discussions on Research Findings

The objective of this study is to identify; first, the state of Top Glove's employee and human rights information disclosure before and during the COVID-19 pandemic and second, the application of impression management (IM) tactics in significant employee and human rights issues before and during the COVID-19 pandemic. This analysis of the reporting's compliance with Global Reporting Initiative (GRI) standards prompted the recognition of substantial differences in the evaluation of employee and human rights disclosures in order to determine the quality of disclosures made by Top Glove Berhad (Top Glove) and to investigate the IM techniques that they adopt whether to rationalize or cover up the allegations of employee's treatments and human rights performance.

The findings reveal that there are two interdependent and non-exclusive issues impacting the transparency and credibility of Top Glove statements, which include the incomplete or absence of information on employee and human rights issues and a lack of explanation on employee and human rights disclosure, where present. These issues would end up making it difficult for the reader to determine whether the information provided is true, which may impact the usefulness of the report. Furthermore, the evolution of disclosure practices has also been investigated in this study, demonstrating

that Top Glove is committed to improving its employee and human rights information disclosure.

Moreover, the analysis suggests that organizations prefer to portray their performance in an unrealistically optimistic manner, using a variety of IM tactics, particularly when it comes to negative aspects. Such tactics are predicted to become increasingly common in corporations confronted with crises that might considerably harm their image. Top Glove mostly attempted to show itself in the best light possible, highlighting its competency and problem-solving ability. It also sought to retain an image of integrity by reframing the incident as a chance to achieve fundamental organizational transformation.

Furthermore, the analysis of this research indicates the key aspect of the linguistic omnipresence in the photo disclosure of employee and human rights issues. In this case, the linguistic information serves as an “anchor”, guiding the meaning of the photograph’s symbolic message and exerting some influence over the reception of the iconic element (Barthes, 1982b, p. 39). At the level of the signified, the combination of message and photo signifiers reveals both denotes and connotes. The following are the formulations of the symbolic message (i.e., the connoted picture) through literal message (i.e., the denoted picture) and linguistic message (i.e., captions):

- Photographs showing workers wearing protective equipment, training sessions, and worker involvement in activities (weight-challenge programs, sports events, etc.) convey that corporations care about their workers’ health and safety.
- Human rights assessments are mostly generated from photographs of the firm that provided seminars to raise employee human rights awareness. For example, a combination of several photos from different training events accompanied by

text evokes impressions of the workers who have received various human rights training and programs offered by the firm, and diversity within the picture shows that the firm offers human rights training and programs for everybody regardless of their gender or race.

- A photo of a group of people having an online meeting in a room with the title “1st engagement session between Independent Directors and workers’ representatives was held on 9 March 2021, during which topics discussed included accommodation, etc.” can be interpreted as symbols of organizational dedication to improving labor practices and human rights performance.
- A picture of humanitarian interests in the local community is established by presenting, for instance, photographs of communities in need being supported via various programs such as charitable contributions, food aid, and internship opportunities.

Connotation and denotation are interconnected in the photographs, generating the so-called “rhetoric of the image” (Barthes, 1982b, p. 39). According to Barthes (1982a), a photo plays a more important role in visual rhetoric than a drawing or painting since it may be seen as a totally “objective record” of individuals or events. Nevertheless, it can be deliberately structured and include connoted meanings (Barthes, 1982a; Davison, 2014). As a result, this research illustrates that, in addition to delivering information, the combination of the photograph and caption also conveys visual rhetoric and aids in IM.

Nonetheless, amidst the IM and visual rhetoric, the study results provide a viewpoint to comprehend the interaction between the meaning structure of employees and human rights inscriptions such as GRI and United Nations Guiding Principles (UNGPs), which strive to encourage organizational accountability for labor and human rights practices,

as well as the meaning structure related to photos. Specifically, what does a firm mean when it claims it supports and protects employees and human rights? According to the findings of this study, the practices stated in employee and human rights inscriptions such as GRI and UNGPs have started to be represented in organizational photo disclosure on employee and human rights duties. For instance, the GRI guidelines' requirements for employee and human rights disclosure are reflected in 14 areas which are employment, labor or management relations, occupational health and safety, training and education, diversity and equal opportunity, non-discrimination, freedom of association and collective bargaining, child labor, forced or compulsory labor, security practices, rights of indigenous peoples, human rights assessment, local community, and supplier social assessment.

According to some researchers, employee and human rights disclosures are incomplete and ambiguous. The incomplete disclosure and intense focus on the favorable features disclose a clear pattern towards a "monologue of self-praise" and organizational narcissism (Boiral, 2013, p. 25); information disclosure in this case is only a theater of excellent performance prepared for readers, but it is out of touch with the actual performance (Roberts, 1991). Academic literature approaches this matter from at least two perspectives. On the one hand, in the globalized era, maximizing shareholder value has influenced the organizational governance system, and the interests of other stakeholders such as employees and human rights issues are infrequently expressed in the existing organizational governance structure (Lauwo & Otusanya, 2014).

In this instance, organizational reports continue to be founded on the principle of capitalism, which supports property rights and the growth of wealth as a crucial component of the organizational governance system. As a result, the relevant

accounting community has criticized social accounting and claimed that it serves an ideological purpose (Li & McKernan, 2016). Therefore, the connection to the second research stream has been created. This is about the issues regarding present accounting practices, which lack transparency and are repressive in nature. Accountability necessitates transparency, which increases the visibility of the business body.

Nevertheless, according to Roberts (2009), “transparency typically ‘works backwards’ from relevant categories, which are assumed to be ‘known in advance’ to the measurement of evidence in terms of these categories” (p. 962). Roberts (2009) argues that transparency becomes accountability when measures are transferred into objectives. According to this viewpoint, transparency entails concealing the complexities of organizational reality and reducing it to a few simple indicators (Strathern, 2000). Firms will be assessed; as a result, they must choose between suffering a penalty or criticism for failing to fulfill accountability criteria or developing the “ideal ego” (Roberts, 2009). As such, organizations only disclose what they believe they are required to report, and the reader will “see” the organization’s image formed by their accounting practices, which can only be a partial, selective, and potentially distorted reflection of the events and activities that make up the corporate operations (Roberts, 2003). As a result, the omnipresence of favorable photos promotes the favorable narratives in sustainability reports, allowing the idealized organizational image to be constructed.

This study would not deny the significance of employee and human rights inscriptions such as GRI; rather, they serve as a framework for individuals to achieve equality in the organization field. The key takeaway is that accountability must be recognized as limited, and that the temptation of “perfect” transparency must be perceived as deceptive. According to Li and McKernan (2016), it might be easy to

doubt about employee and human rights policy statements, as well as impact assessments and firm “commitments” to employee and human rights issues, because there is a significant gap between organizational reality and fine words. Organizational employee and human rights discourse appears to be a linguistic service at times. Nevertheless, Li and McKernan (2016) highlight that “the empty formalism of rights discourse, far from being a central shortcoming, is in fact precisely what gives it a radical, contestatory force” (p. 588). In order to encourage and realize organizational accountability and respect for employees and human rights, it is essential to retain a dialectical orientation to employee and human rights issues, as well as to establish approaches, such as employee and human rights accounting.

5.3 Significance of The Study

The study’s first contribution is to broaden sustainable accounting studies by emphasizing disclosures related to employees and human rights. Compensation, benefits, remuneration, workplace safety, training and development, equal treatment, and work-life balance of the employees are assumed to be of concern to the stakeholders (Vuontisjärvi, 2006). This is a significant contribution as employees are recognized as one of the most essential parts of a corporation’s competitive advantage and a key factor in the success of business performance over time. The type, extent, and quality of information disclosed in the annual reports are typically linked to the value corporations place on their employees (Vuontisjärvi, 2006). Only a few academics have investigated employee and human rights information disclosures in isolation from other disclosures related to sustainable development.

Moreover, the study contributes to the body of research on IM techniques adopted in organization reports by examining the different strategies adopted to conceal or rationalize information-related sustainability performance (e.g., Brennan & Merkl-

Davies, 2013). The theory of IM strategies has mostly been applied at the individual level (Bolino et al. 2008), with only a few applications in research on organization sustainability performance (e.g., Talbot & Boiral, 2015). Additionally, the findings of the study enable it to reveal how organizational IM tactics have evolved through time and contributed to the existence of research on IM strategies utilized by firms in times of crisis.

In addition, the study's longitudinal approach provides additional information on how disclosure practices have changed over time. Numerous scholars have emphasized the significance of longitudinal research in this field (e.g., Dragomir, 2012; Chu et al., 2013; Freedman & Park, 2014), and most scholars are optimistic about the enhancement of the quality and reliability of the information in sustainability reporting (Hahn & Figge, 2011; Dragomir, 2012). This enhancement appears to be specifically connected to the organizational learning process as they gain knowledge and expertise in complicated reporting methods through the use of performance indicators and the implementation of sustainability reporting (Igalens & Gond, 2005; Gond & Herrbach, 2006). This analysis demonstrates that disclosure practices have improved in several ways, particularly with regard to the disclosures involving employees and human rights.

Furthermore, this study has significant practical implications, especially for socially responsible investment (SRI) practitioners, governments, and other parties interested in organizational sustainability. This instance highlights the critical importance of independent audits and outside assessment of company sustainability information. The study's findings indicate that voluntary business sustainability information disclosure may serve as a marketing technique rather than a trustworthy information source. Thus, the use of sustainability reporting by different stakeholders (such as non-financial organizations, investment firms, and academic scholars) to assess the performance of

the firms and generate rankings is called into doubt. The establishment of alternative information sources such as government data, stakeholder interviews, or audits looks critical to counteracting the opacity that characterizes voluntary disclosure of data in this area.

5.4 Limitations of The Study

The study is not without limitations as there are several. The results are reliant on the researcher's subjective interpretation, which is one of the study's major limitations. Furthermore, the study incorporates exploratory research using just one company's sustainability reports as the sample. As a result, it is uncertain if the research included all of the IM techniques adopted in sustainability reporting. Therefore, to validate and supplement the findings of this study, further research on the issue is required.

5.5 Recommendations for Future Research Study

Future research may broaden the scope of this study, which is currently focused to one firm, by examining it in a variety of scenarios, such as other organizational forms (a number of firms, government agencies, or nonprofits organizations), as well as numerous nations. In future studies, researchers are also recommended to examine the IM tactics in other sectors, such as consumer goods and services and construction. This may give a broader variety of study topics for determining if various sectors will provide different outcomes. Additionally, it is suggested that researchers apply other research methods to provide a better understanding of the IM strategies used in sustainability reporting.

In addition, future research might also look at stakeholders' expectations and perspectives on sustainability reporting. Researchers' critical views on sustainability reporting as a technique for promoting a positive image were cited in this study. It

would be useful for the corporation to know if its stakeholders agree with this viewpoint. Sustainability reporting is a way of communicating with stakeholders; organizations would benefit from knowing how their stakeholders desire it to be developed.

Furthermore, future research might expand on the current study by examining stakeholders' responses to disclosures made by a corporation during a crisis about reputation risk management. It would be fascinating to learn about what works and what does not in reputation risk management techniques when a corporation faces a reputation-damaging circumstance. This will aid in understanding how management's efforts to maintain the reputation might affect stakeholder relationships.

5.6 Conclusion

The objective of this research is to investigate Top Glove's social sustainability reporting before and during the COVID-19 pandemic. It intends to see how far IM tactics are implemented in employee and human rights disclosures in the company's social sustainability reporting. Companies should consider the users of sustainability reporting, such as corporate stakeholders, while choosing how to construct their sustainability reports and the IM methods to implement. These stakeholders anticipate that the information provided will accurately represent the corporation's actual activities (Bansal & Kistruck, 2006). An excessive implementation of IM strategies, on the other hand, may end up making it difficult for the reader to determine whether it is the case; thus, causing it to backfire.

Many individuals view sustainability reports as image-building public relations tools that provide a favorable image of a corporation (e.g., Hooghiemstra, 2000). In this case, frequent adoption of certain IM strategies may strengthen this impression by unknowingly informing the audience that the organization utilizes sustainability reports to establish a sustainable profile in the absence of true involvement and activities. What

seems important is how a firm communicates its efforts. Therefore, the implementation of IM techniques in sustainability reports must be planned cautiously. Regardless of the organization's objectives or actual activities, excessive implementation of IM strategies may unintentionally give the audience a poor impression of the organization. It may seem that the corporation sought to hide behind these strategies; hence, a more neutral writing style might prevent suspicions from being aroused.

In addition, this study demonstrates how photos are employed in sustainability reporting to illustrate employee and human rights issues. The analysis's findings reveal "rhetoric of image" as proposed by Barthes (1928b). Denotation and connotation are closely linked in the photographs; the linguistic message serves as an "anchoring" element that directs how the symbolic meaning of the photograph is interpreted. According to the analysis, the proliferation of photographs and the captions they accompany aim to convey visual rhetoric and IM in addition to content. Of course, one might claim that revelations about employees and human rights issues are just organizational self-promotion as capitalism is a crucial aspect of today's globalized economy that influences how people relate to one another and drives the human rights agenda (Zeng et al., 2021).

Nonetheless, the strength and advancement of employee and human rights disclosure are found in the back-and-forth movement between universal inscriptions and application (Li & McKernan, 2016). As a result, it is critical to recognize the limits of accountability (i.e., "the opaque nature of the self") (Messner, 2009, p. 918), as well as to maintain adequate recognition of employee and human rights inscriptions, which may encourage the growth of an organization's best labor practices and human rights agenda.

This research relies on the IM literature, which examines how firms portray issues involving their employees and human rights. It concludes that most of the photographs

convey these issues in a positive light (see Appendix D). According to the findings of this study, the omnipresence of positive photographs in employee and human rights reporting is neither pushing their organization's practices on employee and human rights issues nor creating space for important critical issues to be raised. Furthermore, by examining how the organization depicts employees and human rights issues, the study illustrates how photographs are utilized to generate images of diversity, safety, joy, and mutual support.

As a result, the report is portrayed as the conclusion of something excellent (or as a symbolic tool to demonstrate how outstanding they are) instead of the means to an end (e.g., presenting discussions about difficulties with ongoing issues). This study also has significant practical implications for international accounting standards bodies like GRI. For instance, organizations should be given recommendations on how to use photographs in sustainability reports to enhance the realism of the reporting. It would seem appropriate to include photographs in the report to make it more visually appealing. However, if this is the case, the photographs should also accurately depict how the organization's employees are treated and how well they uphold human rights. Thus, the concept of balance that applies to reported information should be applied to photographs as much as feasible. This may assist in ensuring that sustainability reporting reflects the reality of employees and human rights issues within firms rather than the creation of idealized images.

REFERENCES

- Aerts, W., & Yan, B. (2017). Rhetorical impression management in the letter to shareholders and institutional setting. *Accounting, Auditing & Accountability Journal*, 30(2), 404-432. <https://doi.org/10.1108/aaaj-01-2015-1916>
- Agyeman, J., & Evans, B. (2004). 'Just sustainability': The emerging discourse of environmental justice in Britain?. *The Geographical Journal*, 170(2), 155-164. <https://doi.org/10.1111/j.0016-7398.2004.00117.x>
- Ajmal, M., Khan, M., Hussain, M., & Helo, P. (2017). Conceptualizing and incorporating social sustainability in the business world. *International Journal Of Sustainable Development & World Ecology*, 25(4), 327-339. <https://doi.org/10.1080/13504509.2017.1408714>
- Akadiri, P., Chinyio, E., & Olomolaiye, P. (2012). Design of a sustainable building: A conceptual framework for implementing sustainability in the building sector. *Buildings*, 2(2), 126-152. <https://doi.org/10.3390/buildings2020126>
- Alipour, S., & Ahmed, K. (2021). Assessing the effect of urban form on social sustainability: a proposed 'Integrated Measuring Tools Method' for urban neighborhoods in Dubai. *City, Territory And Architecture*, 8(1). <https://doi.org/10.1186/s40410-020-00129-4>
- Allen, M., & Caillouet, R. (1994). Legitimation endeavors: Impression management strategies used by an organization in crisis. *Communication Monographs*, 61(1), 44-62. <https://doi.org/10.1080/03637759409376322>
- Amnesty International. (2006). *The human rights and business pages- forced labour*. <https://media.business-humanrights.org/media/documents/files/reports-and-materials/AI-NL-Forced-Labour-report-Feb-2006.pdf>
- Ang, A., & Ayoko, O. (2008). *Organizational crisis, impression management strategies and employees' emotions*. UQ Business School. https://www.anzam.org/wp-content/uploads/pdf-manager/1200_ANG_ANDEW-178.PDF
- Armstrong, C., Flood, P., Guthrie, J., Liu, W., MacCurtain, S., & Mkamwa, T. (2010). The impact of diversity and equality management on firm performance: Beyond high performance work systems. *Human Resource Management*, 49(6), 977-998. <https://doi.org/10.1002/hrm.20391>
- Backer, L. (2011). From institutional misalignments to socially sustainable governance: The Guiding Principles for the implementation of the United Nation's "Protect, Respect and Remedy" and the construction of inter-systemic global governance. *Pacific McGeorge Global Business And Development Law Journal*, 25, 69-171. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1922953

- Baines, J., & Bronwyn, M. (2004). *Sustainability appraisal: A social perspective*. London: International Institute for Environment and Development. <https://pubs.iied.org/sites/default/files/pdfs/migrate/G02181.pdf>
- Bakar, A. B. S. A., Ghazali, N. A. B. M., & Ahmad, M. B. (2019). Sustainability Reporting in Malaysia-The Extent and Quality. *International Journal of Academic Research in Business and Social Sciences*, 9(5), 816–835. <https://doi.org/10.6007/IJARBSS/v9-i5/6009>
- Bakar, A., Ghazali, N., & Ahmad, M. (2019). Sustainability reporting in Malaysia-The extent and quality. *International Journal of Academic Research in Business and Social Sciences*, 9(5), 816–835. https://hrmars.com/papers_submitted/6009/Sustainability_Reporting_in_Malaysia_a_The_Extent_and_Quality.pdf
- Bakotić, D. (2016). Relationship between job satisfaction and organisational performance. *Economic Research-Ekonomska Istraživanja*, 29(1), 118-130. <https://doi.org/10.1080/1331677x.2016.1163946>
- Bansal, P., & Kistruck, G. (2006). Seeing is (not) believing: Managing the impressions of the firm's commitment to the natural environment. *Journal Of Business Ethics*, 67(2), 165-180. <https://doi.org/10.1007/s10551-006-9021-9>
- Barthes, R. (1982a), "The photographic message", *In Image, Music, Text*, (S. Heath, Trans.), Fontana Press, London.
- Barthes, R. (1982b), "Rhetoric of the image", *In Image, Music, Text*, (S. Heath, Trans.), Fontana Press, London.
- Barthes, R. (1982c), "The third meaning", *In Image, Music, Text*, (S. Heath, Trans.), Fontana Press, London
- Bengtsson, M. (2016). How to plan and perform a qualitative study using content analysis. *Nursingplus Open*, 2, 8-14. <https://doi.org/10.1016/j.npls.2016.01.001>
- Benoit, W. (1997). Image repair discourse and crisis communication. *Public Relations Review*, 23(2), 177-186. [https://doi.org/10.1016/s0363-8111\(97\)90023-0](https://doi.org/10.1016/s0363-8111(97)90023-0)
- Benschop, Y., & Meihuizen, H. (2002). Keeping up gendered appearances: representations of gender in financial annual reports. *Accounting, Organizations And Society*, 27(7), 611-636. [https://doi.org/10.1016/s0361-3682\(01\)00049-6](https://doi.org/10.1016/s0361-3682(01)00049-6)
- Boiral, O. (2013). Sustainability reports as simulacra? A counter-account of A and A+ GRI reports. *Accounting, Auditing & Accountability Journal*, 26(7), 1036-1071. <https://doi.org/10.1108/aaaj-04-2012-00998>
- Boiral, O. (2014). Accounting for the unaccountable: Biodiversity reporting and impression management. *Journal Of Business Ethics*, 135(4), 751-768. <https://doi.org/10.1007/s10551-014-2497-9>

- Bolino, M., Kacmar, K., Turnley, W., & Gilstrap, J. (2008). A multi-level review of impression management motives and behaviors. *Journal Of Management*, 34(6), 1080-1109. <https://doi.org/10.1177/0149206308324325>
- Bowrin, A. (2018). Human resources disclosures by African and Caribbean companies. *Journal Of Accounting In Emerging Economies*, 8(2), 244-278. <https://doi.org/10.1108/jaee-07-2016-0065>
- Brammer, S., Branicki, L., & Linnenluecke, M. (2020). COVID-19, Societalization, and the future of business in society. *Academy Of Management Perspectives*, 34(4), 493-507. <https://doi.org/10.5465/amp.2019.0053>
- Brennan, N. M., & Merkl-Davies, D. M. (2013). Accounting narratives and impression management. *The Routledge companion to accounting communication*, 109-132. https://www.researchgate.net/publication/228307185_Accounting_Narratives_and_Impression_Management
- Brennan, N., Daly, C., & Harrington, C. (2010). Rhetoric, argument and impression management in hostile takeover defence documents. *The British Accounting Review*, 42(4), 253-268. <https://doi.org/10.1016/j.bar.2010.07.008>
- Bromley, R., Tallon, A., & Thomas, C. (2005). City centre regeneration through residential development: Contributing to sustainability. *Urban Studies*, 42(13), 2407-2429. <https://doi.org/10.1080/00420980500379537>
- Business & Human Rights Resource Centre. (2020a). *Human rights guidance & tools for companies during COVID-19 - Business & Human Rights Resource Centre*. Retrieved October 11, 2020, <https://www.business-humanrights.org/en/latest-news/human-rights-guidance-tools-for-companies-during-covid-19/>.
- Business & Human Rights Resource Centre. (2020b). *COVID-19 apparel portal*. Retrieved March 26, 2020, <https://www.business-humanrights.org/en/from-us/covid-19-action-tracker/>.
- Business & Human Rights Resource Centre. (2020c). *Investor statement on coronavirus response*. Retrieved March 26, 2020, <https://www.business-humanrights.org/en/latest-news/investor-statement-on-coronavirus-response/>.
- Business Fights Poverty. (2021). *Business and Covid-19*. Retrieved May 21, 2021, <https://businessfightspoverty.org/business-and-covid-19/>.
- Cahaya, F., Porter, S., Tower, G., & Brown, A. (2015). The Indonesian Government's coercive pressure on labour disclosures. *Sustainability Accounting, Management And Policy Journal*, 6(4), 475-497. <https://doi.org/10.1108/sampj-09-2014-0051>
- Celma, D., Martínez-García, E., & Raya, J. (2016). An analysis of CSR in human resource management practices and its impact on employee job satisfaction in Catalonia, Spain. *European Accounting And Management Review*, 3(1), 45-71. <https://doi.org/10.26595/eamr.2014.3.1.3>

- Cerin, P. (2002). Communication in corporate environmental reports. *Corporate Social Responsibility And Environmental Management*, 9(1), 46-65. <https://doi.org/10.1002/csr.6>
- Chang, C., Shao, R., Wang, M., & Baker, N. (2021). Workplace interventions in response to Covid-19: An occupational health psychology perspective. *Occupational Health Science*, 5(1-2), 1-23. <https://doi.org/10.1007/s41542-021-00080-x>
- Chatzidakis, A., Hibbert, S., Mittusis, D., & Smith, A. (2004). Virtue in consumption?. *Journal Of Marketing Management*, 20(5-6), 526-543. <https://doi.org/10.1362/0267257041323972>
- Cho, C. (2009). Legitimation strategies used in response to environmental disaster: A french case study of total SA'sErikaand AZF incidents. *European Accounting Review*, 18(1), 33-62. <https://doi.org/10.1080/09638180802579616>
- Cho, C., Michelon, G., & Patten, D. (2012). Impression management in sustainability reports: An empirical investigation of the use of graphs. *Accounting And The Public Interest*, 12(1), 16-37. <https://doi.org/10.2308/apin-10249>
- Cho, C., Roberts, R., & Patten, D. (2010). The language of US corporate environmental disclosure. *Accounting, Organizations And Society*, 35(4), 431-443. <https://doi.org/10.1016/j.aos.2009.10.002>
- Chu, C., Chatterjee, B., & Brown, A. (2013). The current status of greenhouse gas reporting by Chinese companies. *Managerial Auditing Journal*, 28(2), 114-139. <https://doi.org/10.1108/02686901311284531>
- Clatworthy, M., & Jones, M. (2003). Financial reporting of good news and bad news: evidence from accounting narratives. *Accounting And Business Research*, 33(3), 171-185. <https://doi.org/10.1080/00014788.2003.9729645>
- CNA. (2021). US Customs determines forced labour at Malaysia's Top Glove, to seize gloves. *Channel New Asia*. Retrieved April 11, 2021, <https://www.channelnewsasia.com/news/asia/us-customs-malaysia-top-glove-forced-labour-abuses-covid-19-14522046>.
- Colantonio, A. (2009). *Social sustainability: a review and critique of traditional versus emerging themes and assessment methods*. UK: Oxford Brookes University. http://eprints.lse.ac.uk/35867/1/Colantonio_Social_sustainability_review_2009.pdf
- Coombs, W. (2007). Protecting organization reputations during a crisis: The development and application of situational crisis communication theory. *Corporate Reputation Review*, 10(3), 163-176. <https://doi.org/10.1057/palgrave.crr.1550049>
- Cooper, C., Taylor, P., Smith, N., & Catchpowle, L. (2005). A discussion of the political potential of Social Accounting. *Critical Perspectives On Accounting*, 16(7), 951-974. <https://doi.org/10.1016/j.cpa.2003.09.003>

- Coupland, C. (2006). Corporate social and environmental responsibility in web-based reports: Currency in the banking sector?. *Critical Perspectives On Accounting*, 17(7), 865-881. <https://doi.org/10.1016/j.cpa.2005.01.001>
- Cüre, T., Esen, E., & Çalışkan, A. (2020). Impression management in graphical representation of economic, social, and environmental issues: An empirical study. *Sustainability*, 12(1), 379. <https://doi.org/10.3390/su12010379>
- Das, S. (2017). Diversity of labor reporting practices among cooperatives of insurance sector. *Pacific Business Review International*, 10(1), 73-76. http://www.pbr.co.in/2017/2017_month/Dec/9.pdf.
- Davidescu, A., Apostu, S., Paul, A., & Casuneanu, I. (2020). Work flexibility, job satisfaction, and job performance among Romanian employees—implications for sustainable human resource management. *Sustainability*, 12(15), 6086. <https://doi.org/10.3390/su12156086>
- Davidson, K., & Wilson, L. (2009). *A critical assessment of urban social sustainability*. Adelaide: The University of South Australia. http://soac.fbe.unsw.edu.au/2009/PDF/Davidson%20Kathryn_Wilson%20Lou.pdf
- Davison, J. (2008). Rhetoric, repetition, reporting and the “dot.com” era: words, pictures, intangibles. *Accounting, Auditing & Accountability Journal*, 21(6), 791-826. <https://doi.org/10.1108/09513570810893254>
- Davison, J. (2010). [In]visible [in]tangibles: Visual portraits of the business élite. *Accounting, Organizations And Society*, 35(2), 165-183. <https://doi.org/10.1016/j.aos.2009.03.003>
- Davison, J. (2014). Visual rhetoric and the case of intellectual capital. *Accounting, Organizations And Society*, 39(1), 20-37. <https://doi.org/10.1016/j.aos.2014.01.001>
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282-311. <https://doi.org/10.1108/09513570210435852>
- Deegan, C. (2002). Introduction: The legitimizing effect of social and environmental disclosures: A theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282-311. <https://doi.org/10.1108/09513570210435852>
- della Porta, D. (2013). Can Democracy Be Saved? Participation, Deliberation and Social Movements. *Acta Politica*, 50(2), 239-241. <https://doi.org/10.1057/ap.2015.5>
- Deloitte. (2013). CFOs and Sustainability: Shaping their roles in an evolving environment. Retrieved March 26, 2022, <https://www2.deloitte.com/global/en/pages/risk/cyber-strategic-risk/articles/CFOs-and-sustainability.html>

- Deloitte. (2020). *Sustainability Reporting Strategy Creating impact through transparency* (pp.29).<https://www2.deloitte.com/content/dam/Deloitte/my/Documents/risk/my-risk-sustainability-reporting-strategy.pdf>.
- Dempsey, N., Brown, C., & Bramley, G. (2012). The key to sustainable urban development in UK cities? The influence of density on social sustainability. *Progress In Planning*, 77(3), 89-141. <https://doi.org/10.1016/j.progress.2012.01.001>
- Diaz-Carrion, R., López-Fernández, M., & Romero-Fernandez, P. (2018). Developing a sustainable HRM system from a contextual perspective. *Corporate Social Responsibility And Environmental Management*, 25(6), 1143-1153. <https://doi.org/10.1002/csr.1528>
- Diouf, D., & Boiral, O. (2017). The quality of sustainability reports and impression management. *Accounting, Auditing & Accountability Journal*, 30(3), 643-667. <https://doi.org/10.1108/aaaj-04-2015-2044>
- Dolhan, N., Othman, Z., & Idris, N. (2020). Human trafficking and human security in southeast Asia: A case study of Bangladeshi foreign workers in Malaysia. *Journal Of Nusantara Studies*, 6(1), 136-155. <https://doi.org/10.24200/jonus.vol6iss1pp136-155>
- Dragomir, V. (2012). The disclosure of industrial greenhouse gas emissions: a critical assessment of corporate sustainability reports. *Journal Of Cleaner Production*, 29-30, 222-237. <https://doi.org/10.1016/j.jclepro.2012.01.024>
- Duff, A. (2011). Big four accounting firms' annual reviews: A photo analysis of gender and race portrayals. *Critical Perspectives On Accounting*, 22(1), 20-38. <https://doi.org/10.1016/j.cpa.2010.05.001>
- Dul, J. & Hak, T. (2008) *Case study methodology in business research*, Oxford, Elsevier Ltd
- Ecer, F. (2019). A multi-criteria approach towards assessing corporate sustainability performances of privately-owned banks: Entropy-ARAS integrated model. *Eskişehir Osmangazi University Journal Of Economics And Administrative Sciences*, 14(2), 365-390. <https://doi.org/10.17153/oguiibf.470336>
- Ecer, F. (2021). A consolidated MCDM framework for performance assessment of battery electric vehicles based on ranking strategies. *Renewable And Sustainable Energy Reviews*, 143, 110916. <https://doi.org/10.1016/j.rser.2021.110916>
- Ehnert, I., Parsa, S., Roper, I., Wagner, M., & Muller-Camen, M. (2015). Reporting on sustainability and HRM: a comparative study of sustainability reporting practices by the world's largest companies. *The International Journal Of Human Resource Management*, 27(1), 88-108. <https://doi.org/10.1080/09585192.2015.1024157>
- Eichhorst, W., Marx, P., & Rinne, U. (2020). Manoeuvring through the crisis: Labour market and social policies during the Covid-19

pandemic. *Intereconomics*, 55(6), 375-380. <https://doi.org/10.1007/s10272-020-0937-6>

Eizenberg, E., & Jabareen, Y. (2017). Social sustainability: A new conceptual framework. *Sustainability*, 9(1), 68. <https://doi.org/10.3390/su9010068>

Ellis, A., West, B., Ryan, A., & DeShon, R. (2002). The use of impression management tactics in structured interviews: A function of question type?. *Journal Of Applied Psychology*, 87(6), 1200-1208. <https://doi.org/10.1037/0021-9010.87.6.1200>

Elsbach, K. (1994). Managing organizational legitimacy in the California cattle industry: The construction and effectiveness of verbal accounts. *Administrative Science Quarterly*, 39(1), 57. <https://doi.org/10.2307/2393494>

Evangelinos, K., Fotiadis, S., Skouloudis, A., Khan, N., Konstandakopoulou, F., Nikolaou, I., & Lundy, S. (2018). Occupational health and safety disclosures in sustainability reports: An overview of trends among corporate leaders. *Corporate Social Responsibility And Environmental Management*, 25(5), 961-970. <https://doi.org/10.1002/csr.1512>

Everett, J., & Neu, D. (2000). Ecological modernization and the limits of environmental Accounting?. *Accounting Forum*, 24(1), 5-29. <https://doi.org/10.1111/1467-6303.00027>

Fana, M., Torrejón Pérez, S., & Fernández-Macías, E. (2020). Employment impact of Covid-19 crisis: From short term effects to long terms prospects. *Journal Of Industrial And Business Economics*, 47(3), 391-410. <https://doi.org/10.1007/s40812-020-00168-5>

Fonseca, L., & Azevedo, A. (2020). COVID- 19: Outcomes for global supply chains. *Management & Marketing. Challenges For The Knowledge Society*, 15(1), 424-438. <https://doi.org/10.2478/mmcks-2020-0025>

Forbes. (2021). *Top Glove*. Retrieved June 13, 2021, <https://www.forbes.com/companies/top-glove/?sh=930ab78755d9>.

Freedman, M., & Park, J. (2014). Mandated climate change disclosures by firms participating in the regional greenhouse gas initiative. *Social And Environmental Accountability Journal*, 34(1), 29-44. <https://doi.org/10.1080/0969160x.2013.852988>

Gallhofer, S., Haslam, J., & Walt, S. (2011). Accountability and transparency in relation to human rights: A critical perspective reflecting upon accounting, corporate responsibility and ways forward in the context of globalisation. *Critical Perspectives On Accounting*, 22(8), 765-780. <https://doi.org/10.1016/j.cpa.2011.07.002>

García Osma, B., & Guillamón-Saorín, E. (2011). Corporate governance and impression management in annual results press releases. *Accounting, Organizations And Society*, 36(4-5), 187-208. <https://doi.org/10.1016/j.aos.2011.03.005>

- García-Sánchez, I. (2020). Corporate social reporting and assurance: The state of the art. *Spanish Accounting Review*. <https://doi.org/10.2139/ssrn.3588470>
- García-Sánchez, I., Hussain, N., Khan, S., & Martínez-Ferrero, J. (2020a). Do markets punish or reward corporate social responsibility decoupling?. *Business & Society*, 60(6), 1431-1467. <https://doi.org/10.1177/0007650319898839>
- García-Sánchez, I., Raimo, N., Marrone, A., & Vitolla, F. (2020b). How does integrated reporting change in light of covid-19? A revisiting of the content of the integrated reports. *Sustainability*, 12(18), 7605. <https://doi.org/10.3390/su12187605>
- Garrett, D., Bradford, J., Meyers, R., & Becker, J. (1989). Issues management and organizational accounts: An analysis of corporate responses to accusations of unethical business practices. *Journal Of Business Ethics*, 8(7), 507-520. <https://doi.org/10.1007/bf00382927>
- Gendron, D., & Breton, G. (2013). Telling the privatization story: A study of the president's letter. *Society And Business Review*, 8(2), 179-192. <https://doi.org/10.1108/sbr-02-2013-0023>
- Gerring, J. (2007) *Case study research: Principles and practices*, Cambridge, Cambridge University Press.
- Ginzel, L. E., Kramer, R. M., & Sutton, R. I. (2004). Organizational impression management as a reciprocal influence process: The neglected role of the organizational audience. *Organizational identity*, 223-261. <https://www.gsb.stanford.edu/faculty-research/working-papers/organizational-impression-management-reciprocal-influence-process>
- Global Reporting. (2023). *Global reporting initiative*. Retrieved January 18, 2023, from https://www.globalreporting.org/standards/media/2458/gri_standards_brochure.pdf
- Godfrey, J., Mather, P., & Ramsay, A. (2003). Earnings and impression management in financial reports: The case of CEO changes. *Abacus*, 39(1), 95-123. <https://doi.org/10.1111/1467-6281.00122>
- Goffman, E. (1959). *The presentation of self in everyday life*; Doubleday anchor books: New York, NY, USA.
- Gond, J., & Herrbach, O. (2006). Social reporting as an organisational learning tool? A theoretical framework. *Journal Of Business Ethics*, 65(4), 359-371. <https://doi.org/10.1007/s10551-006-6405-9>
- Graves, O., Flesher, D., & Jordan, R. (1996). Pictures and the bottom line: The television epistemology of U.S. annual reports. *Accounting, Organizations And Society*, 21(1), 57-88. [https://doi.org/10.1016/0361-3682\(94\)00026-r](https://doi.org/10.1016/0361-3682(94)00026-r)
- GRI. (2016). *Consolidated set of GRI sustainability reporting standards 2016* (pp. 2-424). <http://www.ekvilib.org/wp-content/uploads/2018/03/GRI-standardi-2016.pdf>.

- GRI. (2018). *GRI 403: Occupational health and safety 2018* (pp. 2-31). <https://www.globalreporting.org/standards/media/1910/gri-403-occupational-health-and-safety-2018.pdf>.
- GRI. (2022). *The global leader for impact reporting*. Retrieved July 19, 2022, from <https://www.globalreporting.org/>
- GRI. (2023). *Continuous Improvement*. Retrieved January 20, 2023, from <https://www.globalreporting.org/standards/>
- Grosser, K., & Moon, J. (2005). Gender mainstreaming and corporate social responsibility: Reporting workplace issues. *Journal Of Business Ethics*, 62(4), 327-340. <https://doi.org/10.1007/s10551-005-5334-3>
- Gruber, V., & Schlegelmilch, B. (2013). How techniques of neutralization legitimize norm- and attitude-inconsistent consumer behavior. *Journal Of Business Ethics*, 121(1), 29-45. <https://doi.org/10.1007/s10551-013-1667-5>
- Guillamón-Saorín, E., & Martínez-López, F. (2013). Corporate financial communication and the internet: manipulating investor audiences?. *Online Information Review*, 37(4), 518-537. <https://doi.org/10.1108/oir-10-2011-0142>
- Hahn, R., & Lülfs, R. (2013). Legitimizing negative aspects in GRI-Oriented sustainability reporting: A qualitative analysis of corporate disclosure strategies. *Journal Of Business Ethics*, 123(3), 401-420. <https://doi.org/10.1007/s10551-013-1801-4>
- Hahn, T., & Figge, F. (2011). Beyond the bounded instrumentality in current corporate sustainability research: Toward an inclusive notion of profitability. *Journal Of Business Ethics*, 104(3), 325-345. <https://doi.org/10.1007/s10551-011-0911-0>
- Hakala, N. (2017). *Sustainable business narratives in corporate sustainability reports: Discourses before and after a corporate crisis* (Master). University of Turku. <https://www.utupub.fi/bitstream/handle/10024/144564/Hakala%20Niina.pdf?sequence=1>
- Hamzah, N., Othman, N., & Musa, W. (2020). A qualitative analysis on causes of human trafficking from the perspective of Malaysian authorities. *International Journal Of Academic Research In Business And Social Sciences*, 10(3). <https://doi.org/10.6007/ijarbss/v10-i3/7025>
- Hooghiemstra, R. (2000). Corporate communication and impression management – New perspectives why companies engage in corporate social reporting. *Journal Of Business Ethics*, 27, 55-68. <http://doi.org/10.1023/A:1006400707757>
- Hooghiemstra, R. (2010). Letters to the shareholders: A content analysis comparison of letters written by CEOs in the United States and Japan. *The International Journal Of Accounting*, 45(3), 275-300. <https://doi.org/10.1016/j.intacc.2010.06.006>

- Hrasky, S. (2012). Visual disclosure strategies adopted by more and less sustainability-driven companies. *Accounting Forum*, 36(3), 154-165. <https://doi.org/10.1016/j.accfor.2012.02.001>
- Hsieh, H., & Shannon, S. (2005). Three approaches to qualitative content analysis. *Qualitative Health Research*, 15(9), 1277-1288. <https://doi.org/10.1177/1049732305276687>
- Igalens, J., & Gond, J. (2005). Measuring corporate social performance in France: A critical and empirical analysis of ARESE data. *Journal Of Business Ethics*, 56(2), 131-148. <https://doi.org/10.1007/s10551-004-3529-7>
- IHRB. (2020). *Respecting human rights in the time of the COVID-19 pandemic: Examining companies' responsibilities for workers and affected communities* (pp. 1-57). Institute for Human Rights and Business. https://www.ihrb.org/uploads/reports/Respecting_Human_Rights_in_the_Time_of_the_COVID-19_Pandemic_alternate_-_IHRB.pdf.
- Ikram, M., Zhang, Q., Sroufe, R., & Ferasso, M. (2020). The social dimensions of corporate sustainability: an integrative framework including Covid-19 insights. *Sustainability*, 12(20), 8747. <https://doi.org/10.3390/su12208747>
- ILAB. (2020). *2020 List of goods produced by child labor or forced labor*. https://www.dol.gov/sites/dolgov/files/ILAB/child_labor_reports/tda2019/2020_TVPR_List_Online_Final.pdf
- ILO. (2017). *Fundamental principles and rights at work: From challenges to opportunities* (pp. 1-73). Geneva. https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---relconf/documents/meetingdocument/wcms_549949.pdf
- ILO. (2019). *Business responsibility on preventing and addressing forced labour in Malaysia* (pp. 1-106). Switzerland,: : International Labour Organization. https://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/documents/publication/wcms_717944.pdf
- ILO. (2020a). *Strengthening responsible business practices to prevent forced labour in Malaysia*. https://www.ilo.org/asia/media-centre/news/WCMS_757523/lang--en/index.htm
- ILO. (2020b). *The impact of the COVID-19 pandemic on jobs and incomes in G20 economies*. https://www.ilo.org/wcmsp5/groups/public/---dgreports/---cabinet/documents/publication/wcms_756331.pdf
- Im, J., Kim, H., & Miao, L. (2021). CEO letters: Hospitality corporate narratives during the COVID-19 pandemic. *International Journal Of Hospitality Management*, 92, 102701. <https://doi.org/10.1016/j.ijhm.2020.102701>
- Inegbedion, H., Sunday, E., Asaleye, A., Lawal, A., & Adebajji, A. (2020). Managing diversity for organizational efficiency. *SAGE Open*, 10(1), 215824401990017. <https://doi.org/10.1177/2158244019900173>

- International Labour Office. (2007). *Equality at work: Tackling the challenges*. Geneva. https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---webdev/documents/publication/wcms_082607.pdf
- Jones, E., & Pittman, T. (1982). *Toward a general theory of strategic self-presentation*. In J. Suls, *Psychological Perspectives on the Self* (pp. 231-262). Lawrence Erlbaum Associates. https://web.mit.edu/curhan/www/docs/Articles/15341_Readings/Rqd_rdngs_due_at_first_class/2Jones%20&%20Pittman%201982.pdf.
- Kamla, R., & Roberts, C. (2010). The global and the local: Arabian Gulf States and imagery in annual reports. *Accounting, Auditing & Accountability Journal*, 23(4), 449-481. <https://doi.org/10.1108/09513571011041589>
- Kansal, M., & Joshi, M. (2015). Reporting human resources in annual reports. *Asian Review Of Accounting*, 23(3), 256-274. <https://doi.org/10.1108/ara-04-2014-0051>
- Kaur, S., Raman, V., & Singhanian, M. (2016). Impact of corporate characteristics on human resource disclosures. *Asian Review Of Accounting*, 24(4), 390-425. <https://doi.org/10.1108/ara-09-2014-0103>
- Kent, P., & Zunker, T. (2013). Attaining legitimacy by employee information in annual reports. *Accounting, Auditing & Accountability Journal*, 26(7), 1072-1106. <https://doi.org/10.1108/aaaj-03-2013-1261>
- Kolk, A., Levy, D., & Pinkse, J. (2008). Corporate responses in an emerging climate regime: The institutionalization and commensuration of carbon disclosure. *European Accounting Review*, 17(4), 719-745. <https://doi.org/10.1080/09638180802489121>
- Koning, J. (2002). Social sustainability in a globalizing world: context, theory and methodology explored. *More On MOST: Proceedings Of An Expert Meeting (2002)*. https://www.researchgate.net/profile/Juliette-Koning/publication/242642851_Social_Sustainability_in_a_Globalizing_World_Context_theory_and_methodology_explored/links/55128bca0cf270fd7e32e75f/Social-Sustainability-in-a-Globalizing-World-Context-theory-and-methodology-explored.pdf.
- Korten, D. (2001). When corporations rule the world. *European Business Review*, 98(1). <https://doi.org/10.1108/ebj.1998.05498aab.007>
- Krippendorff, K. (2018), *Content Analysis: An Introduction to Its Methodology*, Sage publications, London.
- Kumar, P. (2021). *Top Glove profits and sales soar on COVID-19 demand*. Nikkei Asia. Retrieved July 31, 2021, <https://asia.nikkei.com/Business/Health-Care/Top-Glove-profits-and-sales-soar-on-COVID-19-demand>.
- Lauwo, S., & Otusanya, O. (2014). Corporate accountability and human rights disclosures: A case study of Barrick Gold Mine in Tanzania. *Accounting Forum*, 38(2), 91-108. <https://doi.org/10.1016/j.accfor.2013.06.002>

- Laws of Malaysia. (2012). *Employment Act 1995*. http://jtksm.mohr.gov.my/images/kluster-warnawarni/akta-borang/akta-peraturan/akta_kerja1955_bi.pdf
- Lee, R. (2021). *Cover Story: Increased awareness of sustainability amid Covid-19*. The Edge Markets. Retrieved July 31, 2021, <https://www.theedgemarkets.com/article/cover-story-increased-awareness-sustainability-amid-covid19>.
- Li, Y., & McKernan, J. (2016). Human rights, accounting, and the dialectic of equality and inequality. *Accounting, Auditing & Accountability Journal*, 29(4), 568-593. <https://doi.org/10.1108/aaaj-07-2015-2142>
- Li, Z., Haque, S., & Chapple, E. (2018). Legitimising corporate reputation in times of employee distress through disclosure. *Accounting Research Journal*, 31(1), 22-45. <https://doi.org/10.1108/arj-12-2016-0158>
- Littig, B., & Griessler, E. (2005). Social sustainability: A catchword between political pragmatism and social theory. *International Journal Of Sustainable Development*, 8(1/2), 65-79. <https://doi.org/10.1504/ijds.2005.007375>
- Lum, M. (2020). *Covid-19 And foreign workers*. CodeBlue. Retrieved July 31, 2020, <https://codeblue.galencentre.org/2020/05/27/covid-19-and-foreign-workers/#:~:text=More%20recently%2C%20the%20Malaysian%20Employers,workers%20numbered%20about%202.3%20million.>
- Maali, B., Casson, P., & Napier, C. (2006). Social reporting by Islamic banks. *Abacus*, 42(2), 266-289. <https://doi.org/10.1111/j.1467-6281.2006.00200.x>
- Martins, A., Gomes, D., & Branco, M. (2021). Managing corporate social and environmental disclosure: An accountability vs. impression management framework. *Sustainability*, 13(1), 296. <https://doi.org/10.3390/su13010296>
- Martins, A., Gomes, D., Oliveira, L., Caria, A., & Parker, L. (2020). Resistance strategies through the CEO communications in the media. *Critical Perspectives On Accounting*, 71, 102092. <https://doi.org/10.1016/j.cpa.2019.102092>
- Mayring, P. (2000). Qualitative content analysis. *Forum: Qualitative Social Research*, 1(2), 159-176. <https://doi.org/10.17169/fqs-1.2.1089>
- McDonnell, M., & King, B. (2013). Keeping up appearances: Reputational threat and impression management after social movement boycotts. *Administrative Science Quarterly*, 58(3), 387-419. <https://doi.org/10.1177/0001839213500032>
- McKenzie, S. (2004). Social sustainability: Towards some definitions. *Australia: Hawke Research Institute Paper Series*, (27), 255-266. <https://www.unisa.edu.au/siteassets/episerver-6-files/documents/eass/hri/working-papers/wp27.pdf>.
- McNeely, J. (2021). Nature and COVID-19: The pandemic, the environment, and the way ahead. *Ambio*, 50(4), 767-781. <https://doi.org/10.1007/s13280-020-01447-0>

- McPhail, K., & Adams, C. (2016). Corporate respect for human rights: Meaning, scope, and the shifting order of discourse. *Accounting, Auditing & Accountability Journal*, 29(4), 650-678. <https://doi.org/10.1108/aaaj-09-2015-2241>
- Merkel-Davies, D., & Brennan, N. (2007). Discretionary disclosure strategies in corporate narratives: Incremental information or impression management?. *Journal Of Accounting Literature*, 27, 116-169. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1089447
- Merkel-Davies, D., & Brennan, N. (2011). A conceptual framework of impression management: New insights from psychology, sociology and critical perspectives. *Accounting And Business Research*, 41(5), 415-437. <https://doi.org/10.1080/00014788.2011.574222>
- Messner, M. (2009). The limits of accountability. *Accounting, Organizations And Society*, 34(8), 918-938. <https://doi.org/10.1016/j.aos.2009.07.003>
- Meyer, D. Z., & Avery, L. M. (2008). Excel as a qualitative data analysis tool. *Field Methods*, 21(1), 91–112. <https://doi.org/10.1177/1525822x08323985>
- Miller, J. (2020). *Revealed: Shocking conditions in PPE factories supplying UK*. Channel 4 News. Retrieved July 12, 2020, <https://www.channel4.com/news/revealed-shocking-conditions-in-ppe-factories-supplying-uk>.
- Monteiro, A., Aibar-Guzmán, B., Garrido-Ruso, M., & Aibar-Guzmán, C. (2021). Employee-related disclosure: A bibliometric review. *Sustainability*, 13(10), 5342. <https://doi.org/10.3390/su13105342>
- MRC. (2021). *Top Glove Sdn Bhd*. Myrubbercouncil.com. Retrieved June 28, 2021, http://www.myrubbercouncil.com/marketplace/public/supplier/aboutus.php?user_id=91.
- Mulvey, P., Bowes-Sperry, L., & Klein, H. (1998). The effects of perceived loafing and defensive impression management on group effectiveness. *Small Group Research*, 29(3), 394-415. <https://doi.org/10.1177/1046496498293006>
- Murphy, K. (2012). The social pillar of sustainable development: A literature review and framework for policy analysis. *Sustainability: Science, Practice And Policy*, 8(1), 15-29. <https://doi.org/10.1080/15487733.2012.11908081>
- Neu, D., Warsame, H., & Pedwell, K. (1998). Managing public impressions: Environmental disclosures in annual reports. *Accounting, Organizations And Society*, 23(3), 265-282. [https://doi.org/10.1016/s0361-3682\(97\)00008-1](https://doi.org/10.1016/s0361-3682(97)00008-1)
- Nicolò, G., Aversano, N., Sannino, G., & Tartaglia Polcini, P. (2021). Investigating web-based sustainability reporting in Italian Public Universities in the era of Covid-19. *Sustainability*, 13(6), 3468. <https://doi.org/10.3390/su13063468>
- Nikkei Asia. (2021). *Top Glove Corp. Bhd.*. Retrieved July 31, 2021, <https://asia.nikkei.com/Companies/Top-Glove-Corp.-Bhd>.

- NST Business. (2021). *Top Glove named HR Asia's best company to work*. NST Online. Retrieved July 18, 2022, <https://www.nst.com.my/business/2021/03/677911/top-glove-named-hr-asias-best-company-work>.
- O'Connell, B., De Lange, P., Stoner, G., & Sangster, A. (2016). Strategic manoeuvres and impression management: Communication approaches in the case of a crisis event. *Business History*, 58(6), 903-924. <https://doi.org/10.1080/00076791.2015.1128896>
- Office of High Commissioner for Human Rights. (2020). *Ensuring that business respects human rights during the Covid-19 crisis and beyond: The relevance of the UN Guiding Principles on Business and Human Rights*. Retrieved July 31, 2021, <https://www.ohchr.org/en/statements/2020/04/ensuring-business-respects-human-rights-during-covid-19-crisis-and-beyond>.
- Ogden, S., & Clarke, J. (2005). Customer disclosures, impression management and the construction of legitimacy. *Accounting, Auditing & Accountability Journal*, 18(3), 313-345. <https://doi.org/10.1108/09513570510600729>
- OHCHR. (2020). *Business and human rights in times of COVID-19* (pp. 1-9). <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/BusinessAndHR-COVID19.pdf>.
- Onkila, T. (2009). Corporate argumentation for acceptability: Reflections of environmental values and stakeholder relations in corporate environmental statements. *Journal Of Business Ethics*, 87(2), 285-298. <https://doi.org/10.1007/s10551-008-9885-y>
- OSHA. (2021). *OSH Act of 1970*. United States Department of Labor. Retrieved July 31, 2021, <https://www.osha.gov/laws-regs/oshact/section5-duties>.
- Parsa, S., Roper, I., Muller-Camen, M., & Szigetvari, E. (2018). Have labour practices and human rights disclosures enhanced corporate accountability? The case of the GRI framework. *Accounting Forum*, 42(1), 47-64. <https://doi.org/10.1016/j.accfor.2018.01.001>
- Patten, D. (2002). The relation between environmental performance and environmental disclosure: a research note. *Accounting, Organizations And Society*, 27(8), 763-773. [https://doi.org/10.1016/s0361-3682\(02\)00028-4](https://doi.org/10.1016/s0361-3682(02)00028-4)
- Perez-Batres, L., Doh, J., Miller, V., & Pisani, M. (2012). Stakeholder pressures as determinants of CSR strategic choice: Why do firms choose symbolic versus substantive self-regulatory codes of conduct?. *Journal Of Business Ethics*, 110(2), 157-172. <https://doi.org/10.1007/s10551-012-1419-y>
- Perper, R. (2020). *Here are all the major grocery-store chains around the world running special hours for the elderly and vulnerable to prevent the coronavirus spread*. Business Insider. Retrieved July 31, 2021, <https://www.businessinsider.com/coronavirus-stores-special-hours-elderly-vulnerable-list-2020-3?r=US&IR=T>.

- Pope, S., & Wæraas, A. (2015). CSR-washing is rare: A conceptual framework, literature review, and critique. *Journal Of Business Ethics*, 137(1), 173-193. <https://doi.org/10.1007/s10551-015-2546-z>
- Preston, A., & Young, J. (2000). Constructing the global corporation and corporate constructions of the global: A picture essay. *Accounting, Organizations And Society*, 25(4-5), 427-449. [https://doi.org/10.1016/s0361-3682\(98\)00066-x](https://doi.org/10.1016/s0361-3682(98)00066-x)
- Preston, A., Wright, C., & Young, J. (1996). IMag [in] ing annual reports. *Accounting, Organizations And Society*, 21(1), 113-137. [https://doi.org/10.1016/0361-3682\(95\)00032-5](https://doi.org/10.1016/0361-3682(95)00032-5)
- Quattrone, P. (2009). Books to be practiced: Memory, the power of the visual, and the success of accounting. *Accounting, Organizations And Society*, 34(1), 85-118. <https://doi.org/10.1016/j.aos.2008.03.001>
- Raj-Reichert, G. (2016). The powers of a social auditor in a global production network: the case of Verité and the exposure of forced labour in the electronics industry. *Journal Of Economic Geography*, 20(3), 653-678. <https://doi.org/10.1093/jeg/lbz030>
- Rämö, H. (2011). Visualizing the phronetic organization: The case of photographs in CSR Reports. *Journal Of Business Ethics*, 104(3), 371-387. <https://doi.org/10.1007/s10551-011-0916-8>
- Ratcliffe, R. (2020). Migrant worker at Malaysian medical glove manufacturer dies of Covid-19. *The Guardian*. Retrieved July 31, 2020, <https://www.theguardian.com/world/2020/dec/14/worker-in-malaysian-medical-glove-factory-dies-of-covid-19-top-glove>.
- Reuters. (2020). *Glove, condom makers turn face mask producers for Covid-19 crisis*. Free Malaysia Today (FMT). Retrieved July 31, 2020, <https://www.freemalaysiatoday.com/category/nation/2020/04/10/glove-condom-makers-turn-face-mask-producers-for-covid-19-crisis/>.
- REV Media Group. (2020). *Top Glove eyes expansion through both organic growth, M&A*. Retrieved July 17, 2020, The Malaysian Reserve. <https://themalaysianreserve.com/2020/07/13/top-glove-eyes-expansion-through-both-organic-growth-ma/>.
- Roberts, J. (1991). The possibilities of accountability. *Accounting, Organizations And Society*, 16(4), 355-368. [https://doi.org/10.1016/0361-3682\(91\)90027-c](https://doi.org/10.1016/0361-3682(91)90027-c)
- Roberts, J. (2003). The manufacture of corporate social responsibility: Constructing corporate sensibility. *Organization*, 10(2), 249-265. <https://doi.org/10.1177/1350508403010002004>
- Roberts, J. (2009). No one is perfect: The limits of transparency and an ethic for 'intelligent' accountability. *Accounting, Organizations And Society*, 34(8), 957-970. <https://doi.org/10.1016/j.aos.2009.04.005>

- Robinson, M., Kleffner, A., & Bertels, S. (2011). Signaling sustainability leadership: Empirical evidence of the value of DJSI membership. *Journal Of Business Ethics*, 101(3), 493-505. <https://doi.org/10.1007/s10551-011-0735-y>
- Ruggie, J.G. (2013). *Just Business: Multinational Corporations and Human Rights (Norton Global Ethics Series)*, WW Norton and Company.
- Saad, S., & Salman, A. (2014). Government policy and the challenge of eradicating human trafficking in Malaysia. *Malaysian Journal Of Society*, 10(6), 66-74. <https://ejournal.ukm.my/gmjss/article/view/18675>.
- Sandberg, M., & Holmlund, M. (2015). Impression management tactics in sustainability reporting. *Social Responsibility Journal*, 11(4), 677-689. <https://doi.org/10.1108/srj-12-2013-0152>
- Săndulescu, M. (2021). Sustainability reporting and impression management: A case study in the oil and gas industry. *Journal Of Accounting And Management Information Systems*, 20(2). <https://doi.org/10.24818/jamis.2021.02004>
- Sarkis, J. (2020). Supply chain sustainability: Learning from the COVID-19 pandemic. *International Journal Of Operations & Production Management*, 41(1), 63-73. <https://doi.org/10.1108/ijopm-08-2020-0568>
- Schlenker, B.R. (1980). *Impression management: The self-concept, social identity, and interpersonal relations*; Brooks/Cole: Monterey, CA, USA.
- Schrand, C., & Walther, B. (2000). Strategic benchmarks in earnings announcements: The selective disclosure of prior-period earnings components. *The Accounting Review*, 75(2), 151-177. <https://doi.org/10.2308/accr.2000.75.2.151>
- Searcy, C., Dixon, S., & Neumann, W. (2016). The use of work environment performance indicators in corporate social responsibility reporting. *Journal Of Cleaner Production*, 112, 2907-2921. <https://doi.org/10.1016/j.jclepro.2015.10.081>
- Short, J., & Palmer, T. (2003). Organizational performance referents: An empirical examination of their content and influences. *Organizational Behavior And Human Decision Processes*, 90(2), 209-224. [https://doi.org/10.1016/s0749-5978\(02\)00530-7](https://doi.org/10.1016/s0749-5978(02)00530-7)
- Sikka, P. (2011). Accounting for human rights: The challenge of globalization and foreign investment agreements. *Critical Perspectives On Accounting*, 22(8), 811-827. <https://doi.org/10.1016/j.cpa.2011.03.004>
- Spangenberg, J. (2016). The corporate human development index CHDI: A tool for corporate social sustainability management and reporting. *Journal Of Cleaner Production*, 134, 414-424. <https://doi.org/10.1016/j.jclepro.2015.12.043>
- Spence, C. (2009). Social accounting's emancipatory potential: A Gramscian critique. *Critical Perspectives On Accounting*, 20(2), 205-227. <https://doi.org/10.1016/j.cpa.2007.06.003>

- Staniškienė, E., & Stankevičiūtė, Ž. (2018). Social sustainability measurement framework: The case of employee perspective in a CSR-committed organisation. *Journal Of Cleaner Production*, 188, 708-719. <https://doi.org/10.1016/j.jclepro.2018.03.269>
- Stevens, C., & Kristof, A. (1995). Making the right impression: A field study of applicant impression management during job interviews. *Journal Of Applied Psychology*, 80(5), 587-606. <https://doi.org/10.1037/0021-9010.80.5.587>
- Strathern, M. (2000). The tyranny of transparency. *British Educational Research Journal*, 26(3), 309-321. <https://doi.org/10.1080/713651562>
- Stratulat, M. (2019). Impression management during a crisis event. *Scientific Journal Of Logistics*, 15(1), 119-128. <https://doi.org/10.17270/J.LOG.2019.320>
- Strutton, D., Vitell, S., & Pelton, L. (1994). How consumers may justify inappropriate behavior in market settings: An application on the techniques of neutralization. *Journal Of Business Research*, 30(3), 253-260. [https://doi.org/10.1016/0148-2963\(94\)90055-8](https://doi.org/10.1016/0148-2963(94)90055-8)
- SWTYT. (2022). *The effects of covid-19 on sustainable reporting*. ShineWing TY TEOH. Retrieved February 28, 2022, <https://shinewingtyteoh.com/covid-19-on-sustainable-reporting>.
- Sykes, G., & Matza, D. (1957). Techniques of neutralization: A theory of delinquency. *American Sociological Review*, 22(6), 664. <https://doi.org/10.2307/2089195>
- Talbot, D., & Boiral, O. (2015). Strategies for climate change and impression management: A case study among Canada's large industrial emitters. *Journal Of Business Ethics*, 132(2), 329-346. <https://doi.org/10.1007/s10551-014-2322-5>
- Talbot, D., & Boiral, O. (2018). GHG reporting and impression management: An assessment of sustainability reports from the energy sector. *Journal Of Business Ethics*, 147(2), 367-383. <https://doi.org/10.1007/s10551-015-2979-4>
- The Department of Global Communications. (2020). *Never waste a crisis: Companies invest to 'recover better' from COVID-19 | United Nations*. United Nations. Retrieved October 31, 2020, <https://www.un.org/en/coronavirus/never-waste-crisis-corporations-invest-%E2%80%98recover-better%E2%80%99-covid-19>.
- The Guardian. (2018). *NHS rubber gloves made in Malaysian factories linked with forced labour*. Retrieved July 16, 2020, <https://www.theguardian.com/global-development/2018/dec/09/nhs-rubber-gloves-made-in-malaysian-factories-accused-of-forced-labour>.
- Tierney, K., & Webb, G. (1995). *Managing organizational impressions in crisis situations: Exxon corporation and the Exxon Valdez oil spill*. Delaware disaster research center, Preliminary Paper. <https://udspace.udel.edu/bitstream/handle/19716/643/pp235.pdf?sequence=1>

- Top Glove. (2017). *Annual report financial year ended 2017* (pp. 1-191). https://www.bursamalaysia.com/market_information/announcements/company_announcement/announcement_details?ann_id=2805212
- Top Glove. (2018). *Annual report financial year ended 2018* (pp. 1-216). https://www.bursamalaysia.com/market_information/announcements/company_announcement/announcement_details?ann_id=2904378
- Top Glove. (2019). *Annual report financial year ended 2019* (pp. 1-266). https://www.topglove.com/App_ClientFile/7ff8cb3f-fbf6-42e7-81da-6db6a0ab2ef4/Assets/anual_report/TopGloveAR2019.pdf
- Top Glove. (2020). *Integrated annual report 2020* (pp. 1-289). https://www.bursamalaysia.com/market_information/announcements/company_announcement/announcement_details?ann_id=3104647
- Top Glove. (2021). *Integrated annual report 2021* (pp. 1-289). https://www.bursamalaysia.com/market_information/announcements/company_announcement/announcement_details?ann_id=3208629
- Topglove. (2020). *The world's largest manufacturer of gloves*. Topglove.com. Retrieved July 12, 2020, <https://www.topglove.com/corporate-profile/>.
- Torkayesh, A., Ecer, F., Pamucar, D., & Karamaşa, Ç. (2021). Comparative assessment of social sustainability performance: Integrated data-driven weighting system and CoCoSo model. *Sustainable Cities And Society*, 71, 102975. <https://doi.org/10.1016/j.scs.2021.102975>
- Tregidga, H., & Milne, M. (2006). From sustainable management to sustainable development: A longitudinal analysis of a leading New Zealand environmental reporter. *Business Strategy And The Environment*, 15(4), 219-241. <https://doi.org/10.1002/bse.534>
- Tsalis, T., Stylianou, M., & Nikolaou, I. (2018). Evaluating the quality of corporate social responsibility reports: The case of occupational health and safety disclosures. *Safety Science*, 109, 313-323. <https://doi.org/10.1016/j.ssci.2018.06.015>
- Vallance, S., Perkins, H., & Dixon, J. (2011). What is social sustainability? A clarification of concepts. *Geoforum*, 42(3), 342-348. <https://doi.org/10.1016/j.geoforum.2011.01.002>
- Verite. (2014). *Forced labor in the production of electronic goods in Malaysia: A comprehensive study of scope and characteristics*. <https://www.verite.org/wp-content/uploads/2016/11/VeriteForcedLaborMalaysianElectronics2014.pdf>.
- Vuontisjärvi, T. (2006). Corporate social reporting in the European context and human resource disclosures: An analysis of Finnish companies. *Journal Of Business Ethics*, 69(4), 331-354. <https://doi.org/10.1007/s10551-006-9094-5>
- Wahab, H., & Mahmod, N. (2020). Defining employment discrimination in Malaysian legal context. *Pertanika Journal Of Social Sciences & Humanities*, 28(1), 379-

395.

https://www.researchgate.net/publication/340264797_Defining_Employment_Discrimination_in_Malaysian_Legal_Context.

Williams, S., & Adams, C. (2013). Moral accounting? Employee disclosures from a stakeholder accountability perspective. *Accounting, Auditing & Accountability Journal*, 26(3), 449-495. <https://doi.org/10.1108/09513571311311892>

Yahoo Finance. (2020). *Here's a list of CEOs taking pay cuts amid the coronavirus crisis*. Uk.finance.yahoo.com. Retrieved September 17, 2020, <https://uk.finance.yahoo.com/news/heres-a-list-of-ce-os-taking-pay-cuts-amidst-the-coronavirus-crisis-171206258.html?guccounter=2>.

Yin, R. K. (2003) *Case study research: Design and methods, 3rd edition*, London, SAGE Publications.

Yuthas, K., Rogers, R. and Dillard, J.F. (2002). "Communicative action and corporate annual reports", *Journal of Business Ethics*, 41, 141-157. <https://doi.org/10.1023/A:1021314626311>

Zeng, X., Momin, M., & Nurunnabi, M. (2021). Photo disclosure in human rights issues by fortune companies: An impression management perspective. *Sustainability Accounting, Management And Policy Journal*, 13(3), 568-599. <https://doi.org/10.1108/sampj-06-2019-0243>