

**A CRITICAL DISCOURSE ANALYSIS OF
MALAYSIAN CORPORATE SOCIAL RESPONSIBILITY
REPORTS**

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ABSTRACT

This research studies the communication of corporate social responsibility (CSR) in Malaysian CSR reports. CSR is a new domain in Malaysia and CSR reports are a relatively new register for Malaysian corporations. There is little research for CSR reports, compared to other registers in corporate discourse. Two major strands of investigation identified are for adherence and communication. CSR adherence studies conformity to various standards but not language and image and CSR communication has studied language more than image but it often does not study recontextualization and ideology. This research can contribute to research on CSR communication by conducting a detailed analysis of Malaysian CSR reports. It is grounded in Fairclough's 3-dimensional critical discourse analysis (CDA) model, which consists of 3 dimensions of text, discourse practice and social practice. The model is employed on a corpus of 27 CSR reports from 2009 to 2011 from 10 major foreign and local corporations incorporated in Malaysia. The two sections analyzed in these reports are the CEO Statement and Environment Section. The analysis adopts a micro to macro approach, from text to discourse practice to social practice. Text is analyzed by automated corpus processes and manual Systemic-Functional Multimodal Discourse Analysis (SF-MDA). Corpus processes covers frequency and concordance while SF-MDA covers FIGURATION and APPRAISAL for language and Representation and Interaction for image. The automated and manual analyses show that CEO Statements and Environment Sections employ selected language and image features to present CSR. CEO Statements have three major entities of corporations, stakeholders and CSR

performance while Environment Sections have three major entities of corporations, environmental risks or resources and environmental initiatives. Both sections portray their entities through expounding with positive valuation. Then, discourse practice is analyzed by focusing on intertextuality and interdiscursivity. CSR reports employ conventionalized and standardized texts and discourses. The texts cited are organized along an intertextual cline, where a corporation's right to determine or influence the content of texts diminishes as the cline extends rightwards. Citing right-leaning texts improves the credibility of CSR reports. The discourses incorporated are public knowledge but may be easily reproduced and are present in other domains. Incorporating these discourses improves the accessibility of CSR reports. Next, social practice is analyzed through social theories. The corporate context of Malaysia has 4 major parties, namely the Malaysian Government, Bursa Malaysia, corporations and stakeholders. The Malaysian Government and Bursa Malaysia establish directives to engage in and disclose CSR. Corporations invest economic capital in CSR reports and corporations gain cultural, social and symbolic capitals from CSR reports. Corporations also consider selected stakeholders in CSR reports. This research demonstrates CSR reports as ideological and their ideology represents orthodoxy or the official way to conceptualize the role of corporations, stakeholders and CSR performance for Malaysian corporations. In Malaysia's capitalist, market-driven economy, CSR may provide social legitimacy to maintain economic legitimacy.

ABSTRAK

Penyelidikan ini meneliti komunikasi tanggungjawab sosial korporat (CSR) dalam laporan CSR dari Malaysia. CSR merupakan bidang yang baru di Malaysia dan laporan CSR merupakan laras yang agak baru untuk syarikat-syarikat di Malaysia. Kajian berkenaan laporan CSR kurang dijalankan, berbanding laras-laras lain untuk wacana korporat. Dua lembaran utama pengajian yang dikenalpasti adalah mengenai keakuran dan komunikasi. Pengajian mengenai keakuran CSR meneliti pematuhan pelbagai piawaian tetapi tidak meneliti bahasa dan imej dan pengajian mengenai komunikasi CSR telah meneliti bahasa lebih daripada imej walaupun tidak kerap meneliti rekontekstualisasi dan ideologi. Penyelidikan ini boleh menyumbang kepada penyelidikan mengenai komunikasi CSR dengan mengendalikan analisa terperinci laporan CSR dari Malaysia. Penyelidikan ini berdasarkan model 3 dimensi analisa wacana kritis (CDA) oleh Fairclough, yang merangkumi 3 dimensi, iaitu teks, amalan wacana dan amalan sosial. Model ini digunakan untuk menganalisa korpus yang mangandungi 27 laporan CSR dari tahun 2009 sehingga 2011 dari 10 buah syarikat asing dan tempatan yang diperbadankan di Malaysia. Penyelidikan ini menganalisa dua bahagian dalam laporan ini, iaitu Penyata Ketua Pegawai Eksekutif (CEO) dan Bahagian Alam Sekitar. Analisa mengamalkan pendekatan mikro ke makro, dari teks ke amalan wacana ke amalan sosial. Teks dianalisa dengan proses korpus secara automasi dan Analisa Wacana Multimodal Sistemik Fungsional (SF-MDA) secara manual. Proses korpus merangkumi analisa kekerapan dan konkordansi sementara SF-MDA merangkumi analisa FIGURASI dan PENAKSIRAN untuk bahasa dan Perwakilan dan

Interaksi untuk imej. Analisa secara automasi dan manual menunjukkan bahawa Penyata CEO dan Bahagian Alam Sekitar menggunakan ciri-ciri bahasa dan imej yang tertentu untuk menyampaikan CSR. Penyata CEO mempunyai tiga entiti utama, iaitu syarikat, pemegang amanah dan pelaksanaan CSR sementara Bahagian Alam Sekitar mempunyai tiga entiti utama, iaitu syarikat, risiko atau sumber alam dan inisiatif alam sekitar. Kedua-dua bahagian ini menggambarkan entiti-entiti mereka melalui penghuraian dengan penilaian positif. Kemudian, amalan wacana dianalisa dengan berfokuskan pada intertekstualiti dan interdiskursiviti. Laporan CSR menggunakan teks-teks dan wacana-wacana yang konvensional dan standard. Teks-teks yang dirujuk disusun pada klin intertekstualiti, di mana hak syarikat untuk menentukan atau mempengaruhi kandungan teks semakin berkurangan ke arah kanan klin. Rujukan pada teks ke arah kanan klin memperbaiki kebolehpercayaan laporan CSR. Wacana-wacana yang diselitkan merupakan pengetahuan am yang mungkin mudah dihasilkan dan wujud dalam bidang-bidang lain. Penyelitan wacana ini memperbaiki kebolehpasaran laporan CSR. Seterusnya, amalan sosial dianalisa menerusi teori-teori sosial. Konteks korporat Malaysia mengandungi 4 pihak utama, iaitu Kerajaan Malaysia, Bursa Malaysia, syarikat dan pemegang amanah. Kerajaan Malaysia dan Bursa Malaysia menentukan halatuju pembabitan dan pendedahan CSR. Syarikat melaburkan modal ekonomi pada laporan CSR dan syarikat mengaut modal budaya, sosial dan simbolik dari laporan ini. Syarikat turut mempertimbangkan pemegang amanah tertentu dalam laporan CSR. Penyelidikan ini mempamerkan ideologi laporan CSR dan ideologi mereka melambangkan keortodoksan atau cara yang rasmi untuk membayangkan peranan syarikat, pemegang amanah dan pelaksanaan CSR untuk syarikat-syarikat di Malaysia. Dalam ekonomi kapitalis yang didorong oleh pasaran di Malaysia, CSR mungkin membekalkan keabsahan sosial untuk mengekalkan keabsahan ekonomi.

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CHAPTER 1

INTRODUCTION

1.0 Introduction

Chapter 1 introduces the thrust of this research. It describes the context of research in Section 1.1 and the rationale of research in Section 1.2. These guide the development of the research goals in Section 1.3 and the research questions in Section 1.4. These set the locus of this research. This research can contribute to 2 important fields (CDA and corporate communication), which are noted in Section 1.5. Yet, it is not exhaustive and its limitations are acknowledged in Section 1.6. An overview of this research is provided in Section 1.7. The crucial terminologies and definitions of this research are listed in Section 1.8. Chapter 1 ends with a conclusion in Section 1.9.

1.1 Context of research

The section describes the domain of this research, corporate social responsibility (CSR) and a major register to document CSR, CSR reports.

1.1.1 CSR

Basic knowledge about CSR is required to understand this research. This includes defining CSR, reviewing the arguments for and against CSR and developing CSR in Malaysia.

1.1.1.1 Defining CSR

CSR is a nebulous term. There exists little consensus about its definition (Carroll, 1979, 1991, Crane & Matten, 2007) and the literature evidences various definitions through the years (e.g. Coombs & Holladay, 2012, Crane & Matten, 2007, Kotler & Lee, 2005, Werther & Chandler, 2011). Yet, there are a few normative definitions for CSR, such as:

CSR is the voluntary actions that a corporation implements as it pursues and fulfills its perceived obligations to stakeholders...
(Coombs & Holladay, 2012, pp. 7-8)

CSR is a commitment to improve community welfare through discretionary business practices and contributions of corporate resources.
(Kotler & Lee, 2005, p. 3)

CSR is a view of the corporation and its place in society that presumes a responsibility among corporations to pursue goals in addition to profit maximization and a responsibility among a corporation's stakeholders to hold the corporation accountable for its actions.
(Werther & Chandler, 2011, p. 5)

The definitions for CSR prioritize CSR as the social obligation and impact of business in society (Crane & Matten, 2007, p. xx). This is realized through various initiatives and Kotler & Lee (2005, p. 25) organize these initiatives into 6 categories, namely cause promotion (1), cause-related marketing (2), corporate social marketing (3), corporate philanthropy (4), community volunteering (5) and socially responsible business

practices (6). These categories include a gamut of CSR initiatives and provide corporations many ways to contribute to society.

1.1.1.2 Reviewing the arguments for and against CSR

There are arguments for and against CSR and their major ideas are recapitulated. Arguing *for* CSR posits CSR as positive for business. There is an economic, moral and rational basis to perform CSR (Werther & Chandler, 2011). The economic basis considers CSR a competitive advantage (Werther & Chandler, 2011, p. 18). CSR improves a corporation's reputation among stakeholders, which, for example, could interest investors to invest in it, employees to work in it and customers to purchase its products or services. The contribution of these stakeholders helps to increase revenues. Corporations also have to better manage their resources to avoid waste, which helps to decrease costs. Hence, CSR has a financial basis because revenues and costs impact profit. The moral basis proposes corporations recognizing societal values and utilizing profit to achieve such values (Handy, 2002, p. 51). Profit should be reinvested in society because society furnishes the human and natural resources for corporations. The rational basis proposes corporations recognizing self-interest. They self-regulate their operations and become pro-active before stakeholders demand corporations to change (Werther & Chandler, 2011, p. 17). Among the 3 bases, the economic argument provides the strongest basis for performing CSR (Werther & Chandler, 2011, p. 19) because it links CSR to monetary value and establishes near to medium term tangible benefits for corporations.

Arguing *against* CSR posits CSR as negative for business. CSR diverts a corporation's resources, increasing costs while decreasing revenues. This is contrary to a

corporation's reason for existence, which is to ensure profit (Friedman, 1970, Sternberg, 2000). Corporations serve other stakeholders who do not have a direct interest in them and intrude the role of the government to improve society (Friedman, 1970). There is no need to perform CSR because corporations have rational self-interest (Sternberg, 2000). Corporations would not act in ways to jeopardize society because it impacts the production of products and services. These arguments establish an economic and rational basis for not performing CSR but other arguments denounce CSR itself as a façade. Banerjee (2008, p. 52) terms CSR an emancipatory rhetoric. CSR envisages a favorable corporation-society relationship although corporations continue their operations with little improvements for society. CSR becomes an ideological fix (Enoch, 2007, p. 80) because it helps to justify and sustain the capitalist way for conducting business. Capitalism encourages growth despite finite planetary resources. Growth often requires corporations to consume more to produce more, which might not benefit society. The arguments above debate a core idea of deploying or not deploying corporate resources for society. This posits a dichotomy, which for now favors arguments for CSR since most corporations endorse some form of CSR (Handy, 2002).

1.1.1.3 Developing CSR in Malaysia

Cannon (1994) traces CSR to the late 18th century in the United Kingdom (UK). A key figure was Robert Owen, whose concern for his employees motivated him to improve their living conditions (Cannon, 1994, pp. 15-16). These ideas spread to mainland Europe and the United States of America (USA), where CSR flourished during the 1930s after the Great Depression (Bakan, 2005, p. 19). This period marks the shift for CSR from a peripheral practice to a core practice (Bakan, 2005, p. 31) because more corporations became interested in it.

In Malaysia, CSR is relatively new (Lu & Castka, 2009, p. 149) but it is becoming a common practice among corporations. CSR is traceable to the government and stock exchange. The former Prime Minister, Abdullah Badawi required corporations to disclose their CSR during his 2007 budget speech. In 2010, the subsequent Prime Minister, Najib Razak launched Bursa Malaysia's (Malaysian Stock Exchange's) Business Sustainability Programme to encourage corporations to integrate CSR in their operations. The government also grants various tax deductions and exemptions for performing CSR. Najib Razak reiterated the government's pledge for CSR during his 2014 budget speech. He publicized the establishment of a Socially Responsible Investment (SRI) Fund and Environment, Social and Governance (ESG) Index. The SRI Fund will invest in corporations with reputable CSR while the ESG Index will rate a corporation's CSR performance. The government's investment arm, Valuecap, will invest a total of RM 1 billion in corporations with high scores in the ESG Index.

Bursa Malaysia has implemented the government's directives for CSR. Bursa Malaysia promotes CSR to make Malaysia a desirable investment destination. Bursa Malaysia amended its listing requirements in September 2006, where corporations had to disclose CSR to remain listed on the stock exchange. Bursa Malaysia launched its CSR Framework in 2006 and it covers the 4 areas of community, environment, marketplace and workplace (Bursa Malaysia, 2014). Bursa Malaysia will launch the SRI Fund and ESG Index around 2014 and they mimic the FTSE4Good in the UK and the Dow Jones Sustainability Index and Fortune Most Admired Companies in the USA. Presently, only corporations need to disclose CSR in Malaysia because corporations are a prominent business structure. Their significant scale and scope of operations have a larger social and ecological impact and corporations have the resources to manage this impact.

Corporations are starting to realize the value of CSR (Section 1.1.1.2) and more corporations are performing CSR in Malaysia (ACCA, 2010). Some corporations have joined organizations to be linked to other CSR-performing corporations. These organizations include the Business Council for Sustainable Development (Founded 1992) and the Institute of Corporate Responsibility Malaysia (Founded 2006). Both of them merged to form the Business Council for Sustainability & Responsibility Malaysia (BCSRM) in 2011 and the BCSRM encourages corporations to adopt CSR. There are also awards for CSR, such as the Prime Minister's CSR Awards since 2007, ACCA Malaysian Social Responsibility Awards (MaSRA) since 2002 and StarBiz ICR Corporate Responsibility Award since 2008. Such awards celebrate achievements in various CSR aspects.

Stakeholders have also been interested in CSR. Stakeholders may be wary of the social and ecological impact of corporations in their lives and demand corporations to manage this impact. There are multiple stakeholders (Coombs & Holladay, 2012, Werther & Chandler, 2011) who can influence various aspects of a corporation's operations and corporations need to cater to these stakeholders. Hence, the government, stock exchange, corporations and stakeholders influence CSR and these are the 4 major parties involved in CSR in Malaysia.

1.1.2 CSR reports

CSR reports are increasingly being published around the world (Crawford & Williams, 2011) and Malaysia leads the regional trend because the majority of CSR reports in South East Asia are published in Malaysia (ACCA, 2010, p. 6). CSR reports are also

known as corporate responsibility reports, social and environmental reports or sustainability reports. Appendix A reproduces the cover of a CSR report. CSR reports are a type of corporate disclosure document (Bhatia, 2008, p. 168) produced by corporations for stakeholders.

Williams (2008, p. 237) proposes a typology of corporate disclosures by form (mandatory or voluntary) and type (e.g. environmental, financial). From this typology, CSR reports in Malaysia are voluntary and are about 4 areas of the Malaysian CSR Framework. CSR reports note the pulse of corporate realities (Bhatia, 2010) about CSR for a period of time, often one year. CSR reports are published overwhelmingly in English because English dominates business in Malaysia (Omar, 2007). These reports are either in a printed or electronic format and may be stand-alone or integrated reports. The former only concerns a corporation's CSR in a CSR report but the latter concerns a corporation's other operations in an annual report.

Corporations in Malaysia are not required to publish CSR reports but they continue to publish it. These corporations seem to need to inform stakeholders about CSR and CSR reports are a common register to report CSR. Corporations spend their resources to publish CSR reports and these reports demonstrate an endeavor to manage how corporations are perceived. These reports explain how corporations improve society and can benefit corporations. Through CSR reports, corporations can claim to not only emphasize profit but they also emphasize sustainability. Corporations use language and image to report CSR while trying to enhance the role of corporations in relation to stakeholders (Coombs & Holladay, 2012, p. 129). CSR reports help to convey a new perception of corporations. Their choices in language and image, which this research examines, may reflect this perception.

1.2 Rationale of research

There are a few reasons for pursuing this research. This concerns data (CSR reports), theory (multimodality) and method (CDA).

1.2.1 Rationale for CSR reports

A dearth of research exists for CSR communication (Ihlen, Bartlett & May, 2011a, p. 3) although CSR communication is a central element in CSR (Breitbarth, Harris & Aitken, 2009, p. 251). There are many registers for CSR communication (Guthrie & Abeysekara, 2006, p. 122, Unerman, 2000, p. 677) but CSR reports remain a major register (Dawkins, 2004, p. 111). Corporations publish CSR reports in electronic or print version, which are available in the public domain. CSR reports are an easy and fast way for stakeholders to learn about a corporation's CSR. These reports are a relatively new register in Malaysia because most corporations did not publish it before 2000. Research on CSR reports can contribute to better understand this register.

1.2.2 Rationale for multisemiotic analysis

Multimodality means the use of various semiotic resources to communicate (Machin & Mayr, 2012, p. 15). It may be an old (Stöckl, 2004, p. 10) or new (Kress, 2001, p. 81) phenomena but present corporate registers are often multimodal. O'Halloran (2009) distinguishes multimodal from multisemiotic. Multimodal involves two or more modalities, be they auditory, gustatory, haptic, olfactory or visual (O'Halloran, 2009, p. 98). Multisemiotic involves more than one semiotic resource, such as clothing, image,

language, sound or space (O'Halloran, 2009, p. 98). CSR reports are monomodal because they only deploy the visual modality but CSR reports are multisemiotic because they have color, font, image, language and layout. Language and image are pivotal to CSR reports because content is mainly manifested in language and image. Basu & Palazzo (2008) and Ziek (2009) propose studying the linguistics of CSR communication, which recognizes the role of language but marginalizes the role of image. A monosemiotic study of language simplifies this research but denies the contribution of various semiotic resources. This also presents partial knowledge about CSR reports. A multisemiotic study acknowledges language and image and examines their use to present CSR.

1.2.3 Rationale for CDA

The use of critical discourse analysis (CDA) provides another perspective to understand CSR (Coombs & Holladay, 2012, p. 23). CSR reports are not a unique instantiation of various semiotic resources but reflect power, history and ideology, which are prime concerns in CDA (Wodak, 2001a, p. 7). Fairclough (2002, p. 24) lists 4 major reasons to conduct CDA. First is a theoretical reason (Fairclough, 2002, p. 42). There is a dialectic relation between CSR reports and society. CDA helps to clarify how corporations influence CSR reports and how CSR reports influence corporations. Second is a methodological reason (Fairclough, 2002, p. 43). CDA provides an integrative structure for studying text with context and integrates semiotic theories with social theories. This can facilitate various analytical methods and enables methodological triangulation. Third is a historical reason (Fairclough, 2002, p. 43). CSR reports might be new, compared to other corporate registers. Yet, they have a history and CDA studies CSR reports as reflecting present corporate discourse. Fourth is a political reason

(Fairclough, 2002, p. 43). CSR reports are a common medium for corporations to demonstrate their power and to propagate their ideology. CDA can explain how and why this is achieved through choices in language and image in CSR reports.

1.3 Research goals

This research intends to study CSR communication in Malaysian CSR reports. This main goal raises several minor goals. This research intends:

- a. to examine language and image features in CSR reports
- b. to identify other texts and discourses in CSR reports
- c. to propose the ideology of CSR reports

1.4 Research questions

Fairclough's (1992, 1995a, b, 2003) 3-dimensional CDA model (Section 3.1) is employed in this research. The model consists of 3 dimensions of text, discourse practice and social practice and a research question tackles every dimension. This research poses 4 questions in Table 1.1. These questions are the basis for a detailed study of CSR reports.

Table 1.1: Matching dimension, research goal and research question

Dimension	Research goal	Research question	Rationale
Text	a. to examine language and image features in CSR reports	1a. How has the CEO Statement presented CSR through language and image? 1b. How has the Environment Section presented environmental CSR through language and image?	To study a corporation's portrayal of CSR To study a corporation's portrayal of environmental CSR
Discourse practice	b. to identify other texts and discourses in CSR reports	2. What is the role of other texts and discourses in CSR reports?	To examine the role of other texts and discourses in CSR reports
Social practice	c. to propose the ideology of CSR reports	3. How has ideology influenced presentation in CSR reports?	To explain the ideology propagated in CSR reports

1.5 Research significance

This research hopes to contribute to critical discourse analysis (CDA) and corporate communication.

1.5.1 CDA

For Bakan (2005, p. 5, 139), corporations have replaced religion and government to become the world's dominant institution by the end of the 20th century. Corporations communicate through various registers and these registers represent dominant discourses (Mautner, 2008, p. 32), such as CSR reports. These reports are backed by corporate resources to convey the corporation's perspective about CSR. This enhances the ability of CSR reports to shape widely-shared constructions of reality about CSR (Mautner, 2008, p. 32). CDA can expose how corporations present reality about CSR through a study of text, discourse practice and social practice.

This research is multitheoretical (Chapter 3) and can expand the theoretical scope of CDA. CDA can analyze language and image because its definition of discourse acknowledges the multiplicity of semiosis (Chouliaraki & Fairclough, 1999, p. 60, Fairclough, 1989, p. 27, Fairclough, 1995a, p. 131, 1995b, p. 58, Fairclough, 2001a, p. 239, Fairclough, 2006, p. 30). For van Dijk (1998, p. 201), these multimodal discursive manifestations need to be examined in studying ideology. This research explores the choices in language and image and the contribution of these choices to meaning, which can reflect a particular ideology.

1.5.2 Corporate communication

This research can benefit corporate communication. For Ihlen, Bartlett & May (2011b, p. 565), a corporation cannot *not* communicate about CSR (italics in original) because CSR communication is a way to inform the government, stock exchange and stakeholders about a corporation's CSR. CSR communication is a very delicate matter (Du, Bhattacharya & Sen, 2010, p. 10) because corporations have to deal with stakeholders' skepticism (Dawkins, 2004, p. 109, Du, Bhattacharya & Sen, 2010, p. 10). The study of CSR reports augments the scope of theoretical and practical knowledge available for corporate communication. It can alert people in corporate communication to the conventionalized choices in language and image to present CSR. These choices may be maintained or modified to improve CSR communication.

CSR reports exemplify the trend of textualization. It entails workers knowing their tasks and increasingly, the way to communicate about their tasks (Iedema, 2003a, p. 7). Practitioners would understand the contribution of language and image to meaning. This

sensitizes them to the potential of language and image, which could develop their ability to write convincing CSR reports. Knowledge about the choices in language and image helps those in corporate communication to use these choices to influence the perception of readers about CSR. This research can be used to develop training in corporate communication. Such training can be formal or informal for those practicing or learning corporate communication. This research could also be the basis to propose best practice for writing CSR reports.

This research develops knowledge about CSR reports, which forms the discursive competence or ability to decipher and deploy language and image in CSR reports. Discursive competence has to be inculcated in practitioners because it can enhance their professional expertise (Ihlen, Bartlett & May, 2011b, p. 565). The inclusion of discursive competence converts corporate communication into a multidisciplinary field, as Christensen, Morsing & Cheney (2008, p. 20) advocate. Indeed, for Bhatia (2002, pp. 54-55, 2004, p. 146), professional practice, disciplinary knowledge and discursive competence contribute to developing professional expertise, as visualized in Figure 1.1.



Figure 1.1: Components of professional expertise
(Bhatia, 2002, p. 55, 2004, p. 146)

1.6 Research limitations

The limitations of this research concern data, theory and method. These are not disabling factors but rather set the boundaries to enable this research. The caveats in Sections 1.6.1-1.6.3 must be kept in mind while reading this research. No research can claim universality and this research does not claim to be an exhaustive analysis of CSR reports. Instead, these limitations are invitations to future research on CSR reports (Section 9.5).

1.6.1 Data

This research does not study each type of business (Figure 2.8 in Section 2.6). It limits itself to corporations and chose the CSR reports of 10 corporations among the top 100 corporations by market capitalization in Bursa Malaysia. The findings from studying these corporations might not be generalized to other corporations. This research only examines CEO Statements and Environment Sections. The findings from studying these sections might not be generalized to other sections of CSR reports. There are diachronic and synchronic concerns because CSR reports in this research date from 2009 to 2011 in English in Malaysia. The findings might not be replicated in CSR reports published before or after this period or in other languages and other countries. Moreover, CSR reports are one among other registers for CSR communication (Coombs & Holladay, 2012, p. 133, Du, Bhattacharya & Sen, 2010, p. 13, Guthrie & Abeysekera, 2006, p. 122, Unerman, 2000, p. 677) and these reports might not capture a corporation's entire CSR (Unerman, 2000, p. 677). These other registers should be examined to acquire a comprehensive understanding of CSR communication.

1.6.2 Theory

Although CDA is multidisciplinary (Wodak, 2001a), this research conducts its analysis with selected semiotic and social theories (Chapter 3). This is contrary to Bhatia (2008, 2010) who argues for a multidisciplinary study of registers. This research would benefit from engaging with disciplines like accounting, corporate communication, document design, management, marketing and public relations because a holistic perspective of CSR reports is gained.

1.6.3 Method

This research considers CSR reports as an artifact or an object of study in their own right (Matthiessen 2007, p. 108). CSR reports are the focus of analysis because CDA is a text-oriented approach. Bhatia (2008, p. 176) and Fairclough (2003, p. 15) note that text analysis is not enough because it disregards the factors encircling production, distribution and consumption. This disables probing why choices in language and image are selected and how producers and consumers interpret these choices. This research presumes that producers and consumers adopt a compliant reading position although more critical producers and consumers might endorse other positions. This is improved by adopting ethnographic methods (Fairclough, 2003, p. 15), where for production, specialist informants in corporations (Bhatia, 1993, p. 34) could be consulted and for consumption, stakeholders could be interviewed.

1.7 Research overview

This research consists of 9 chapters and they are named in Table 1.2.

Table 1.2: Research chapters and titles

Chapter	Title
1	Introduction
2	Literature Review
3	Theoretical Structure
4	Methodology
5	CEO Statements
6	Environment Sections
7	Recontextualization in CSR reports
8	Ideology in CSR reports
9	Conclusion

Chapter 1 introduces the research thrust. It explains the context (Section 1.1) and rationale (Section 1.2) to study CSR reports. These guide the development of the research goals (Section 1.3) and research questions (Section 1.4). This research has significance for 2 fields (Section 1.5). It is not an exhaustive study and recognizes its limitations (Section 1.6). Chapter 1 describes the overview of this research (Section 1.7) and defines the terminologies commonly employed in this research (Section 1.8). Chapter 2 presents CDA (Section 2.1) and SF-MDA (Section 2.2) for studying CSR reports. SF-MDA originates from SFL and the utility of SFL for CDA is defended (Section 2.3). Ideology is examined since it is crucial for CDA (Section 2.4). Chapter 2 briefly considers CSR standards (Section 2.5) before focusing on corporate discourse (Section 2.6) and environmental discourse (Section 2.7) and research for these discourses help to identify relevant gaps in previous research (Section 2.8). Chapter 3 explains the theoretical structure to analyze CSR reports. It is extensive because this research operationalizes Fairclough's (1992, 1995a, b, 2003) 3-dimensional CDA model (Section 3.1), which consists of text, discourse practice and social practice (Fairclough, 1992, p. 73). Text is analyzed using SF-MDA (Section 3.2). This includes language (Section 3.3) and image (Section 3.4). Discourse practice is analyzed by focusing on intertextuality and interdiscursivity (Section 3.5). Social practice is analyzed by focusing on social theories (Section 3.6). Chapter 4 provides the way for designing

(Section 4.1) and procuring (Section 4.2) the corpus. It justifies the sections selected in this research (Section 4.3) and clarifies how these sections are prepared for analysis (Section 4.4). Next, the steps for analysis are enumerated (Section 4.5).

Chapter 5 provides the analysis of CEO Statements. Page limitation motivates CEO Statements to be concise (Section 5.1) in explaining their 3 major entities of corporations (Section 5.2), stakeholders (Section 5.3) and CSR performance (Section 5.5). The power relations between corporations and stakeholders are explored (Section 5.4). Chapter 5 explains how content in CEO Statements is naturalized (Section 5.6) and organized (Section 5.7). Chapter 6 provides the analysis of Environment Sections. It explores the generic structure potential (GSP) of Environment Sections and examines 2 elements of Introduction and Initiative in detail (Section 6.1) before studying certain language features (Section 6.2) and image features (Section 6.3) in Environment Sections. Chapter 7 analyzes recontextualization in terms of intertextuality (Section 7.1) and interdiscursivity (Section 7.2). Chapter 8 analyzes ideology. It considers the role of stakeholders (Section 8.1) and the capitals invested and gained (Section 8.2) before explaining orthodoxy in CSR reports (Section 8.3). Chapter 9 concludes this research. It provides a synopsis (Section 9.1) and revisits the research goals and questions (Section 9.2). It furnishes the registerial variables of CSR reports (Section 9.4). It also proposes the implications (Section 9.4) and future prospects (Section 9.5) from this research.

1.8 Terminologies and definitions

Table 1.3 lists in alphabetical order the common terminologies and their definitions, as employed in this research.

Table 1.3: Terminologies and definitions

No.	Terminology	Definition	Source(s)	Remark
1.	Corporate environmental discourse (CED)	The semiotic features that articulate the arguments to preserve or change the relationship between corporations and the natural environment.	-	-
2.	Corporate social responsibility (CSR)	The social obligation and impact of business in society.	Crane & Matten, 2007, p. xx	-
3.	Corporate social responsibility (CSR) report	A report, integrated or stand-alone, documenting any aspect of a corporation's CSR for a period of time, often one year.	-	-
4.	Corporation	Legal entities, which the law permits to exist for the purpose of engaging in lawful activities of a business nature. Corporations are an artificial person, which the law creates with many of the same rights and responsibilities possessed by humans. Corporations have 3 major privileges- provide stock, declare dividend and provide limited liability. Corporations have 3 major limitations- subject to risks, suits and income tax.	Maxwell, 2007, pp. 161-162	-
5.	Corpus	The sampling of texts, which is designed with consistent criteria and is readable by machines.	Cheng, 2012, p. 212, Matthiessen, 2007, p. 104, Matthiessen, Teruya & Lam, 2010, p. 79	-
6.	Discourse	A representation of reality mediated by society.	Fairclough,	-

		A way of signifying experience from particular perspectives. Discourse can be multimodal or multisemiotic (No. 20 and 21).	1995a, p. 135, 1995b, p. 41, 2003, p. 6, 2006, p. 9	
7.	Doxa	The experience of a quasi-perfect correspondence between the objective order and the subjective principles of organization.	Bourdieu, 1977, p. 164	-
8.	Field	Includes: a. activity b. domain of experience (<i>What of communication</i>)	Matthiessen, Teruya & Lam, 2010, p. 95	-
9.	Generic structure potential (GSP)	The total range of optional and obligatory elements and their order to exhaust the possibility of text structure for every text.	Halliday & Hasan, 1989, p. 64	-
10.	Genre	A staged and goal-oriented social process.	Martin & Rose, 2008, p. 6	-
11.	Heterodoxy	It intends to delegitimize how things are and defies the status quo.	Webb, Schirato & Danaher, 2002, p. 90, 176	-
12.	Ideology	Ideology is the ideas and beliefs (whether true or false) which symbolize the conditions and life-experiences of a specific and socially significant class or group.	Eagleton, 2007, p. 29	-
13.	Image	Any static representation of real, semi-real or unreal entities and events, produced by human, mechanical or human-mechanical means for any reason.	-	-
14.	Interdiscursivity	The relations between discourse types in a text; discourse types being a discourse, genre or style.	Wodak & Fairclough, 2010, p. 24	-
15.	Intertextuality	The incorporation of other elements from other texts into a text.	Fairclough, 1992, p. 124, 2003, p. 218, Wodak & Fairclough,	-

			2010, p. 24	
16.	Lemma	The canonical form of a word.	Cheng, 2012, p. 214	-
17.	Mode	Includes: a. channel b. division of labor c. medium d. orientation of language e. rhetorical mode f. turn characteristics (How of communication)	Matthiessen, Teruya & Lam, 2010, p. 144	-
18.	Monomodal	Involving one modality.	O'Halloran, 2009, p. 98	CSR reports are monomodal texts consisting of the visual modality because its various semiotic resources are perceived through the eye, visually.
19.	Monosemiotic	Involving one semiotic resource.	O'Halloran, 2009, p. 98	-
20.	Multimodal	Involving two or more modalities.	O'Halloran, 2009, p. 98	-
21.	Multisemiotic	Involving two or more semiotic resources.	O'Halloran, 2009, p. 98	CSR reports are multisemiotic texts consisting of four semiotic resources of color, font, image, language and layout.

22.	Orthodoxy	The official way of speaking and thinking about the world. It intends to legitimize how things are and sustains the status quo.	Bourdieu, 1977, p. 169, Webb, Schirato & Danaher, 2002, p. 90, 176	-
23.	Register	The configuration of the meanings typically associated with a particular situational configuration of field, mode and tenor (No. 8, 17 and 26).	Halliday & Hasan, 1989, pp. 38-39	-
24.	Semiotic resource	The actions and artifacts that we use to communicate...produced physiologically or by means of technologies.	van Leeuwen, 2005, p.3	-
25.	Stakeholder	Any group or individual with an interest in the activities of the corporation.	Werther & Chandler, 2011, p. 35	-
26.	Tenor	Includes: a. affect b. familiarity c. institutional role d. power e. speech role f. valuation a. - e. calibrate the reader-writer relationship while f. provides positive or negative value loadings to different aspects of field. (<i>Who</i> of communication)	Matthiessen, Teruya & Lam, 2010, p. 217	-
27.	Text	Any instance of living language that is playing some part in a context of situation. It may be spoken or written, or indeed in any other medium of expression.	Halliday & Hasan, 1989, p. 10	-

1.9 Conclusion

Chapter 1 has initiated this research. It presented the context (Section 1.1) and rationale (Section 1.2) of research. These guide the development of the research goals (Section 1.3) and research questions (Section 1.4). This research can contribute to 2 important fields (Section 1.5) although it has several limitations (Section 1.6). The overview of this research was presented (Section 1.7). Since this research employs a plethora of terms, crucial terminologies and definitions were listed (Section 1.8). This research continues to build its arguments in the subsequent chapters.

CHAPTER 2

LITERATURE REVIEW

2.0 Introduction

Chapter 2 explains the concepts and previous research of significance to this research. Section 2.1 describes critical discourse analysis (CDA), focusing on its principles, approaches and problems. Section 2.2 introduces Systemic Functional-Multimodal Discourse Analysis (SF-MDA), the method of text analysis in this research. Section 2.3 argues for the utility of Systemic Functional Linguistics (SFL) in CDA. Section 2.4 explores ideology. After reviewing these concepts, previous research are reviewed. CSR standards are briefly described in Section 2.5. Section 2.6 reviews research for corporate discourse while Section 2.7 reviews research for environmental discourse. From Sections 2.5-2.7, gaps in previous research are established in Section 2.8, as visualized in Figure 2.1. Chapter 2 ends with a conclusion in Section 2.9.

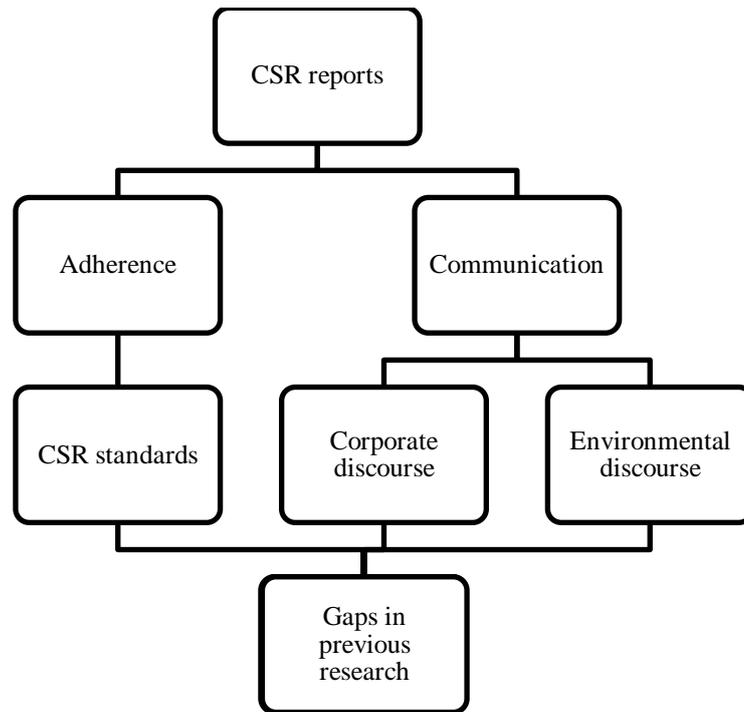


Figure 2.1: Arriving at gaps in previous research

2.1 CDA

The aim of critical discourse analysis (CDA) is to pursue socially relevant forms of linguistic research (Verschueren, 2001, p. 60), where CDA analyzes discourses to bring about social improvement. CDA is interdisciplinary (Fairclough, 2001, p. 230, Titscher et al, 2000, p. 145) because it stimulates a dialogue between semiotic and social theories. While the semiotic theory is commonly Systemic Functional Linguistics (SFL) (Blommaert & Bulcaen, 2000, p. 454), the social theory is Marxism and neo-Marxism (Fairclough, 2001a, p. 230, Slembrouck, 2001, p. 37), apparent from frequent references to Althusser, Bakhtin, Bourdieu, Foucault, Gramsci, Habermas, Kristeva and Vološinov. Its interdisciplinary basis makes CDA heterogeneous (Blommaert, 2005, p. 28, Blommaert & Bulcaen, 2000, p. 450) and encourages CDA to employ an eclectic mix of theory and method to become multitheoretical and multimethodical (van Dijk, 2001, p. 96).

2.1.1 Principles

CDA is interested in a general way in studying ideology (Titscher et al, 2000, p. 164) since ideology can enact power relations (Wodak, 2001a, p. 2, van Dijk, 2001, p. 96). A semiotic resource can articulate ideology in discourses (Vološinov, 1973, p. 9) and these discourses are analyzed. Discourse is never neutral (Blommaert, 2005, p. 33) although it is not inherently powerful. Rather, it is the use of discourse by those in power that concedes it any power to discriminate others (Wodak, 2001a, p. 10). CDA exposes unequal power relations in discourse and endeavors to change these relations in society (Reisigl & Wodak, 2001, p. 2) because CDA posits a dialectic relation between discourse and society (Titscher et al, 2000, p. 147). This refers to the influence of discourse on society and the influence of society on discourse (Blommaert, 2005, p. 25, Fairclough, 2001a, p. 230, Fairclough, 2001b, p. 123).

2.1.2 Approaches

The 3 major approaches to CDA are the discourse historical approach (DHA), socio cognitive approach (SCA) and dialectical relational approach (DRA). While these approaches have specific traits, the notions of power, history and ideology in discourse are shared by them (Wodak, 2001a, p. 7).

2.1.2.1 DHA

Ruth Wodak and her group of researchers developed the discourse historical approach (DHA). It is employed to study discourse about national identity (e.g. Wodak et al, 1999) and racism (e.g. Reisigl & Wodak, 2001). For analysis, the DHA considers the

cognitive, socio-psychological and linguistic dimensions of text (Titscher et al, 2000, p. 155). The DHA amalgamates these dimensions to achieve a triangulation of 4 levels of context (Wodak, 2001b, p. 67), namely text-internal context (1), intertextuality and interdiscursivity (2), language-external context (3) and broader social context (4) (Titscher et al, 2000, p. 157). The analytical levels of the DHA can match the analytical levels of the DRA (Section 2.1.2.3), as compared in Table 2.1.

Table 2.1: Analytical levels of the DHA and DRA

DHA	DRA
Text-internal context	Text
Intertextuality and interdiscursivity	Discourse practice
Language-external context	Social practice
Broader social context	

From Table 2.1, the DHA and the DRA share similarities. The DHA studies contents or topics, argumentative or discursive strategies and linguistic realizations. The DRA can also study these but the DRA tends to favor SFL to study linguistic realizations. Moreover, discourse practice in the DRA includes intertextuality and interdiscursivity and social practice in the DRA covers language-external context and broader social context. Despite these similarities, this research does not use the DHA to study CSR reports. First, the DHA is not commonly employed on corporate discourse (Section 2.6). Second, the DHA often gathers various types of data while this research solely has CSR reports.

2.1.2.2 SCA

Teun van Dijk developed the socio cognitive approach (SCA). It is employed to study discourse about discrimination, often ethnic discrimination or seriously, racism (e.g. van Dijk, 1993, 1998). The SCA is interested in the polarization of *us* and *them* (van Dijk,

2001, p. 103). For analysis, the SCA considers local and global contexts as well as the topics and local meanings of texts (van Dijk, 2001). It puts a premium on the cognitive factors influencing texts. This research does not use the SCA to study CSR reports. First, the SCA is commonly employed on racism, which is not studied in this research. Second, the SCA tries to balance the influence of cognition and society on discourse while this research emphasizes the dialectic relation between discourse and society, as in the DRA (Section 2.1.2.3).

2.1.2.3 DRA

Norman Fairclough developed the dialectical relational approach (DRA). It is employed to study discourse in the domains of business (e.g. Chouliaraki & Fairclough, 1999, Fairclough, 1989), education (e.g. Fairclough, 1992) and politics (e.g. Fairclough, 1989, 2001a, 2001b, 2006), which are articulated in the media (e.g. Chouliaraki & Fairclough, 1999, Fairclough, 1989, 1992, 1995a, b, 2006). This research employs the DRA to study CSR reports.

First, the DRA recognizes texts as multimodal (Chouliaraki & Fairclough, 1999, p. 60, Fairclough, 1989, p. 27, Fairclough, 1995, p. 58, Fairclough, 2001, p. 239, Fairclough, 2006, p. 30). CSR reports are multisemiotic and contain language and image. Second, the DRA analyzes texts using some extent of SFL (Fairclough, 1989, 1992, 1995a, b, 2003). SFL and its extension as SF-MDA inform text analysis in this research. Third, the DRA considers recontextualization and selected texts and discourses may be present in CSR reports.

Fourth, the DRA has a clear focus on ideology and ideology can influence content in CSR reports. Fifth, some aspect of the DRA has been used to study CSR reports (e.g. Alexander, 2009, Burchell & Cook, 2006, Hong 2012, Livesey, 2001, Livesey & Kearins, 2002, Mason & Mason, 2012, Nielsen & Thomsen, 2007) (Sections 2.6-2.7). Sixth, the texts analyzed using the DRA are often not many, which enables a close analysis of texts. This is suitable in this research because it examines 27 CSR reports (Section 4.1). These 6 reasons establish the DRA as the chosen CDA approach in this research. The DHA is elaborated in Section 3.1.

2.1.3 Problems

The cumulative critique of CDA spans its whole operation and it is segregated into interdisciplinarity, role of researcher, interpretation and impact.

2.1.3.1 Interdisciplinarity

CDA claims to be interdisciplinary (Fairclough, 2001, p. 230, Titscher et al, 2000, p. 145) because CDA combines semiotic theories with some social theories. For Blommaert (2005, p. 33) and Widdowson (1998, p. 149), an increased dialogue between semiotic theories and social theories is not enough to claim interdisciplinarity and Blommaert & Bulcaen (2000, p. 461) propose including historical insights in CDA.

2.1.3.2 Role of researcher

For Bucholtz (2001, p. 168) and Slembrouck (2001, p. 43), CDA privileges the researcher's perspective because analysis reflects the researcher's interpretation. His

interpretation may or may not be plausible and he might introduce biases or even mistakes in analysis. Moreover, the researcher often speculates about the production and consumption of texts (Bucholtz, 2001, p. 180, Widdowson, 1998, p. 143). This presumes a homogenous discourse community although the actual producers and consumers of texts are not consulted (Slembrouck, 2001, p. 43, Widdowson, 1998, p. 143). The researcher does not know how the discourse community interprets texts. To overcome researcher-centrism, Slembrouck (2001, p. 44) proposes adopting methods in linguistic anthropology to acquire contextualized interpretations of texts.

2.1.3.3 Interpretation

There are also some concerns about interpretation. CDA is interested in a general way in unequal power relations (Titscher et al, 2000, p. 164). Its political and social commitment should not guide research because it might cause the researcher to have preconceived notions during analysis (Verschueren, 2001, p. 66), which can influence interpretation. These critiques are misplaced because CDA is open to multiple interpretations (Flowerdew, 1999, p. 1093). Verschueren (2001, pp. 76-79) argues for alternative perspectives of data, where one or a few perspectives would be most plausible in a certain context. Plausibility does not mean the equal value of every interpretation (Flowerdew, 1999, p. 1094) and it is the researcher's task to identify the plausible interpretation(s) in light of information available. Yet, a plausible interpretation is not absolutely valid (Titscher et al, 2000, p. 164) and it can change, which makes analysis recursive (Titscher et al, 2000, p. 167).

2.1.3.4 Impact

CDA depicts inequalities in society but methods for emancipation from such inequalities are undiscussed (Bucholtz, 2001, pp. 167-168). This is at odds with those who claim that CDA is politically involved research with an emancipatory requisite (Blommaert, 2005, p. 25, Blommaert & Bulcaen, 2000, p. 449, Fairclough, 2001b, p. 125, Slembrouck, 2001, p. 35, Titscher, 2000, p. 147, Wodak et al, 1999, p. 8). CDA might perturb society through publishing research about inequalities. It does not seem to motivate action to change society, which implies an academic reductionism of social problems. CDA confirms that problems exist but it does little to remedy them. Hence, only half of the enterprise of CDA, to expose unequal power relations, is achieved but not the other half, to change these relations.

2.2 SF-MDA

Systemic Functional-Multimodal Discourse Analysis (SF-MDA) has systemic functional linguistics (SFL) as the basis of its multimodal discourse analysis (O'Halloran, 2008, p. 444, Jewitt, 2009, p. 31). The SF in SF-MDA points to the SFL foundation and the MDA in SF-MDA points to the analysis of more than one semiotic resource. SF-MDA informs the description of an entire semiotic resource, for example, architecture (O'Toole, 2011, Stenglin, 2009), color (Kress & van Leeuwen, 2002, van Leeuwen, 2011), image (Kress & van Leeuwen, 2006, O'Toole, 2011), language (Halliday & Matthiessen, 1999, 2004, Martin, 1992, Martin & Rose, 2007) and layout (Kress & van Leeuwen, 2006). Section 2.2 only explains language and image because these are studied in this research.

A semiotic resource is part of an ordered typology of systems (Matthiessen, 2009a, b, Matthiessen, Teruya & Lam, 2010), as in Figure 2.2. This typology bifurcates the phenomenal realm into material and immaterial forms of organization. Physical systems are the first systems to emerge and they have the widest coverage in the universe (Matthiessen, 2009a, p. 206, b, p. 13, Matthiessen, Teruya & Lam, 2010, p. 153). Next, biological systems insert life to physical systems (Matthiessen, 2009a, p. 206, b, p. 13, Matthiessen, Teruya & Lam, 2010, p. 153). Social systems insert value to biological systems, which structures a biological population into social groups with a division of labor and networks of roles (Matthiessen, 2009a, p. 206, b, p. 13, Matthiessen, Teruya & Lam, 2010, p. 153). Then, semiotic systems insert meaning to social systems, which enables carrying and creating meaning (Matthiessen, 2009a, p. 207, b, p. 13, Matthiessen, Teruya & Lam, 2010, p. 154). In Figure 2.2, each system is stacked on a previous system, which demonstrates the increasing complexity of systems as the typology ascends from physical to semiotic systems. A higher order system is able to influence a lower order system, for example, a social system gives value to a biological system and a semiotic system gives meaning to a social system.

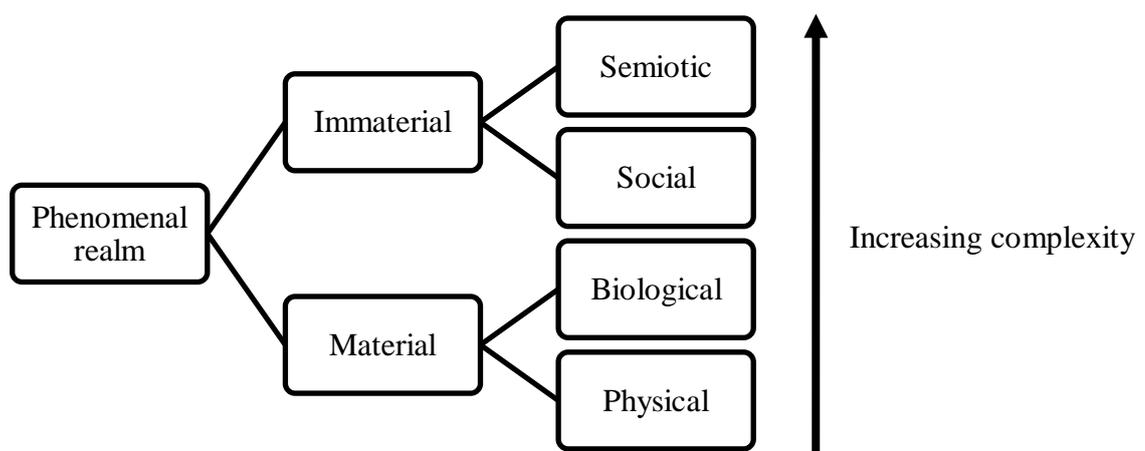


Figure 2.2: Ordered typology of systems
 (Matthiessen, 2009a, p. 221, Matthiessen, Teruya & Lam, 2010, p. 152)

A semiotic system in Figure 2.2 spans various semiotic resources. A semiotic resource is utilized in various registers and a register is composed of the variables of field, tenor and mode (Halliday & Hasan, 1989, pp. 38-39). These 3 variables are a configuration of several variables (Table 1.3 in Section 1.8) but broadly put, field concerns what is going on in context, tenor concerns the role of interactants in context and mode concerns the role of language (or another semiotic resource) in context (Matthiessen, Teruya & Lam, 2010, p. 95, 144, 217). The study of the 3 variables helps in constructing a typology of registers. It would be ideal to construct a typology that includes every sub-variable of field, tenor and mode (Matthiessen, Teruya & Lam, 2010, p. 178) but this typology becomes complex and unmanageable, which obfuscates analysis.

Hence, Matthiessen (2009a, 2009b) proposes a typology for one sub-variable, namely activity in field. This produces the socio-semiotic processes in Figure 2.3. The 8 primary socio-semiotic processes describe registers in relation to activity (field) and can become more delicate, enumerating more specific registers (Matthiessen, Teruya & Lam, 2010, p. 179). The meaning of the socio-semiotic processes is listed in Table 2.2. These socio-semiotic processes have been combined with medium (speaking or writing) and turn (monologue or dialogue) in mode (Matthiessen, 2009a, b, Matthiessen, Teruya & Lam, 2010).

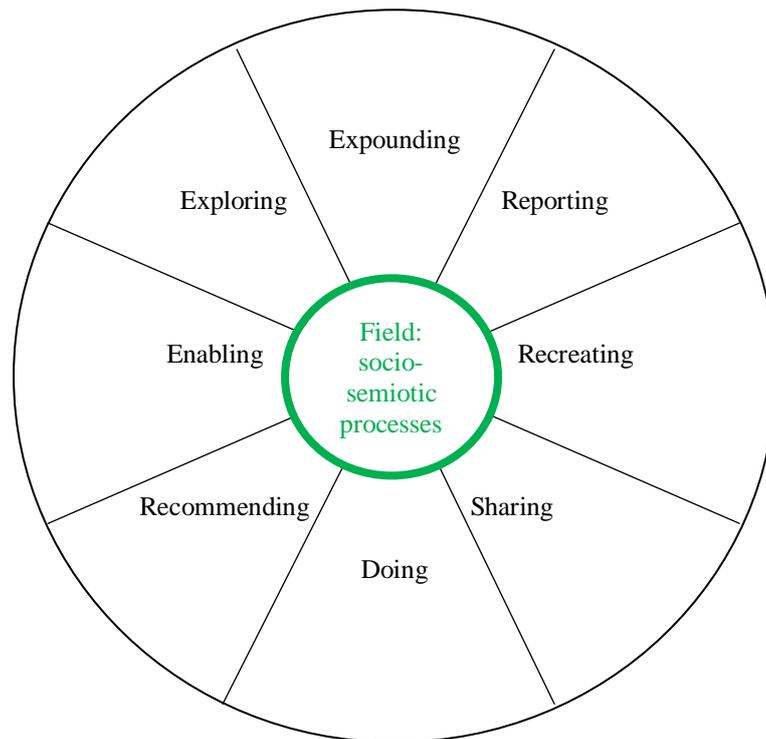


Figure 2.3: Socio-semiotic processes

(Simplified from Matthiessen, 2009a, p. 221, 2009b, pp. 30-31, Matthiessen, Teruya & Lam, 2010, p. 221)

Table 2.2: Meaning of socio-semiotic processes

<p><i>Expounding</i> general phenomena- explaining, taxonomizing <i>Reporting</i> particular phenomena- chronicling, inventorying, surveying <i>Recreating</i> some aspect of experience- dramatizing, narrating <i>Sharing</i> personal value and experience <i>Doing</i> some social activity <i>Recommending</i> some course of action- advising, promoting <i>Enabling</i> some course of action- empowering, regulating <i>Exploring</i> value and position- arguing, evaluating</p>
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(Matthiessen, 2000a, p. 220, 2009b, p. 28, Matthiessen, Teruya & Lam, 2010, pp. 179-180)

The register variable of field, tenor and mode is linked to a metafunction, where field activates the ideational metafunction, tenor activates the interpersonal metafunction and mode activates the textual metafunction. These metafunctions posit a semiotic resource as able to construct a presentation, to orient people to this presentation and to organize this presentation (Lemke, 1995).

The metafunctions are ideational, interpersonal and textual for language (Halliday & Matthiessen, 2004, p. 29) but Kress & van Leeuwen (2006) and O’Toole (2011) differ slightly about the metafunctions for image. The metafunctions are shown in Table 2.3.

Table 2.3: Metafunctions of language and image

Semiotic resource (Lemke, 1995)	Language (Halliday & Matthiessen, 2004)	Image (Kress & van Leeuwen, 2006)	Image (O’Toole, 2011)
Presentational	Ideational	Representation	Representational
Orientalational	Interpersonal	Interaction	Modal
Organizational	Textual	Composition	Compositional

These metafunctions are the general kinds of meaning for a semiotic resource (Baldry & Thibault, 2005, p. 23, O’Halloran, 2011, p. 122) and every semiotic resource has various systems to convey the metafunctions. That is, various semiotic resources share the 3 metafunctions but realize the metafunctions distinctly, as determined by a semiotic resource’s capabilities.

There are 3 benefits for adopting SF-MDA. First, SF-MDA posits hierarchies for a semiotic resource (O’Halloran, 2008, p. 451). This is the rank scale or the units that constitute language and image (Sections 3.3.1 and 3.4.1). Second, SF-MDA provides a unifying epistemology to study any semiotic resource. SF-MDA establishes a common platform for studying language and image (O’Halloran, 2008, p. 444, 2009, p. 101, 2011, p. 121) and facilitates comparison across language and image. Third, SF-MDA provides a common technical language for studying multimodality. It defines precise and technical categories and permits explanatory consistency in analysis.

Language exists in a context of situation, as in Figure 2.4. From Figure 2.4, language consists of 2 planes of expression and content. A plane is comprised of sets of strata.

While the expression plane consists of the stratum of graphetics (writing) or phonetics (sounding) and graphology or phonology (composing), the content plane consists of the stratum of lexicogrammar (wording) and semantics (meaning) (Halliday & Matthiessen, 2004, pp. 24-26), as in Figure 2.4. The planes and strata are visualized as such in Figure 2.4 to show realization, where one stratum is realized by another stratum (Matthiessen, Teruya & Lam, 2010, p. 205). For example, lexicogrammar realizes semantics.

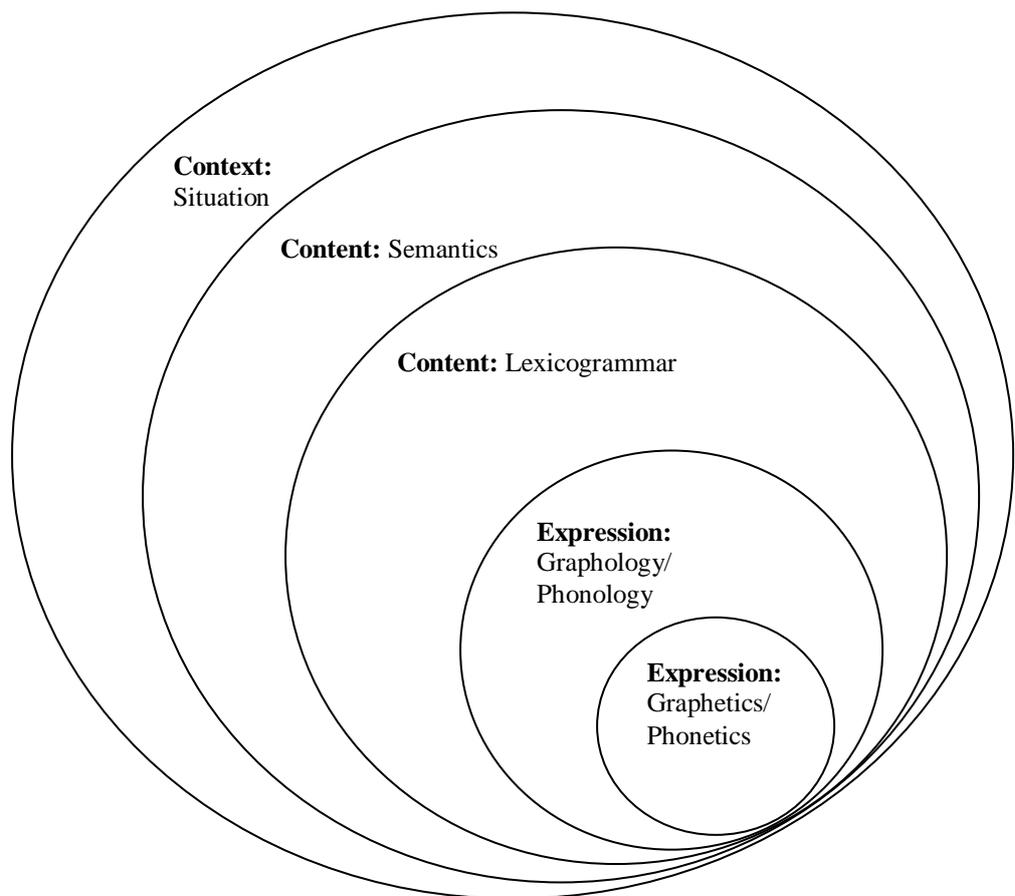


Figure 2.4: Stratification
(Halliday & Matthiessen, 2004, p. 25)

In Figure 2.4, the strata of lexicogrammar and semantics are distinguished along the 3 metafunctions, namely ideational, interpersonal and textual, as in Figure 2.5. Every strata and metafunction in Figure 2.5 has its own systems, as depicted in Table 2.4 [SFL capitalizes the names of systems (Halliday & Matthiessen, 2004, p. 113)].

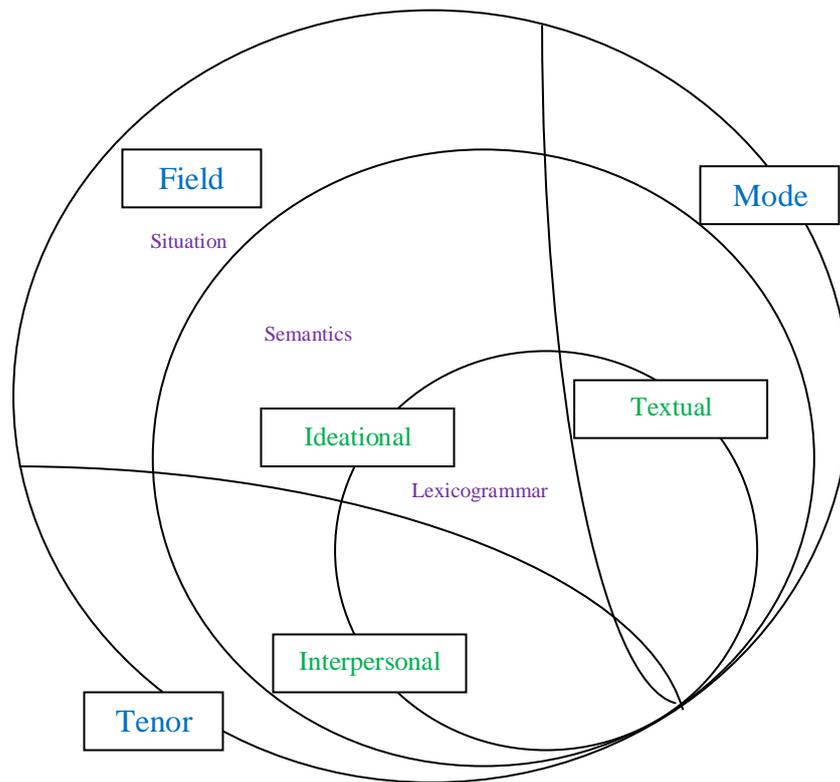


Figure 2.5: Strata-function matrix
(Halliday & Matthiessen, 1999, 2004)

Lexicogrammar means the unity of lexis and grammar, which are 2 poles on the lexicogrammatical cline (Halliday & Matthiessen, 2004, p. 43) in Figure 2.6. The distinction between the poles is a matter of delicacy because lexis realizes more delicate choices while grammar realizes less delicate choices (Butler, 2003a, p. 195).

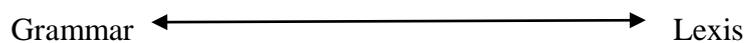


Figure 2.6: Lexicogrammatical cline
(Halliday & Matthiessen, 2004, p. 43)

Table 2.4: Systems across strata and metafunction

Metafunction Strata	Ideational		Interpersonal	Textual
	Logical	Experiential		
Context	Field - SOCIO-SEMIOTIC PROCESS		Tenor - AFFECT - CONTACT - INSTITUTIONAL ROLE - POWER	Mode - CHANNEL - DIVISION OF LABOR - MEDIUM - RHETORICAL MODE
Semantics	- RHETORICAL RELATIONS	- EPISODIC COMPOSITION - FIGURATION	- APPRAISAL - EXCHANGE - SPEECH FUNCTION	- CONTEXTUALIZATION - CULMUNATION
Lexicogrammar	- LOGICO-SEMANTIC TYPE - TAXIS	- TRANSITIVITY	- MODALITY - MOOD	- COHESION - INFORMATION - THEME
Phonology	- TONE SEQUENCE	-	- TONE	- TONICITY

(Matthiessen, Teruya & Lam, 2010, p. 106)

This research limits itself to the stratum of semantics. Semantics has the primary responsibility to accommodate varying contextual demands on language but it is realized by preselections in lexicogrammar (Matthiessen, 1993, p. 228, 256). The analysis of semantics should help to understand the influence of context and lexicogrammar in texts. This research analyzes language in CSR reports using certain systems at the stratum of semantics (Section 3.2). Analysis should consider the stratum of situation, semantics and lexicogrammar. It would satisfy the notion of trinocularly (Halliday & Matthiessen, 2004, p. 31), of performing analysis from below the stratum in focus (lexicogrammar), roundabout (semantics) and above the stratum in focus (context). Yet, this is a gargantuan task and it is beyond the scope of this research.

2.3 SFL and CDA

These subsequent observations are for language but they can be used for image since the basis for SF-MDA is SFL. Fairclough (1995a, p. 210) finds SFL useful for CDA. First, SFL is comprehensive because it maps language in its entirety (Halliday & Matthiessen, 2004, p. 19). SFL describes the functional aspect of language (metafunction, strata, rank). Second, SFL emphasizes choices in meaning, where selecting one aspect over an alternative aspect is purposeful in a particular context. SFL helps to exemplify the connection between discourse and society (Blommaert & Bulcaen, 2000, p. 454).

A considerable amount of research in CDA employs some system of SFL (Wodak, 2001a, p. 8), which makes SFL crucial for CDA (Blommaert, 2005, p. 23, Martin, 2004b, p. 181, Wodak, 2001a, p. 8). Yet, the use of SFL is unorganized and rather expedient because CDA employs whatever system is suitable for its purpose (Widdowson, 2004, p. 97). As Fernández Martínez (2007, p. 137) writes, CDA has not

exploited the various systems in SFL. CDA has mostly employed systems at the stratum of lexicogrammar and not the stratum of semantics. This is unexpected since CDA prides itself on text analysis, not clause analysis.

SFL is marked by its plethora of terminologies. These terminologies are not adequately explained (Butler, 2003b, p. 470) and are often obscure to people unversed in SFL. These terminologies are part of the metalanguage of SFL and the researcher should clarify terminologies. Other disciplines and sub-disciplines like accounting, chemistry, engineering, law, finance and physics contain a plethora of terminologies. SFL is not strange in having terminologies to deal with language because these other disciplines and sub-disciplines also have terminologies to deal with their domains of inquiry.

For Fairclough (1989) and van Dijk (2008), discourse extends beyond language to include various semiotic resources. SFL is the basis to study other semiotic resources through SF-MDA (Section 2.2). This broadens the methods of text analysis in CDA. Moreover, SF-MDA does not aim at final readings, which limits and closes other interpretations. Instead, it proposes feasible readings of a semiotic resource (O'Toole, 2011, p. 211), as in CDA (Flowerdew, 1999, p. 1094, Titscher et al, 200, p. 164).

Van Dijk (2001, p. 96) advocates the use of explicit and systematic methods in CDA. Lacking these, he believes that no reliable research is possible. SFL satisfies van Dijk (2001, p. 96) because its systems are explicit and systematic. These systems can be used to analyze a variety of texts (Butler, 2003b, p. 471) since the systems are similar across texts. This provides 2 benefits, where the analysis becomes replicable and grounds CDA concerns of power, history and ideology in text analysis (Martin, 2000b, p. 275). Therefore, SFL provides CDA a principled and consistent method of text analysis.

2.4 Ideology

The social theories to decipher ideology are explained in Section 3.6 but ideology has to be defined because it is a nebulous term. Eagleton (2007) lists 6 major definitions of ideology, some shared with other scholars:

- i. Ideology is the general material process of production of ideas, beliefs and values in social life (Eagleton, 2007, p. 28, Williams, 1977, p. 55).
- ii. Ideology is the ideas and beliefs (whether true or false) which symbolize the conditions and life-experiences of a specific and socially significant class or group (Eagleton, 2007, p. 29, van Dijk, p. 8, Williams, p. 55).
- iii. Ideology is the promotion and legitimation of the interests of social groups in the face of opposing interests (Eagleton, 2007, p. 29).
- iv. Ideology is the promotion and legitimation of the interests of a dominant social power (Eagleton, 2007, p. 29).
- v. Ideology is the ideas and beliefs which help to legitimize the interests of a ruling class or group by distortion and dissimulation (Eagleton, 2007, p. 29).
- vi. Ideology is the false beliefs which come from the material structure of society (Eagleton, 2007, p. 30, Williams, 1977, p. 55).

Definitions i and vi are generic and are not preferred in this research. Definitions iv and v are typical for CDA (Fairclough, 2003, p. 9, Machin & Mayr, 2012, p. 25, Wodak, 2001a, p. 10) because ideology justifies how things are for a group's benefit (Eagleton, 2011, p. 148). This presumes a pejorative use of ideology. The dominant group is a monolith for definitions iv and v but it is more likely to be a dominant bloc with factions whose interests are not always aligned (Eagleton, 2007, p. 45). De Beaugrande (1999, p. 272) criticizes these definitions since ideology can be used for resistance and solidarity, as echoed by van Dijk (1998, p. 138). The dominated group also has to be considered and definitions ii and iii seem able to include the dominated group. This research adopts definition ii. A corporation is among specific and socially significant groups in society in definition ii, as stated by Bakan (2005, p. 139). Corporations could use CSR reports to position the condition and their experiences about CSR and to convince the government, stock exchange and stakeholders about the role of corporations as agents of positive social change.

Ideological socialization largely takes place through discourse (van Dijk, 1998, p. 158). Ideology is consciously or unconsciously acquired through discourse and discourse is materialized in a semiotic resource. Any semiotic resource can articulate ideology (Machin & Mayr, 2012, p. 25) and there can be no ideology if there are no signs or various semiotic resources (Vološinov, 1973, p. 9). Ideology is not a matter of inherent linguistic properties (Eagleton, 2007, p. 23). Any aspect of language may be ideological (Fairclough, 1995a, p. 74) but ideology is often more implicit than explicit in texts (Fairclough, 1995b, p. 45). Ideology is a source of constraint on discourse (de Beaugrande, 1999, p. 269), policing what can or cannot be mentioned. As such, ideology cannot be explained solely through text analysis but has to consider context

(Fairclough, 1995a, pp. 71-72) because the same piece of language may be ideological in one context and not ideological in another context (Eagleton, 2007, p. 9, van Dijk, 1998, p. 210, Vološinov, 1973, p. 37). The actual use of language between particular human subjects for producing certain results makes language ideological (Eagleton, 2007, p. 9). The claim can be extended to image because language and image are a semiotic resource.

2.5 CSR standards

The interest for CSR has generated diverse CSR standards. These standards are often developed by non-corporate organizations. Corporations may or may not adopt these standards because these standards are not compulsory. Several prominent standards are listed in Table 2.5.

Table 2.5: CSR standards

No.	Standard	Organization	Year of origin	Updated
1.	AA 1000 Series of Standards	AccountAbility	1999	2008
2.	Connected Reporting	Prince's Accounting for Sustainability Project	2007	2010
3.	Global Compact	United Nations	2000	-
4.	GoodCorporation Standard	GoodCorporation	2001	2010
5.	Guidance on Corporate Responsibility Indicators in Annual Reports	United Nations Conference on Trade and Development	2007	-
6.	ISO 26000	International Organization for Standardization	2010	-
7.	Social Accountability 8000	Social Accounting International	1997	2008
8.	Sustainability Reporting Guidelines	Global Reporting Initiative	2006	2011

These standards in Table 2.5 are relatively new and most remain open to change. The standards try to guide or monitor CSR performance across variables like corporation or industry and determine the criteria to measure a corporation's level of CSR performance. These criteria are often detailed and can provide some indication of a corporation's adherence to a standard. The standards have been employed by many corporations because adherence proves a corporation's credibility for CSR (Dawkins, 2004, p. 111, Du, Bhattacharya & Sen, 2011, p. 7).

The standards in Table 2.5 are not reviewed because this research does not study CSR adherence but CSR communication, which is not the focus of these standards. Exceptions are Global Compact and Sustainability Reporting Guidelines. Global Compact requires corporations to inform stakeholders using a Communication on Progress (COP). The COP is a general generic structure about content to write in CSR reporting. Sustainability Reporting Guidelines provides a detailed generic structure about content to write in CSR reporting. The Global Compact and Sustainability Reporting Guidelines propose a way to communicate CSR, which may be deployed in CSR reports.

Yet, their generic structures are glaringly monosemiotic, including language but excluding image. This is not the reality because CSR reports are multisemiotic, containing language and image. These generic structures explain *what* to report but not *how* and *why* to report (Catenaccio, 2011, p. 172). The rudimentary concern for CSR communication among CSR standards encourages the exploration of other areas, where CSR communication receives more emphasis. CSR communication is explored in two areas relevant to this research, namely corporate discourse (Section 2.6) and environmental discourse (Section 2.7).

2.6 Corporate discourse

For the 21st century's context of culture, business represents one among other cultural institutions, such as education, family, government, health or religion. Business is an institution of modern societies because the production and consumption of products and services are integral to how our lives are lived. The 3 major types of business structures are sole proprietorship, partnership and company. A company is either a public limited company or a private limited company. A public limited company is also termed a corporation (Bakan, 2005, p. 3). Corporations perform a variety of repeated patterns in numerous situation types, for example, to hire or fire employees, to buy, lease or sell property, technology or knowledge, to design, fabricate, market and retract products or services, to merge or acquire other corporations and to perform CSR. CSR performance entails engaging in and disclosing CSR. These situation types are composed of context of situation unfolding (recursively or non-recursively) in space and time. The relation between context of culture, cultural institutions, situation types and context of situation can be visualized along the cline of instantiation, as in Figure 2.7.

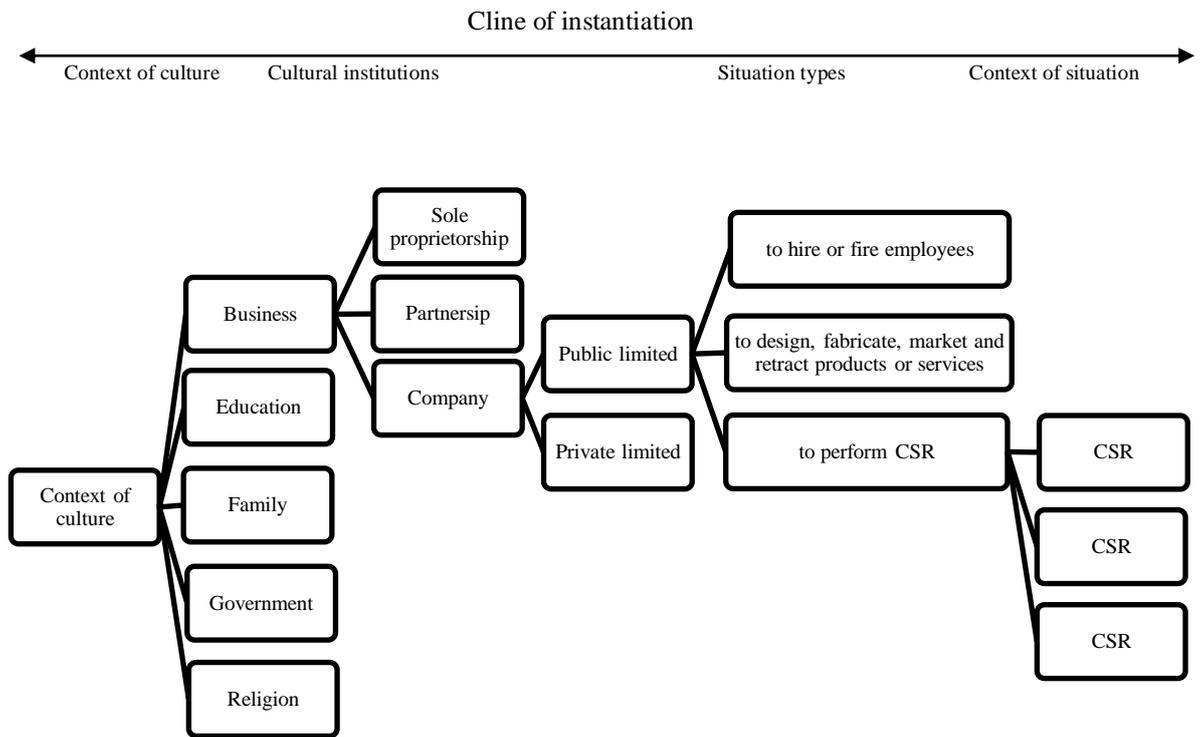


Figure 2.7: CSR in relation to context
(Inspired by Matthiessen, 2013, p. 446)

The movement rightwards in Figure 2.7 signifies a shift in perspective from non-specific institutions to specific institutions. Consequently, discourses become more specific as they move rightwards along the cline of instantiation in Figure 2.7. Cultural institutions employ institutional discourse (Mayr, 2008), businesses have their respective business discourse (Bargiela-Chiappini, Nickerson & Planken, 2007) and corporations employ corporate discourse (Breeze, 2013). The movement rightwards implies a circumscription in the registers available to institutions because certain registers are pertinent to certain institutions. There is research for several registers utilized by corporations (e.g. Breeze, 2013, Kołata, 2009). These registers embody corporate discourse. Corporate discourse is the set of multimodal messages that corporations choose to send to non-specific or specific stakeholders, be they internal or external to corporations (Breeze, 2013, p. 19). Corporate discourse spans various registers for Breeze (e.g. advertisements, interviews, seminars, websites and corporate

reports [annual and CSR]) but these registers share the social function of presenting corporations to their multiple stakeholders in such a way that stakeholders will continue to be interested in corporations (Breeze, 2013, p. 180). Henceforth, research for annual and CSR reports are reviewed because corporations produce these reports and studies about annual reports may provide insights about CSR reports.

The trend for previous research on annual or CSR reports adopts a macro or micro analysis. A macro analysis entails analyzing the organization of content in terms of the topics or stages and a micro analysis entails analyzing the presentation of content in terms of language features (grammatical or lexical elements). Some scholars conduct a macro analysis to identify the topics or stages in annual or CSR reports. The identification of topics is achieved by content or discourse analysis. Neuendorf (2002, p. 1) defines content analysis as the systematic, objective and quantitative analysis of message characteristics. It requires deciding a unit of analysis, be it sentence (e.g. Menassa, 2010, Mustaffa & Rashidah, 2007, Mustaffa, Rashidah & Muhd. Kamil, 2006, Nor Hawani, Mustaffa & Norashfah Hanim, 2011, Thompson & Zarina, 2004, Tsang, 1998), number of pages (e.g. Fathilatul Zakimi, Faudziah Hanim, Mohd. Sharofi & Soffian, 2007) or proportion of a page (e.g. Unerman, 2000).

A considerable amount of research examines topics in annual reports, such as Khan, Islam, Fatima & Ahmed (2011) for Bangladesh, Menassa (2010) for Lebanon and Tsang (1998) for Singapore. Studies in Malaysia also tend to focus on topics. For Mustaffa & Rashidah (2007), frequent topics are human resource, community, environment and products. For Nor Hawani, Mustaffa & Norashfah Hanim (2011), frequent topics are marketplace, human resource, community and environment. For Puzlah, Ruhaya & Saunah (2007), frequent topics are community, corporate governance, employees and

customers. For others, frequent topics are community, product, employee and environment (Fathilatul Zakimi, Faudziah Hanim, Mohd. Sharofi & Soffian, 2007), human resource, products, community and environment (Mustaffa, Rashidah & Muhd. Kamil, 2006) or employees and human resource, products and consumers, community involvement and environment (Thompson & Zarina, 2004).

These studies from Malaysia evidence common CSR topics, which can be subsumed as community, environment, marketplace and workplace. The topics fit the 4 areas proposed by the Malaysian CSR Framework. Since corporations adopt the Framework, common topics are observed in various studies although their proportion varies. This is probably caused by the choice of corporations, criteria for the checklists, topic definition and the researcher's annotation of topics. Yet, content analysis poses some problems. It captures quantitative content but not qualitative content (Neuendorf, 2002, p. 1). This provides the frequency of a topic but not the reason for its frequency. Although content analysis can be multisemiotic (Neuendorf, 2002, p. 24), the studies listed are monosemiotic and choose to focus on language only. This is likely to result in an incomplete analysis of CSR communication (Unerman, 2000, p. 678). The studies using content analysis explored topics but did not ascertain the language features that constitute topics.

Other scholars have employed some form of discourse analysis to ascertain the discourses in annual or CSR reports. Stubbs (1983, p. 1) recognizes discourse analysis as an ambiguous terminology but he defines it as the analysis of language use (in speaking and writing) beyond the clause or sentence and language use in social contexts, in particular concerning interaction. Research covers a wide spectrum of analysis, from noting discourses (including or excluding the language features that

characterize a discourse) to linking discourses to a corporation's context. While Goletiani (2011) shows how globalization impacts the discourses in Russian CSR reports, Strafella (2011) shows how localization impacts discourses in Chinese CSR reports. In Goletiani (2011) and Strafella (2011), the emerging Chinese and Russian economies influence discourses in CSR reports.

Ihlen (2011, p. 157) recognizes discourses as strategies to portray corporations positively. He (2011, pp. 156-157) finds 5 strategies to portray the character of corporations. Corporations are improving the world (1), are improving their operations (2), joined the CSR movement (3), are caring for the audience (4) and solicit third party validation (5). Livesey & Kearins (2002) study CSR reports from Body Shop and Shell. They identify discourses to portray Body Shop and Shell as caring and transparent corporations. Livesey & Kearins (2002, p. 248) find that the discourse of care bolsters a corporation's legitimacy while the discourse of transparency is unstable because there is no consensus about what to report.

For Nielsen & Thomsen (2007, pp. 31-32), corporations prefer certain discourses to disclose CSR, namely corporate governance and accountability, employees, environment, local community and society. These discourses are adopted to frame a corporation's strong CSR commitment (Nielsen & Thomsen, 2007, p. 37). For Burchell & Cook (2006), corporations and non-governmental organizations differ in their expectations about CSR. Corporations argue for voluntary CSR with minimal government intervention while non-governmental organizations argue for CSR to be tangible. CSR reports exhibit signs of hybrid discourses, where the discourse of citizenship, ethics and social responsibility are mixed with the discourse of business (Burchell & Cook, 2006, p. 125).

O’Conner & Gronewold (2013, p. 225) disclose the presence of competitive advantage and institutional discourses, where competitive advantage discourse and institutional discourse amount to 32% and 62% respectively in CSR reports of petroleum corporations. While competitive advantage discourse marks a corporation’s CSR as superior to others in the industry (O’Conner & Gronewold, p. 222), institutional discourse marks a corporation’s CSR as adhering to various legal and non-legal regulations (O’Conner & Gronewold, p. 225). O’Conner & Gronewold (2013, p. 228) find that the two discourses are mixed, which implies a comprehensive environmental profile for corporations. Both discourses deal with environmental impact because petroleum extraction has an enormous impact on the environment.

For Haslinda & Lehman (2009, p. 233), corporations prefer to disclose CSR more qualitatively than quantitatively through narratives. These narratives commonly explain a corporation’s present CSR but links CSR to its past and future commitment and portrays a corporation’s enduring CSR interest (Haslinda & Lehman, 2009, p. 237). Malaysian corporations prefer to report only positive news, with only 1 in 50 Malaysian corporations reporting negative news, compared to 12 in 50 Australian corporations reporting negative news (Haslinda & Lehman, 2009, p. 235). Similarly, Thompson & Zarina (2004, p. 129) find that 98% of Malaysian corporations report positive news. For Ocler (2009, p. 180), CSR reports provide both specific and non-specific content about a corporation’s CSR. He argues for studying narrative in CSR reports and the narrative is conveyed through the CEO, who prefers to use ‘we’ to ‘I’ to enhance the impact of his words (Ocler, 2009, p. 180). The CEO presents CSR in a positive way, making CSR mutually beneficial for corporations and stakeholders (Ocler, 2009, p. 181).

Beattie, Dhanani & Jones (2008) examine how annual reports change over time. They (2008, p. 202) note an increase in the number of pages for these reports although specific sections may or may not experience this increase. There is a marked increase in the use of Chief Executive Statements (from 23% to 56%) and CSR sections (from 10% to 51%) (Beattie, Dhanani & Jones, 2008, p. 201). CSR has grown in importance and this is reflected in the increased number of pages for CSR sections. These sections employ 3 types of narratives (accounting, descriptive, storytelling) to convey their content (Beattie, Dhanani & Jones, 2008, p. 186) although how these narratives are defined is not available and their content is not studied. These narratives are employed for impression management and convey a more positive impression of corporations (Beattie, Dhanani & Jones, 2008, p. 183). These studies explored discourses but did little to link discourses to language features. Yet, these studies did acknowledge the influence of context on content.

The identification of stages in annual or CSR reports means finding the sequential components of these reports or the sequential components of sections in these reports. SFL studies stages through generic structure potential (GSP). GSP is the total range of optional and obligatory elements and their order in texts (Halliday & Hasan, 1989, p. 64). GSP has not been employed to analyze CSR reports but GSP was employed to analyze other registers. The elements in GSP have been proposed for various business letters (Ghadessy, 1993), call center telephone inquiries (Xu, Wang, Forey & Li, 2010) and service encounters (Ventola, 1987). The elements in GSP are comparable to the moves in Genre Analysis (Bhatia, 1993, 2004). Catenaccio (2011) and Mason & Mason (2012) catalog the frequency of obligatory and optional moves in CSR reports. Although Catenaccio (2011) and Mason & Mason (2012) study CSR reports, there is variation in the moves proposed. The variation could be caused by variables such as the

choice of corporations, countries/regions, industries, years and size of corpus. This translates to there being no standard stages for CSR reports because stages are probably context sensitive.

Image has grown in importance in annual reports (Ditlevsen, 2012, Frownfelter-Lohrke & Fulkerson, 2001, Graves, Flesher & Jordan, 1996) although it is rarely considered in CSR reports. Image is not merely aesthetic but can be rhetorical and promotes a certain perspective (Graves, Flesher & Jordan, 1996, p. 83). Tewari & Dave (2012) compare the CSR reports of Indian and multinational IT corporations. Multinational corporations publish more CSR reports than Indian corporations, perhaps influenced by mandatory reporting in their country of origin (Tewari & Dave, 2012, p. 400). Tewari & Dave (2012, p. 400) note the predominance of the color green in Indian CSR reports and the color blue in multinational CSR reports. Both colors serve a visual stimulus but green is seen as a conventional color for the environment while blue embraces other CSR areas. Indian CSR reports contain more images (charts, graphs, pictures or tables) but fewer words than multinational CSR reports (Tewari & Dave, 2012, p. 401).

Beattie, Dhanani & Jones (2008) consider the longitudinal use of image (charts, graphs, pictures and tables) in annual reports. There is an increase in the use of charts, graphs and tables but a marginal decrease in the use of pictures from 1989 to 2004 (Beattie, Dhanani & Jones, 2008, p. 201), since financial content has little need of pictures. Graphs are commonly featured in the Financial and Remuneration Report sections. Pictures are concentrated in Chairman Statements, Chief Executive Statements, Operating and Financial Reviews, Board of Directors and CSR sections. Tables appear frequently in Historical Records, Remuneration Reports, Directors Reports and Operating and Financial Reviews sections (Beattie, Dhanani & Jones, 2008, p. 216).

Therefore, distinct sections tend to favor a certain image. These changes in image use reflect a change in context (Beattie, Dhanani & Jones, 2008, p. 189) and annual reports change from a financial and statutory document to a more design-orientated document (Beattie, Dhanani & Jones, 2008, p. 217).

The studies until now are empirical but Basu & Palazzo (2008) is theoretical. Their proposal to study sensemaking in CSR communication includes 3 aspects of cognitive, linguistic and conative (Basu & Palazzo, 2008, p. 124). These aspects mean a corporation's relationship with stakeholders and the broader world (cognitive), its explanation about engaging in certain initiatives and sharing these explanations (linguistic) and a corporation's behavior (conative) (Basu & Palazzo, 2008, p. 124). The linguistic aspect is of interest to this research. It includes justification and transparency. CSR communication adopts economic, ethical, legal or scientific reasons and it is either balanced or biased (Basu & Palazzo, 2008, p. 127). Basu & Palazzo (2008) organize the types of discourses and their evaluation in CSR reports. There are no language features for the linguistic aspect, which may cause discrepancy in identifying justification and transparency. While the researcher's instinct may be reliable, it cannot be replicated in other studies.

Other scholars conduct a micro analysis to identify language features, which are grammatical or lexical elements. This fits Ziek (2009, p. 138), who proposes studying the linguistics of CSR communication. Ziek (2009, p. 141) finds few corporations having a dedicated CSR section in annual reports because other registers are probably employed to communicate CSR. He studies some of these registers, where the virtuous behavior of corporations is emphasized (Ziek, 2009, p. 142). Although Ziek (2009)

advocates analyzing the ‘basic units’ of CSR communication, he does not do this himself. Others noticed his advocacy and try to discern these ‘basic units’.

Leitch & Davenport (2007, p. 49, 56) find that ‘sustainability’ is vaguely defined and has multiple meanings. ‘Sustainability’ has an overwhelmingly positive evaluation, despite the divergence in defining it. The definitional ambiguity for ‘sustainability’ is purposeful because it lends coherence to policy documents, where opposing ways to define ‘sustainability’ are minimized (Leitch & Davenport, 2007, p. 57). Yet, there are alternative forms for ‘sustainability’, such as ‘sustainable’ or ‘sustained’, which are not explored by Leitch & Davenport (2007). The use of corpus processes would sensitize them to these forms.

Ihlen (2009) examines frequent words about the environment. Corporations recognize the gravity of environmental problems and are improving energy efficacy (Ihlen, 2009, p. 255). Ihlen (2009) only analyzes words about the climate but it is only one of the environmental problems facing corporations. Malavasi (2011, p. 198) examines frequent words in the CSR reports of Ericsson and Nokia because these words are integral to certain semantic fields. Ericsson employs abstract and conceptual words to report on the environment while Nokia employs concrete and factual words to report on the workplace (Malavasi, 2010, p. 210). In Ihlen (2009), Leitch & Davenport (2007) and Malavasi (2011), selected lexical features provide insights into presenting CSR.

Hong (2012), Fuoli (2012) and Mason & Mason (2012) draw on SFL to analyze CSR reports. Mason & Mason (2012) analyze TRANSITIVITY in CSR reports, where there is a preponderance of Material and Relational Processes. CSR reports prioritize actions and descriptions to portray corporations improving the environment. Knowledge about

the percentage of Processes is not enough because the role of Participants and Circumstances in a Process is not explained. Mason & Mason (2012) analyze the first paragraphs, which is incomplete because other paragraphs are ignored. As Hasan (1989, p. 2) writes, the object of language study should be the whole text.

Fuoli (2012) compares BP's and IKEA's CSR reports using APPRAISAL. Their CSR reports convey unique identities to BP and IKEA. BP emphasizes its technical expertise and strengths while IKEA emphasizes its tenacity and volition (Fuoli, 2012, pp. 66-67). BP portrays itself as authoritative and reliable because the government and investors expect it to be accountable and responsible while IKEA portrays itself as caring and sensitive because it has to make itself interesting to customers (Fuoli, 2012, pp. 75-76). TRANSITIVITY examines experience while APPRAISAL examines evaluation and the two systems should not be isolated because we articulate evaluation of CSR through experience of CSR (Matthiessen, 1991, p. 81).

Hong (2012) studies McDonald's CSR report for the portrayal of McJob and deforestation using van Leeuwen's (2008) social actors and actions. McJob and deforestation are recontextualized because both topics are given a new meaning in the CSR report. While McDonald's redefines McJob as advantageous for employees (Hong, 2012, p. 154), McDonald's minimizes blame and helps Greenpeace for deforestation (Hong, 2012, p. 155). McDonald's negotiates the meaning of topics by recontextualizing them for its advantage (Hong, 2012, p. 160). These studies for language features have gathered substantial knowledge about the grammatical and lexical elements in annual and CSR reports although these features are often specific to the reports of certain corporations.

Previous research may assume that language use is monolithic in CSR reports although Mason & Mason (2012) demonstrate the contrary. Specific sections should be analyzed, such as CEO Statements because CEO Statements provide an overview of CSR reports. CEO Statements have garnered scholarly examination for nearly two decades although this is mostly for CEO Statements in annual reports. Kohut & Segars (1992, p. 13) propose 6 themes about financial and non-financial concerns among high or low return on equity (ROE) corporations. Both categories of corporations emphasize distinct themes although both report on past achievements more than future achievements (Kohut & Segars, 1992, p. 15). Yet, Kohut & Segars (1992) do not show the language features to distinguish a theme. Foz Gil & Vázquez Orta (1995) observe frequent and varied lexical features to evaluate corporations. These features accumulate from the start to the end of CEO Statements to portray corporations consistently. Hyland (1998) identifies the language features to evaluate and organize content in CEO Statements. CEO Statements use selected features of evaluation and organization to control how corporations are portrayed. In Foz Gil & Vázquez Orta (1995) and Hyland (1998), language features are chosen to convey specific characteristics about corporations.

Breeze (2012) and Domenec (2012) analyze CEO Statements in the oil industry. Breeze (2012, p. 8) proposes the moves of CEO Statements while Domenec (2012, p. 301) proposes the topics of CEO Statements. Breeze (2012) links the moves to grammatical or lexical features while Domenec (2012) links the topics to specific lexical features. Their partial use of language features to realize a move and topic can be improved. Language features legitimize corporations, where their proactive and responsible behavior can improve the environment after environmental crises (Breeze, 2012, Domenec, 2012).

While these studies are synchronic, other studies are diachronic. Bowers (2010, p. 251) identifies a shift in language, where sustainability comes to be defined in economic terms. This aligns sustainability with profit (Bowers, 2010, p. 258) because the economic benefits of sustainability justify corporations pursuing sustainability. While earlier CSR reports define sustainability as a competitive advantage and economic prospect, later CSR reports define sustainability as an economic value (Bowers, 2010, p. 258). Thomas (1997) explores CEO Statements during a corporation's profitable and unprofitable years. She (1997, pp. 55-56) notes a shift in grammatical and lexical features to indicate that a corporation causes profit to increase but the economy causes profit to decrease. In Bowers (2010), Breeze (2012), Domenec (2012), Foz Gil & Vázquez Orta (1995), Hyland (1998) and Thomas (1997), language features portray corporations positively, where corporations claim responsibility for positive events but avoid responsibility for negative events.

Tengblad & Ohlsson (2009) document the changing conception of CSR in Swedish CEO Statements in 4 temporal phases (1981, 1991, 2001 and 2006). CSR changes from having strong government intervention on a national scale to having self-regulation and monitoring from stakeholders from different countries (Tengblad & Ohlsson, 2009, pp. 664-665). CSR is no longer an implicit national concern but an explicit international concern since the Swedish economy has become integrated in the world economy (Tengblad & Ohlsson, 2009, pp. 663-664). In Tengblad & Ohlsson (2009), globalization superseded localization but other corporations may try to balance globalization and localization in CSR reports, as Hopearuoho & Ventola (2009, p. 202) find in advertisements. Tengblad & Ohlsson (2009) combine quantitative and qualitative methods of text analysis because a frequency list is scrutinized and semantic fields are proposed (Tengblad & Ohlsson, 2009, p. 658). A frequency list helps to focus on typical

words and a semantic field helps to categorize these words. These methods are crucial first steps to understand CSR reports but can be complemented by the language features that constitute a semantic field.

Besides a macro and micro analysis, other studies have analyzed readability. Courtis (2004) examines readability for several corporate registers using the Flesch Readability Score. Every register has different scores and reflects different levels of obfuscation. Obfuscation is seen at the start, middle or end of these registers and it may or may not be malicious (Courtis, 2004, p. 306). Although annual reports are the least obfuscating, an undergraduate education is required to understand them (Courtis, 2004, p. 302). Courtis (2004) did not study CSR communication, unlike Aishah & Rashid (2011), who examine a corporation's CSR in various annual reports using the Flesch Readability Score. CSR communication from most corporations is hard to read (Aishah & Rashid, 2011, p. 55) although readability was better for CSR in profitable corporations than CSR in non-profitable corporations (Aishah & Rashid, 2011, p. 58). Courtis (2004) & Aishah & Rashid (2011) did not provide the easy or hard features that help or hinder readability. Readability is a mechanical method and presumes universality among readers although readers come from varied contexts. Courtis (2004) & Aishah & Rashid (2011) analyze selected parts of a register, which may not represent the register.

Since CSR reports are meant to be read by stakeholders, stakeholders have also been analyzed. Weber & Marley (2012) study stakeholder salience in CSR reports, where salience is determined by a combination of power, urgency and legitimacy, following Mitchell, Agle & Wood (1997). The environment is the 'definitive' stakeholder because it has the 3 traits of salience, which reflects the importance of preserving the environment for corporations (Weber & Marley, 2012, p. 639). Other core stakeholders

include employees, consumers and community (Weber & Marley, 2012, p. 639). Hence, corporations serve selected stakeholders among possible organizational, economic and societal stakeholders (Werther & Chandler, 2012). Since Weber & Marley (2012, pp. 641-642) study global corporations, stakeholder salience is not influenced by national origin because business is global although industry origin does influence stakeholder salience.

2.7 Environmental discourse

This research also investigates Environment Sections, which requires understanding environmental discourse. Mühlhäusler & Peace (2006, p. 458) define environmental discourse as comprising the linguistic devices to articulate arguments about the relationship between humans and the natural environment. This definition is narrow because 'humans' are individuals or groups and does not mean institutionalized social groups such as corporations. This definition also includes language but excludes image.

Rutherford (2006, p. 80) terms the corporation-environment relationship in language as business environmental discourse (BED). This research takes Rutherford's (2006, p. 80) BED but renames it corporate environmental discourse (CED). CED is a type of corporate discourse targeting the environment. Inspired by Mühlhäusler & Peace (2006, p. 458), CED comprises the multisemiotic features (e.g. in language or image) to articulate arguments to preserve or change the relationship between corporations and the natural environment. CED conceptualizes the environment through particular lenses, which may obfuscate other conceptualizations (Milstein, 2009, p. 345, Mühlhäusler & Peace, 2006, p. 472, Penman, 2001, p. 145). CED emphasizes the corporate perspective about the environment and can minimize or avoid other perspectives.

Some research for environmental discourse is reviewed here, focusing on registers besides annual and CSR reports because these reports are reviewed in Section 2.6. Rutherford (2006) studies 2 books about businesses tackling climate change concerns, namely *Changing Course*, published for the 1992 Rio Earth Summit and *Walking the Talk*, published for the 2002 Johannesburg Earth Summit. Corporations use their privileged position via access to resources to mould environmental discourse to their interests (Rutherford, 2006, p. 84). In these books, climate change concerns are viewed as a crisis in 1992 but as part of a wider discussion on ecological and social concerns in 2002 (Rutherford, 2006, p. 91). This is an indication that corporations are changing and starting to stake a claim in environmental discourse. Yet, the neoliberal thrust in these 2 books remains unchanged because corporations encourage little external regulation in favor of internal regulation and the opening of markets (Rutherford, 2006, p. 96). Corporations adopt environmental discourse to justify minimal changes in their practices (Rutherford, 2006, p. 100). These books are the general reactions of corporations to climate change concerns. It would be interesting to study more specific reactions to such concerns by corporation, industry, region or country.

Livesey (2001) compares a variety of registers from Shell and Greenpeace about the Brent Spar and Nigerian oil spill incidents. Shell's discourse changes through the years, from a scientific management perspective to a development and managerialist perspective, acknowledging but minimizing Shell's involvement in these incidents (Livesey, p. 68, p. 75). Greenpeace developed a rhetoric of irony and resistance to Shell's discourse, employing both professional and informal styles to personalize the impact of Shell's actions. This approach enables Greenpeace's discourse to reach a wider audience and perhaps influence public perception of Shell, which could contribute

to Shell's changed discourse. Although Shell produces a dominant discourse, it is not immune to non-dominant discourse about the oil spill incidents.

Hansen's (2006, p. 821, 827) study of biotechnology and genetics in newspapers provides diachronic evidence that a noun, 'natural' lacks ideological value but the adjective 'natural' and the adverb 'naturally' are ideological. Carvalho (2005) also uses a diachronic evidence to study the climate in newspapers. The government tries to control the meaning of climate change concerns and the newspapers take a critical or supportive stance towards the government, which reflects their ideology. Carvalho (2005) and Hansen (2006) design a corpus to ascertain trends in environmental discourse.

A corpus is also used by Alexander (2009), who creates a corpus of various registers. Alexander (2009) employs frequency and concordance to discover patterns in texts. While frequency shows the speaker's domain of expertise (Alexander, 2009, p. 70), concordance shows the co-text for a word or phrase and indicates the corporation's perspective about a topic (Alexander, 2009, p. 89). Most of the co-text had positive words or phrases near a node word or phrase, implying that corporations pursue positive self-representation in environmental topics (Alexander, 2009, p. 31).

Some research have emphasized a specific language feature, such as allegory (Harré, Brockmeier & Mühlhäusler, 1999, pp. 8-9), euphemism (Harré, Brockmeier & Mühlhäusler, 1999, pp. 24-25, Mühlhäusler & Peace, 2006, p. 463, Schultz, 2001, p. 111), dysphemism (Schultz, 2001, p. 112) and metaphor (Goatly, 2001, p. 222, Harré, Brockmeier & Mühlhäusler, 1999, Mühlhäusler & Peace, 2006, p. 469). These are

figurative language and while these are important, figurative language is not always pervasive in CSR reports.

The choice of nouns and verbs can convey positive or negative values about the environment (Halliday, 2001, p. 193, Harré, Brockmeier & Mühlhäusler, 1999, p. 12, Schultz, 2001, pp. 111-112). Nouns might experience nominalization, where the Participants who are the source and target of an experience are not evident. Goatly (2001, p. 213) finds nominalization desirable because it shows the connection between source and target while Alexander (2009, p. 48) and Schleppegrell (2001, p. 227) opine the opposite because removing the source disables identifying the exact individual or group who causes a negative environmental impact. This disables evaluating and changing their behavior (Schleppegrell, 2001, p. 227). Goatly (2001) and Schleppegrell (2001) favor and disfavor nominalization respectively for various reasons, exemplifying some of the roles of nominalization. This is an indication that nominalization in itself is not positive or negative. Moreover, pronouns are recognized (Alexander, 2009, p. 48, 139, 155, Harré, Brockmeier & Mühlhäusler (1999, p. 86) to convey, among other roles, personal responsibility through 'I' and exclusivity or inclusivity through 'we'.

Texts often frame the environment as separate from people although the environment surrounds people (Lakoff, 2010, 76). Halliday (2001, p. 194) shows TRANSITIVITY choices portraying the environment as inanimate and not agentive. Goatly (2002, p. 19) refines Halliday (2001) because TRANSITIVITY choices can portray the environment as animate and agentive but this only refers to negative and powerful environmental forces. In Goatly (2002), Halliday (2001) and Lakoff (2010), language portrays the environment as a mostly static entity with little agency. Alexander (2009, p. 45) shows THEME choices portraying environmental concerns as taken for granted because being

a topical Theme presumes that an entity exists and its meaning is comprehended. The topical Theme becomes an assumptive ‘common ground’ to explain a topic (Fairclough, 2003, p. 55).

Most research studied language but other research studied image, focusing on pictures, as in Hansen & Machin (2008), Linder (2006) and Smith and Joffe (2009). In Hansen & Machin (2008, p. 791), images in one image bank portray climate change concerns as a benign fact of life, sanitized for consumerism and in Smith & Joffe (2009, p. 658), images in newspapers portray climate change concerns as an immediate and irreversible threat although Linder (2006, p. 128) reports an intermediate position for advertisements. A similar topic is viewed distinctly in Hansen & Machin (2008), Linder (2006) and Smith and Joffe (2009) because the context of presenting climate change concerns changes. Maier (2011) studies a greenwashing video. She shows how choices in language and image can personalize or depersonalize corporations, which contribute to portray corporations positively or negatively (Maier, 2011, p. 174).

Recontextualization has been noted in environmental discourse, such as quoting credible texts (Alexander, 2009, p. 55, 88) and combining evaluative and scientific discourses (Harré, Brockmeier & Mühlhäusler, 1999, p. 3, 178). Recontextualization confirms that texts employing environmental discourse are not complete in themselves (Lemke, 1995, p. 41). Rather, these texts draw on other texts and discourses to convey their meaning.

2.8 Gaps in previous research

Table 2.6 condenses the empirical studies in Sections 2.6-2.7. 7 main gaps emerge from the previous research and this research hopes to narrow them. First, most research does not have data from Malaysia. Aishah & Rashid (2011), Fathilatul, Faudziah Hanim, Mohd. Sharofi & Soffian (2007), Haslinda & Lehman (2009), Mustaffa & Rashidah (2007), Mustaffa, Rashidah & Mohd. Kamil (2006), Nor Hawani, Mustaffa & Norashfah Hanim (2011), Puzlah, Ruhaya & Saunah (2007) and Thompson & Zarina (2004) have data from Malaysia but their focus is not language and image or even CSR reports. Second, data from most research precedes 2009 and present CSR reports need to be examined to understand recent CSR presentation.

Third, the CSR standards in Section 2.5 contribute little to studying language and image in CSR reports while most of the research in Sections 2.6-2.7 include language but exclude image, which ignores CSR reports as multisemiotic texts. As David (2001) writes, choices in language and image are important because they evoke myths about corporations. Fourth, few research has analyzed CEO Statements. Fifth, few research has analyzed environmental concerns, besides Alexander (2009), Fuoli (2012), Hong (2012), Ihlen (2009) and Mason & Mason (2012). These last two gaps are crucial because the sections in CSR reports contain different content, which may impact choices in language and image.

Sixth, research gathered a vast quantity of data. Size is probably a hindrance for a detailed analysis, except if corpus processes are adopted, as in Alexander (2009), Carvalho (2005) and Hansen (2006). Corpus processes unearth patterns and these patterns can be deciphered using SF-MDA. Seventh, most research employs some

content analysis, discourse analysis or critical discourse analysis, where the focus is text. There is little regard for recontextualization, except in Alexander (2009), Harré, Brockmeier & Mühlhäusler (1999) and Hong (2012) while ideology is considered to some extent in research. Fairclough's 3-dimensional CDA model (Section 3.1) enables examining text, recontextualization and ideology.

Gaps 1-2 concern spatio-temporal context, gaps 3-5 concern data and gaps 6-7 concern method. This research hopes to narrow such gaps in previous research. It analyzes how Malaysian corporations present CSR through choices in language and image in CEO Statements and Environment Sections of Malaysian CSR reports from 2009 to 2011 using Fairclough's 3-dimensional CDA model (Sections 3.1 and 4.1).

Table 2.6: Empirical studies on CSR communication

No.	Author	Published	Data				Approach	Semiotic resource
			Text	Organization	Place	Year		
1.	Aishah & Rashid	2011	CEO Statements in annual reports	333 public-limited companies	Malaysia	2007	Readability	Language-English
2.	Alexander	2009	CSR reports, mission statements, speeches and websites	Various	Global	Various	Critical discourse analysis	Language-English
3.	Beattie, Dhanani & Jones	2008	Annual reports	250 public-limited companies	United Kingdom	1989 and 2004	Content analysis	Image
4.	Bowers	2010	CEO Statements in CSR reports	10 public-limited companies	Global	1998-2008	Genre analysis	Language-English
5.	Breeze	2012	CEO Statements in annual reports and CSR reports	7 public-limited companies	Europe and USA	2010	Critical discourse analysis	Language-English
6.	Burchell & Cook	2006	Policy documents	Various	European Union	2001	Critical discourse analysis	Language-Not mentioned
7.	Carvalho	2005	Newspapers	3 broadsheets	United Kingdom	1985-2000	Critical discourse analysis	Language-English
8.	Catenaccio	2011	CSR reports	150 public-limited companies	Mostly Europe and North	2000-2007	Genre analysis	Language-English

					America			
9.	Courtis	2004	Prospectuses, annual reports and periodic reports	60 public-limited companies	Hong Kong	1997	Readability	Language-English
10.	Ditlevsen	2012	Annual reports	6 public-limited companies	Denmark	2007	Semiotics	Image
11.	Domenec	2012	CEO Statements in annual reports and CSR Reports	3 public-limited companies	USA	2003-2009	Content analysis	Language-English
12.	Fathilatul, Faudziah Hanim, Mohd. Sharofi & Soffian	2007	Annual reports	85 public-limited companies	Malaysia	1999-2001	Content analysis	Language-English
13.	Foz Gil & Vázquez Orta	1995	CEO Statements in annual reports	7 public-limited companies	United Kingdom	Not mentioned	Discourse analysis	Language-English
14.	Frownfelter-Lohrke & Fulkerson	2001	Annual reports	74 public-limited companies	Global	1984-1994	Content analysis	Image
15.	Fuoli	2012	CSR reports	2 public-limited companies	Global	2009	Discourse analysis	Language-English
16.	Goatly	2002	Radio broadcasts	1 radio program	United Kingdom	1990-1991	Discourse analysis	Language-English
17.	Goletiani	2011	CSR report	1 public-limited company	Russia	2008	Discourse analysis	Language-Russian
18.	Graves, Flesher & Jordan	1996	Annual reports	14 public-limited companies	USA	1928-1963	Content analysis	Image
19.	Hansen	2006	Newspapers	2 broadsheets	United Kingdom	1986-2003	Discourse analysis	Language-English
20.	Hansen & Machin	2008	Commercial image bank	1 image bank	Global	Not mentioned	Critical discourse analysis	Image

21.	Haslinda & Lehman	2009	Annual reports	50 largest public-limited companies	Australia and Malaysia	2003	Semiotics	Language-English
22.	Hong	2012	CSR report	1 public-limited company	Global	2008	Critical discourse analysis	Language-English
23.	Hyland	1998	CEO Statements in annual reports	137 public-limited companies	Hong Kong	1992-1994	Discourse analysis	Language-English
24.	Ihlen	2011	CSR reports	30 largest public-limited companies	Global	2009	Discourse analysis	Language-English
25.	Ihlen	2009	CSR reports	30 largest public-limited companies	Global	2007	Discourse analysis	Language-English
26.	Khan, Islam, Fatima & Ahmed	2011	Annual reports	12 public-limited companies	Bangladesh	2008-2009	Content analysis	Language-English
27.	Kohut & Segars	1992	CEO Statements in annual reports	50 public-limited companies	USA	1989	Content analysis	Language-English
28.	Leitch & Davenport	2007	Policy documents	1 government	New Zealand	2001-2003	Discourse analysis	Language-English
29.	Linder	2006	Print and video advertisements	Various	Global	1998-2004	Discourse analysis	Image
30.	Livesey	2001	Diaries, films, magazines, newspapers, speeches, testimonies and websites	1 public-limited company and 1 non-governmental organization	Global	1995-1997	Critical discourse analysis	Language-English
31.	Livesey & Kearins	2002	CSR reports	2 public-limited companies	Global	1996-1997	Critical discourse analysis	Language-English and image
32.	Maier	2011	Environmental video	1 broadcasting company	USA	2008	Critical discourse analysis	Language-English and image
33.	Malavasi	2011	CSR reports	2 public-limited companies	Finland and Sweden	2001-2007	Discourse analysis	Language-English

34.	Mason & Mason	2012	CSR reports	100 public-limited companies	USA	2009	Critical discourse analysis	Language-English
35.	Menassa	2010	Annual reports	24 public-limited companies	Lebanon	2006-2007	Content analysis	Language-Not mentioned
36.	Mustaffa & Rashidah	2007	Annual reports	225 largest public-limited companies	Malaysia	1996-2005	Content analysis	Language-English
37.	Mustaffa, Rashidah & Mohd. Kamil	2006	Annual reports	100 largest public-limited companies	Malaysia	Not mentioned	Content analysis	Language-English
38.	Nielsen & Thomsen	2007	Annual reports and CSR reports	6 public-limited companies	Denmark	2004	Critical discourse analysis	Language-Not mentioned
39.	Nor Hawani, Mustaffa & Norashfah	2011	Annual reports	44 government-linked public-limited companies	Malaysia	2005-2006	Content analysis	Language-English
40.	Ocler	2009	CSR reports	4 public-limited companies	France	2001-2004	Discourse analysis	Language-French
41.	O'Conner & Gronewold	2013	CSR reports	21 public-limited companies	Global	2009	Discourse analysis	Language-English
42.	Puzlah, Ruhaya & Saunah	2007	Annual reports	92 largest public-limited companies	Malaysia	2001	Content analysis	Language-English
43.	Rutherford	2006	Books	Various	Global	1992 and 2002	Discourse analysis	Language-English
44.	Smith & Joffe	2009	Newspapers	3 broadsheets and 3 tabloids	United Kingdom	2000-2006	Content analysis	Image
45.	Strafella	2011	CSR reports	21 public-limited companies	China	2007-2008	Discourse analysis	Language-Mandarin
46.	Tengblad & Ohlsson	2010	CEO Statements in annual reports	15 public-limited companies	Sweden	1981, 1991, 2001, 2006	Discourse analysis	Language-Not mentioned
47.	Tewari &	2012	CSR reports	100 largest IT	India	2006-2007	Content	Language-

	Dave			companies			analysis	English
48.	Thomas	1997	CEO Statements in annual reports	1 public-limited company	USA	1984-1988	Discourse analysis	Language-English
49.	Thompson & Zarina	2004	Annual reports	257 largest public-limited companies	Malaysia	2000	Content analysis	Language-English
50.	Tsang	1998	Annual reports	33 public-limited companies	Singapore	1986-1995	Content analysis	Language-English
51.	Weber & Marley	2012	CSR reports	100 public-limited companies	Global	2008	Content analysis	Language-English
52.	Ziek	2009	Annual reports, indexes or organizational linkages, information on philanthropy, non-financial reports, organizational codes and websites	25 public-limited companies and 25 private-limited companies	USA	2005	Content analysis	Language-English

2.9 Conclusion

Chapter 2 has explained CDA (Section 2.1) and SF-MDA (Section 2.2). The value of SFL for CDA was argued (Section 2.3). Since CDA emphasizes ideology, ideology was explored (Section 2.4). Subsequently, CSR standards (Section 2.5) were listed. Chapter 2 then reviewed research about corporate discourse (Section 2.6) and environmental discourse (Section 2.7) to establish gaps in previous research (Section 2.8). The main gaps are to analyze language and image features, recontextualization and ideology in two specific sections of Malaysian CSR reports. The concepts explained in Sections 2.1, 2.2 and 2.4 are developed in Chapter 3, as part of the theoretical structure of this research.

CHAPTER 3

THEORETICAL STRUCTURE

3.0 Introduction

Chapter 3 elaborates the theoretical structure of this research. Fairclough's 3-dimensional CDA model in Section 3.1 serves as an integrative structure for the concepts to analyze CSR reports. The model consists of 3 dimensions of text, discourse practice and social practice. Text is analyzed using Systemic Functional-Multimodal Discourse Analysis (SF-MDA) and the two metafunctions selected in this research are justified in Section 3.2. Pertinent systems in these two metafunctions are explained for language in Section 3.3 and for image in Section 3.4. Then, discourse practice is examined through recontextualization in Section 3.5. Next, social practice is observed through relevant social theories in Section 3.6. Chapter 3 ends with a conclusion in Section 3.7.

3.1 Fairclough's 3-dimensional CDA model

This research utilizes the dialectical relational approach (DRA) (Section 2.1.2.3). The DRA informs Fairclough's 3-dimensional CDA model and the model is employed to analyze CSR reports. The model consists of 3 dimensions of text, discourse practice and social practice, as visualized in Figure 3.1.

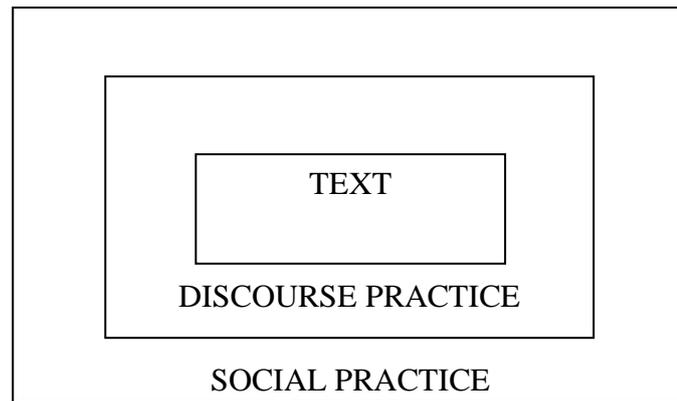


Figure 3.1: Fairclough's 3-dimensional CDA model
(Fairclough, 1992, p. 73)

3.1.1 Text

The dimension of text investigates the formal properties of texts (Fairclough, 1989, p. 26). It conducts a text analysis, which can cover language and image because CDA acknowledges the multiplicity of semiosis (Chouliaraki & Fairclough, 1999, p. 60, Fairclough, 1989, p. 27, Fairclough, 1995a, p. 131, 1995b, p. 58, Fairclough, 2001a, p. 239, Fairclough, 2006, p. 30). Fairclough (2001a, b, 2003) favors SFL in text analysis but he tends to simplify the systems (e.g. TRANSITIVITY, THEME), as if SFL is incompatible with CDA. The systems seem easier to manage but their details are sacrificed and precise observations about language features cannot be made. These systems have been employed as they are to analyze various registers by Butt, Lukin & Matthiessen (2004), Martin (2000b), Martin & Rose (2007), McManus (2009), Oteíza (2003), Oteíza, & Pinto (2008), Rajandran (2012, 2013) and Thomas (1997). Therefore, there does not seem to be a need to adopt Fairclough's (2001 a, b, 2003) simplifications.

3.1.2 Discourse practice

The dimension of discourse practice investigates the production, distribution and consumption of texts (Fairclough, 1992, p. 78). These practices are discursive and institutional (Fairclough, 1995b). While the former considers the transformations experienced in producing and consuming texts (Fairclough, 1995b, pp. 58-59), the latter considers the routines of producing and consuming texts (Fairclough, 1992, pp. 78-79). Among the discursive transformations is recontextualization, where other texts and discourses can be inserted in a text (Fairclough, 1989, 1992, 1995a, b, 2003, 2006).

3.1.3 Social practice

The dimension of social practice investigates the influence of social events, social practices and social structures on texts (Fairclough, 2003), which are often subsumed under context. In this research, corporate context is pertinent to understand CSR reports. It spans the broad areas of history, culture, economy and politics (Fairclough, 1995b, p. 62) that impact corporations in Malaysia.

3.2 SF-MDA

This research employs Systemic Functional Multimodal Discourse Analysis (SF-MDA) (Section 2.2) to decipher text in Fairclough's 3-dimensional CDA model (Section 3.1.1). Text analysis can cover any of the 3 metafunctions (Martin & Rose, 2007, p. 7) but the ideational and interpersonal metafunctions are significant because the interplay between the ideational and interpersonal metafunctions creates meaning (Halliday, 2010). Since there is always an interpersonal attitude to ideational experience (Martin,

2004, p. 337), the ideational and interpersonal metafunctions are always coordinated to convey meaning (Matthiessen, 1991, p. 81, p. 95). This ideational-interpersonal connection is proposed by Halliday (2010), Martin (2004) and Matthiessen (1991) for language and it should be valid for image because the metafunctions are the general kinds of meaning for a semiotic resource (Baldry & Thibault, 2005, p. 23, O'Halloran, 2011, p. 122).

Pertinent ideational and interpersonal systems (Table 2.4 in Section 2.2) are selected. While FIGURATION (language) and Representation (image) are selected for the ideational metafunction, APPRAISAL (language) and Interaction (image) are selected for the interpersonal metafunction. These 4 systems can analyze the language and image features in CSR reports. Their descriptions are available in Section 3.3 for language and Section 3.4 for image.

3.3 Language

The section describes the rank scale for language and the systems of FIGURATION and APPRAISAL. The examples in Section 3.3 are taken from the corpus.

3.3.1 Introduction

As observed in Section 2.2, lexicogrammar realizes semantics. Table 3.1 shows the rank scale for lexicogrammar and Table 3.2 shows the rank scale for semantics. Some of the units of lexicogrammar congruently realize some of the units of semantics in Table 3.3 although grammatical metaphor can incongruently realize these units (Section 3.3.1.3).

This research limits itself to the clause (complex and simplex) and group/phrase because these units provide ample co-text for analysis.

Table 3.1: Lexicogrammatical units

Unit
Clause (simplex/complex)
Group/Phrase
Word
Morpheme

(Matthiessen, Teruya & Lam, 2010, p. 190)

Table 3.2: Semantic units

Unit
Text
Paraseme
Sequence
Figure (Ideational)/ Move (Interpersonal)
Element

(Matthiessen, Teruya & Lam, 2010, p. 190)

Table 3.3: Comparing lexicogrammatical and semantic units

Lexicogrammatical units	Semantic units
-	Text
-	Paraseme
Clause complex	Sequence
Clause simplex	Figure/Move
Group/Phrase	Element
Word	-
Morpheme	-

3.3.1.1 Clause

A clause unifies the 3 metafunctional strands of meaning (Matthiessen, Teruya & Lam, 2010, p. 72). It exists as a simplex (one clause) or complex (more than one clause). A

clause is not a sentence because a sentence is an orthographic unit between a capital letter and a full stop (Widdowson, 2004, p. 14). A sentence can be a clause simplex or complex. Example 1 is 1 sentence but it is a clause complex because it has 2 clauses.

Example 1:

Sentence: DiGi.com Berhad is listed on the Main Market of Bursa Malaysia Securities Berhad, and is part of global telecommunications provider Telenor Group.

DiGi, 2010, p. 2

Clause 1: DiGi.com Berhad is listed on the Main Market of Bursa Malaysia Securities Berhad,

Clause 2: and is part of global telecommunications provider Telenor Group.

3.3.1.2 Group/Phrase

There are 4 groups (adverbial group, conjunction group, nominal group, verbal group) and 1 phrase (prepositional phrase) (Halliday & Matthiessen, 2004).

3.3.1.2.1 Adverbial group

Grammatically, an adverb is the core of the adverbial group. Functionally, an adverb is Head, which may or may not have a Premodifier or Postmodifier (Halliday & Matthiessen, 2004, p. 355). Grammatically, Premodifiers are adverbs and Postmodifiers are clauses or prepositional phrases. In Example 2, the adverbial group consists of Head only, ‘continuously’ (*italicized*).

Example 2: During the year, we grew our Community Broadband Centers (CBCs) to 13 nationwide and *continuously* looked for ways to enhance their relevance and sustainability.

DiGi, 2010, p. 2

3.3.1.2.2 Conjunction group

Grammatically, an adverb is the core of the conjunction group. Functionally, an adverb is a binder, continuative or linker (Halliday & Matthiessen, 2004, p. 358). The conjunction group can appear between clauses, groups/phrases and words. In Examples 3-4, the conjunction is the binder ‘and’ (**bolded**). It binds 2 clauses (*italicized*) in Example 3 and 2 nominal groups (*italicized*) in Example 4.

Example 3: *Our network contributes to 80% of our total CO₂ emissions* **and** *is a key focus in our reduction efforts.*

DiGi, 2010, p. 12

Example 4: Our plans include substantial network modernisation across *our mobile communications network* **and** *several new hybrid solar-powered base transmission sites.*

DiGi, 2010, p. 12

3.3.1.2.3 Nominal group

Grammatically, a noun, be it a common noun, proper noun or pronoun is the core of the nominal group (Halliday & Matthiessen, 2004, p. 325). Functionally, a noun is a Thing. A Thing may or may not have a Premodifier or Postmodifier. Functionally, a Premodifier is one or more Deictic, Numerative, Epithet and Classifier and a Postmodifier is a Qualifier. A Deictic indicates a specific subset of Thing (Halliday & Matthiessen, 2004, p. 312). It can be specific or non-specific. If specific, a Deictic may be demonstrative or possessive. If non-specific, a Deictic may be total or partial. Grammatically, a Deictic is a determiner. Numerative indicates a numerical feature of a particular subset of Thing (Halliday & Matthiessen, 2004, p. 317). It can be quantitative or ordinative and definite or indefinite. Grammatically, a Numerative is a numeral. An Epithet indicates a quality of the subset (Halliday & Matthiessen, 2004, p. 318). The quality may be an objective property of Thing or a subjective attitude towards Thing.

Grammatically, an Epithet is an adjective or past participle. A Classifier indicates a particular subclass of Thing (Halliday & Matthiessen, 2004, p. 319). Grammatically, a Classifier is an adjective or noun. A Qualifier characterizes Thing (Halliday & Matthiessen, 2004, p. 324). Grammatically, a Qualifier is a prepositional phrase, finite clause or non-finite clause. Example 5 furnishes some constituents of a nominal group (*italicized*).

Example 5: For *our communities*, we focused on making *positive changes* to improve *their livelihood*.
DiGi, 2010, p. 1

The constituents of the nominal groups in Example 5 are:

nominal group	our	communities
form	possessive determiner	common noun
function	Deictic	Thing

nominal group	positive	changes
form	adjective	common noun
function	Epithet	Thing

nominal group	their	livelihood
form	possessive determiner	common noun
function	Deictic	Thing

3.3.1.2.4 Verbal group

Grammatically, a verb is the core of the verbal group. Functionally, it consists of a compulsory Finite and Event (Halliday & Matthiessen, 2004, p. 335). Grammatically, a Finite is a marker of tense or modality (Butler, 2003a, p. 487) and an Event is a lexical verb (Halliday & Matthiessen, 2004, p. 348). A Finite and Event may or may not be fused (Halliday & Matthiessen, 2004, pp. 335-336). For example, the verb 'is' is an Event which has a Finite as a marker of present tense inherent in the Event.

Functionally, the verbal group can include an optional Auxiliary and Polarity (Halliday & Matthiessen, 2004, p. 335). Grammatically, an Auxiliary is a grammatical verb while a Polarity is the negative adverb ‘not’. Examples 6-7 furnish some constituents of a verbal group (*italicized*).

Example 6: We *have completed* the construction of our DiGi Technology Operations Centre (TOC) which *will be* fully operational by 2011.
DiGi, 2010, p. 12

Example 7: In Phase 1, students from 9 universities *developed* applications of renewable energy solutions for underserved communities.
DiGi, 2010, p. 13

The constituents of the verbal groups in Examples 6-7 are:

verbal group	have	completed
form	past	lexical verb
function	Finite	Event

verbal group	will	be
form	future	lexical verb
function	Finite	Event

verbal group	developed
form	lexical verb
function	Finite/Event

3.3.1.2.5 Prepositional phrase

Grammatically, a prepositional phrase consists of a preposition and a nominal group (Halliday & Matthiessen, 2004, p. 360). The prepositional phrase is not an expansion of anything, unlike the adverbial group, conjunction group, nominal group and verbal group, which are expansions of an adverb, conjunction, noun and verb respectively. Hence, the prepositional phrase does not have functional elements. Example 8 furnishes a prepositional phrase (*italicized*).

Example 8: *For our communities*, we focused on making positive changes to improve their livelihood.
DiGi, 2010, p. 2

3.3.1.3 Grammatical metaphor

This is an interstratal relationship between lexicogrammar and semantics. It causes a transference of meaning between both strata because a unit in lexicogrammar incongruently realizes a unit in semantics (Matthiessen, Teruya & Lam, 2010, p. 109). Halliday & Matthiessen (1999, 2004) distinguish 2 types of metaphor, ideational metaphor pertaining to the ideational metafunction and interpersonal metaphor pertaining to the interpersonal metafunction.

3.3.1.3.1 Ideational metaphor

Ideational metaphor is experienced by a sequence, figure or element. Congruently, a clause complex realizes a sequence, a clause simplex realizes a figure and a group/phrase realizes an element, as in Table 3.3. Ideational metaphor causes incongruence because a clause simplex realizes a sequence, a group realizes a figure and a word realizes an element (Halliday & Matthiessen, 2004, p. 639). Example 9 shows a figure containing ideational metaphor (**bolded**), which is unpacked as sequences (*italicized*) in Example 10. Ideational metaphor has several roles in texts (Halliday & Matthiessen, 2004, Martin & Rose, 2007) but its major benefit is to constitute a wider range of phenomena in relation to field (Matthiessen, Teruya & Lam, 2010, p. 111).

Example 9: The **reduction** of energy **consumption** also directly contributes to the **reduction** in the **emission** of greenhouse gases (CO₂) and Air Acidification Potential gases (SO_x).
Nestlé, 2011, p. 46

Example 10: *We reduce the energy that we consume. We directly contribute*

to reduce the greenhouse gases (CO₂) and Air Acidification Potential gases (SO_x) that we emit.

3.3.1.3.2 Interpersonal metaphor

Interpersonal metaphor is experienced by a move or element. Congruently, a clause simplex realizes a move and a group realizes an element, as in Table 3.3. Interpersonal metaphor consists of mood and modality metaphor. Interpersonal metaphor causes incongruence because a clause complex realizes a move in mood metaphor and a clause simplex realizes an element in modality metaphor (Halliday & Matthiessen, 2004, p. 626). Mood metaphor adds an additional clause to an existing clause to signify another MOOD and not the typical MOOD to indicate SPEECH FUNCTION. In Example 11, a declarative clause realizes a command although an imperative clause is typical to realize a command, as in Example 12. Modality metaphor replaces a group with a clause to indicate MODALITY. In Example 13, a clause (**bolded**) realizes the modality of obligation although a group (*italicized*) is typical to realize a modality of obligation, as in Example 14. Interpersonal metaphor has several roles in texts (Halliday & Matthiessen, 2004, Martin & Rose, 2007) but its major benefit is to enable a wider range of social roles and relationships in relation to tenor (Matthiessen, Teruya & Lam, 2010, p. 111).

Example 11: ...we hope you will gain better insights on our approach to improve ourselves, and the communities that we are part of.
GAB, 2010, p. 3

Example 12: Gain better insights on our approach to improve ourselves, and the communities that we are part of.

Example 13: **We think** that CSR is important for Malaysia.

Example 14: CSR *will* be important for Malaysia.

3.3.2 FIGURATION

The system of FIGURATION is part of the ideational metafunction (Table 2.4 in Section 2.2). FIGURATION investigates the construal of experience through 4 figures of doing, being, sensing and saying (Halliday & Matthiessen, 1999, p. 48). FIGURATION in semantics is realized by TRANSITIVITY in lexicogrammar (Halliday & Matthiessen, 1999, p. 134). TRANSITIVITY explains the relation between the elements in a figure, which are Process, Participant and Circumstance (Halliday & Matthiessen, 2004, p. 170) although Relator might be found to link these elements (Halliday & Matthiessen, 1999, p. 177). These elements are congruently realized by a specific group/phrase, as in Table 3.4.

Table 3.4: Elements in TRANSITIVITY

Element	Group/Phrase
Process	verbal group
Participant	nominal group
Circumstance	adverbial group or prepositional phrase
Relator	conjunction group

Moreover, each figure in FIGURATION is related to a Process in TRANSITIVITY, as in Table 3.5.

Table 3.5: Figures and Processes

Figure	Process
Doing	Material
	Behavioural
Being	Relational
	Existential
Sensing	Mental
Saying	Verbal

3.3.2.1 Doing- Material and Behavioural Processes

A figure of doing conveys doing and happening through a Material Process and it construes behaving through a Behavioural Process (Halliday & Matthiessen, 1999, p. 53).

A Material Process construes doing or happening (Halliday & Matthiessen, 2004, p. 179) through actions. The Participant that causes an action is called an Actor. An Actor can be animate or inanimate (Halliday & Matthiessen, 2004, p. 184). An Actor directs or extends the input of energy to a Participant called a Goal (Halliday & Matthiessen, 2004, pp. 180-181). Example 15 shows a Material Process with an Actor (**bolded**) and Goal (*italicized*).

Example 15: **TM** (Actor) has been producing (Material Process) *a separate Sustainability Report* (Goal) since 2008.
TM, 2010, p. 10

A Goal may come with an Attribute as a description or result of a Goal (Halliday & Matthiessen, 2004, p. 195). A Goal is a Participant impacted by a Material Process but a Scope is a Participant not impacted by a Material Process. A Scope construes the domain for the Process or the Process itself (Halliday & Matthiessen, 2004, p. 192). A Material Process done on behalf of somebody introduces a Client or Recipient. A Material Process is either creative or transformative. If creative, an Actor or Goal is brought into existence as the Process unfolds (Halliday & Matthiessen, 2004, p. 184), as in Example 16. If transformative, an existing Actor or Goal is transformed as the Process unfolds (Halliday & Matthiessen, 2004, p. 184), as in Example 17.

Example 16: We (Actor) generate (creative Material Process) 0.6 tonnes of hazardous waste, primarily from cleaning operations (Goal).
GAB, 2011, p. 40

Example 17: ...we (Actor) measured (transformative Material Process) the concentration of dust particulates (Goal) in the stack flue gases from our generator sets.
TM, 2011, p. 77

A Behavioural Process covers various types of physiological and psychological behavior (Halliday & Matthiessen, 2004, p. 248). This requires a conscious Participant called a Behaver (**bolded**), as in Example 18 (Halliday & Matthiessen, 2004, p. 250). The Process encodes the behavior but a Participant called a Behaviour might also encode the behavior (Halliday & Matthiessen, 2004, p. 248).

Example 18: First and foremost, **we** (Behaver) listen (Behavioural Process) to our investors, our customers, employees, policymakers, suppliers, and debt holders.
Media Prima, 2009, p. 7

3.3.2.2 Being- Relational and Existential Processes

A figure of being construes ascribing through a Relational Attributive Process, identifying through a Relational Identifying Process and existing through an Existential Process (Halliday & Matthiessen, 1999, p. 53).

The Participants for a Relational Attributive Process are a Carrier (**bolded**), the entity described and an Attribute (*italicized*), the description (Halliday & Matthiessen, 2004, p. 219), as in Example 19.

Example 19: **Our achievements** (Carrier) in 2011 were (Relational Attributive Process) *remarkable* (Attribute).
Media Prima, 2011, p. 10

The Participants for a Relational Identifying Process are a Token and Value. These are equivalent entities but a Token (**bolded**) is the lower 'expression' and a Value

(*italicized*) is the higher ‘content’ (Halliday & Matthiessen, 2004, p. 230), as in Example 20.

Example 20: **The Nestlé brand name** (Token) stands for (Relational Identifying Process) *Quality, Safety and Corporate Responsibility* (Value). Nestlé, 2009, p. 4

An Existential Process covers anything that exists or happens (Halliday & Matthiessen, 2004, p. 256) but there is no quantum of change involved. It often includes the word ‘there’ as a feature of existence (Halliday & Matthiessen, 2004, p. 257). The Participant introduced as existing or happening is called an Existent (**bolded**) (Halliday & Matthiessen, 2004, p. 258), as in Example 21.

Example 21: There is (Existential Process) **a dedicated storage area** (Existent) for scheduled waste. TM, 2011, p. 78

3.3.2.3 Sensing- Mental Process

A figure of sensing construes a Mental Process of feeling (emotion), seeing (perception), thinking (cognition) and wanting (desideration) (Halliday & Matthiessen, 1999, p. 53, Halliday & Matthiessen, 2004, p. 208). Since sensing takes place in consciousness (Halliday & Matthiessen, 2004, p. 197), a Mental Process requires a conscious Participant called a Senser. A Senser is conscious of a Participant called a Phenomenon (Halliday & Matthiessen, 2004, p. 203). Example 22 shows a cognitive Mental Process with a Senser (**bolded**) and Phenomenon (*italicized*). Sensing can project another figure or sequence as a Phenomenon (*italicized*), as in Example 23.

Example 22: **Media Prima** (Senser) recognises (Mental Process) *the diversity of its customers* (Phenomenon). Media Prima, 2010, p. 10

Example 23: **We** (Senser) hope (Mental Process) *you will find the 2010*

edition of RHB's Corporate Responsibility Report, with its theme 'Shaping Winners', an inspiring read (Phenomenon).
RHB, 2010, p. 2

3.3.2.4 Saying- Verbal Process

A figure of saying construes any act of communication through a Verbal Process (Halliday & Matthiessen, 1999, p. 53). The Participant responsible for conveying communication is called a Sayer (Halliday & Matthiessen, 2004, p. 252). A Sayer need not be a conscious Participant and may be a non-conscious Participant, provided that it conveys an exchange of meaning (Halliday & Matthiessen, 2004, p. 253). The entity communicated is a Verbiage (Halliday & Matthiessen, 2004, p. 255). A Verbiage can be the content of communication or the name of the communication itself (Halliday & Matthiessen, 2004, pp. 255-256). Example 24 shows a Verbal Process with a Sayer (**bolded**) and Verbiage (*italicized*). A Sayer can direct communication to a Participant called a Receiver (Halliday & Matthiessen, 2004, p. 255) or a Sayer can aim communication to a Participant called a Target (Halliday & Matthiessen, 2004, p. 256). Saying can project another figure or sequence as a Verbiage (*italicized*), as in Example 24.

Example 24: **Media Prima** (Sayer) acknowledges (Verbal Process) *that environment protection is one of its key corporate responsibilities* (Verbiage).
Media Prima, 2010, p. 49

Table 3.6 presents all the Processes and their Participants.

Table 3.6: Processes and Participants

Figure	Process	Meaning	Participants
Doing	Material	Experiences of doing and happening	Actor, Goal, Attribute, Scope, Client, Recipient
	Behavioural	Experiences of physiology and psychology	Behaver, Behaviour
Being	Relational Attributive	Experiences of ascription	Carrier, Attribute
	Relational Identifying	Experiences of identification	Token, Value
	Existential	Experiences of existence	Existent
Sensing	Mental	Experiences of cognition, desideration, emotion and perception	Senser, Phenomenon
Saying	Verbal	Experiences of communication	Sayer, Verbiage, Receiver, Target

3.3.2.5 Circumstances

Circumstances are the experiential periphery of a clause while Processes and Participants are the experiential center of a clause (Halliday & Matthiessen, 2004, p. 176). Yet, Circumstances provide the context for a Process and Participant to unfold. Circumstances can escort any Process freely (Halliday & Matthiessen, 2004, p. 260) although certain Processes tend to appear with certain Circumstances (Matthiessen, 1999, 2007). Halliday & Matthiessen (2004) identify 9 types of Circumstances, which are named in Table 3.7. Most Circumstances can be probed with interrogatives, as provided by Halliday & Matthiessen (2004, p. 262).

Table 3.7: Types of Circumstances

Circumstances	Type		Wh-item	
	Circumstances	Enhancing	Extent	Distance
Duration				How long?
Frequency				How many times?
Location			Place	Where?
			Time	When?
Manner			Comparison	How? What like?
			Degree	How much?
			Means	How?
			Quality	How?
Cause			Behalf	Who for?
			Purpose	Why? What for?
			Reason	Why?
Contingency			Concession	-
			Condition	Why?
			Default	-
Extending	Accompaniment	Additive	And who/what else?	
		Comitative	Who/what with?	
Elaborating	Role	Guise	What as?	
		Product	What into?	
Projection	Matter	-	What about?	
	Angle	Source	-	
		Viewpoint	-	

(Halliday & Matthiessen, 2004, p. 262)

3.3.3 APPRAISAL

The system of APPRAISAL is part of the interpersonal metafunction (Table 2.4 in Section 2.2). APPRAISAL investigates the negotiation of attitude (Martin & Rose, 2007, p. 25). APPRAISAL in semantics is not realized by any specific system in lexicogrammar since interpersonal meanings accumulate grammatical and lexical features throughout texts. APPRAISAL negotiates attitude through three interacting systems of ENGAGEMENT, ATTITUDE and GRADUATION (Martin, 2004, p. 324, Martin & White, 2005, p. 35).

3.3.3.1 ENGAGEMENT

ENGAGEMENT provides the source(s) of evaluation (Martin & Rose, 2007, p. 48) by increasing or decreasing dialogism (Martin, 2000a, p. 147, 2004, p. 324), which is not a focus of this research. Therefore, ENGAGEMENT is not described.

3.3.3.2 ATTITUDE

ATTITUDE charts 3 areas of evaluation, namely AFFECT, JUDGEMENT and APPRECIATION. These 3 sub-systems can be positive or negative and inscribed (explicit) or invoked (implicit) (Martin, 2000a, Martin & Rose, 2007, Martin & White, 2005). Inscribed ATTITUDE is seen in evaluative lexis and is conveyed by specific words or phrases (Martin, 2000a, p. 154). Invoked ATTITUDE is seen in a string of words or phrases and is conveyed by prosody through FIGURATION (Martin, 2000a, p. 155, Martin & White, 2005, p. 62). ATTITUDE encourages interpretation in a certain way but this is easier for inscribed ATTITUDE while invoked ATTITUDE facilitates a range of readings (Martin, 2000a, p. 155, Martin & White, 2005, p. 206). That is, inscribed ATTITUDE is clear about its evaluative position while invoked ATTITUDE is more amenable to interpretation.

3.3.3.2.1 AFFECT

AFFECT is about emotional responses (Martin, 2000a, p. 145, 2004a, p. 324, Martin & Rose, 2007, p. 29, Martin & White, 2005, p. 42). It covers the variables of happiness/unhappiness, satisfaction/dissatisfaction and security/insecurity (Martin &

White, 2005, p. 49). Example 25 is an inscription of positive AFFECT: Security (**bolded**).

Extract	ATTITUDE	Appraised
Example 25: I am confident that we can achieve far greater success in the future. Media Prima, 2010, p. 10	AFFECT: Security	Success

3.3.3.2.2 JUDGEMENT

JUDGEMENT measures behavior following various normative social principles (Martin, 2000a, p. 145, 2004, p. 324, Martin & Rose, 2007, p. 32, Martin & White, 2005, p. 52). It pertains to the behavior of humans or anthropomorphized entities. JUDGEMENT covers social esteem and social sanction. For social esteem, behavior has ethical implications. It covers capacity (Are you capable?), normality (Are you unusual?) and tenacity (Are you resolute?) (Martin, 2000a, p. 156, Martin & Rose, 2007, p. 68, Martin & White, 2005, p. 42). For social sanction, behavior has legal implications. It covers propriety (Are you truthful?) and veracity (Are you ethical) (Martin, 2000a, p. 156, Martin & Rose, 2007, p. 68, Martin & White, 2005, p. 42). Example 26 is an inscription of positive JUDGEMENT: Tenacity (**bolded**).

Extract	ATTITUDE	Appraised
Example 26: I would like to thank all our employees for their continued loyalty and dedication to the Company. Media Prima, 2010, p. 10	JUDGEMENT: Tenacity	Employees

3.3.3.2.3 APPRECIATION

APPRECIATION is about the aesthetic values of things (Martin, 2000a, p. 146, 2004a, p. 324). It covers composition, reaction and valuation (Martin, 2000a, p. 160, Martin & Rose, 2007, p. 69, Martin & White, 2005, p. 56). While composition is about the

balance and complexity of a work (Martin & Rose, 2007, p. 70, Martin & White, 2005, p. 56), reaction is about the impact and quality of a work (Martin & Rose, 2007, pp. 69-70, Martin & White, 2005, p. 56) and valuation is about the social significance of a work (Martin & Rose, 2007, p. 70, Martin & White, 2005, p. 56). Example 27 is an inscription of positive APPRECIATION: Valuation (**bolded**).

Extract	ATTITUDE	Appraised
Example 27: As always, we hope you find our Report useful and informative . Media Prima, 2010, p. 10	APPRECIATION: Valuation	CSR report

3.3.3.3 GRADUATION

GRADUATION combines with ATTITUDE because FORCE or FOCUS is used to make ATTITUDE gradable. FORCE includes INTENSIFICATION and QUANTIFICATION (Martin & White. 2005, p. 140). While INTENSIFICATION means the scaling of processes and qualities (Martin & White. 2005, p. 140), QUANTIFICATION means the scaling of extent in space and time and the scaling of mass in terms of quantity and number (Martin & White. 2005, pp. 150-151). FOCUS helps to scale taxonomies which are experientially not scalable (Martin & White. 2005, p. 137). It includes sharpening and softening. While sharpening indicates a prototypical member of a taxonomy, softening indicates a marginal member of a taxonomy (Martin & White, 2005, p. 138). Example 28 is an example of FORCE: INTENSIFICATION (**bolded**).

Extract	GRADUATION
Example 28: Working together, I am confident that we can achieve greater success in the future. TM, 2009, p. 3	FORCE: INTENSIFICATION

3.4 Image

The section describes the rank scale for image and the systems of Representation and Interaction. The examples in Section 3.4 are taken from the corpus.

3.4.1 Introduction

This research combines concepts from Kress & van Leeuwen (2006) and O’Toole (2011) to provide a richer description of image. Image is composed of 4 units. This is the rank scale for image in Table 3.8. Its use is somewhat controversial (Hopearuoho & Ventola, 2009, p. 189) but it recognizes image as composed of parts and is comparable to the rank scale for language in Tables 3.1-3.2.

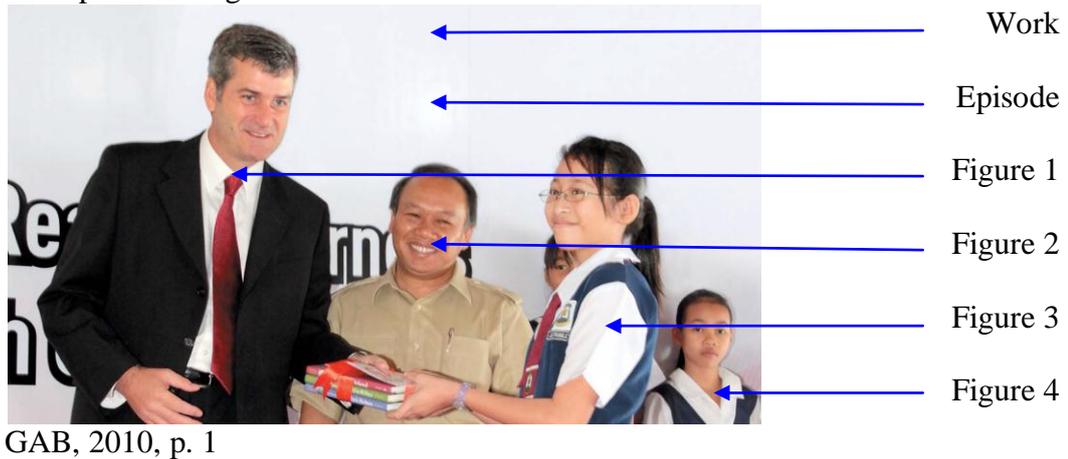
Table 3.8: Image units

Unit
Work
Episode
Figure
Member

(O’Toole, 2011, p. 16)

This research limits itself to the work, episode and figure because these units provide ample co-text for analysis. Work refers to the whole image. It consists of one or more episodes. An episode consists of figures. Figures are human and non-human Participants (Kress & van Leeuwen, 2006, p. 47, O’Toole, 2011, p. 221). These 3 units are exemplified in Example 29. It is 1 work with 1 episode (prize ceremony) but 4 figures.

Example 29: Image units



3.4.2 Representation

Systems at the rank of work, episode and figure are described.

3.4.2.1 Work

At the unit of work, there are Narrative Theme, Portrayal and Scene (O’Toole, 2011). Narrative Theme means the whole story or complex of stories in an image (O’Toole, 2011, p. 21). Portrayal depicts an image with action (O’Toole, 2011, p. 21). This is called Narrative Representation by Kress & van Leeuwen (2006), which consists of Action, Mental, Reactional and Speech Processes at the unit of episode. Scene depicts an image with no action (O’Toole, 2011, p. 21). This is called Conceptual Representation by Kress & van Leeuwen (2006), which consists of Analytical, Classificational and Symbolic Processes at the unit of episode.

3.4.2.2 Episode

At the unit of episode, there are Action, Mental, Speech, Reactional, Analytical, Classificational and Symbolic Processes. An Action Process requires agency. Its

Participants are an Actor, the source of an action (Kress & van Leeuwen, 2006, p. 63, O'Toole, 2011, p. 21) and a Goal, the target of an action (Kress & van Leeuwen, 2006, p. 63, O'Toole, 2011, p. 21). An Actor and Goal are linked by a vector, which marks the trajectory between an Actor and Goal (Kress & van Leeuwen, 2006, p. 59). Example 30 is an Action Process.

Example 30: Action Process



Actor
vector
Goal

DRB-HICOM, 2011, p. 27

A Mental Process requires a Sensor while a Speech Process requires a Speaker and the content of these Processes is a Phenomenon (Kress & van Leeuwen, 2006, p. 68). A Reactional Process is similar to an Action Process except that a vector is formed using the eyes (Kress & van Leeuwen, 2006, p. 67). A Sensor, Speaker and Reactor are conscious or given consciousness since conscious Participants can relate their internal state of being. Example 31 is a Reactional Process.

Example 31: Reactional Process



Reactors

Phenomenon

DRB-HICOM, 2011, p. 27

The Participants for an Analytical Process are a Carrier and Possessive Attribute, where a Carrier is the whole and a Possessive Attribute is the parts (Kress & van Leeuwen, 2006, p. 87). Example 32 is an Analytical Process, where the whole is nature and its parts are the natural aspects, such the sky, trees and lake.

Example 32: Analytical Process

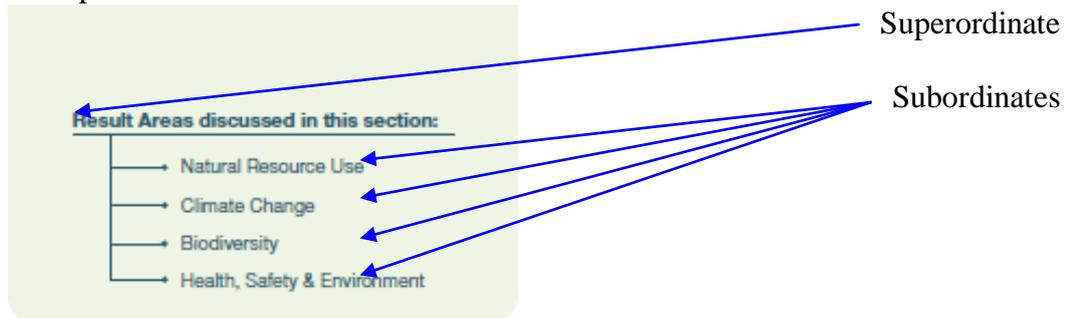


Possessive
Attributes

DRB-HICOM, 2010, p. 28

A Classificational Process is some sort of ordering along some criteria to reflect belonging to a group, which can be covert or overt (Kress & van Leeuwen, 2006, p. 77, 87). The Participants for a Classificational Process are a Superordinate and Subordinate, the former being the general classification and the latter being the specific classification (Kress & van Leeuwen, 2006, p. 80). It is possible to have an Interordinate. It is simultaneously a Superordinate and Subordinate, relative to the position of the other Participants. Example 33 is a Classificational Process.

Example 33: Classificational Process



PETRONAS, 2011, p. 24

A Symbolic Process is used to show the meaning of a Participant (Kress & van Leeuwen, 2006, p. 105). The Participants for a Symbolic Process are a Carrier and Symbolic Attribute or Symbolic Suggestive. A Carrier is the identity established through a Symbolic Process (Kress & van Leeuwen, 2006, p. 105). A Symbolic Attribute is any detail to indicate a meaning while a Symbolic Suggestive evokes a meaning in a Carrier (Kress & van Leeuwen, 2006, pp. 105-106). Example 34 is a Symbolic Process. The leaves of the tick sign and the color green are Symbolic Attributes and evoke the BCA Green Mark as an environmentally-friendly Carrier.

Example 34: Symbolic Process



YTL, 2011, p. 80

A Process has Circumstances and Kress & van Leeuwen (2006) recognize 3 Circumstances, namely Accompaniment, Means and Setting. Accompaniment depicts a Participant in the company of another Participant (Kress & van Leeuwen, 2006, p. 72). Example 35 shows Accompaniment because a Participant accompanies 2 other Participants.

Example 35: Accompaniment



YTL, 2011, p. 65

Means are objects utilized in an Action Process (Kress & van Leeuwen, 2006, p. 72).

Example 36 shows Means because a knife is used to cut a fruit.

Example 36: Means



Nestlé, 2010, p. 39

Setting contrasts background and foreground (Kress & van Leeuwen, 2006, p. 72).

Example 37 depicts Setting, where the sea is a background for a Participant in the foreground.

Example 37: Setting



YTL, 2011, p. 59

3.4.2.3 Figure

At the unit of figure, O'Toole (2011, p. 24) includes Act, Character and Clothing Component. Act refers to body language, Character refers to facial expression and Clothing Component refers to clothes (O'Toole, 2011, p. 22). Example 38 exemplifies Act (leg on knee), Character (smiling) and Clothing Component (suit) for human Participants.

Example 38: Act, Character and Clothing Component



DRB-HICOM, 2011, p. 8

These elements are an anthropocentric conception of Participants. They consider human Participants but are not suitable for non-human Participants. O'Toole (2011) has Object but he has not mentioned the elements to study. Perhaps the surface of Object, such as Front, Side or Back can be elements for non-human Participants. Example 39 exemplifies Side for a car.

Example 39: Side



YTL, 2010, p. 4

The systems for Representation are listed in Table 3.9.

Table 3.9: Representation

Unit	System	Elements
Work	Narrative Themes	Whole image
	Conceptual Representation	Analytical, Classificational, Symbolic
	Narrative Representation	Action, Mental, Reaction, Speech
Episode	Action	Actor, Goal
	Analytical	Carrier, Possessive Attribute
	Classificational	Superordinate, Interordinate, Subordinate
	Mental	Senser, Phenomenon
	Reactional	Reactor, Phenomenon
	Speech	Speaker, Phenomenon
	Symbolic	Carrier, Symbolic Attribute, Symbolic Suggestive
	Circumstance	Accompaniment, Means, Setting
Figure	Human	Act, Character, Clothing Component
	non-Human	Front, Side, Back

[Kress & van Leeuwen (2006) and O'Toole (2011)]

3.4.3 Interaction

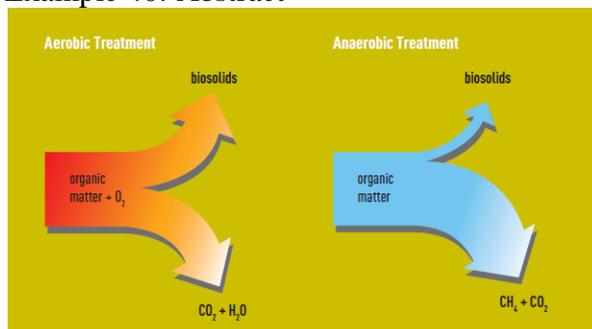
Systems at the rank of work, episode and figure are described.

3.4.3.1 Work

At the unit of work is Modality Markers (Kress & van Leeuwen, 2006). Modality Markers include color differentiation, color modulation, color saturation, brightness, contextualization, depth, illumination and representation. These Modality Markers cooperate to relate an image to the cultural and historical standards of a discourse community or Coding Orientation (Kress & van Leeuwen, p. 163).

Kress & van Leeuwen (2006) identify 4 Coding Orientations, which are Abstract, Naturalistic, Sensory and Technological. Abstract Coding Orientation generalizes knowledge and it is common to academia and the sciences (Kress & van Leeuwen, 2006, p. 165), as in Example 40.

Example 40: Abstract



GAB, 2010, p. 48

Naturalistic Coding Orientation mimics things as they are in real life and it is common to a variety of genres (Kress & van Leeuwen, 2006, p. 166), as in Example 41.

Example 41: Naturalistic



DiGi, 2011, p. 29

Sensory Coding Orientation prioritizes pleasure in seeing, where entities and events become more than real and it is common to certain types of advertizing, art, fashion and interior decoration (Kress & van Leeuwen, 2006, p. 165), as in Example 42.

Example 42: Sensory



DRB-HICOM, 2010, p. 36

Technological Coding Orientation prioritizes the practicality of an image, to make it usable for real-life purposes and it is common to architecture, geography and the sciences (Kress & van Leeuwen, 2006, p. 165), as in Example 43.

Example 43: Technological



YTL, 2011, p. 77

3.4.3.2 Episode

At the unit of episode, there is Relative Prominence through Centrality and Scale (O'Toole, 2011). A Participant 'catches the eye' through its position or size in an episode because a centrally-placed and larger Participant is often more noticeable. In Example 44, the CEO achieves Relative Prominence through Scale because he is the largest Participant in the episode.

Example 44: Scale



GAB, 2010, p. 1

3.4.3.3 Figure

At the unit of figure, there are Gaze (O'Toole, 2011), Frame and Perspective (Kress & van Leeuwen, 2006). Gaze consists of Direct Gaze or Offer and Indirect Gaze or

Demand. Direct Gaze (O'Toole, 2011, p. 12) or Demand (Kress & van Leeuwen, 2006, p. 118) is a Participant having eye contact with readers. Indirect Gaze (O'Toole, 2011, p. 12) or Offer (Kress & van Leeuwen, 2006, p. 119) is a Participant not having eye contact with readers. Example 45 shows Direct Gaze while Example 46 shows Indirect Gaze.

Example 45: Direct Gaze



YTL, 2011, p. 57

Example 46: Indirect Gaze



YTL, 2011, p. 57

Frame shows the degree of personal and social distance between a Participant and readers. An increasing physical distance implies increasing personal and social unfamiliarity between a Participant and readers (Kress & van Leeuwen, 2006, p. 124). Table 3.10 lists the types of Frame for human and non-human participants.

Table 3.10: Types of Frame

Participant	Shot	Physical distance
Human	Very Close Shot	Anything less than Close Shot
	Close Shot	Head and shoulders
	Medium Close Shot	Until the waist
	Medium Shot	Until the knees
	Medium Long Shot	Full figure
	Long Shot	Human Participant occupies half of the frame
	Very Long Shot	Anything more than Long Shot
Non-human	Close Distance	Object shown only in part
	Medium Distance	Object shown in full and with little space around it
	Long Distance	Object shown in full and out of reach

(Kress & van Leeuwen, 2006, p. 124, pp. 127-128)

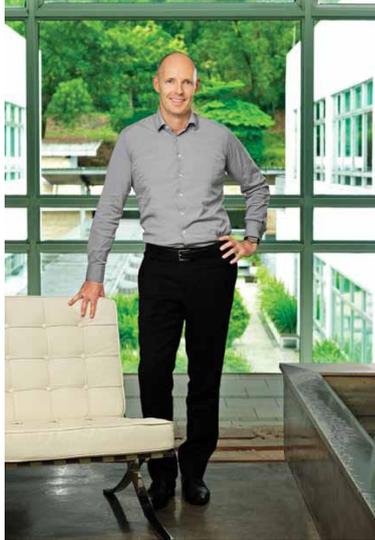
For human Participants, Example 47 shows a Medium Close Shot and Example 48 shows a Medium Long Shot.

Example 47: Medium Close Shot



YTL, 2011, p. 2

Example 48: Medium Long Shot



DiGi, 2010, p. 2

For non-human Participants, Example 49 shows Long Distance.

Example 49: Long Distance



YTL, 2009, p. 4

Perspective is achieved through Frontal, Oblique, High, Eye Level and Low angles.

Frontal Angle implies involvement or the Participant is 'normal' and is part of our world (Kress & van Leeuwen, 2006, p. 136), as in Example 50.

Example 50: Frontal Angle



Nestlé, 2010, p. 41

Oblique Angle implies detachment or the Participant is ‘abnormal’ and is not part of our world (Kress & van Leeuwen, 2006, p. 136), as in Example 51.

Example 51: Oblique Angle



Nestlé, 2010, p. 41

High Angle makes a Participant seem insignificant, which can imply a superior position for readers (Kress & van Leeuwen, 2006, p. 140), as in Example 52.

Example 52: High Angle



Nestlé, 2010, p. 39

Eye Level Angle places a Participant and readers at the same level, implying solidarity or the lack of difference (Kress & van Leeuwen, 2006, p. 140), as in Example 53.

Example 53: Eye Level Angle



PETRONAS, 2009, p. 6

Low Angle makes a Participant seem significant, which can imply an inferior position for readers (Kress & van Leeuwen, 2006, p. 140), as in Example 54.

Example 54: Low Angle



PETRONAS, 2011, p. 27

The systems for Interaction are listed in Table 3.11.

Table 3.11: Interaction

Unit	System	Elements
Work	Coding Orientation	Abstract, Naturalistic, Sensory, Technological
Episode	Relative Prominence	Centrality, Scale
Figure	Gaze	Direct, Indirect
	Frame: Human	Very Close Shot, Close Shot, Medium Close Shot, Medium Shot, Medium Long Shot, Long Shot, Very Long Shot
	Frame: non-Human	Close Distance, Middle Distance, Long Distance
	Perspective	Frontal Angle, Oblique Angle, High Angle, Eye Level Angle, Low Angle

[Kress & van Leeuwen (2006) and O'Toole (2011)]

3.5 Recontextualization

Recontextualization is part of discourse practice in Fairclough's 3-dimensional CDA model (Section 3.1.2). It is the dynamic transfer and transformation of some aspect or part of a text or discourse into another context (Linell, 1998, p. 154). Recontextualization consists of intratextuality, intertextuality and interdiscursivity (Linell, 1998, p. 156).

3.5.1 Intratextuality

Intratextuality is a reference to another aspect or part of the same text (Linell, 1998, p. 156). Intratextual references come from the same text and these references are not a focus of this research. Therefore, intratextuality is not described.

3.5.2 Intertextuality

Intertextuality is the incorporation of other elements from other texts into CSR reports (Wodak & Fairclough, 2010, p. 24). These other texts are the secondary discourse (the discourse represented or reported) in CSR reports, which are the primary discourse (the representing or reporting discourse) (Fairclough, 1995a, pp. 54-55). The indicators of intertextuality are listed in Section 4.5.2.

3.5.3 Interdiscursivity

Interdiscursivity is the relation among discourse types in texts and discourse types are a discourse, genre or style (Fairclough, 1992, p. 124, Fairclough, 2003, p. 218, Linell, 1998, p. 156, Wodak & Fairclough, 2010, p. 24). Fairclough (1992, p. 232) proposes using 'discourse types' if the distinction among discourse, genre and style is unclear. Discourse is a way of signifying experience from particular perspectives (Fairclough, 1995a, p. 135). Every perspective has its own formulations (Fairclough 1995b, p. 95), which are commonly expected conventions about a discourse (Fairclough, 1995a, p. 94). The indicators of interdiscursivity are listed in Section 4.5.2.

3.6 Social theories

Social theories can decipher social practice in Fairclough's 3-dimensional CDA model (Section 3.1.3). There are no definite social theories that must be used in CDA (Fairclough, 2003, p. 7). In this research, stakeholder theory and Bourdieu's ideas about the types of capital and doxa can explain the social practice of CSR reports.

3.6.1 Stakeholder theory

Stakeholder theory tries to explain how stakeholders influence corporations. Stakeholders are any individual or group with an interest in the activities of a corporation (Werther & Chandler, 2011, p. 35). Almost any individual or group can be considered a stakeholder but particular stakeholders have been identified, as in Figures 3.2-3.3. These stakeholders are numerous because they have an interest in a corporation's production. These stakeholders are involved in the stages of production: before (e.g. creditors, suppliers), during (e.g. employees) or after (e.g. customers) production and these stakeholders also regulate production (e.g. government).

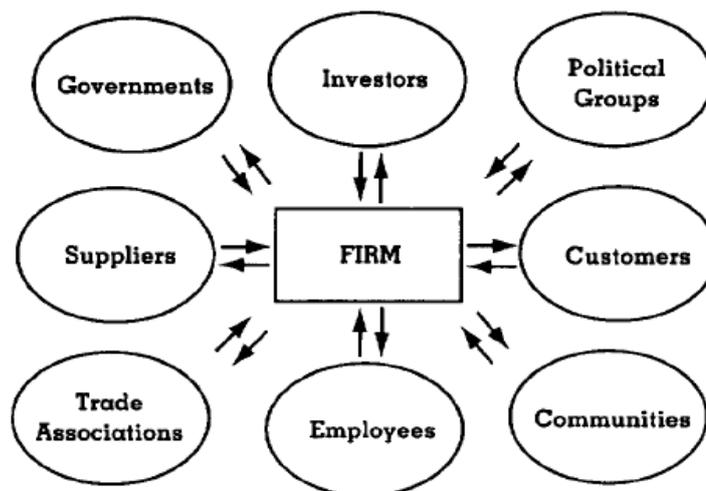


Figure 3.2: Stakeholders I
(Donaldson & Preston, 1995, p. 69)

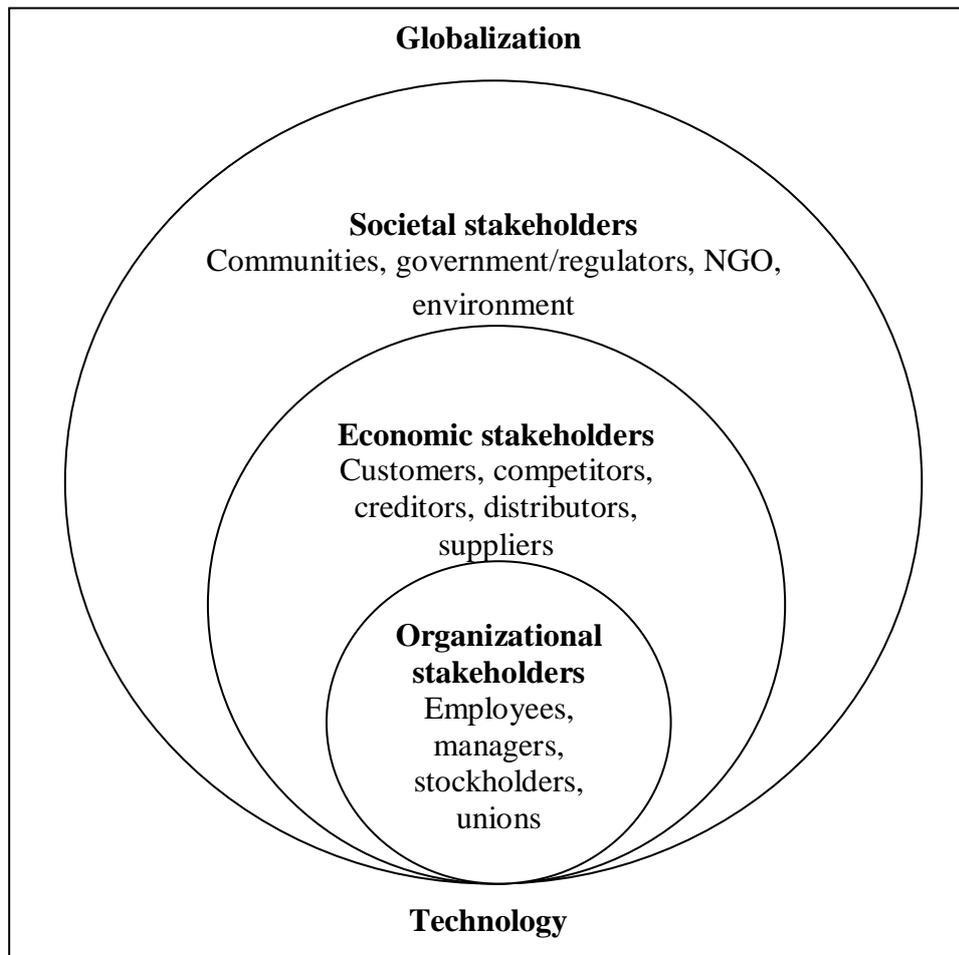


Figure 3.3: Stakeholders II
(Werther & Chandler, 2011, p. 35)

While the stakeholders are of equal importance in Figure 3.2, a hierarchy of stakeholders exists in Figure 3.3. A stakeholder's position can change in relation to contract or trait (Friedman & Miles, 2002, p. 11, Mitchell, Agle & Wood, 1997, p. 878). Hence, the corporation-stakeholder relationship fluctuates. The environment is absent in Figure 3.2 but present in Figure 3.3. The environment should be recognized as a stakeholder because the production of products and services requires natural resources and production has an environmental impact. Corporations and their stakeholders live in the environment and need to take care of it to ensure their own survival. Yet, even if the environment is included as a stakeholder, it requires humans to speak and (re)act on its behalf because flora and fauna cannot interact with corporations.

3.6.2 Bourdieu's ideas

Although Bourdieu (1977, 1997) has theorized many concepts, his ideas about capitals and doxa are relevant to this research.

3.6.2.1 Capitals

Bourdieu (1977, 1997) postulates 4 types of capital, namely economic, cultural, social and symbolic (Figure 3.4).

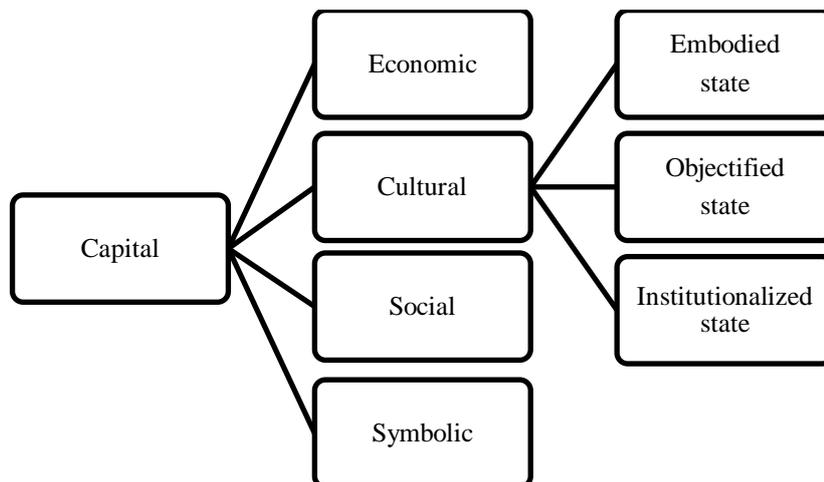


Figure 3.4: Types of capital
(Bourdieu, 1977, 1997)

Economic capital refers to the traditional notion of capital and covers anything that is directly and immediately convertible to money (Bourdieu, 1997, p. 47). Cultural capital can exist in the embodied, objectified or institutionalized state (Bourdieu, 1997, p. 47). The embodied state is linked to the body and mind (Bourdieu, 1997, p. 46) and it varies from individual to individual. The embodied state is acquired through certain privation, renunciation and sacrifice (Bourdieu, 1997, p. 48). It might be biological (e.g. physical characteristics) or hereditary (e.g. inheriting wealth) (Bourdieu, 1997, p. 49). The

objectified state is any material object and media (Bourdieu, 1997, p. 50). These are Bourdieu's (1997, p. 50) cultural goods, which can be owned materially or symbolically. The institutionalized state is the perpetuation of cultural capital to more individuals (Bourdieu, 1997, p. 50).

Social capital is the actual or potential resources which are linked to the possession of a durable network of more or less institutionalized relationships of mutual acquaintance or recognition (Bourdieu, 1997, p. 51). Simply put, he refers to the people who we know in any formal or informal relationship and the benefits that we gain from knowing them. Symbolic capital is capital misrecognized as capital (Bourdieu, 1990, p. 118) because symbolic capital is often not considered as a form of capital. It includes any consecration, distinction, prestige or renown (Bourdieu, 1977, p. 179).

The types of capital are exchangeable (Webb, Schirato & Danaher, 2002, p. 109) because there is perfect interconvertibility (Bourdieu, 1977, p. 178) between one type of capital and another type of capital. In relation to this is profit. Profit is not solely monetary but any benefit received from accumulating a type of capital (Bourdieu, 1997, p. 54). The types of capital are linked to individuals but corporations are an artificial person for the law. Since corporations are a 'person', they are able to gain and lose capitals.

3.6.2.2 Doxa

For Bourdieu (1977, p. 164), doxa is the experience of a quasi-perfect correspondence between the objective order and the subjective principles of organization. A doxic topic is taken for granted and naturalizes how things are (Bourdieu, 1977, p. 164). A doxic

topic becomes an unexamined status quo because people may not think or speak about alternatives to the established way (Webb, Schirato & Danaher, 2002, p. 119). While the field of doxa is unquestionable, the field of opinion is questionable (Bourdieu, 1977, p. 169). The field of opinion is the locus of explicit or implicit confrontation of competing discourses (Bourdieu, 1977, p. 168). The confrontation manifests itself as orthodoxy and heterodoxy (Figure 3.5). Orthodoxy is the official way of speaking and thinking about the world (Bourdieu, 1977, p. 169). Orthodoxy intends to legitimize how things are while heterodoxy intends to delegitimize how things are. In other words, orthodoxy sustains the status quo while heterodoxy defies the status quo (Webb, Schirato & Danaher, 2002, p. 90, 176).

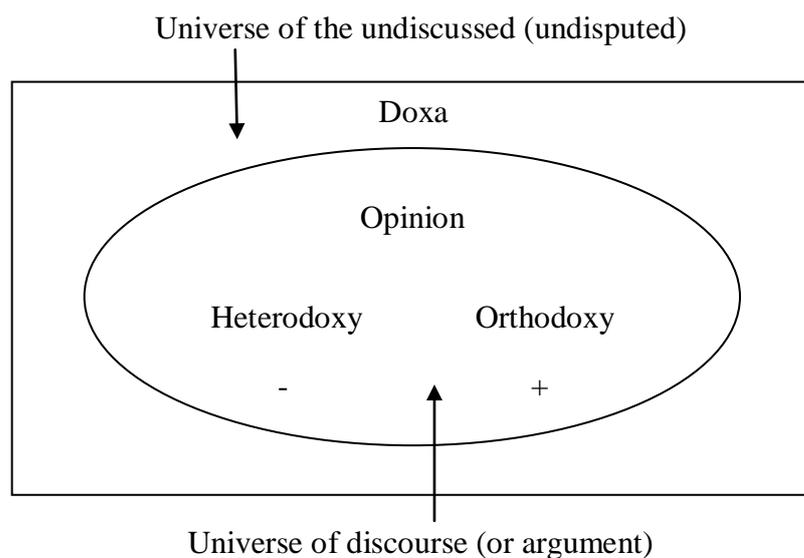


Figure 3.5: Doxa
(Bourdieu, 1977, p. 168)

3.7 Conclusion

Chapter 3 instituted the theoretical structure of this research. Fairclough's 3-dimensional CDA model is a heuristic to guide analysis (Section 3.1). Text is analyzed by focusing on the ideational and interpersonal metafunctions of SF-MDA (Section

CHAPTER 4

METHODOLOGY

4.0 Introduction

Chapter 4 establishes the corpus and method of this research. For the corpus, the criteria for designing the corpus are listed in Section 4.1 and how the corpus was procured is detailed in Section 4.2. This research studies CEO Statements and Environment Sections. The motivation for selecting these sections are provided in Section 4.3 and how these sections are prepared for analysis is detailed in Section 4.4. For the method, the steps for analyzing the corpus are available in Section 4.5 and these steps operationalize every level of Fairclough's 3-dimensional CDA model (Section 3.1). Chapter 4 ends with a conclusion in Section 4.6.

4.1 Corpus design

Baker (2006) and Baker et al (2008) propose using a corpus for conducting CDA. A corpus is the sampling of texts, which is designed with consistent criteria and is readable by machines (Cheng, 2012, p. 212, Matthiessen, 2007, p. 104, Matthiessen, Teruya & Lam, 2010, p. 79). In this research, the texts are CSR reports. Every CSR report had to satisfy 8 criteria to be in the corpus. These criteria are listed in Table 4.1.

Table 4.1: Criteria for corpus

No.	Criterion	Reason
1.	CSR reports must be stand-alone CSR reports	This is the chosen register in this research
2.	CSR reports should be in electronic or print format	The content of CSR reports are replicated in either format
3.	CSR reports must be in English	CSR reports are almost always published in English
4.	CSR reports should belong to the top 100 corporations by market capitalization in Bursa Malaysia	Corporations publishing CSR reports are in the top 100
5.	CSR reports should be from 2009 to 2011	To make this research relevant in time
6.	CSR reports should be from foreign or local corporations incorporated in Malaysia	To make this research relevant in place
7.	CSR reports must have language and image	To study choices in language and image
8.	CSR reports must have CEO Statements and Environment Sections	CEO Statements provide an overview of CSR and Environment Sections provide details of environmental initiatives

The design criteria (Cheng, 2012, p. 3) in Table 4.1 render the corpus a specialized corpus because the texts are particular to a register, domain, time and place (Baker, 2006, p. 26, Cheng, 2012, p. 218). These 8 criteria were employed to create the corpus in Table 4.2. The corpus was the result of a purposeful sampling, where an individual (Kumaran Rajandran) selected the texts using his judgment about certain characteristics to expect in CSR reports (Welman, Kruger & Mitchell, 2005, p. 69, Zikmund, Babin, Carr & Griffin, 2010, p. 396). The sampling might seem biased (Zikmund, Babin, Carr & Griffin, 2010, p. 404) but it furnished the texts to answer the research goals and questions (Sections 1.3-1.4).

Table 4.2: Texts in corpus

No.	Corporation	Rank (by market capitalization ¹)	Industry ²	Pages		
				2009	2010	2011
1.	DiGi.Com Berhad (DiGi)	10	Telecommunications	40	28	47
2.	DRB-HICOM Berhad ³ (DRB-HICOM)	62	Conglomerate (Primarily Automobiles & Parts)	-	79	82
3.	Guinness Anchor Berhad (GAB)	67	Food & Beverage	52	84	68
4.	Malayan Banking Berhad ³ (Maybank)	1	Conglomerate (Primarily Banks)	-	112	150
5.	Media Prima Berhad (Media Prima)	98	Media	34	68	70
6.	Nestlé (Malaysia) Berhad (Nestlé)	29	Food & Beverage	72	96	128
7.	Petroliam Nasional Berhad ⁴ (Petronas)	7, 9, 15	Conglomerate (Primarily Oil & Gas)	68	72	40
8.	RHB Bank Berhad ³ (RHB)	21	Conglomerate (Primarily Banks)	-	24	28
9.	Telekom Malaysia Berhad (TM)	22	Conglomerate (Primarily Telecommunications)	64	68	104
10.	YTL Corporation Berhad ⁴ (YTL)	28, 33	Conglomerate (Primarily Utilities)	71	54	118

1: As of 07/04/2014

3: Did not publish CSR report in 2009

2: Following the Industry Classification Benchmark, 2008

4: Some components of a corporation are traded separately

4.2 Corpus procurement

The procedure to obtain the texts in Table 4.2 was simple. The official websites of the 10 corporations were searched on Google (www.google.com). Upon arriving at these websites, the section about CSR was browsed. The section was examined for copies of CSR reports from 2009 to 2011. Such copies were always in Portable Document Format (PDF) and it was saved to my computer. The procedure was recursive because it was conducted from September 2011 to September 2012, until CSR reports for the 10 corporations in Table 4.2 were obtained.

The 10 corporations were informed of this research by e-mail. The e-mails of Nestlé, RHB and YTL could not be found at that time and these corporations were informed of this research by feedback at their websites. The e-mail was dated 30 August 2012 and it informed the corporations that I am studying their CSR reports and that I am glad to share my findings with them (Appendix B). 4 among the 10 corporations responded. They showed an interest in this research and were interested to learn about my findings (Appendix B).

4.3 Section selection

This research did not study the entire CSR report. Instead, it selected 2 sections for analysis. These sections were CEO Statements and Environment Sections. CEO Statements were selected since they review a corporation's CSR for a year. A personnel in senior management, such as the Chairman, Chief Executive Officer (CEO), (Group) Managing Director or President is believed to write it (Table 4.3). He represents the corporation and his review reflects a corporation's perspective about CSR. Hence,

studying CEO Statements can disclose how corporation present CSR. The corpus had 27 CEO Statements and Appendix C shows an example of a CEO Statement.

Table 4.3: Senior management of corporations

No.	Corporation	Name	Position
1.	DiGi	Johan Dennelind (2009) Henrik Clausen (2010-2011)	Chief Executive Officer
2.	DRB-HICOM	Mohd. Khamil B. Jamil	Group Managing Director
3.	GAB	Charles Henry Ireland	Managing Director
4.	Maybank	Abdul Wahid Omar	President and Chief Executive Officer
5.	Media Prima	Johan Jaaffar	Chairman
6.	Nestlé	Syed Zainol Anwar Jamalullail Peter Robert Vogt	Chairman Managing Director
7.	Petronas	Mohd. Hassan Marican (2009) Shamsul Azhar Abbas (2010-2011)	President and Chief Executive Officer President and Chief Executive Officer
8.	RHB	Mohamed Khadar Merican	Chairman
9.	TM	Zamzamzairani Mohd. Isa	Group Chief Executive Officer
10.	YTL	Francis Yeoh Sock Ping	Managing Director

Environment Sections were selected because the environment provides US\$33 trillion worth of services annually and the majority of these services are not replaceable (Costanza et al, 1997, p. 259). Corporations must take care of the environment to ensure their survival because a degraded environment can compromise production and profit. This is achieved through environmental CSR. Malaysian corporations scored poorly for the environment compared to other CSR areas (Bursa Malaysia, 2008, p. 21). Malaysian corporations also disclose the least about the environment compared to other CSR areas (Fathilatul Zakimi, Faudziah Hanim, Mohd. Sharofi & Soffian, 2007, p. 25, Mustaffa, Rashidah & Muid. Kamil, 2006, p. 153, Nor Hawani, Mustaffa & Norashfah Hanim,

2011, p. 185). This is an indication that the corporation-environment relationship has to be improved. Hence, studying Environment Sections can disclose how corporations present environmental CSR. The corpus had 27 Environment Sections and Appendix D shows an example of an Environment Section.

A CEO might not write CEO Statements and a corporation might not write Environment Sections. Yet, CEO Statements bear the CEO's name, title, picture and signature and Environment Sections are part of CSR reports that bear a corporation's name. The actual writer is perhaps unimportant because these sections are considered as authentic communication from corporations to stakeholders about CSR.

4.4 Section preparation

The corpus contained 27 CEO Statements and 27 Environment Sections. Their details are segregated by language and image in Tables 4.4 and 4.5 respectively.

Table 4.4: Corpus: Language (Number of words)

No.	Corporation	CEO Statement			TOTAL	Environment Section			TOTAL
		2009	2010	2011		2009	2010	2011	
1.	DiGi	715	521	702	1938	1482	728	305	2515
2.	DRB-HICOM	-	1145	788	1933	-	2048	3416	5464
3.	GAB	597	963	488	2048	1003	1588	2315	4906
4.	Maybank	-	1032	867	1899	-	3409	1757	5166
5.	Media Prima	759	719	874	1899	766	1936	1086	3788
6.	Nestlé	353	438	723	1514	2269	3802	5126	11197
7.	Petronas	991	1490	773	3254	5574	3963	2293	11830
8.	RHB	-	624	755	1379	-	342	344	686
9.	TM	1240	2051	1671	4962	1578	1306	2411	5295
10.	YTL	2098	2204	3450	7752	17783	12938	28418	59139
	TOTAL	6753	11187	11091	29031	30455	32060	47471	109986

Table 4.5: Corpus: Image (Number of images)

No.	Corporation	CEO Statement			TOTAL	Environment Section			TOTAL
		2009	2010	2011		2009	2010	2011	
1.	DiGi	2	1	1	4	16	10	5	31
2.	DRB-HICOM	-	5	1	6	-	27	29	56
3.	GAB	1	1	1	3	8	9	15	32
4.	Maybank	-	6	1	7	-	19	11	30
5.	Media Prima	1	1	1	3	7	8	5	20
6.	Nestlé	1	1	1	3	16	22	37	75
7.	Petronas	1	1	1	3	19	12	21	52
8.	RHB	-	1	1	2	-	1	1	2
9.	TM	2	8	7	17	6	19	21	46
10.	YTL	7	8	11	26	68	39	157	264
TOTAL		15	33	27	74	140	166	302	608

These CEO Statements and Environment Sections were in PDF and were made amenable for analysis. For language, the option ‘Copy’ in PDF was clicked to transfer the language in CEO Statements and Environment Sections to Notepad (.txt extension) and Word (.doc extension) using the option ‘Paste’ in Notepad and Word. The Notepad and Word documents had continuous prose with color, image, font and layout conventions removed. 2 duplicate documents were prepared in Notepad and Word because Notepad documents were analyzed during an automated frequency and concordance analysis and Word documents were analyzed during a manual FIGURATION and APPRAISAL analysis. For image, the option ‘Copy’ in PDF was clicked to transfer the image in CEO Statements and Environment Sections to Word (.doc extension) using the option ‘Paste’ in Word. Word documents were analyzed during a manual Representation and Interaction analysis.

4.5 Corpus analysis

The corpus was examined using Fairclough’s 3-dimensional CDA model (Section 3.1). Text, consisting of language and image, was analyzed with corpus processes and SF-MDA (Sections 3.3-3.4), discourse practice was analyzed with recontextualization

(Section 3.5) and social practice was analyzed with stakeholder theory, types of capital and doxa (Section 3.6). Interviews were also held with corporate representatives because data from interviews can triangulate the findings from the analysis of text, discourse practice and social practice.

4.5.1 Text

This is the analysis of language and image in CEO Statements and Environment Sections. Language was analyzed with corpus processes and SF-MDA. While frequency and concordance were employed from corpus processes, FIGURATION and APPRAISAL were employed from SF-MDA. During analysis, corpus processes preceded SF-MDA because frequency and concordance often informed which parts of the corpus were to be analyzed with FIGURATION and APPRAISAL. Corpus processes were not used in Sections 5.7 and 6.1 because their analysis did not require frequency and concordance.

Corpus processes was automated because software was utilized. The software to examine frequency and concordance was WordSmith 6.0 (Scott, 2012). Breeze (2013, p. 42) proposes frequency and concordance for studying corporate discourse. There are 4 advantages for employing corpus processes. First, the corpus becomes manageable. It is a unified set of data (Piper, 2000, p. 537) and is a ‘map’ to locate areas for analysis (Baker et al, 2008, p. 284). This provides a focused study for CSR reports. Second, the corpus unearths language patterns (Cheng, 2012, p. 6, p. 12), which the researcher might overlook. Such patterns evidence the cumulative impact of language features in CSR reports (Baker, 2006, p. 13, Mautner, 2007, p. 65). Third, the corpus records every instance of language features and it counters claims about examples being cherry-picked

(Mautner, 2007, p. 54). Fourth, corpus processes are replicable because software is employed (Piper, 2000, p. 538, Stubbs, 2001, p. 165). Any researcher can replicate and verify the frequency and concordance in the corpus.

Yet, there are 2 disadvantages for employing corpus processes. First, it can only study explicit but not implicit language (Baker et al, 2008, p. 296). Second, it can only study language but not image. Moreover, corpus processes truncate co-text (Mautner, 2007, p. 65) and avoid context (Baker et al, 2008, p. 293). SFL can mitigate these concerns because it studies the clause, which has some co-text and it studies language in its context (Section 2.3).

Frequency produced a word list or a list of each word form and the percentage that word form represents in the corpus (Baker, 2006, p. 51, Cheng, 2012, p. 62). A word list indicates a word's frequency but it would not explain the reason for a word's frequency (Baker, 2006, p. 65). Yet, a word list can direct inspection to relevant lemmas. Lemmas are the canonical forms of words (Baker, 2006, p. 55, Cheng, 2012, p. 214). This research generated a word list and it listed how many times a concept was instantiated (Matthiessen, 2007, p. 134). This word list was searched for lemmas about corporations, stakeholders and CSR performance. The search for lemmas was informed by the definitions for CSR (Section 1.1.1.1) because these definitions consistently mention corporations, stakeholders and CSR performance. The lemmas were provided co-text through concordance. The lemmas are the node words in concordance lines.

Concordance lists the instances of a node word with an amount of co-text on either side of the node word (Cheng, 2012, p. 212). Concordance provides the semantic environment (Cheng, 2012, p. 217, Stubbs, 2002, p. 65) or the semantic preference

(Baker, 2006, p. 86), where concordance lines depict how lemmas are utilized in the corpus. Concordance is beneficial because language patterns become noticeable (Baker, 2006, p. 77, Cheng, 2012, p. 18) in terms of the constituents of a clause/phrase/group. Concordance lines were examined because the focus was lemmas and their immediate co-text. Some lemmas required extended concordance lines. If so, the corpus was searched to extract the clauses containing such lemmas.

These concordance lines were analyzed for FIGURATION and APPRAISAL. A clause or phrase/group (the unit of analysis depended on the amount of co-text required) was labeled for available Process, Participant, Circumstance, ATTITUDE and GRADUATION. Their language features were analyzed by manual labeling. These features were observed and recorded in tables in Word to enable recognizing language patterns in CEO Statements and Environment Sections. The language features in FIGURATION and APPRAISAL were examined to answer research question 1a and 1b (Section 1.4).

Image was analyzed with SF-MDA, where Representation and Interaction were employed. A work, episode or figure (the unit of analysis depended on the amount of co-text required) was labeled for available elements of Representation and Interaction. Their image features were analyzed by manual labeling. These features were observed and recorded in tables in Word to enable recognizing image patterns in CEO Statements and Environment Sections. The image features in Representation and Interaction were examined to answer research question 1a and 1b (Section 1.4). Combining the language and image analyses, the role of pertinent language and image features are discussed in Chapter 5 for CEO Statements and Chapter 6 for Environment Sections.

4.5.2 Discourse practice

For discourse practice, recontextualization was considered to answer research question 2 (Section 1.4). Several indicators of intertextuality and interdiscursivity were identified, mostly from Fairclough because his CDA model is utilized in this research.

Intertextuality spans:

- a. Prior context (Bhatia, 2004, p. 126)
- b. Explicit reference to a document, individual/group (Bhatia, 2004, p. 126, Wodak & Fairclough, 2010, p. 27)
- c. Implicit reference to a document, individual/group (Bhatia, 2004, p. 126, Fairclough, 2003, p. 40)

The content of a document, individual/group may be excluded but it can be included through voice (Chouliaraki & Fairclough, 1999, p. 49, Fairclough, 2003, p. 41), which spans:

- i. Direct speech is marked by quotation marks (Fairclough, 1992, p. 107, 2003, p. 49). The source of speech and its content are provided and the content is presumed to not have changes.
- ii. Indirect speech involves some degree of change from a person's original speech (Fairclough, 1992, p. 119). It does not have quotation marks but has reporting verbs or clauses (Fairclough, 2003, p. 49). The source of speech and its

content may or may not be provided and the content may or may not experience changes.

iii. Free indirect speech is in between direct speech and indirect speech (Fairclough, 2003, p. 49). It lacks reporting verbs or clauses and it mixes quoted speech and reported speech (Fairclough, 1992, p. 119).

iv. Narrative report of a speech act (Fairclough, 2003, p. 49). The source of speech may or may not be provided but its content is not provided. It often is the result of ideational grammatical metaphor (Halliday & Matthiessen, 2004), where the source of speech becomes Classifier or Qualifier and the content becomes Thing in the nominal group.

These indicators helped to identify words that signal other texts. These words became key words for intertextuality in CEO Statements and Environment Sections. A sample, which was the 2011 CEO Statements and Environment Sections, was searched for key words. Commonly, these key words were Thing or Event and some examples seen in the sample are shown in Table 4.6.

Table 4.6: Examples of key words for intertextuality

Thing	Event
Act	Observed
Code	Prescribed
Demand	Recognized
Expectation	Recommended
Policy	Recorded
Regulation	
Report	
Requirement	
Research	
Standard	

The corpus was searched electronically for these key words using WordSmith 6.0 (Scott, 2012). This search was not comprehensive because it could not reveal other

documents, individuals/groups which might be found in the 2009 and 2010 CEO Statements and Environment Sections. This limitation was overcome after the corpus was searched manually for other key words, which did disclose other documents, individuals/groups. This search required the researcher's judgment and experience (Fairclough, 1995b, p. 77) to determine where these other texts were employed in CEO Statements and Environment Sections. The texts identified through electronic and manual searches were classified by text type. Text type is a generalization across a set of similar texts (Matthiessen, Teruya & Lam, 2010, p. 219), where similarity was decided using a text's function. Texts with similar functions were considered as a text type.

Interdiscursivity spans:

a. Other discourses, genres and styles (Fairclough, 1992, p. 124, 1995a, p. 134, 1995b, p. 101, 2003, p. 218, Wodak & Fairclough, 2010, p. 24)

These indicators help to identify words that signal other discourses. Discourse is a way of signifying experience from particular perspectives (Fairclough, 1995a, p. 135). Every perspective has its own formulations (Fairclough 1995b, p. 95) and these are commonly expected conventions about a discourse (Fairclough, 1995a, p. 94). These conventions often leave traces in CEO Statements and Environment Sections through lexical choices. This helped to identify the discourses in the corpus. Merely noting other texts and discourses in CSR reports was not enough because recontextualization is purposive (Bhatia, 2010, p. 43, Wodak & Fairclough, 2010, p. 32). The contribution of these texts and discourses to CSR reports is examined in Chapter 7.

4.5.3 Social practice

For social practice, stakeholder theory, types of capital and doxa are employed to understand the corporate context of CSR reports. This helped to answer research question 3 (Section 1.4) in Chapter 8.

4.5.4 Interviews

This research conducted interviews to obtain practitioner insights about CSR reports. I contacted the corporations by mail in September 2013 to inform them of my research and my intent to interview their representatives (Appendix E). These representatives should be involved in writing or editing CSR reports. Their expertise renders these representatives specialist informants (Bhatia, 1993, p. 34) in this research. Among the 10 corporations contacted, 3 corporations responded, namely DiGi, Maybank and YTL. Other corporations did not respond, despite sending 2 subsequent e-mails and ringing these corporations in 2014, where I again requested for interviews. Petronas seemed reluctant and cited a lengthy clearance procedure for interviews about CSR reports while the other corporations gave no response. The details of the interviews are noted in Table 4.7.

Table 4.7: Interview details

Representative	Position	Date	Duration
1	Associate Principal	20/11/13	1 hour
2	Senior Executive	18/02/14	45 minutes
3	Director of Environmental Investments Assistant Manager	07/11/13	1.5 hours

The interviews were recorded with an audio recorder, after gaining the specialist informants' consent. I held semi-structured interviews and the 13 questions in Table 4.8 were utilized. These questions can lead to other questions. The specialist informants can question me or give feedback. The interviews were transcribed with no transcription convention because this research is only interested in their content.

Table 4.8: Interview questions

No.	Question
1.	Why did Corporation A publish CSR reports?
2.	Who is involved in writing, editing, designing and publishing the CSR report? Is it done by individuals or groups in Corporation A or an external agent?
3.	What is the normal time period from writing to publishing the CSR report?
4.	Which stakeholders are targeted? What impression should stakeholders have Corporation A and its initiatives after reading the CSR report?
5.	How do stakeholders receive the CSR report? What measures of circulation are adopted?
6.	What type of content is included in the CSR report? Does it aim to be general or specific?
7.	What is the purpose of the Managing Director's Review?
8.	What is the purpose of reporting Corporation A's environmental initiatives?
9.	What do you think is the role of language and image (e.g. graphs, charts and pictures) in CSR reports?
10.	As somebody involved in writing or editing the CSR report, are there conscious decisions about the type of words and phrases and the type of images to include in the CEO Statement or environment section?
11.	What role does Corporation A see for itself in CSR?
12.	Is it acceptable to praise CSR initiatives in the CSR report? How about praising Corporation A, since it performed these initiatives?
13.	Has regulation by the Malaysian Government and Bursa Malaysia influenced CSR reporting in Corporation A?

For ethical reasons, the specialist informants are not named and are termed Representative 1, 2 and 3. Their opinions were employed to triangulate the analysis of text, discourse practice and social practice. Their opinions were included, where relevant, in Chapters 5-9. These opinions are the corporation's perspective about CSR reports and verify the researcher's analysis, which bolsters the findings in Chapters 5-9.

4.6 Conclusion

Chapter 4 established the design and analysis of the corpus. It listed the criteria for designing the corpus (Section 4.1) and detailed how the corpus was procured (Section 4.2). The motivation for studying certain sections (Section 4.3) and how these sections were prepared for analysis (Section 4.4) were then provided. Next, the chapter elaborated the way for analyzing text, discourse practice and social practice (Section 4.5). Table 4.9 matches Fairclough's 3-dimensional CDA model to the concepts that inform this research. From Table 4.9, these concepts help to answer every research question, as will be seen in Chapters 5-8.

Table 4.9: CDA of CSR reports

Analytical level	Fairclough's 3-dimensional CDA model	Variable	Method	Methodological approach	Research question	Chapter
Micro	Text	Language	Frequency	Quantitative-automated	1a, 1b	5, 6
			Concordance			
		FIGURATION	Qualitative-manual	1a, 1b		
		APPRAISAL				
Image	Representation	Qualitative-manual	1a, 1b			
	Interaction					
Meso	Discourse practice	Recontextualization	Indicators of intertextuality and interdiscursivity	Qualitative	2	7
Macro	Social practice	Social theories	Stakeholder theory, types of capital and doxa	Qualitative	3	8

CHAPTER 5

CEO STATEMENTS

5.0 Introduction

Chapter 5 examines text, which is the 1st level of Fairclough's 3-dimensional CDA model (Section 3.1). Chapter 5 studies how CEO Statements use ideational and interpersonal choices in language and image to present corporations, stakeholders and CSR performance. Chapter 5 considers the role of page limitation in Section 5.1. Then, it explains the construal of corporations in Section 5.2 and stakeholders in Section 5.3 and the power relations between corporations and stakeholders in Section 5.4. Chapter 5 also explains CSR performance in Section 5.5. It explains the naturalization of content in Section 5.6 and the organization of content in Section 5.7. Chapter 5 ends with a conclusion in Section 5.8.

5.1 Page limitation

The CEO does not write CEO Statements although the section bears his name, title, picture and signature. Instead, a corporation's corporate communication practitioners write CEO Statements and the CEO reviews it, as said by Representatives 1, 2 and 3 during the interviews. The content for CEO Statements is acquired from interviews or

speeches by the CEO and Representatives 1, 2 and 3 recontextualize these registers in CEO Statements.

The CEO may report extensive content but corporate communication practitioners have to edit it to fit in CEO Statements because CEO Statements have a page limitation. Page limitation means the pages provided to CEO Statements in CSR reports. These CEO Statements are between 1 to 8 pages (Figure 5.1) and the number changes from year to year by a margin of one to two pages, except YTL, 2011. From Figure 5.1, CEO Statements do not have a lot of pages at their disposal and the average CEO Statement's length is 2.78 pages. This limits the quantity of language and image in CEO Statements (Tables 4.4-4.5 in Section 4.4).

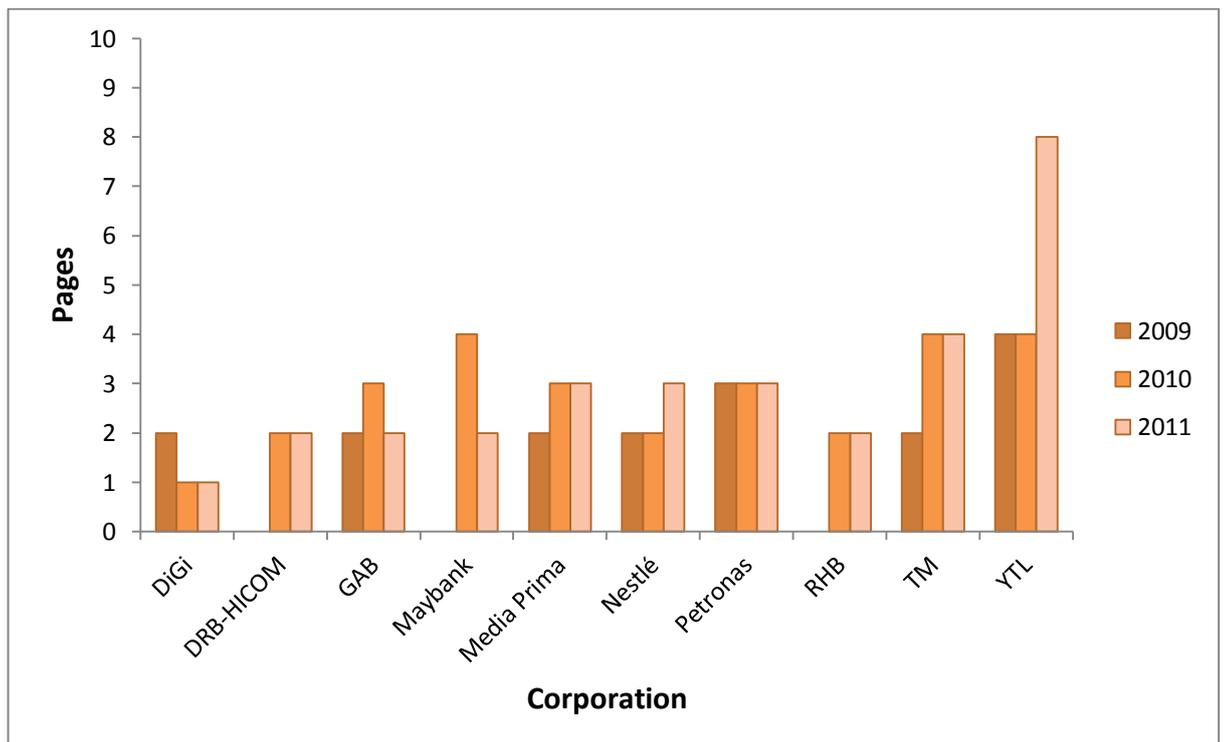


Figure 5.1: Pages for CEO Statements

Therefore, CEO Statements have to be concise, where concise entails reporting pertinent content. Content must be relevant to CSR in view of CEO Statements being in

CSR reports. Content would be about a corporation's CSR initiatives and these initiatives are conveyed through language and image features. Concise should also entail reporting non-specific content, where these initiatives are not detailed. CEO Statements cover various CSR areas and do not need to detail them because details can be read in the subsequent sections. CEO Statements become a precursor to other sections in CSR reports. Page limitation encourages CEO Statements to report pertinent non-specific content. It suits the purpose of CEO Statements because for Representatives 1, 2 and 3, CEO Statements are meant to provide an overview of a corporation's CSR in one year.

5.2 Construing corporations

A word list was generated for the corpus of CEO Statements. For language, words about corporations were selected. These words were a corporation's name and pronouns to refer to it. Table 5.1 shows the selected words and their frequency. Since these words are Thing in the nominal group with no modification, more elements were required. Extended concordance lines (Section 4.5.1) for these words were produced, which resulted in 987 concordance lines for analysis. For image, selection was not required because corporations are entailed through the CEO, employees, products or services, which resulted in 74 images for analysis.

Table 5.1: Selected words about corporations

Word	Frequency
DiGi	14
DRM-HICOM	12
GAB	18
Maybank	32
Media Prima	20
Nestlé	16
Petronas	25
RHB	18
TM	46
YTL	78
I	93
we	615
TOTAL	987

Lemke's (1995) thematic formations proved useful to categorize language and image. Thematic formations require searching for themes or repeated semantic meanings (Lemke, 1995). These are units of meaning realized by language and image about corporations. A unit was a clause for language and a work for image. A clause or work was tagged for a theme to enable retrieval. The basic criterion to identify a theme was the repetition of a similar meaning across language and image. This incurred coding a clause or work for a theme. A theme was given a label to encapsulate its meaning. The themes emerged after being refined through several methodical readings. 6 themes contribute to construe corporations in CEO Statements, as in Figure 5.2. The frequency of themes for language and image is visualized in Figures 5.3 and 5.4 respectively.

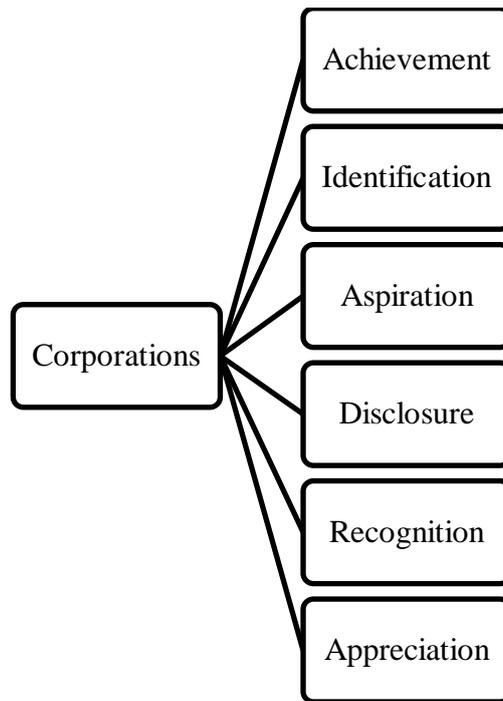


Figure 5.2: Themes for corporations

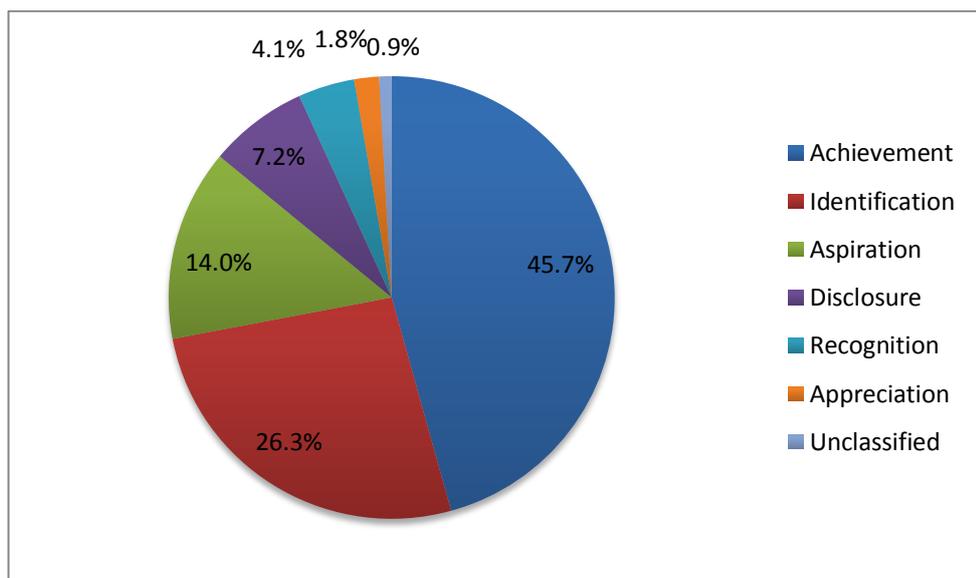


Figure 5.3: Themes for corporations in language

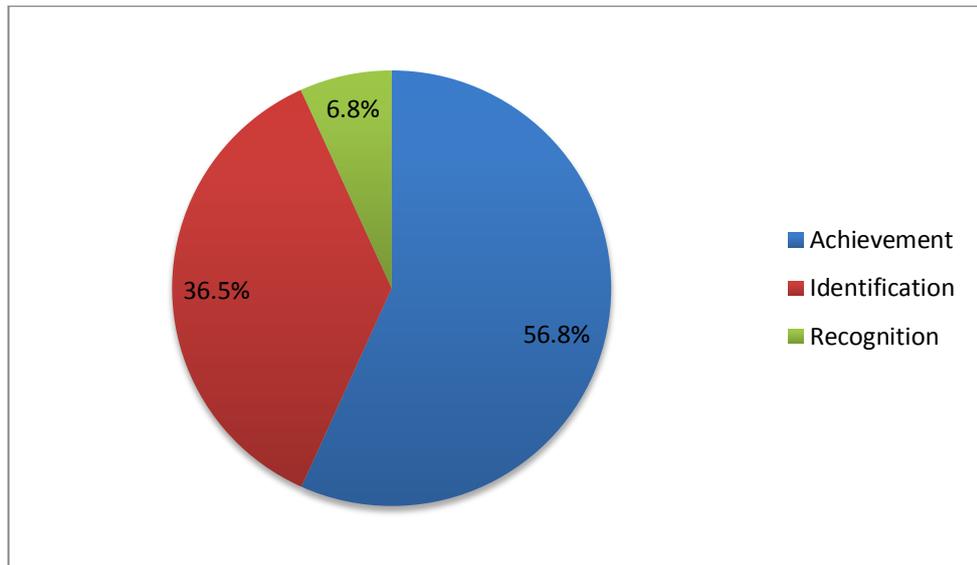


Figure 5.4: Themes for corporations in image

After searching for the themes, SF-MDA was pursued to annotate the language and image features that realized a theme. It meant identifying the typical Processes for a theme in language and image. These Processes are noted for language and image in Tables 5.2 and 5.3 respectively. For the examples, a Process is **bolded**, a Participant is *italicized*, ATTITUDE is underlined and GRADUATION is CAPITALIZED.

Table 5.2: Themes and Processes about corporations in language

Theme	Process
Achievement	Material, Relational, Mental, Verbal
Identification	Material, Relational, Mental, Verbal
Aspiration	Material, Relational, Mental
Disclosure	Material, Relational, Mental, Verbal
Recognition	Material, Relational, Mental
Appreciation	Material, Verbal

Table 5.3: Themes and Processes about corporations in image

Theme	Process
Achievement	Action, Reaction, Symbolic
Identification	Analytical, Symbolic
Recognition	Action, Classificational

Achievement has the highest frequency in Figures 5.3-5.4. It explains the completion or near-completion of CSR initiatives. This requires the present perfect tense in Example 1 and 4 for completed initiatives and the simple present tense in Examples 2, 3 and 5 for initiatives to be completed. The initiatives in Examples 1-5 are not random. These initiatives fit an area of the Malaysian CSR Framework, namely community (Example 1), environment (Examples 4-5) and marketplace (Examples 2-3). Examples 1-5 are evidence of compliance to the Malaysian CSR Framework. This requires a Material Process (Examples 1-2) because it conveys actions towards compliance but other Processes can realize Achievement. While a Relational Attributive Process describes a corporation's contribution to CSR initiatives (Example 3), Mental and Verbal Processes (Examples 4-5) anthropomorphize corporations by making them a sentient entity that can sense and say content about CSR.

Example 1: ...*DRB-HICOM* (Actor) **has developed** (Material Process) *its International College of Automotive (ICAM)* (Goal) to produce a skilled workforce for the automotive sector.
DRB-HICOM, 2010

Example 2: *Media Prima and its subsidiaries* (Actor) **continue to execute** (Material Process) responsible marketing campaigns which respect the values of Malaysians (Goal).
Media Prima, 2010

Example 3: *DiGi* (Carrier) **is** (Relational Attributive Process) *part of an industry-led initiative* (Attribute) to raise awareness on the issue of Radio Frequency (RF) emissions from mobile phones and transmission sites...
DiGi, 2011

Example 4: ...but already *we* (Senser) **have seen** (Mental Process) good progress (Phenomenon) especially in terms of environmental impact with less water usage and reduction in methane, a major greenhouse gas.
Nestlé, 2011

Example 5: For example, as a leading utilities player, *we* (Sayer) **insist** (Verbal Process) that our equipment suppliers continuously work to improve their technologies (Verbiage)...
YTL, 2011

The result of compliance to the Malaysian CSR Framework is improved CSR areas, which receive an inscription of positive JUDGEMENT: Capacity of people (underlined) in Example 1 and a positive APPRECIATION: Valuation of activities (underlined) in Examples 2, 4 and 5. There is no inscription of positive JUDGEMENT: Capacity of corporations, except in Example 5 (a leading utilities player). Yet, corporations cause the positive ATTITUDE in Examples 1, 2, 4 and 5. These examples invoke a positive JUDGEMENT: Capacity of corporations. Even Example 3 invokes a positive JUDGEMENT: Capacity of corporations because DiGi is part of a desirable event. An invocation of JUDGEMENT may portray objectivity because Achievement avoids labeling corporations through evaluative lexis. Achievement does not seem biased to corporations but emphasizes the value of the initiatives. While Foz Gil & Vázquez Orta (1995) and Hyland (1998) find that evaluation for corporations is explicit, Examples 1-5 show that evaluation for corporations can also be implicit.

Achievement is the easiest theme to capture in image because CSR initiatives are conducted in tangible contexts and they are easy to record. In Examples 6-7, the CEO is involved in CSR initiatives. This requires a Narrative Representation through an Action or Reactional Processes. Actions must be done for CSR initiatives, akin to Material Process in Examples 1-2. For example, the CEO is an Actor and shakes a Goal's hand while donating a check in Example 6.

Example 6: Action Process



Maybank, 2010

Actor
(CEO)

Goal

Example 7: Reactional Process



TM, 2010

Reactor
(CEO)

Other
Reactors

Also seen is a Conceptual Representation through a Symbolic Process. An employee in Example 8 is content and a room in Example 9 is clean. The smile in Example 8 is a Symbolic Attribute and the clean room in Example 9 is a Symbolic Suggestive about CSR initiatives in the areas of marketplace (Example 8) and environment (Example 9). The areas for Examples 8-9 are ascertained through reading the language in proximity of Examples 8-9. Images for Achievement capture initiatives as they happen. Such images have more human figures (69%) than non-human figures (31%). People seem to gain from a corporation's CSR, which shows a focus for initiatives for the community, marketplace and workplace in images. People are mostly seen in groups (82.8%) while people in pairs (13.8%) or alone (3.4%) is rare. The preference for people in groups is an indication that many people gain from the initiatives.

Example 8: Symbolic Process



TM, 2011

Example 9: Symbolic Process



YTL, 2009

Identification is frequently employed to link the characteristics of corporations to CSR, which makes CSR seem inherent in corporations. Example 10 employs the present perfect tense to indicate that a characteristic is becoming inculcated in Maybank while Examples 11-13 employ the simple present tense to indicate that a characteristic is inherent in corporations. Corporations can lay claim to a relatively new domain in Malaysia through Identification. The Value in Example 11 shows CSR as part of corporations while Examples 10, 12 and 13 convey corporations adapting their operations to care for stakeholders. Example 11 inscribes a positive APPRECIATION: Valuation of characteristics (underlined). These characteristics probably derive from corporate identity documents and integrate CSR in Nestlé.

The Phenomenon in Example 12 and Verbiage in Example 13 invoke a positive JUDGEMENT: Normality of Media Prima and TM because these corporations have

integrated CSR in their operations. Similarly, the Circumstance in Example 10 (double underlined) makes the transformation integrated in Maybank and GRADUATION: FORCE: INTENSIFICATION emphasizes the importance of the transformation. The characteristics in Examples 10-13 create a coherent CSR identity for corporations because corporations are multifaceted entities and CSR characteristics have to be cultivated in them.

Example 10: *Maybank* (Actor) **has** recently **refreshed** (Material Process) *its brand* (Goal) as a symbol of a MAJOR transformation that will see us humanize financial services across Asia.

Maybank, 2011

Example 11: *The Nestlé brand name* (Token) **stands for** (Relational Identifying Process) *Quality, Safety and Corporate Responsibility* (Value).

Nestlé, 2009

Example 12: *Media Prima* (Senser) **recognises** (Mental Process) *the diversity of its customers* (Phenomenon).

Media Prima, 2010

Example 13: Hence, *we* (Sayer) **can** safely **say** (Verbal Process) *sustainability has been built into our corporate DNA* (Verbiage).

TM, 2010

The CEO is seen in 81.5% of images for Identification. Identification gives the CEO a literal face and body through an Analytical Process, which makes him known to readers in Examples 14-16.

Example 14: Analytical Process



Maybank, 2010

Example 15: Analytical Process



RHB, 2010

Example 16: Analytical Process



Media Prima, 2009

The CEO identifies a corporation because he directs it and he can represent a corporation across branches, departments, sections and subsidiaries. The CEO is almost always portrayed alone (95.5%) in Identification since he is one the person who leads a corporation. He is placed in 3 types of Setting, which is an office (47.6%) in Example 14, in another human environment (14.3%) in Example 15 and in vacuum (38.1%) in Example 16. There is a preference for placing the CEO in an office because it is where he works. It represents the place of power, where he makes decisions about a corporation's CSR. A vacuum is also quite frequent because not having a Setting could also be seen as a Setting. The CEO is not placed anywhere because his influence permeates a corporation's CSR everywhere. The CEO's Clothing Component in Examples 14-16 is formal wear, which implies a professional person.

Alternatively, a corporation's products or services might be employed for Identification, as in Example 17 because Maybank's facilities (ATM, counter) are Symbolic Suggestives to imply its modern customer-friendly premises. The images for Identification are always a Conceptual Representation because the lack of action emphasizes Participants as they are. It encourages readers to focus on the Participants (CEO or facilities) in the images.

Example 17: Symbolic Process



Symbolic Suggestives

Maybank, 2010

Aspiration describes a corporation's future CSR initiatives. Although the future tense is not employed in Examples 18-20, the verbal group complex in Example 18 implies a continuous action, which would be completed in the future and Examples 19-20 are the CEO's opinions, which are yet to be materialized. Examples 18-20 inscribe a positive JUDGEMENT: Capacity of corporations (underlined) because DiGi and TM desire to be involved in CSR and are sure of their ability to conduct CSR. Some elements evidence a corporation's long-term involvement, such as the Circumstance 'in the future' in Example 19. Other evidence is in the Process, where 'strive' in Example 18 and 'can' in Example 19 indicate initiatives to happen in the future. These initiatives tend to be generic and undefined, which permits varied interpretations. For example, the Circumstance 'in an ethical and responsible manner' in Example 18 has a wide

definition. This absolves DiGi from a definite obligation because the future is unpredictable and the initiatives might or might not be achieved.

Example 18: *We (Actor) **strive to conduct** (Material Process) *our business* (Goal) in an ethical and responsible manner...*

DiGi, 2011

Example 19: *Working together, I (Carrier) **am** (Relational Attributive Process) *confident that we can achieve GREATER success* (Attribute) in the future.*

TM, 2009

Example 20: *I (Sensor) **believe** (Mental Process) *TM is well positioned to continue delivering value to both our customers and shareholders* (Phenomenon).*

TM, 2009

The 3 major themes of Achievement, Identification and Aspiration dominate CEO Statements (86% for language and 93.3% for image). CEO Statements are mostly concerned about explaining a corporation's relation to CSR (Identification), past CSR (Achievement) and future CSR (Aspiration). CEO Statements report past and future CSR. Yet, for language, past CSR is more frequent than future CSR and for image, past CSR can be captured and future CSR cannot be captured. Corporations are more grounded in the past than the future because past CSR (Achievement) is certain while future CSR (Aspiration) is uncertain (Kohut & Segars, 1992, p. 17). For Representative 2, initiatives in the past are already conducted while initiatives in the future remain abstract. There is less risk to corporations by focusing more on Achievement because completed or almost completed initiatives in the past can be verified. This proposes that CSR reports are not entirely reliable to predict future CSR initiatives. Besides the 3 major themes, there are 3 minor themes of Disclosure, Recognition and Appreciation.

Disclosure is a reflection on CSR reports. This reflection shows the importance of CSR reports to CSR. CSR reports are among the few registers to provide a comprehensive

coverage of CSR initiatives and documenting and sharing these initiatives could be evidence for a corporation's accountability and transparency. Material and Verbal Processes (Examples 21 and 24) might not use ATTITUDE but emphasize the continuity of CSR reports through the Circumstance 'since 2008' in Example 21 and part of the Process 'continue' in Example 24. These elements invoke a positive JUDGEMENT: Tenacity of corporations because corporations are dedicated to CSR communication. A Relational Attributive Process can inscribe a positive AFFECT: Satisfaction (Example 22) and a Mental Process can inscribe a positive APPRECIATION: Valuation (Example 23) to indicate the significance of CSR reports. The continuity (Examples 21 and 24) and significance (Examples 22 and 23) of CSR reports display the centrality of CSR reports to semiotize CSR and makes CSR report a major register for CSR communication (Dawkins, 2004, p. 111). CSR communication is constant because Disclosure employs the past perfect continuous tense (Example 21), simple present tense (Examples 22-23) and simple future tense (Example 24) and such tenses capture a corporation's CSR communication over a period of time, often from year to year.

Example 21: *TM (Actor) **has been producing** (Material Process) a separate Sustainability Report (Goal) since 2008.*

TM, 2010

Example 22: *...we (Carrier) **are** (Relational Attributive Process) proud to publish Maybank's track record on Sustainability (Attribute)...*

Maybank, 2010

Example 23: *As always, we (Sensor) **hope** (Mental Process) you find our Report useful and informative (Phenomenon).*

Media Prima, 2010

Example 24: *Meanwhile, we (Sayer) **will continue to report on** (Verbal Process) our corporate sustainability performance (Verbiage)...*

Petronas, 2011

Recognition validates a corporation's CSR. Validation is always external and is provided by prestigious national or international organizations in the form of awards. Such awards show that corporations are not merely complying but have mastered the CSR areas of the Malaysian CSR Framework. Through such awards, corporations win prestige and share the awarding organization's goodwill, which promotes confidence in a corporation's CSR (Herzig & Schaltegger, 2006, p. 302). This confidence helps corporations to avoid charges of CSR-washing (Coombs & Holladay, 2012, p. 30) because reputable organizations judged corporate claims regarding CSR initiatives. A Material Process might be typical in Recognition (Example 25) but a Material Process can experience ideational metaphor, where a clause (Material) is reconstrued as a group (nominal group), as in Examples 26a-b. The Process 'received' in Example 26a is reconstrued as the Thing 'recipient' in Example 26b while the Goal 'Asia Pacific's most prestigious awards for entrepreneurs' in Example 26a is reconstrued as the Qualifier 'of Asia Pacific's most prestigious awards for entrepreneurs' in Example 26b. Through ideational metaphor, Recognition is realized as a Relational Attributive Process in Example 26c.

Example 25: *Maybank* (Recipient) **was awarded** (Material Process) *the Gold Award* (Goal) at the HR Excellence Category *and Silver Award* (Goal) in the HR Innovation Category at the Malaysia HR Awards 2010.
Maybank, 2010

Example 26a: We **received** (Material Process) Asia Pacific's most prestigious awards for entrepreneurs

Example 26b: a recipient (Thing) of Asia Pacific's most prestigious awards for entrepreneurs (Qualifier)

Example 26c: *We* (Carrier) **were** (Relational Attributive Process) also *a recipient of Asia Pacific's MOST prestigious awards for entrepreneurs – the Asia Responsible Entrepreneurship Awards (AREA) in the Community Engagement category* (Attribute).
GAB, 2009

Example 27: ...*we* (Phenomenon) **have been recognised** (Mental Process) for our efforts *by the Minority Shareholders Watchdog Group* (Senser) with

a Distinction Award in the recent Malaysian Corporate Governance Index, and by the Ministry of Domestic Trade, Cooperatives and Consumerism (Senser) with the Ethical Business Excellence Award. DiGi, 2010

Moreover, a Mental Process can convey Recognition, where corporations are a Phenomenon for an awarding organization in Example 27. Recognition might not require inscribed ATTITUDE because naming awards invokes a positive JUDGEMENT: Normality of corporations, although Example 26c shows the contrary by employing GRADUATION: INTENSIFICATION and a positive APPRECIATION: Valuation of awards, which emphasize the award's exclusivity among other similar awards. Recognition in Examples 25-27 employs the simple past tense because the awards were received earlier.

Recognition is seen through a Conceptual or Narrative Representation. A Classificational Process in a Conceptual Representation shows the award ceremony as a Carrier and the CEO and other representatives of his corporation or the awarding organization as Possessive Attributes in Example 28.

Example 28: Classificational Process

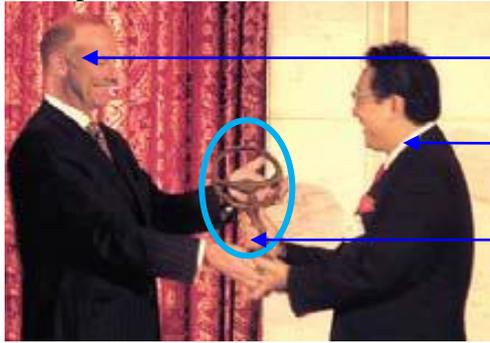


TM, 2009

- Possessive Attribute (CEO)
- Possessive Attributes (Awarding organization's representatives)
- Award

An Action Process in a Narrative Representation shows somebody who represents the awarding organization as an Actor and the CEO as a Goal in Example 29.

Example 29: Action Process



Actor

Goal
(CEO)

Award

YTL, 2011

Examples 28-29 capture the CEO as he gains prestige for his corporation and the award in his hands makes this gain tangible. Images for Recognition always have human figures because somebody from an awarding organization gives an award to the CEO. Their Clothing Components are formal clothing since award ceremonies are formal events.

Appreciation has the lowest frequency because it cannot be repeated or varied but it makes CSR appear inclusive. Examples 30 and 31c employ the simple present tense, where the CEO is thanking stakeholders and the simple present tense extends his gratitude across space and time. In Example 30, the CEO thanks numerous stakeholders using a Verbal Process. In Example 31c, a Material Process is seen, which provides an alternative way to realize Appreciation. A Material Process can be employed because a Verbal Process has experienced ideational metaphor, where a clause (Verbal) is reconstrued as a group (nominal group), as in Examples 31a-b. The Process 'appreciate' in Example 31a is reconstrued as the Thing 'appreciation' in Example 31b while the Sayer 'I' in Example 31a is reconstrued as the Deictic 'my' in Example 31b. In Examples 30-31, the CEO acknowledges numerous stakeholders because these stakeholders take part in initiatives. The CEO emphasizes their involvement by inscribing a positive JUDGEMENT: Tenacity of stakeholders (underlined).

JUDGEMENT evaluates stakeholders since it portrays them contributing to CSR and being loyal to corporations. It implies their dedicated involvement, which fosters a long-term relationship between corporations and stakeholders. This long-term relationship is made explicit through the Qualifier ‘in GAB’s road towards excellence’ in Example 30 and ‘throughout the years’ in Example 31c. This relationship is recognized because corporations perform CSR for stakeholders. It also points to CSR as taking time to impact stakeholders.

Example 30: *I* (Sayer) **would like to thank** (Verbal Process) *each and every one of our employees, suppliers, customers, distributors, and investors* (Receiver), as well as our local communities for their continued support in GAB’s road towards excellence.
GAB, 2011

Example 31a: *I* (Sayer) **appreciate** (Verbal Process) our regulators, business associates, business partners, clients and the local authorities

Example 31b: *my* (Deictic) appreciation (Thing) to our regulators, business associates, business partners, clients and the local authorities

Example 31c: Finally, *I* (Actor) **wish to extend** (Material Process) *my appreciation* (Goal) to our regulators, business associates, business partners, clients and the local authorities for their unending support throughout the years.
Media Prima, 2010

After examining the language and image features to construe corporations, general observations can be made. For language, the themes exploit the domains of experience in FIGURATION because every theme is realized by more than one figure in language. This encourages variety in language and avoids formulaic CEO Statements because there are multiple ways to convey experience about corporations. Such experience is combined with evaluation because ATTITUDE, either inscribed or invoked, is seen across the 6 themes. FIGURATION and ATTITUDE work together to convey the positive involvement of corporations in CSR.

For image, 97.3% (72 of 74) images are pictures while 2.7% (2 of 74) images are charts. Pictures form a vast majority of images in CEO Statements because pictures are relatively easy to decipher, compared to charts. Pictures do not need expert knowledge to be comprehended and can claim to represent reality ‘as it is’ since pictures capture real live events using photographic devices. The pictures are presented in a Naturalistic Coding Orientation. The events are shown as part of our world and are ‘normal’, where CSR is not a novelty although it is a relatively new domain in Malaysia. In 93% of images, a work is equivalent to an episode. This provides default Relative Prominence to an episode and Centrality or Scale can prioritize an episode. Representation and Interaction work together to convey the normality of corporations performing CSR. Image conveys 3 themes, compared to 6 themes in language (Compare Figures 5.3 and 5.4) because it is probably harder to capture Aspiration, Disclosure and Appreciation in image than language. This provides language more semiotic labor than image (Matthiessen, 2009b, p. 23) in construing meaning about corporations.

5.3 Construing stakeholders

The word list generated in Section 5.2 was consulted again. Lemmas about stakeholders were selected in the word list. The lemmas were gathered from CSR literature (e.g. Coombs & Holladay, 2012, Donaldson & Preston, 1995, Friedman & Miles, 2002, Mitchell, Agle & Wood, 1997, Werther & Chandler, 2011). Table 5.4 shows the selected lemmas and their frequency in CEO Statements. The lemmas are a hypernym for ‘stakeholders’, as depicted in Figure 5.5.

Table 5.4: Selected lemmas about stakeholders

Lemma	Frequency
Community	116
Employee	86
Environment	80
Customer	65
Government	22
Shareholder	21
Supplier	13
Investor	7
Manager	5
Regulator	5
Competitor	2
Distributor	2

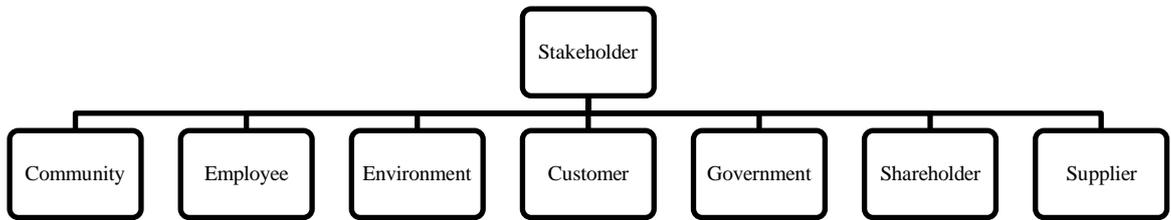


Figure 5.5: Hyponymy of stakeholders

Section 5.3 analyzes lemmas with a frequency above 10 in Table 5.4 because it could imply salient stakeholders and it could imply established language patterns. Concordance lines with a span of N-5 and N+5 were produced for the lemmas, where the concordance lines had 5 words to the left and right of the lemmas. This span was deemed enough because the focus was the nominal group, whose constituents relate a particular aspect of stakeholders. The constituents of the nominal group are explained because their functions are similar across stakeholders. Table 5.5 tabulates the frequency of Deictic, Numerative and Epithet in the nominal group where the selected lemmas appear.

Table 5.5: Frequency of Deictic, Numerative and Epithet

Stakeholder	Deictic	Numerative	Epithet
Community	21 (our)	5	-
Employee	37 (our)	4	3
Environment	44 (the)	-	9
Customer	33 (our)	1	4
Government	11 (the)	-	1
Shareholder	9 (our)	-	-
Supplier	8 (our)	-	-

Frequent Deictics are the possessive determiner ‘our’ (**bolded**) in Example 32 and the demonstrative determiner ‘the’ (**bolded**) in Example 33. Both are specific Deictics but ‘our’ is employed for community, employee, customer, shareholder and supplier in Example 32 and ‘the’ is employed for environment and government in Example 33.

<p>Example 32a: our communities DiGi, 2010</p> <p>Example 32b: our employees nationwide GAB, 2009</p> <p>Example 32c: our customers Maybank, 2010</p> <p>Example 32d: our Shareholder Petronas, 2011</p> <p>Example 32e: our shareholders Nestle, 2010</p> <p>Example 32f: our suppliers TM, 2009</p>

<p>Example 33a: the environment Media Prima, 2011</p> <p>Example 33b: the government YTL, 2009</p>
--

While ‘our’ portrays stakeholders as unique to corporations, ‘the’ portrays stakeholders as shared with other members of society. Certain communities, employees, customers, shareholders and suppliers are a corporation’s stakeholders but corporations deal with

the environment and government as a whole. Moreover, Example 32 has human stakeholders with whom corporations can easily communicate but communication is impossible with flora and fauna in Example 33a and communication is hard with an anonymous institution in Example 33b. The use of ‘our’ marks a personal relationship between corporations and stakeholders but ‘the’ marks an impersonal relationship. Choosing a possessive determiner (Example 32) might imply more involvement with stakeholders than a demonstrative determiner (Example 33).

Numeratives, both definite and indefinite are employed infrequently, as seen in Table 5.4. In Example 34, a definite Numerative (**bolded**) is an exact number. It is GRADUATION: FORCE: QUANTIFICATION (Hood & Forey, 2008, p. 395) because it shows the results of CSR initiatives by Maybank and TM. These Numeratives quantify results and enable comparing past and future results.

Example 34a: **168** Community Broadband Centres
TM, 2010

Example 34b: **18 million** customers across Malaysia and other overseas operations
Maybank, 2010

Example 34c: **7000** employees
TM, 2009

In Example 35, an indefinite Numerative (**bolded**) is an inexact number. It is also GRADUATION: FORCE: QUANTIFICATION (Martin & White, 2005, p. 151) because it shows the diversity of CSR initiatives in GAB, RHB and TM. These Numeratives are vague but amplify the scale of stakeholders helped. Numerals can evidence the significant impact of CSR initiatives.

Example 35a: **many** communities
RHB, 2010

Example 35b: **more** employee engagement sessions
TM, 2011

Example 35c: Our **various** Stakeholder Engagement efforts
GAB, 2009

Epithets (**bolded**) are exemplified through adjectives or a past participle in Examples 36-37 to evaluate stakeholders, as JUDGEMENT: Normality in Example 36 and APPRECIATION: Reaction in Example 37. JUDGEMENT is positive in Example 36 because Nestlé and TM are emphasizing the importance of certain stakeholders and APPRECIATION is positive in Example 37 because DRB-HICOM and Maybank are emphasizing the impact of their CSR initiatives. Epithets prove evaluation at the rank of group (Hood, 2006, p. 44) but Epithets are not frequent in the nominal group about stakeholders (Table 5.5). Stakeholders are known to be vital in CSR (Werther & Chandler, 2011) and this does not need reiteration in Epithets. Moreover, other elements in a clause can contribute to evaluate stakeholders because evaluation is strung prosodically throughout a clause (Halliday & Matthiessen, 2004, p. 319).

Example 36a: a **motivated** working environment
Maybank, 2010

Example 36b: **successful** governments
TM, 2010

Example 37a: an **ever improving** customer experience
TM, 2011

Example 37b: **outstanding** employee engagement
DRB-HICOM, 2010

Classifiers (**bolded**) and Qualifiers (*italicized*) are 2 constituents to characterize stakeholders in the nominal group. Both constituents are explained together because they work with Things (CAPITALIZED) to taxonomize stakeholders, notably by activity or type. While activity means some tangible or intangible Thing, often caused

by corporations, type means the variety of Thing. The lemmas ‘community’, ‘employee’, ‘environment’ and ‘customer’ are studied because they commonly employ Classifiers and Qualifiers.

Classifiers and Qualifiers organize ‘community’ and ‘communities’ by activity or type. The nominal group describes initiatives for communities because the Classifiers or Qualifiers for Things are ‘community’ or ‘communities’ (Example 38). These initiatives are meant for certain communities. In Example 39, non-specific communities are implied but these only have 6 instances in the corpus.

Example 38a: the **community** PROGRAMMES

Maybank, 2011

Example 38b: our COMMITMENT *to elevating communities*

RHB, 2011

Example 39a: the **larger** community

Petronas, 2009

Example 39b: the community *at large*

Petronas, 2009

Instead, specific communities are targeted. These communities are anchored in common interest (Example 40a), ethnicity (Example 40b), and particularly geography (Example 40c-f) because geographic indicators amount to 22 instances, more than common interest (7 instances) and ethnicity (1 instance). The Classifiers and Qualifiers in Example 40 indicate the pre-requisite to receive CSR. These geographic communities establish the locus of CSR initiatives as Malaysia and enable corporations to reinvest in the country. The geographic communities are often close to corporations, except Example 40d. The choice of close geographic communities might be for expediency because corporations do not have to extend themselves beyond where they are or it

might be for practicality because corporations can dispatch resources easier and faster to help nearer communities.

Example 40a: the **international business** community
YTL, 2010

Example 40b: the **Indian** community
GAB, 2010

Example 40c: our **local** communities
GAB, 2011

Example 40d: **rural** communities
TM, 2009

Example 40e: the community *everywhere we operate*
Maybank, 2011

Example 40f: communities *in which we operate*
Media Prima, 2010

Things prove corporations trying to improve working conditions because the Classifiers or Qualifiers for Things are ‘employee’ or ‘employees’ (Example 41). The Things show that corporations perform initiatives to improve employee involvement (Example 41a) and performance (Example 41b). These initiatives are crucial because improving employee involvement and performance may improve their productivity and augment a corporation’s production.

Example 41a: **employee ENGAGEMENT**
Maybank, 2010

Example 41b: the WELL BEING *of our employees*
DiGi, 2009

Corporations are conscious of their impact on the environment because ‘the environment’ characterizes Things (Example 42). The Things are about minimizing damage because Example 42 shows a corporation’s pro-active stance towards the environment. The environment might evoke the natural environment but this is the

unmarked option, which is realized as Deictic + Thing, for example ‘the environment’ in Example 42. Reading the clauses where ‘the environment’ is seen confirms that it refers to the natural environment.

Example 42a: a minimal *EFFECT on the environment*
Media Prima, 2011

Example 42b: the *SUSTAINABILITY of the environment*
TM, 2010

Example 42c: my fervent *PASSION for the environment*
YTL, 2009

The presence of a Classifier distinguishes the marked and unmarked options. The marked option, realized as Deictic + Classifier + Thing (Examples 43a-b), with an optional Epithet (Examples 43c-d), is for the human environment, which has 7 instances in the corpus. The human environment refers to economic or work contexts. While the natural environment is tangible, the human environment can be tangible (Examples 43c-d) or intangible (Examples 43a-b). A tangible human environment means physical places in corporations and an intangible human environment means the corporate context. The human environment is stated since it impacts a corporation’s production.

Example 43a: the **economic and industry** environment
Petronas, 2010

Example 43b: the **business** environment
YTL, 2009

Example 43c: a motivated **working** environment
Maybank, 2010

Example 43d: a conducive **workplace** environment
RHB, 2011

Things prove corporations trying to understand customers because the Classifiers and Qualifiers for Things are ‘customer’ or ‘customers’ (Example 44). Corporations have to understand customers because customers purchase their products or services, which

influences revenue. This is so critical that some corporations try to monitor customer behavior (Example 45). Corporations try to understand customer behavior to further improve their products and services for customers.

Example 44a: **customer** RAPPORT
DiGi, 2010

Example 44b: the utmost **NEED** *of our customers*
DRB-HICOM, 2011

Example 45a: a better **customer satisfaction survey** SCORE
Maybank, 2010

Example 45b: the same **customer satisfaction** SURVEY
Media Prima, 2010

Classifiers seem more integral to Things because Classifiers form part of Premodifiers while Qualifiers are Postmodifiers, which are not as integral to Thing. This proposes that activities and types as Classifiers are deemed more typical than activities or types as Qualifiers. Such a neat division is not seen in Examples 38-45 because similar activities and types appear as Classifiers and Qualifiers (e.g. Examples 38 and 44). The variation as Classifier and Qualifier could reflect these activities and types in flux because corporations are adapting to CSR and have yet to decide if these activities and types are their permanent (as Classifiers) or temporary (as Qualifiers) focus for stakeholders. Yet, since Classifiers and Qualifiers classify Things, their removal makes Things generic and implicates almost anyone and anything, as Example 46 demonstrates.

Example 46a: our **COMMITMENT** *to elevating communities*
RHB, 2011

Example 46b: our **COMMITMENT**

Classifiers and Qualifiers work with Things to characterize stakeholders by activity or type, to result in the taxonomy in Figure 5.6. This is a co-part relationship of meronymy

(Martin & Rose, 2007, p. 81) because activity or type depicts various aspects about stakeholders. The taxonomy in Figure 5.6 could be an alternative to Donaldson & Preston (1995) and Werther & Chandler (2011), as seen in Section 3.6.1 because stakeholders are not merely different groups. Instead, stakeholders receive different emphasis (activity) and contain different sub-groups (type). This taxonomy indicates the management function of corporations to tailor CSR for stakeholders (Donaldson & Preston, 1995, p. 85), which subsequently conditions the interaction between corporations and stakeholders.

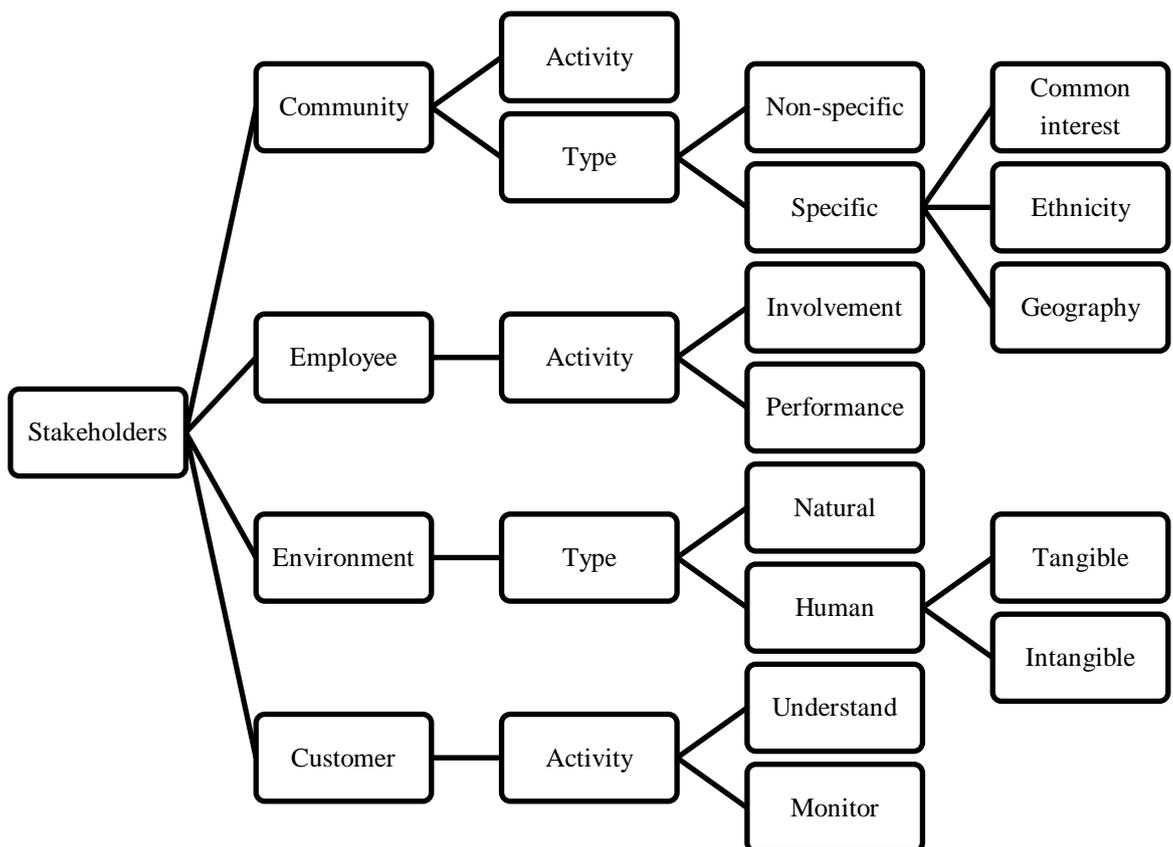


Figure 5.6: Taxonomy of stakeholders

Thing is the core of the nominal group. Most Things are common nouns, as seen in Examples 47-48a. Things can appear in a cluster of Things (**bolded**) and the Things in

Examples 47-48a are part of a paratactic nominal group complex (Halliday & Matthiessen, 2004, p. 489). The order of Things can change with no distortion to meaning from Example 48a to Example 48b. Clustering Things could be GRADUATION: FORCE: INTENSIFICATION because the Things in Examples 47-48a are closely related semantically (Martin & White, 2005, p. 144) as hyponyms of stakeholders (Figure 5.5). This serves to show that CSR in GAB and Maybank is comprehensive because it covers numerous stakeholders.

Example 47: To this end, the Company has fully embraced CR practices in the areas of **Stakeholder Engagement, the Community, our Workplace, the Marketplace, and the Environment.**
GAB, 2010

Example 48a: Our shared vision extends to all of our stakeholders including **customers, suppliers, employees, environment and community.**
Maybank, 2010

Example 48b: Our shared vision extends to all of our stakeholders including **community, environment, employees, suppliers and customers.**

The constituents of the nominal group contribute to construe stakeholders in CEO Statements. Deictics relate familiarity between corporations and stakeholders while Numeratives relate the result or diversity of CSR initiatives. Epithet shows evaluation, which often inscribes a positive JUDGEMENT or APPRECIATION. Classifiers and Qualifiers work with Things to characterize stakeholders by activity or type. The constituents of the nominal group construe stakeholders in terms of positive (interpersonal) activities or types (ideational).

5.4 Constructing power relations

Power relations are a crucial concern in CDA (Wodak, 2001a, p. 2, van Dijk, 2001, p. 96). CEO Statements construct power relations between corporations and stakeholders,

which establishes a relationship between corporations and stakeholders. For language, this required the clause(s) containing the lemmas in Tables 5.1 and 5.4 since these clauses are about corporations and stakeholders respectively. For image, this required the images containing the CEO and stakeholders. Examples from Sections 5.2-5.3 are reutilized in Section 5.4, not for convenience but to emphasize the infusion of power relations in ideational and interpersonal choices while construing corporations and stakeholders.

For the clauses in Section 5.2, FIGURATION shows corporations (*italicized*) involved in some abstract or tangible change through a Process in Examples 49-54. ATTITUDE (underlined) marks the change as a positive change in Examples 49-54. FIGURATION and ATTITUDE are indicated in Table 5.6. A corporation's activities in Examples 49-50 are advantageous to stakeholders directly because DRB-HICOM and Media Prima develop activities for their community (workforce) and marketplace (campaign). A corporation's activities in Examples 51-54 are advantageous to stakeholders indirectly because the benefactors of corporations acting positively are stakeholders. In Examples 49-54, corporations can be traced as the source of CSR.

Table 5.6: Corporations as Participant I

Clause(s)	Corporation	ATTITUDE	Appraised
Example 49: <i>DRB-HICOM</i> has developed (Material Process) its International College of Automotive (ICAM) to produce a <u>skilled workforce</u> for the automotive sector. DRB-HICOM, 2010	Actor	Inscribed-positive JUDGEMENT: Capacity Invoked-positive JUDGEMENT: Capacity	Workforce DRB-HICOM
Example 50: <i>Media Prima</i> and its subsidiaries continue to execute (Material Process) <u>responsible marketing campaigns</u> which respect the values of Malaysians. Media Prima, 2012	Actor	Inscribed-positive APPRECIATION: Valuation Invoked-positive JUDGEMENT: Capacity	Campaign Media Prima
Example 51: <i>We</i> strive to conduct (Material Process) our business in an <u>ethical and responsible manner</u> ... DiGi, 2011	Actor	Inscribed-positive JUDGEMENT: Capacity	DiGi
Example 52: <i>I</i> believe (Mental Process) TM is <u>well positioned to continue delivering value to both our customers and shareholders</u> . TM, 2009	Senser	Inscribed-positive JUDGEMENT: Capacity	TM
Example 53: ... <i>we</i> are (Relational Attributive Process) <u>proud</u> to publish Maybank's track record on Sustainability... Maybank, 2010	Carrier	Inscribed-positive AFFECT: Satisfaction	Maybank
Example 54: <i>The Nestlé</i> brand name stands for (Relational Identifying Process) <u>Quality, Safety and Corporate Responsibility</u> . Nestlé, 2009	Token	Inscribed-positive JUDGEMENT: Capacity	Nestlé

For the clauses in Section 5.3, FIGURATION shows corporations (*italicized*) involved in some abstract or tangible change through a Process in Examples 55-60. ATTITUDE (underlined) marks the change as a positive change in Examples 55-60. FIGURATION and ATTITUDE are indicated in Table 5.7. A corporation's activities in Examples 55-60 benefit stakeholders. Stakeholders are directly mentioned in Examples 55-56 (dotted

underlined) because an activity is done for ‘the less fortunate’ and ‘the natural environment’. Stakeholders are indirectly mentioned in Examples 57-60 (double underlined) because the activities have stakeholders as a Classifier (‘trade partner’, ‘employee’, ‘customer’, ‘government’). Either by directly or indirectly mentioning stakeholders, the benefactors of corporations acting positively are stakeholders. In Examples 55-60, corporations can be traced as the source of CSR.

Table 5.7: Corporations as Participant II

Clause(s)	Corporation	ATTITUDE	Appraised
Example 55: <i>Our community programmes target</i> (Material Process) diverse groups, especially <u>the less fortunate</u> . Maybank, 2011	Actor	Invoked-positive JUDGEMENT: Capacity	Maybank
Example 56: ... <i>we strive to play</i> (Material Process) our part in <u>protecting and conserving the natural environment</u> ... Maybank, 2011	Actor	Inscribed-positive JUDGEMENT: Capacity	Maybank
Example 57: ... <i>we continue to progress</i> (Material Process) in furthering <u>our trade partner relations</u> ... GAB, 2010	Actor	Inscribed-positive JUDGEMENT: Capacity	GAB
Example 58: <i>Maybank is improving</i> (Material Process) <u>employee engagement</u> continuously with structured performance evaluation and career development. Maybank, 2010	Actor	Inscribed-positive JUDGEMENT: Capacity	Maybank
Example 59: <i>Our objective is</i> (Relational Attributive Process) to deliver <u>an ever improving customer experience with the quality of our service and the level of professionalism</u> displayed in our interactions with them. TM, 2011	Carrier	Inscribed-positive JUDGEMENT: Capacity	TM
Example 60: <i>We are</i> (Relational Attributive Process) <u>in full support of the Government’s effort</u> to promote ethical standards within companies. DRB-HICOM, 2010	Carrier	Inscribed-positive JUDGEMENT: Tenacity	DRB-HICOM

In Examples 49-60, corporations are an appraised entity. Their evaluation emphasizes the role of corporations as an agent of positive change in society. Through choices in FIGURATION and ATTITUDE, corporations become responsible for positive events, as in Bowers (2010), Breeze (2012), Domenec (2012), Foz Gil & Vázquez Orta (1995), Hyland (1998) and Thomas (1997). This is enhanced by the absence of negative change in society. Hence, corporations are not responsible for negative events.

Corporations are responsible for positive events in image. There are 12 images containing the CEO and stakeholders. These are always a Narrative Representation through Action (Examples 61-62) and Reactional (Examples 63-64) Processes.

Example 61: Action Process



GAB, 2009

Actor
(CEO)

Goal

Example 62: Action Process



TM, 2010

Actor
(CEO)

Goal

Example 63: Reactional Process



Reactor
(CEO)

Other
Reactors

DiGi, 2009

Example 64: Reactional Process



Reactor
(CEO)

Other
Reactors

TM, 2010

The CEO gives a child a present in Examples 61-62 and the CEO sees new facilities funded by his corporation in Examples 63-64. While Examples 61-62 capture the transition as benefits move from corporations to stakeholders, Examples 63-64 capture stakeholders starting to enjoy these benefits. Since the CEO represents corporations, corporations are the source for stakeholders to receive benefits in Examples 61-64. These benefits are desirable because Character shows the CEO and child or children smiling, signifying that both Participants are glad to take part in these initiatives.

In Examples 65-67, stakeholders (*italicized*) are the source of activities because they work on other entities. Corporations ('us') are impacted by stakeholders in Example 65 although stakeholders merely 'encourage' corporations. In Examples 65-67, stakeholders are mentioned in an embedded clause. It requires the independent clause to be meaningful since the independent clause bears crucial ideational meaning. The

independent clauses in Examples 65-67 prioritize corporations ('I', 'we') and the embedded clauses explain an entity with some relation to stakeholders ('stakeholders' in Example 65, 'challenges' in Example 66, 'activities' in Example 67). The absence of the embedded clause does little to disrupt the independent clause. Examples 65-67 recognize but marginalize stakeholders. For example, Example 67 prioritizes '20 activities' in the independent clause and not employees although an alternative wording, such as 'Employees from various business lines organized and participated in 20 activities in 2011' upgrades employees from embedded to independent clause and emphasizes their influence by making them the source of those 20 activities.

Table 5.8: Stakeholders as Participant

Clause	Stakeholders
Example 65: I would like to take this opportunity to extend my gratitude to <i>all our stakeholders</i> [[who encourage (Mental Process) us to perform better with their feedback, opinions and support]] while we continue to invest in the future of our country and the world. Media Prima, 2011	Senser
Example 66: We also acknowledge the social, economic and environmental challenges [[that <i>our customers and communities</i> face (Relational Attributive Process)]]. Maybank, 2010	Carrier
Example 67: There were at least 20 activities [[organised (Material Process) and participated in (Material) by <i>employees from various business lines</i>]] in 2011. Media Prima, 2011	Actor

In Examples 68b-72, ideational metaphor reconstrues the opinions of stakeholders (**bolded**) from a clause to a group and obfuscates their voice in CEO Statements. DiGi repackages the opinions of customers from a clause ('customers need DiGi to deliver better services') in Example 68a to a Qualifier ('on customer needs') in Example 68b, which makes it seem as if DiGi came up with the idea of better services. This lets DiGi seem pro-active although the impetus for better services is from customers. Example 72 is an exception because the embedded clause (*italicized*) shows the opinions of

stakeholders. Examples 68-71 recognize but marginalize stakeholders because their exact opinions are not known, where these opinions are packaged as Things ('concerns' in Example 71, 'expectations' in Example 70, 'needs' in Examples 68b-69). This lets corporations interpret the demands of stakeholders, where these demands become manageable and reachable targets. Some CSR reports contain a section about engaging stakeholders, which could overcome the restrictions of ideational metaphor because there, the opinions of stakeholders can be shown and elaborated.

Example 68a: On building customer rapport, we have kept our ears on the ground and improved our quality of service because **customers need DiGi to deliver better services.**

Example 68b: On building customer rapport, we have kept our ears on the ground and improved our quality of service to better deliver on **customer needs.**

DiGi, 2010

Example 69: Sustainability is also about developing and offering the right products to ensure we meet **the needs of our customers** while exceeding **their expectations.**

TM, 2011

Example 70: As always, we hope you find our report useful and informative and we appreciate your comments and feedback which are invaluable to us in developing our future initiatives in-line with **the expectations of our stakeholders.**

DRB-HICOM, 2010

Example 71: At Media Prima, we take great pride in being Malaysia's leading integrated media investment group by responding to **the concerns of our stakeholders** who are the key drivers of our success today.

Media Prima, 2010

Example 72: I take note of **the suggestions from our employees** *that they want further engagement, and more opportunities to contribute their ideas.*

GAB, 2011

Corporations impact stakeholders (Examples 49-64) and stakeholders impact other entities (Examples 65-67). Corporations bring a positive result to stakeholders through CSR while stakeholders can influence other entities, with little evaluation of their influence. This is reminiscent of Halliday & Matthiessen (2004, p. 283), where in a

children’s version of the Bible story of Genesis, God can act on humans and nature, humans in turn act on artifacts, animals and plants but plants cannot act. God is dominant in a divinely-ordained world in scripture but corporations are dominant in a CSR-ordained world in CSR reports. Hence, vertical power relations are posited between corporations and stakeholders, as in Figure 5.7.

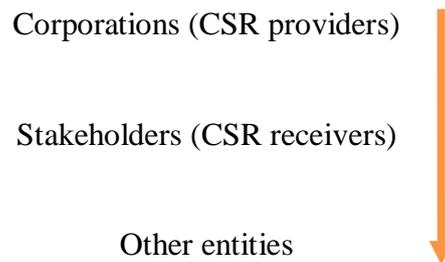


Figure 5.7: Vertical power relations

Since corporations produce CSR reports, corporations can control the corporation-stakeholders relationship in CSR reports. CSR reports cultivate a clear corporation-stakeholder relationship, where corporations are CSR providers and stakeholders are CSR receivers. Stakeholders depend on corporations since corporations have the ability to improve the lives of stakeholders. The dichotomy between corporations and stakeholders might not be stated in CEO Statements but language and image features present CSR as positive initiatives from corporations to numerous stakeholders.

5.5 CSR performance

The word list generated in Section 5.2 was consulted again. Studying CSR performance required selecting lemmas about CSR initiatives and CSR results because performance entails executing initiatives and stating results. Table 5.9 shows the selected lemmas and their frequency for CSR initiatives and Table 5.10 shows the selected lemmas and

their frequency for CSR results. Extended concordance lines (Section 4.5.1) for these lemmas were produced. For the examples, the lemmas are CAPITALIZED in Sections 5.5.1-5.5.2.

Table 5.9: Selected lemmas about CSR initiatives

Lemma	Frequency
Initiative	81
Activity	30
Campaign	15
Practice	53
Programme	77
Project	25

Table 5.10: Selected lemmas about CSR results

Lemma	Frequency
Result	20
Achievement	61
Goal	19
Impact	34
Success	29
Exact numbers	40

5.5.1 CSR initiatives

CSR initiatives are the enactment of particular forms or means of pursuing CSR (Coombs & Holladay, 2012, p. 7). Corporations are revealed as responsible for initiatives through operative clauses (27 instances) in Example 73 or receptive clauses (8 instances) in Example 74. Example 73 makes RHB and TM the source of their initiatives while Example 74 requires the source to be deduced from co-text. Corporations as the source of initiatives may also be revealed through the Deictic ‘our’ (23 instances) in Example 75 or ideational metaphor (4 instances) in Example 76. Example 75 makes initiatives belong to DiGi while Example 76 requires

‘implementation’ to be unpacked, where Petronas implements the initiatives. Petronas can also be deduced as the source of initiatives from co-text.

Example 73a: ...**we** built upon existing INITIATIVES and implemented new ones.
RHB, 2011

Example 73b: Across our operations, **TM** is implementing INITIATIVES to reduce our water and energy use and also reduce the amount of waste we produce.
TM, 2009

Example 74a: Amongst other key INITIATIVES **implemented** is the Environment Management Plan (EMP) to monitor all environmental impacts in our operations while promoting green procurement within our tendering and purchasing processes.
DRB-HICOM, 2011

Example 74b: A number of major INITIATIVES **being undertaken** are also contributing to greater energy efficiencies.
TM, 2010

Example 75: We have prioritised **our** company-wide INITIATIVES into three broad areas...
DiGi, 2010

Example 76: Parallel to the **implementation** of these critical HSE INITIATIVES, PETRONAS also recorded several noteworthy accomplishments in the period under review.
Petronas, 2010

While operative clauses and the Deictic ‘our’ convey the responsibility for initiatives to corporations, receptive clauses and ideational metaphor depend on co-text to show the role of corporations. Instances for operative clauses and the Deictic ‘our’ (40 instances) are more numerous than instances for receptive clauses and ideational metaphor (12 instances) because CEO Statements prefer to emphasize the contribution of corporations in planning initiatives (Coombs & Holladay, 2012, p. 7). This portrays corporations as the source of their CSR initiatives. A prominent way to organize initiatives is by type, as in Table 5.11.

Table 5.11: Types of initiatives

Lemma	Activity	Campaign	Practice	Programme	Project	TOTAL
Type						
Business	10	-	22	8	7	47
CSR	7	-	14	13	4	38
Community	3	2	1	30	9	45
Environment	5	10	4	6	4	29
Marketplace	-	1	5	4	-	10
Workplace	4	2	6	11	-	23

Type is designated by Classifiers (**bolded**) or Qualifiers (*italicized*) in the nominal group. Classifiers and Qualifiers indicate the parts of the CSR domain targeted by corporations since CSR is an extensive domain. This provides the initiatives a focus. The major focus for the initiatives is business and CSR. Business was unexpected because the corpus is about CSR. Yet, business has 47 instances in the corpus, where initiatives about business and their relation to CSR are mentioned.

The primary purpose of corporations is to produce products and services to garner profitability (Carroll, 1979, 1991) and its purpose becomes ‘responsible’ through CSR. Example 77 implies a causal relationship between business and CSR because ‘business activities’ and ‘corporate practices’ can improve society, as the Qualifier shows. Example 77 insinuates the significance of business to CSR. Business precedes CSR because devoid of profit from production, corporations may not pursue CSR.

Example 77a: In recognising that CR is more than just corporate philanthropy, the Group has put in efforts to include stakeholders in all **business** ACTIVITIES *to maximise its positive impact on society and perform greater accountability*.
DRB-HICOM, 2010

Example 77b: The Group remains committed to implementing responsible **corporate** PRACTICES *that create sustainable value for our employees, customers and partners*, as well as the communities and the environment that we operate in.
RHB, 2011

The other focus for the initiatives is CSR. It is either non-specific, about general CSR (Example 78) or specific, about an area of the Malaysian CSR Framework, namely community, environment, marketplace and workplace (Examples 79-82). An area is designated by a Classifier (Examples 79, 80b, 80c, 81, 82a) or Qualifier (Examples 80a, 80d, 82b) in the nominal group. These Classifiers and Qualifiers are typical words to refer to initiatives in an area. The use of Classifiers and Qualifiers is consistently seen for the lemmas, which helps to identify the area for the initiatives. In Examples 79-82, the Classifiers and Qualifiers show that corporations perform a variety of CSR initiatives in an area of the Malaysian CSR Framework.

General CSR

Example 78a: Our intention is to be wholistic across the Group in our **CR ACTIVITIES** keeping to the principles of “Humanising Financial Services in the Communities of ASEAN”.
Maybank, 2010

Example 78b: To this end, the Company has fully embraced **CR PRACTICES** in the areas of Stakeholder Engagement, the Community, our Workplace, the Marketplace, and the Environment.
GAB, 2010

COMMUNITY

Example 79a: We engage with communities – through our **volunteer ACTIVITIES** and the Big Day Out, and through the GAB Foundation, which supports long-running activities such as the WATER Project and our English Programme.
GAB, 2011

Example 79b: Our **community PROGRAMMES** also help enrich the lives of participants with knowledge and skills that empower them.
Petronas, 2010

ENVIRONMENT

Example 80a: On the environmental front, RHB is doing its bit to keep our planet “clean and green” by incorporating a host of **ACTIVITIES** *that include conserving energy and water as well as recycling activities in our daily operations.*
RHB, 2011

Example 80b: Since 2009, we have been running an extensive **3R** CAMPAIGN to reduce, reuse and recycle waste, which also involves our anchor tenant at Menara TM, Unilever.
TM, 2010

Example 80c: Various **energy saving** PRACTICES were streamlined in 2011 and are highlighted in the Environment section of this Report.
Media Prima, 2011

Example 80d: Conscious of the fluid environment in which we operate, we continued to undertake PROGRAMMES *to preserve our natural surroundings in our day-to-day operations.*
RHB, 2010

MARKETPLACE

Example 81a: Media Prima and its subsidiaries continue to execute responsible **marketing** CAMPAIGNS which respect the values of Malaysians.
Media Prima, 2010

Example 81b: Our various Stakeholder Engagement efforts saw us improve on trade partner engagement by initiating the inaugural **GAB Distributor and Trade Engagement** PROGRAMMES and officially launching the GAB Academy, our dedicated trade partner engagement programme.
GAB, 2009

WORKPLACE

Example 82a: Our workplace initiatives saw us substantially increase our investment in **training and development** ACTIVITIES as well as providing our employees nationwide with the opportunity to develop their full potential.
GAB, 2009

Example 82b: Human capital development is a key component in our quest to remain sustainable and we continue to invest in several long-term PROGRAMMES *to develop our staff.*
Petronas, 2010

Some Classifiers or Qualifiers might be ambiguous because they do not indicate an area but reading the co-text helps to identify the CSR area. For example, the clause in 79a and 80c mentions ‘community’ and ‘environment’ respectively and these words help to identify the CSR area for Examples 79a and 80c. The initiatives are not random but

strategic because corporations perform CSR using the Malaysian CSR Framework as their guide. The Framework exercises a strong influence on the initiatives since these initiatives can be classified as belonging to an area of the Framework, as in Examples 79-82. Since the Framework defines these areas widely (Bursa Malaysia, 2014), corporations can perform a variety of initiatives to signal compliance to the Framework.

From Table 5.11, CSR is more frequent than business (145 instances to 47 instances). This is a ratio of 1:3.1, which translates to 3 instances of a CSR initiative to 1 instance of a business initiative. It is more common for CEO Statements to report initiatives relating to CSR than business because CEO Statements are in CSR reports. The higher frequency for CSR, compared to business, makes CSR the main focus of the initiatives.

Among the specific initiatives (Examples 79-82), initiatives for the community and environment are frequent (Table 5.11) because these areas are quite visible and can garner publicity for corporations. These areas are external to a corporation's operations and corporations do not need to change themselves much to help their community and environment. Yet, marketplace and workplace are internal to a corporation's operations since corporations depend on employees in the workplace to produce products and services and customers in the marketplace to consume their products or services. Initiatives for these areas are infrequent perhaps because corporations do not wish to change their operations significantly. Corporations are also bound by laws to cater to the marketplace and workplace (e.g. Employment Act 1955, Occupational Safety and Health Act 1994, Workmen's Compensation Act 1952), which makes initiatives for the marketplace and workplace legal compliance measures. These do need not to be mentioned since these may not be considered CSR initiatives.

5.5.2 CSR results

Results unfold in time because tenses (**bolded**) in the Event indicate 3 temporal phases of past (13 instances) in Example 83, present (5 instances) in Example 84 and future (2 instances) in Example 85. Results mostly unfold in the past because CEO Statements report the completion of CSR initiatives (Kohut & Segars, 1992, p. 17). Since CEO Statements mostly review past CSR, the past tense is the default tense. Yet, other temporal phases are also found because other initiatives are continuous (Example 84) or are completed later (Example 85).

Example 83: At YTL, we **have seen** first-hand how sustainability programmes and policies have reaped outstanding RESULTS.
YTL, 2010

Example 84: Other on-going environmental efforts **are** also **producing** RESULTS.
TM, 2011

Example 85: I **look forward to sharing** the RESULTS of the Study in future editions of this Report.
Petronas, 2011

A prominent way to organize results is by value, area and time. Many lemmas are encountered in more than one category because CEO Statements present results from different angles.

The first way to organize results is by value. Value means the significance of results. It only has 2 options of positive and negative. Exact numbers depend on co-text to be valued positively or negatively, such as the Thing (8 instances) in Example 86a or the Event (21 instances) in Example 86b. The Thing (**bolded**) in Example 86a and Event (**bolded**) in Example 86b inscribe a positive APPRECIATION: Valuation of the

numerical change. Their prosody extends to the number since the number and Thing/Event are close to one another in the clause (Hood, 2006, p. 44). This is an indication that 10.9%, 4.4% and 12% are positive quantities.

Example 86a: This is a 10.9% **improvement** from the previous year.
Petronas, 2010

Example 86b: In 2011 alone, net income per employee **rose** 4.4% while profit before tax per head **shot up** nearly 12%.
Maybank, 2011

Just mentioning exact numbers (7 instances) is an option if the number is a substantial quantity, as in Example 87. These quantities do not depend on language and are GRADUATION: FORCE: QUANTIFICATION (Hood & Forey, 2008, p. 395) because a lot of money or students in Example 87 is by convention valued positively. These exact numbers show that a corporation's CSR has a significant impact on stakeholders, either the community in Example 87a or the environment in Example 87b. Exact numbers are an easy way to quantify results but it only has 40 instances, much less than the total frequency of the lemmas in Table 5.10. CEO Statements may prefer to reveal results qualitatively, as stated in Haslinda & Lehman (2009, p. 233). Corporations may not quantify results because the quantities are not substantial enough.

Example 87a: Currently MMU has **10,202** students in its Malacca Campus and 9,346 students in its Cyberjaya Campus, of whom **4,131** are international students representing 58 countries.
TM, 2010

Example 87b: In June 2010, we gifted RARE Conservation with **US\$2 million** to establish the YTL Fellowship for a RARE Planet, with a focus on Educating RARE Pride Campaign Managers all over the world to champion conservation in local communities, globally and beyond.
YTL, 2010

The lemmas for 'impact' display evaluation through Classifiers (Examples 88a-b). In 11 of 16 instances, 'impact' is positive because a Classifier shows its value, as in Example

88. This is a positive APPRECIATION: Reaction of initiatives. CEO Statements emphasize a corporation's positive contribution because corporations may not be expected to contribute positively to society. The presence of 'impact' with a positive evaluative lexis emphasizes the positive contribution of corporations to society.

Example 88a: In recognising that CR is more than just corporate philanthropy, the Group has put in efforts to include stakeholders in all business activities to maximise its **positive** IMPACT on society and perform greater accountability.

DRB-HICOM, 2010

Example 88b: We believe that managing our responsibility as a corporate citizen is vital in maximising its **positive** IMPACTS to the society while balancing the expectations of our diverse stakeholders.

DRB-HICOM, 2011

Although corporations also have a negative impact, it is only inscribed in 1 of 13 instances (Example 89a) and invoked in the other 12 instances (Example 89b). Reading the clause in Example 89 provokes a negative JUDGEMENT: Capacity of corporations because corporations acknowledge their detrimental environmental impact. This negative JUDGEMENT is disrupted in the clause or subsequent clauses. Corporations work to remedy their detrimental environmental impact, such as by 'minimising as far as possible...' in Example 89a and 'high quality and accurate data monitoring and reporting' in Example 89b. 'Impact' shows corporations curing (Example 88) or damaging (Example 89) society but a positive impact is made apparent while a negative impact is recognized but quickly mitigated. While exposing corporations as imperfect organizations, 'impact' is a sanitizing word because it has not clarified the consequences. Rather, 'impact' integrates a host of unknown consequences.

Example 89a: At the same time, we are conscious of the role we can, and should play, in minimising as far as possible our carbon footprint and any other **adverse** IMPACT we have on the environment, however small.

TM, 2010

Example 89b: Managing our climate IMPACT demands high quality and

accurate data monitoring and reporting.
DiGi, 2011

The second way to organize results is by area. Area means initiatives for an area of the Malaysian CSR Framework. All instances of ‘goal’ tend to be for non-specific areas. The Qualifier in Example 90 is a general objective. ‘Goal’ embraces a range of initiatives because there is no standard definition for ‘a sustainable business’ yet.

Example 90: All these initiatives are encapsulated by one common GOAL *of operating a sustainable business in years to come.*
DiGi, 2010

All instances of ‘success’ are employed to refer to a specific area. The Classifier in Example 91a and Qualifier in Example 91b specify an area, namely the workplace in Example 91a and the marketplace in Example 91b. These modifiers limit results to that area only. In 6 of 12 instances, ‘successful’ or ‘successfully’ is used for a specific area. The lemmas explain the positive result of Climate Change Week for the environment in Example 91c and teleworking initiative for the workplace in Example 91d.

Example 91a: We recognise the importance of focusing our strategy into the development of human resources that will support our corporate foundation and **long-term management SUCCESS.**
DRB-HICOM, 2010

Example 91b: We recognise that our SUCCESS *in the marketplace* depends on our ability to continually earn our stakeholders’ trust and meet their expectations.
TM, 2009

Example 91c: We also organised our third highly SUCCESSFUL Climate Change Week from 24 May – 28 June 2009, designed to educate and raise public awareness towards the critical issue of global warming.
YTL, 2009

Example 91d: In 2009, we have SUCCESSFULLY launched our teleworking initiative and internal environmental awareness campaign, BumiKu.
TM, 2009

For ‘impact’, a positive ‘impact’ can be for various areas, there being no dominant area in 16 instances but a negative ‘impact’ is only for the environment in 13 instances. The Classifier in Example 92a and Qualifier in Example 92b clarify the environment as an area in 13 instances. Example 92 implies a negative impact because there would be no EMP or minimal reductions if the impact was positive. CEO Statements seem to organize results by specific areas.

Example 92a: The Group has implemented an Environmental Management Plan (EMP) to monitor the **environmental IMPACT** of its operations.
DRB-HICOM, 2010

Example 92b: Such reductions minimise our **IMPACT** *on the environment*, and also provides efficiencies and cost savings – a win-win for all.
GAB, 2011

The third way to organize results is by time. Time means the temporal phase of past (Examples 93-94), present (Example 95) and future (Examples 96-97). The prime indicator of temporal phases is tenses (**bolded**) in the Event in Examples 93, 95 and 96. Besides Event, Circumstance (*italicized*) can indicate a specific period in a temporal phase, where ‘In 2011’ (Example 93a), ‘from 24 May - 28 June 2009’ (Example 93b), ‘In 2009’ (Example 93c) and ‘from the previous year’ (Example 94a) indicate the past, ‘currently’ (Example 95a) and ‘today’ (Example 95b) indicate the present and ‘in the future’ (Example 96b) indicates the future. Example 94a happened in the past because ‘reduction’ is probably an ideational metaphor and its possible non-metaphorical clause reports an event in the past, as in Example 94b.

PAST

Example 93a: *In 2011* alone, net income per employee **rose** 4.4% while profit before tax per head **shot up** nearly 12%.
Maybank, 2011

Example 93b: We also **organised** our third highly **SUCCESSFUL** Climate Change Week *from 24 May – 28 June 2009*, designed to educate and raise public awareness towards the critical issue of global warming.

YTL, 2009

Example 93c: *In 2009*, we **have** SUCCESSFULLY **launched** our teleworking initiative and internal environmental awareness campaign, BumiKu.

TM, 2009

Example 94a: This represents a 2.3 per cent reduction *from the previous year*.

Media Prima, 2010

Example 94b: This means that we **reduced** energy use by 2.3 per cent from the previous year.

PRESENT

Example 95a: *Currently* MMU **has** 10,202 students in its Malacca Campus and 9,346 students in its Cyberjaya Campus, of whom 4,131 **are** international students representing 58 countries.

TM, 2010

Example 95b: They **are** the key drivers of our SUCCESS *today*.

Media Prima, 2011

FUTURE

Example 96a: We are passionate, and we are confident that we **WILL ACHIEVE** our objectives.

DiGi, 2009

Example 96b: Working together, I am confident that we **CAN ACHIEVE** far greater success *in the future*.

Media Prima, 2010

Example 97a: **Reducing** absolute amount of Direct Greenhouse Gases (Direct GHG) by 1%

Nestlé, 2011

Example 97b: Although our Fatal Accident Rate (FAR) has been improving over the last five years despite an increase in manpower strength, we will continue to be relentless in our efforts **TO ACHIEVE** our zero fatalities target.

Petronas, 2010

The presence of 3 temporal phases does not match Kohut & Segars (1992, p. 15), where CEO Statements report the past and future while Examples 93-97 evidence the past, present and future. CEO Statements report on the past since initiatives are conducted in

the past but the present records the continuation of these initiatives while the future records initiatives to achieve. Time displays that CSR is not relegated to any temporal phrase because CSR is continuous. As much as explaining the results reached (Examples 93-95), CEO Statements predict results to reach (Examples 96-97).

The results to reach are reported with modals (Examples 96a-b) or non-finite tenses (Examples 97a-b) in the verbal group. In Examples 96a-b, the modals employed are median (Example 96a) and low (Example 96b) (Halliday & Matthiessen, 2004, p. 622). That is, there may not be a very high chance for Examples 96a-b to be achieved. CEO Statements predict one possible result but provide space for other results. Also, the modals are subjective modals (Halliday & Matthiessen, 2004, p. 622). Since the CEO is presumed to write CEO Statements, Examples 96a-b are the CEO's opinions and need not be taken as an obligation for corporations. In Examples 97c-d, the non-finite tenses abstract space and time. This can delay achieving the results because it is not known where and when the CEO's opinions are to be achieved. Through modals and non-finite tenses, the CEO's opinions are moderated but provide a sense of direction for future CSR performance. This avoids a definite commitment and corporations are not bound to achieve these results because a corporation's commitment can change.

5.5.3 Construing CSR performance

In Section 5.5.1, CSR initiatives are ordered by type. Type is designated by the nominal group constituents of Classifier or Qualifier, which often categorize initiatives along the 4 areas of the Malaysian CSR Framework. The Framework influences the type of CSR initiatives that corporations pursue. Corporations pursue these initiatives to evidence compliance to the Framework. They extend themselves into numerous areas which are

not part of their usual operations, which gives corporations a chance to improve society. These improvements are reported as CSR results in Section 5.5.2. These are organized by value, area and time and demonstrate the varied dimensions of CSR results. CSR results can be visualized as a dichotomy for value (there being only two choices of positive or negative) and area (there being only two choices of non-specific and specific) but it is visualized as a cline for time (extending from past to future), as in Figure 5.8.

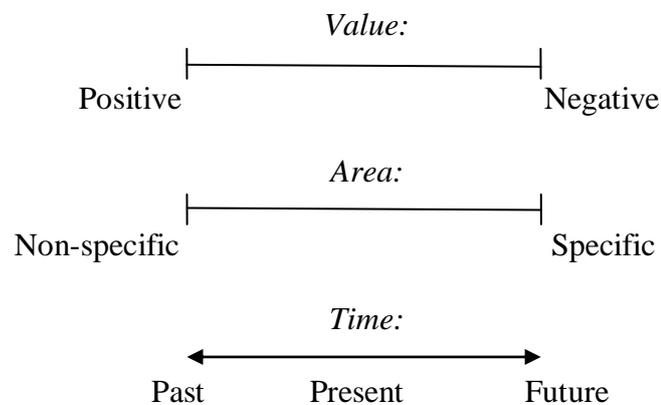


Figure 5.8: CSR results

CEO Statements construe CSR performance as initiatives in the 4 areas of the Malaysian CSR Framework that have beneficial results that unfold in time. CSR performance invokes a positive JUDGEMENT: Capacity of corporations because corporations are able to develop and execute these initiatives. These initiatives and results are factual. This avoids corporations from bragging (Du, Bhattacharya & Sen, 2011, p. 4) and CSR-washing (Coombs & Holladay, 2012, p. 30) since these initiatives and results are verifiable.

Figure 5.9 orders CSR performance along the meanings of the lemmas in Tables 5.9-5.10. It is a relationship of meronymy. For example, business and CSR are types of CSR initiatives while value, area and time are dimensions of CSR results.

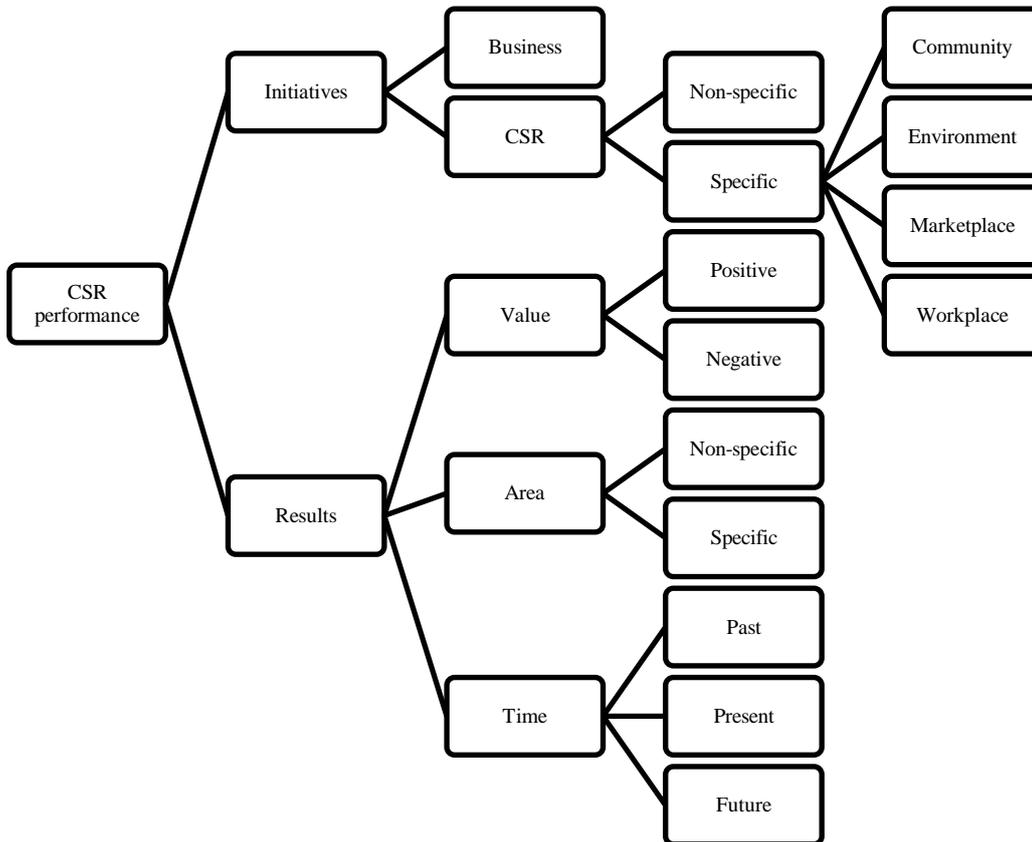


Figure 5.9: Meronymy of CSR performance

5.6 Enacting the CEO-readers relationship

CEO Statements naturalize the ideational meanings in Sections 5.2-5.5. The construal of corporations and stakeholders, the vertical power relations between corporations and stakeholders and the construal of CSR performance should be considered normal for CSR. This is achieved by exploiting tenor or the role relationship of interactants taking part in context (Matthiessen, Teruya & Lam, 2010, p. 217). The ideal interactants of

CEO Statements are the CEO (writer) who represents corporations and stakeholders (readers) who are often shareholders, as stated by Representatives 1, 2 and 3. These ideal interactants are the institutional roles established in context and the language and image features linked to these roles are employed to simulate a reduced social distance.

Interaction between the CEO and readers is not direct and immediate in CEO Statements because the mode of CEO Statements is monologic writing. Interaction is simulated by certain language and image features. Prominent markers of interaction are pronouns (I, you, we) and their related determiners (my, your, our) (Breeze, 2013, Fairclough, 1989, 1992, 1995a, b, Hyland, 1998, Thomas, 1997). The references of the pronouns and determiners are determined by reading their co-text. ‘I’ and ‘my’ mean the CEO, ‘you and ‘your’ mean stakeholders and ‘we’ and ‘our’ mean corporations but ‘we’ and ‘our’ could incorporate stakeholders in the sense of stakeholders as partners of corporations. These words are frequent in the corpus, as in Table 5.12.

Table 5.12: Frequency of pronouns and determiners

Word	Frequency
I	93
my	14
you	33
your	20
we	615
our	870

From Table 5.12, CEO Statements prefer ‘we’ to ‘I’ or ‘you’, as in Ocler (2009, p. 180). CEO Statements are reporting about corporations more than the CEO and stakeholders because CEO Statements articulate a corporation’s perspective about CSR. ‘We’ may enhance the impact of CEO Statements (Ocler, 2009, p. 180) because its use signifies many people involved in a corporation’s CSR and their unity in pursuing it. CEO Statements could use nouns to replace the pronouns and determiners in Table 5.12 but

these words are an interpersonal choice (Halliday & Matthiessen, 2004, p. 328). These words convey a human dimension (Alexander, 2009, p. 49) by indicating the people who conduct a corporation's CSR.

The pronouns and determiners in Table 5.12 are commonly employed in face-to-face conversation. CEO Statements chose these words to imply the CEO speaking directly to readers, despite the power difference and the lack of real life speech between the CEO and readers. By implying face-to-face conversation, the CEO becomes more familiar to readers. The pronouns and determiners in Table 5.12 by themselves or with their co-text can simulate a reduced social distance between the CEO and readers.

A reduced social distance can be simulated by the words and phrases near 'I'. The CEO's 'I' is linked to an inscription of positive AFFECT in 60 of 93 instances in the corpus. Examples 98-101 are independent clauses with lengthy embedded clauses. The independent clause has a positive evaluation through AFFECT: Security (**bolded**) in Example 98 and AFFECT: Satisfaction (**bolded**) in Examples 99-101. The independent clause bears crucial ideational meaning because it starts the clause, which makes AFFECT its focus. The remainder of the clause in the embedded clause is read as a continuation of the independent clause. The embedded clause explains the reason for the CEO's positive emotions in the independent clause.

Example 98: I am **confident** [[that we can achieve far greater success in the future]].

Media Prima, 2010

Example 99: I am **pleased** [[to be able to say that in terms of rolling out this highly strategic project, we are not only very much on track with our scheduled deadlines but have even made several global firsts in going to the market]].

TM, 2010

Example 100: On behalf of the Board of Directors, I am **pleased** [[to present

our second Sustainability Report]].
DRB-HICOM, 2011

Example 101: I am **pleased** [[to report that DiGi was rated the top company in Malaysia in the UK-based Carbon Disclosure Project (CDP) 2011, which is the world's largest repository of self-reported Green House Gas emissions and energy data of major corporations]].
DiGi, 2011

The embedded clause explaining the independent clause is further substantiated by interpersonal meaning being prosodic (Martin & White, 2005, p. 19). AFFECT radiates from start to the end of the clause and colors the embedded clause with a positive evaluation (Hood, 2006, p. 42). This positive evaluation is maintained by inscribing a positive JUDGEMENT: Capacity (underlined) or JUDGEMENT: Normality (double underlined) of corporations in the embedded clause. This positive evaluation is also enhanced by GRADUATION: FORCE: INTENSIFICATION (dotted underlined) or GRADUATION: FORCE: QUANTIFICATION (thick underlined) in the embedded clause, which emphasizes the significance of a corporation's achievements (Hood & Forey, 2008, p. 395). JUDGEMENT and GRADUATION in the embedded clauses continue and strengthen the prosody that begins with AFFECT in the independent clauses. This connects the CEO's emotions with a corporation's performance and shows his emotional involvement in his corporation's CSR. The CEO has an interest in CSR, which he shows through his emotions but this interest is professional.

For Martin & White (2005, pp. 49-50), AFFECT: Satisfaction covers emotions in relation to activities while AFFECT: Security covers emotions about context. AFFECT: Satisfaction and AFFECT: Security in Examples 98-101 demonstrate the CEO's concerns about engaging in or disclosing CSR. He displays a professional emotional involvement, which would be harder to imply if AFFECT: Happiness was chosen. The CEO has not compromised his objectivity, even in his choice of emotions. Emotions are

highly personalizing (Martin & White, 2005, p. 6) and the CEO becomes more personal but not intimate since he only shares his professional but not his confidential emotions about CSR. Yet, emotions are shared among people familiar to us. The CEO exposes to readers his emotions, implying a reduced social distance between both of them.

The words and phrases near ‘you’ and ‘your’ also contribute to a reduced social distance. The referents of ‘you’ and ‘your’ are not provided in CEO Statements. They probably mean stakeholders, if co-text is referred to. This avoids CEO Statements repeating the nominal group to refer to stakeholders, which is cumulatively too impersonal (e.g. the stakeholders) or too restrictive (e.g. the stakeholders in Kuala Lumpur). The use of ‘you’ and ‘your’ enables CEO Statements to be inclusive of a variety of stakeholders, even if these stakeholders are not targeted by CEO Statements. These words extend the content of CEO Statements to numerous stakeholders simultaneously.

In 13 of 33 instances, ‘I’ or ‘we’ is a Senser that projects a Phenomenon that contains ‘you’, as in Examples 102-105. The CEO shares his opinions because the verbal group (**bolded**) in the α clause (double underlined) is a desiderative Mental Process. The α clause gives prominence to the CEO’s perspective (Halliday & Matthiessen, 2004, p. 624) because ‘I’ or ‘we’ is the initial Participant. His perspective is projected in the β clause (*italicized*) in Examples 102-105. It shows his opinion of CSR reports and it is inscribed by a positive APPRECIATION: Reaction (underlined) of CSR reports. APPRECIATION marks the CEO’s opinions about CSR reports, which he encourages readers to adopt through the desiderative Mental Process.

Example 102: I <u>hope</u> you find it <i>useful and informative</i> . DRB-HICOM, 2011
--

Example 103: I trust you will find the 2009 edition of GAB's Corporate Responsibility Report an enjoyable read.
GAB, 2009

Example 104: We trust you will find the 2011 edition of RHB's Corporate Responsibility Report an inspirational read...
RHB, 2011

Example 105: As always, we hope you find our Report useful and informative...
TM, 2009

Examples 102-105 seem to be cases of interpersonal modality metaphor because implicit opinions are stated as explicit opinions. Probability modalization (Halliday & Matthiessen, 2004, p. 620) was upgraded from the verbal group to the clause (Halliday & Matthiessen, 2004, p. 626). Table 5.13 shows the probable change from implicit to explicit opinions.

Table 5.13: Implicit and explicit MODALITY

Implicit	Explicit
It will be useful and informative.	I hope you find it useful and informative.
The 2009 edition of GAB's Corporate Responsibility Report will be an enjoyable read.	I trust you will find the 2009 edition of GAB's Corporate Responsibility Report an enjoyable read.
The 2011 edition of RHB's Corporate Responsibility Report will be an inspirational read...	We trust you will find the 2011 edition of RHB's Corporate Responsibility Report an inspirational read...
As always, our Report will be useful and informative...	As always, we hope you find our Report useful and informative...

Interpersonal modality metaphor impacts other systems across the 3 metafunctions (Table 2.4 in Section 2.2), namely TAXIS and LOGICO-SEMANTIC TYPE in the ideational metafunction, MODALITY in the interpersonal metafunction and THEME in the textual metafunction. The change from an implicit to explicit MODALITY upgrades a move to a sequence, where the α clause (I hope) and the β clause (you find it useful and informative) are related through hypotactic projection (TAXIS and LOGICO-

SEMANTIC TYPE). For MODALITY, an implicit probability (will) becomes an explicit probability (I hope) (Halliday & Matthiessen, 2004, p. 622). For THEME, the CEO's 'I' or 'we' is textual Theme. The CEO is made the focus of the sequence since CEO Statements are meant to be from the CEO and the textual Theme posits Examples 102-105 as his opinion and not the corporation's opinion about CSR reports.

Interpersonal modality metaphor benefits the CEO-readers relationship. It ascribes an opinion to the CEO in Examples 102-105. He shares his opinion but he is not generalizing it. Instead, it is personal because only 'I' or 'we' hold it to be true. The desiderative Mental Process in the α clause permits him to be tentative and makes the sequence a wish and not an analysis. Despite his powerful position, he invites readers to share his opinion and readers can agree or disagree with the CEO. Hence, Examples 102-105 are the CEO's personal tentative opinion about CSR reports.

Examples 102-105 are a statement in SPEECH FUNCTION and statements can be accepted or rejected (Halliday & Matthiessen, 2004, p. 108). Readers may accept or reject the CEO's opinion in Examples 102-105. The desiderative Mental Process in the α clause (double underlined) opens a space for readers to negotiate the CEO's opinion. The CEO is made to seem like an equal of readers since he has not imposed his opinion on readers and he may welcome various responses to his opinion. Interpersonal modality metaphor reduces the social distance between the CEO and readers because the CEO states his opinion but does not need readers to think as he does.

Example 102: *I **hope** you find it useful and informative.*
DRB-HICOM, 2011

Example 102a: I hope you find it useful and informative, *won't I?

Example 102b: I hope you find it useful and informative, won't you?

The notion of welcoming various responses is strengthened by the co-text for ‘your’. In 11 of 20 instances, ‘your’ is a Deictic for Things (**bolded**) about responding to corporations, as in Examples 106-109. The CEO welcomes response although what to respond to is unclear because 2 instances are about CSR reports (Example 106), 4 instances do not indicate the response (Example 107) and 5 instances are about CSR (Examples 108-109). The CEO welcomes response because he is ready to listen to readers. It permits readers to be involved in CSR and initiates a conversation between the CEO and readers. The Things ‘comments’ and ‘feedback’ form part of this conversation, where the CEO initiates communication in CEO Statements and readers can respond through other registers. Despite his powerful position, the CEO wants to engage with readers. He should become more familiar to them through this conversation, which can reduce the social distance between the CEO and readers.

Example 106: Please read through this 2009 Creating Shared Value Report and share your **comments** to help us improve and make a difference in society.

Nestlé, 2009

Example 107: We therefore very much encourage and welcome your **feedback and comments**.

Nestlé, 2011

Example 108: As always, we welcome your **feedback** for our further improvements.

DRB-HICOM, 2011

Example 109: ...we appreciate your **comments and feedback** which are valuable to us in developing our future initiatives in-line with the expectations of our stakeholders.

TM, 2009

Image can contribute to reducing social distance. This is true of the 22 images depicting the CEO through a Conceptual Representation, as in Examples 110-113. The CEO is pictured through a Naturalistic Coding Orientation. It is society’s dominant Coding Orientation (Kress & van Leeuwen, 2006, p. 165) and its use places the CEO and

readers as part of one society. The CEO is depicted as he is in real life and he takes an interest to explain CSR to readers. Through Scale in Relative Prominence, the CEO becomes the salient Participant because he is the largest Participant in Examples 110-113. His salience is enhanced because he is the only Participant in Examples 110-113. Since there is no action and one salient Participant, readers are forced to look at the person of the CEO and to consider the meanings proposed by the CEO as a Participant.

Example 110:



Petronas, 2009

Example 111:



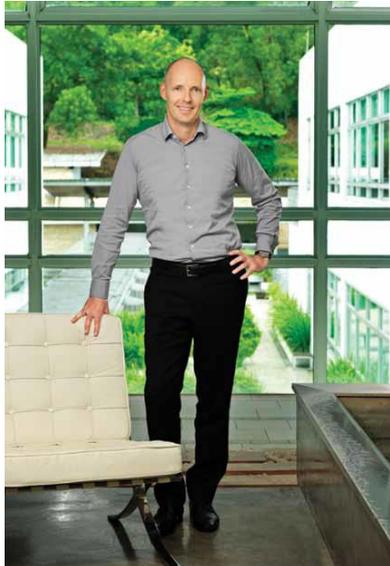
Media Prima, 2010

Example 112:



Maybank, 2010

Example 113:



DiGi, 2010

In Examples 110-113, Character depicts the CEO smiling. Although a smile might be conventional in most images, the CEO chose to smile and not to frown or to not smile. A smile indicates enjoyable emotions (Ekman, 2003) and the CEO shares them with readers through his smile. It makes him more personal because emotions are shared with people with whom we are comfortable. In this case, the CEO exposes to readers his emotions, which presumes a reduced social distance. Character through smile complements AFFECT in language because both systems achieve a similar aim of personalizing the CEO using emotions.

Also in Examples 110-113, Direct Gaze is used because the CEO has eye contact with readers. He is establishing contact with them because a connection is proposed by gazing at them. This mimics face-to-face conversation because we look at people when speaking to them. The CEO's Direct Gaze invites readers to engage with the CEO about CSR. Direct Gaze complements 'your' about responding to corporations in language because both systems portray the CEO trying to engage with readers. Character and Gaze employ the CEO's facial expression to convey him as a friendly individual. These are the easiest and most obvious markers to read if somebody is favorable or unfavorable towards us when we are face-to-face with them. The use of Character and Gaze strengthens the claim of implying the CEO speaking directly to readers.

Examples 110-113 employ Frame. This is Close Shot (Example 110), Medium Shot (Examples 111-112) and Medium Long Shot (Example 113). These shots indicate far personal distance (Example 110) and close social distance (Examples 111-113). These are distances among friends (Kress & van Leeuwen, 2006, p. 124) and the CEO is portrayed as somebody known to readers. Examples 110-113 also employ Perspective. This is always Eye Level Angle. It indicates solidarity (Kress & van Leeuwen, 2006, p. 140) and the CEO is portrayed as somebody who can empathize with readers. The CEO and readers probably do not have contact in real life and may not share opinions but Frame and Perspective convey the CEO as somebody familiar to readers. This presumes a reduced social distance between the CEO and readers. Frame and Perspective complement interpersonal modality metaphor in language because these 3 systems obscure the power distance between the CEO and readers.

The language and image features in Examples 98-113 reduce the social distance inherent in statements in SPEECH FUNCTION (Table 2. 4 in Section 2.2). The

majority of sequences in CEO Statements are statements realized by declarative clauses, as in Examples 114-116. This choice in SPEECH FUNCTION is typical for monologic writing. The CEO initiates and continues content about CSR for the environment (Example 114), marketplace (Example 115) and workplace (Example 116) and he does not have to wait for readers to respond. Their response is not expected and not required for monologic writing because the CEO and readers are separated by space and time and their response is not possible. The CEO and readers also probably do meet in real life to facilitate this response. This distance in relationship, space and time (context) is reflected in statements (semantics) since statements do not give the CEO and readers a chance to interact.

Example 114: The Group has implemented an Environmental Management Plan (EMP) to monitor the environmental impact of its operations.
DRB-HICOM, 2010

Example 115: Launched in July 2010, the House of Maybank has refined our customer engagement process.
Maybank, 2011

Example 116: In 2011, more employee engagement sessions were held, and internal communications to all employees are continuously improved to develop deeper sense of belonging to the team to achieve one-company mindset, more affectionately known as 1TM.
TM, 2011

Statements invite either acknowledgement or contradiction (Halliday & Matthiessen, 2004, p. 108) but acknowledgement is presumed, to enable CEO Statements to progress from the start to the end. Readers may respond by acknowledging or contradicting Examples 114-116 but they do it in their own space and time, in another context separate from CEO Statements. While statements are default for monologic writing, their use isolates the CEO and readers. The CEO controls the interaction and readers play no part in the unfolding interaction. Statements contribute to establish a wide social distance between the CEO and readers. Since CEO Statements cannot avoid using

statements, the language and image features in Examples 98-113 are useful to narrow the social distance between the CEO and readers.

In Examples 98-113, language and image share the semiotic labor (Matthiessen, 2009b, p. 23) to show that the CEO has a personal interest in CSR, in the words of Representative 1. The CEO is a friend who wants to engage with readers about CSR. This represents synthetic personalization for Fairclough (1989, p. 203). Personalization is synthetic because it mimics real life interaction between familiar people and recreates it in CEO Statements between the CEO and readers. Although synthetic personalization is conventionalized in corporate discourse (Breeze, 2013), its extension to CEO Statements reduces overt power markers (Fairclough, 1992) to simulate a reduced social distance between the CEO and readers. This reduced social distance is conveyed through language and image features ubiquitous in face-to-face conversation. These features imply the CEO and readers sharing a common space and time, as in face-to-face conversation. The convergence of a reduced social distance and a common space and time portrays CEO Statements as a conversation among familiar equals and instantiates the tenor variable of familiarity.

Familiarity means the degree of intimacy between interactants (Matthiessen, Teruya & Lam, 2010, p. 217). In real life, familiarity among interactants should help to bind them to common meanings. Similarly, familiarity binds the CEO and readers to a common social and physical (space and time) ground and facilitates persuasion about a common ideational ground or shared meanings about CSR. CEO Statements utilize the reduced social distance between the CEO and readers to persuade readers about the validity of content about corporations, stakeholders and CSR performance (Sections 5.2-5.5). This persuasion aims to make content become taken for granted or naturalized.

Naturalization promotes content about corporations, stakeholders and CSR performance as the most valid reality and readers should conceive CSR as presented in CEO Statements. Enacting familiarity through the CEO-readers relationship helps to promote the corporate perspective about corporations, stakeholders and CSR performance.

5.7 Organizing ideational meanings

CEO Statements also organize their ideational meanings. This is done by exploiting mode or the role of language in the context that it operates in (Matthiessen, Teruya & Lam, 2010, p. 144). Mode instantiates the textual metafunction. The textual metafunction enables ideational and interpersonal meanings to be shared (Matthiessen, 1995, p. 20). It explains the unfolding of meaning systematically from the start to the end of CEO Statements through CONTEXTUALIZATION (Table 2.4 in Section 2.2).

CONTEXTUALIZATION shows how content is framed in texts. It is realized by macro-Theme and hyper-Theme (Matthiessen, Teruya & Lam, 2010, p. 253, 256). Macro-Theme is a sentence or group of sentences to predict a set of hyper-Theme (Martin, 1992, p. 437) and hyper-Theme is an introductory sentence or group of sentences to predict Theme (Martin, 1992, p. 437). Macro-Theme predicts the theme of the whole text, hyper-Theme predicts a parasegment's theme and Theme predicts the theme of a clause (Martin, 1992, p. 437). The 3 types of Theme (macro-Theme, hyper-Theme, Theme) provide texture by creating a sense of coherence (Martin, 1992, p. 437) in CEO Statements.

The 27 CEO Statements were analyzed for macro-Theme and hyper-Theme. Before considering macro-Theme and hyper-Theme, a detour is made to the headings of CEO Statements. The headings are reproduced in Table 5.14.

Table 5.14: Headings of CEO Statements

Corporation	Year	Heading
DiGi	2009	From the CEO
	2010	CEO's Message
	2011	Message from the CEO
DRB-HICOM	2010	Group Managing Director's Statement
	2011	Group Managing Director's Statement
GAB	2009	Message from the Managing Director
	2010	Message from the Managing Director
	2011	Message from the Managing Director
Maybank	2010	Message from the President and CEO
	2011	Message from the PCEO
Media Prima	2009	Chairman's Message
	2010	Chairman's Statement
	2011	Chairman's Statement
Nestlé	2009	Message to Stakeholders
	2010	Message to Stakeholders
	2011	Message to Stakeholders
Petronas	2009	President and CEO's Message
	2010	Message from the President and CEO
	2011	Message from the President and CEO
RHB	2010	Message from the Chairman
	2011	Message from the Chairman
TM	2009	Message from the Group CEO
	2010	Message from the Group CEO
	2011	Message from the Our Group CEO
YTL	2009	Letter from the Managing Director
	2010	Managing Director's Review
	2011	Managing Director's Review

The headings in Table 5.14 distinguish provenance (the CEO) and insinuate text type (explanation). Provenance is clear because the headings state the CEO or another senior manager and CEO Statements feature the CEO's name, title, picture and signature. Text type is vague because names such as 'letter', 'review', 'message' and 'statement' are employed by convention for short monologic writing. This text type often explains content in some detail. Hence, the headings indicate that CEO Statements are the CEO's

explanation about his corporation's CSR. The headings of CEO Statements provide an initial orientation to the ideational meanings in CEO Statements, which macro-Theme and hyper-Theme expand.

Macro-Theme starts CEO Statements. It orients readers to CSR (Example 117) or CSR reports (Example 118). Example 117 defines CSR and Example 118 has a greeting but the subsequent clause defines CSR. The definitions in Examples 117-118 are the corporation's perspective about CSR and these definitions are unpacked in the paraseme. Parasemes are rhetorical paragraphs (in terms of being about a topic) and they may or may not be realized as orthographic paragraphs (distinguished through spacing) (Matthiessen, Teruya & Lam, 2010, p. 113).

Example 117: Corporate Responsibility (CR) is an important agenda for TM as CR is about doing business responsibly and ethically, with integrity and strong governance.

TM, 2011

Example 118: Welcome to the Media Prima Sustainability Report 2011. At Media Prima, we believe that being a responsible business means far more than just legal compliance and philanthropy.

Media Prima, 2011

The macro-Theme in Examples 117-118 identifies CSR as the ideational thrust of CEO Statements. Macro-Theme shows how Media Prima and TM define CSR but it has to be proven by performance. This is done by subsequent hyper-Themes. As Martin (1992, p. 456) writes, macro-Theme predicts hyper-Theme.

Hyper-Theme is manifested as a nominal group and prepositional phrase/clause. While a nominal group hyper-Theme is often a subheading separate from a paraseme, a prepositional phrase/clause hyper-Theme is part of a paraseme. Example 119 is a nominal group hyper-Theme (double underlined) and Example 120 is a prepositional

phrase hyper-Theme (underlined). A nominal group hyper-Theme might need help from a prepositional phrase/clause hyper-Theme because the former could be generic, which the latter specifies, as in Example 121. The nominal group hyper-Theme could refer to any entity but the clause hyper-Theme relates it to employees ('our people').

Example 119: ENVIRONMENTAL SUSTAINABILITY

TM is fortunate in that our operations are not by their nature polluting or hazardous to the environment...

TM, 2010

Example 120: For our communities, we focused on making positive changes to improve their livelihood...

DiGi, 2010

Example 121: Building Capability

Our achievements are a testimony to the capability of our people...

Petronas, 2010

Table 5.15 shows the distribution of nominal group and prepositional phrase/clause hyper-Theme. A nominal group hyper-Theme is utilized in 11 of 27 texts and a prepositional phrase/clause hyper-Theme is utilized in 16 of 27 texts. The corpus might seem to favor prepositional phrase/clause hyper-Theme because it can be integrated in the paraseme. DiGi, Media Prima, Nestlé and Petronas change the type of hyper-Theme from year to year. For example, DiGi utilizes a prepositional phrase/clause hyper-Theme in 2009 and 2010 but changes to a nominal group hyper-Theme in 2011. Only DRB-HICOM, Maybank and TM utilize a nominal group hyper-Theme always and GAB, RHB and YTL utilize a prepositional phrase/clause hyper-Theme always. 4 corporations change the type of hyper-Theme but 6 corporations favor one type of hyper-Theme.

Table 5.15: Distribution of types of hyper-Theme

Nominal group	Prepositional phrase/clause
DiGi, 2011	DiGi, 2009
DRB-HICOM, 2010	DiGi, 2010
DRB-HICOM, 2011	GAB, 2009
Maybank, 2010	GAB, 2010
Maybank, 2011	GAB, 2011
Media Prima, 2010	Media Prima, 2009
Nestlé, 2011	Media Prima, 2011
Petronas, 2010	Nestlé, 2009
TM, 2009	Nestlé, 2010
TM, 2010	Petronas, 2009
TM, 2011	Petronas, 2011
	RHB, 2010
	RHB, 2011
	YTL, 2009
	YTL, 2010
	YTL, 2011

Hyper-Theme functions consistently across the corpus, where it introduces topics relating to CSR definition, CSR reports, general CSR and CSR areas. Its consistency displays the common topics in CEO Statements. A hyper-Theme about general CSR is non-specific, as in Example 122, which describes Nestlé’s CSR orientation. CSR areas dominate hyper-Theme. A hyper-Theme about CSR areas means the 4 areas of the Malaysian CSR Framework. Example 123 is about the community and Example 124 is about the environment. These areas are seen in the hyper-Theme, through the words ‘community’ in Example 123 and ‘environment’ in Example 124. Their mention explicitly organizes the content of CEO Statements along the Framework. The Framework influences the topics in CEO Statements, as it does the themes for corporations (Section 5.2), type of stakeholders (Section 5.3) and CSR performance (Section 5.5).

<p>Example 122: <u>By embedding CSV firmly in our business, we are able to embark on results-oriented initiatives that have a long-term impact on society.</u> We aim to create a thriving and sustainable society by addressing health-related issues...</p> <p>Nestlé, 2010</p>

Example 123: On the community-front, we are making good headway in our efforts to enrich the communities we operate in. Our environmental, education and community initiatives under the umbrella of the GAB Foundation have gathered momentum and are making a positive difference to many.

GAB, 2009

Example 124: We ensure our operations have a minimal effect on the environment. Measures to strictly monitor environmental parameters have been introduced.

Media Prima, 2010

It is useful to study hyper-Theme from the start to the end of CEO Statements because it helps to understand the unfolding of ideational meanings. This requires studying fewer texts because a text-by-text examination consumes a lot of space. It becomes redundant because patterns are repeated across the corpus. 2 texts were chosen to reveal the flow of hyper-Theme in TM, 2011 for nominal group hyper-Theme and in RHB, 2011 for prepositional phrase/clause hyper-Theme. The hyper-Themes for these 2 texts are visualized in Figures 5.10 and 5.11.

TM, 2011

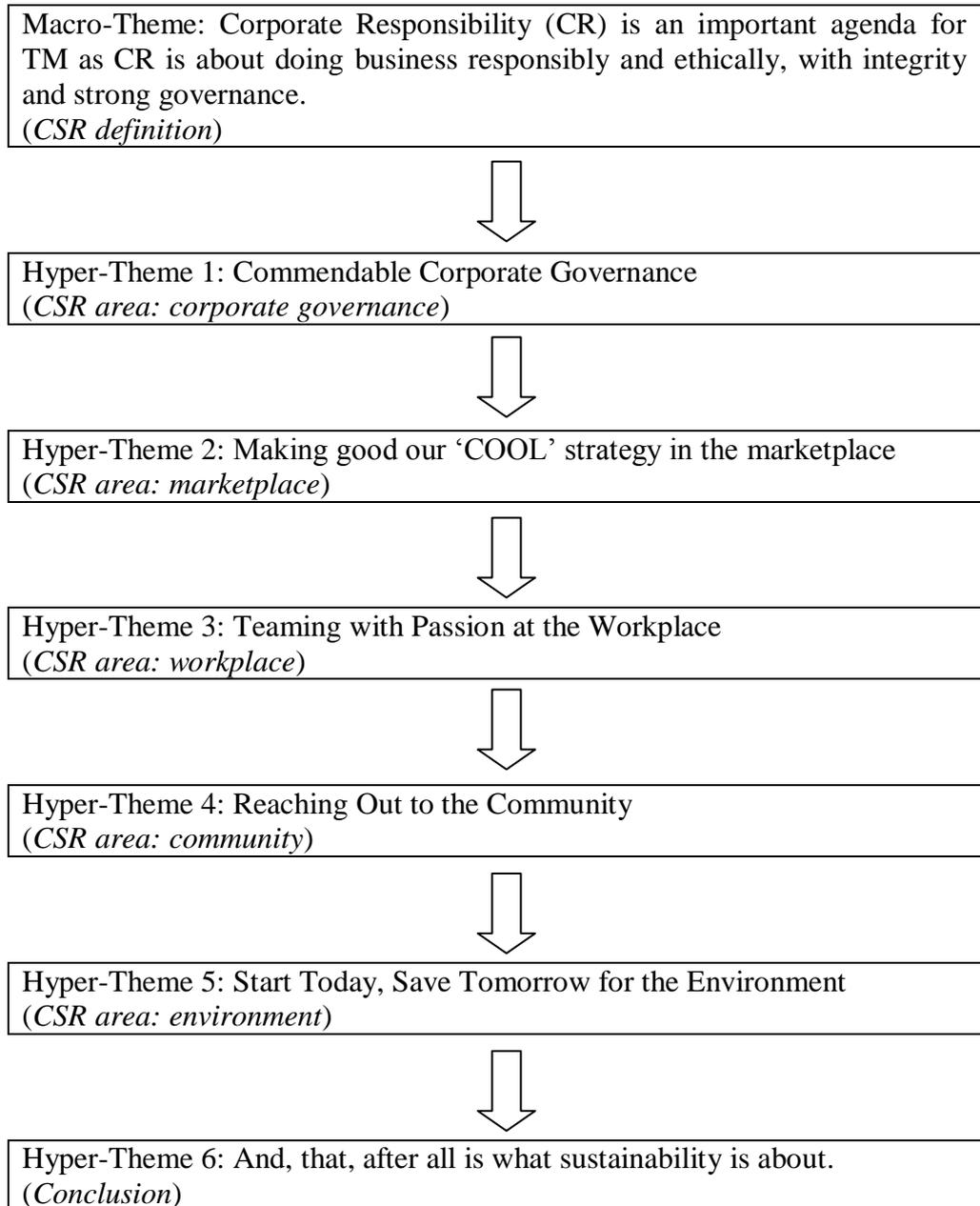


Figure 5.10: Hyper-Themes in TM, 2011

RHB, 2011

Macro-Theme: I am pleased to report that the Group's continued efforts in 2011 to achieve a balance between healthy bottom-line performance and respectable social and environmental practices resulted in the rollout of credible Corporate Responsibility (CR) initiatives...
(*CSR definition*)



Hyper-Theme 1: RHB's first strategic CR programme kick-started in early 2007 with a focus on children and today children-centric initiatives continue to form the main thrust of our CR efforts.
(*CSR area: community*)



Hyper-Theme 2: In line with our commitment to elevating communities, we followed through on our initiatives to develop young minds and inculcate new standards of excellence among young Malaysians.
(*CSR area: community*)



Hyper-Theme 3: Caring for our employees has always been a priority and we continued to implement various initiatives in the workplace to develop and realise the full potential of our people.
(*CSR area: workplace*)



Hyper-Theme 4: To reinforce the Group's reputation in the marketplace, we continue to conduct business in a fair, ethical and open manner while embedding good corporate governance and risk management practices throughout the organisation.
(*CSR area: marketplace*)



Hyper-Theme 5: On the environmental front, RHB is doing its bit to keep our planet "clean and green" by incorporating a host of activities...
(*CSR area: environment*)



Hyper-Theme 6: CR will continue to be embedded within the length and breadth of RHB and is a priority area going forward.
(*Conclusion*)

Figure 5.11: Hyper-Themes in RHB, 2011

In Figures 5.10-5.11, hyper-Theme establishes a paraseme's topic. The paraseme cannot move out of the topic (Matthiessen, 1995, p. 28) but has to explain it in some detail. This lets the paraseme explain certain aspects of corporations, stakeholders and CSR performance for the topic. Hyper-Theme 4 in Figure 5.10 shows the topic of community. It activates TM helping communities through certain initiatives and their results. Other types of stakeholders, initiatives and results not about the community are not found in the paraseme. Hyper-Theme frames the paraseme because the paraseme has to elaborate the topic established in the hyper-Theme and not another topic. This limits the type of entities in the paraseme since they should have some relation to the topic.

In this manner, hyper-Theme manages the emergence of certain aspects of corporations, stakeholders and CSR performance for a paraseme. It signals where certain aspects of these entities should be expected. For example, the topic for hyper-Theme 3 in Figure 5.11 is workplace and in the paraseme, employee/employees are stakeholders and RHB pursues initiatives and reports results for the workplace. The topic for hyper-Theme 4 in Figure 5.11 is marketplace and in the paraseme, customer/customers are stakeholders and RHB pursues initiatives and reports results for the marketplace. Hyper-Theme gives readers an expectation of the type of entities in the paraseme. Readers acquire ideational meanings about corporations, stakeholders and CSR performance as they read a paraseme and can interpret these entities as explaining RHB's CSR for the workplace and marketplace.

Hence, hyper-Theme enables topic transition. From hyper-Theme 1 to hyper-Theme 6 in Figures 5.10-5.11, hyper-Theme charts the transition from topic to topic because a change in hyper-Theme means a change in topic. This causes a shift in ideational

meanings. For example, the topic for hyper-Theme 3 in Figure 5.11 is workplace. The sequences after hyper-Theme 3 in Example 125 explain CSR in the workplace. Once hyper-Theme 4 begins, the topic is not maintained because the topic is marketplace and the sequences after hyper-Theme 4 in Example 126 explain CSR in the marketplace. A change in hyper-Theme entails a shift in the paraseme's ideational meaning from workplace to marketplace.

Example 125: Caring for our employees has always been a priority and we continued to implement various initiatives in the workplace to develop and realise the full potential of our people. Through ensuring a conducive workplace environment as well as investing in training and development, talent management and succession planning activities, we are attracting and retaining high performers as well as building a pipeline for tomorrow's leaders...

RHB, 2011

Example 126: To reinforce the Group's reputation in the marketplace, we continue to conduct business in a fair, ethical and open manner while embedding good corporate governance and risk management practices throughout the organisation. Our rigorous business policies and stringent internal controls serve to mitigate areas such as conflicts of interest, abuses of position and confidentiality breaches. Through the launch of our Anti-Money Laundering (AML) system and rollout of our inaugural Fraud Awareness Week, we are playing a leadership role in these areas...

RHB, 2011

Hyper-Theme helps to organize ideational meanings in CEO Statements because it establishes topics, manages the emergence of entities in topics and enables topic transition. These factors enable ideational meanings to unfold systematically from the start to the end of CEO Statements. Hyper-Theme instantiates the mode variable of orientation. Orientation means whether context is oriented towards field or tenor (Matthiessen, Teruya & Lam, 2010, p. 144). The context of CEO Statements is oriented towards field because hyper-Theme organizes content in CEO Statements as ideational meanings about aspects of corporations, stakeholders and CSR performance along the Malaysian CSR Framework. These meanings accumulate from the start to the end of

CEO Statements and display how corporations perform CSR for each area of the Malaysian CSR Framework.

5.8 Conclusion

After the analyses in Sections 5.1-5.7, the field, tenor and mode variables of CEO Statements can be postulated. Field includes the domain of experience and activity (Matthiessen, Teruya & Lam, 2010, p. 95). For CEO Statements, Sections 5.1-5.7 indicate that the domain is CSR and the activity is an expounding socio-semiotic process (Figure 2.3 and Table 2.2 in Section 2.2). Expounding explains general classes of phenomena in theoretical terms by taxonomizing or explaining them (Matthiessen, Teruya & Lam, 2010, p. 93). CEO Statements are entity-oriented because they taxonomize their 3 major entities- corporations, stakeholders and CSR performance. These entities are not explored in detail and CEO Statements provide an overview of them.

While corporations are construed through Achievement, Identification, Aspiration, Disclosure, Recognition and Appreciation (Section 5.2), stakeholders are construed through positive activities and types (Section 5.3). CSR performance is portrayed as initiatives in the 4 areas of the Malaysian CSR Framework that have beneficial results that unfold in time (Section 5.5). CEO Statements use the Malaysian CSR Framework to characterize corporations, stakeholders and CSR performance. The Framework exerts a strong influence on CEO Statements because corporations target stakeholders, pursue initiatives and report results in relation to the Framework's 4 areas of community, environment, marketplace and workplace. Considering these analyses, CEO Statements seem to fit the description of an expounding socio-semiotic process.

The field variables of domain and activity might dominate CEO Statements but tenor and mode do play a role. The tenor variable of valuation or positive and negative value loadings (Matthiessen, Teruya & Lam, 2010, p. 217) interpret the significance of the 3 major entities (corporations, stakeholders, CSR performance). In Sections 5.2-5.5, expounding in CEO Statements recruits positive value loadings about the 3 major entities. The combination of expounding with positive valuation is naturalized using the tenor variable of familiarity in Section 5.6. Familiarity implies a personal relationship between the CEO and readers through synthetic personalization (Fairclough, 1989). Familiarity is part of the social system because it concerns the CEO-readers relationship while expounding and valuation belong to the semiotic system because they convey meanings about CSR. The social system (familiarity) is employed to naturalize the semiotic system (expounding with positive valuation) (Matthiessen, to be published, p. 19), as visualized in Figure 5.12.

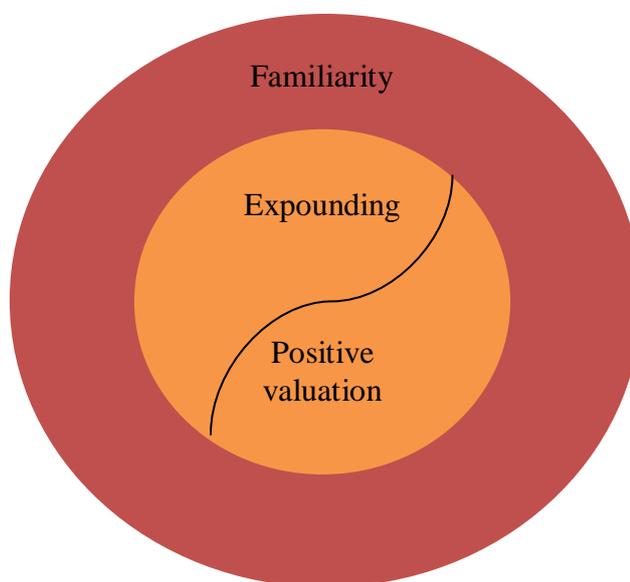


Figure 5.12: Familiarity naturalizes expounding with positive valuation

Both field and tenor provide the semiotic environment (Matthiessen, 2009b, p. 12) or the context of meaning to motivate choosing the language and image features in

Sections 5.2-5.6. This reflects the strong association between field and tenor (Matthiessen, Teruya & Wu, 2008, p. 190) in CEO Statements. As to mode, field and tenor choices are presented in monologic writing, where language bears more semiotic labor than image (Matthiessen, 2009b, p. 23) about the 3 entities. The mode variable of orientation in Section 5.7 organizes the 3 major entities (corporations, stakeholders, CSR performance) along the areas of the Malaysian CSR Framework.

The analyses in Sections 5.1-5.7 help to answer research question 1a (Section 1.4). Research question 1a asks ‘How has the CEO Statement presented CSR through language and image?’ and it can now be answered. CEO Statements semiotize CSR through certain choices in the ideational and interpersonal metafunctions. These choices are primarily articulated by FIGURATION and APPRAISAL for language and Representation and Interaction for image. For language, other systems in the ideational (TAXIS, LOGICO-SEMANTIC TYPE), interpersonal (MOOD, SPEECH FUNCTION) and textual (THEME, CONTEXTUALIZATION) metafunctions in the stratum of lexicogrammar and semantics (Table 2.4 in Section 2.2) help to convey the choices in FIGURATION and APPRAISAL. This displays the connection among the 3 metafunctions and between the stratum of lexicogrammar and semantics.

CSR is a positive engagement, consisting of beneficial initiatives and results, from corporations to numerous stakeholders. This institutes corporations as CSR providers and stakeholders as CSR receivers. CSR performance, in terms of initiatives and results mediate the relationship between corporations and stakeholders. The relation among corporations, stakeholders and CSR performance can be schematized in Figure 5.13, where corporations pursue CSR initiatives and report CSR results to benefit numerous

stakeholders. The presentation is naturalized through familiarity and organized through the choice of consistent topics.

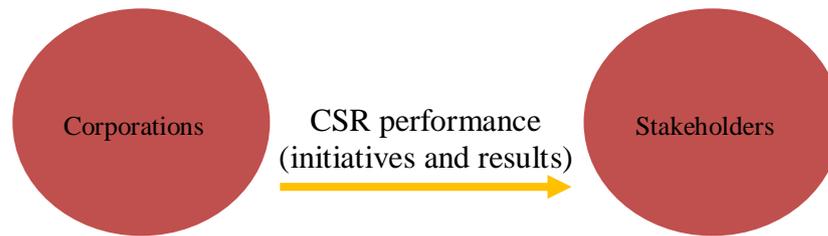


Figure 5.13: Relation among entities involved in CSR

Choices in the ideational and interpersonal metafunctions are crucial to this presentation because these 2 metafunctions contribute to expounding the positive value of corporations, stakeholders and CSR performance. These 2 metafunctions complement one another to present reality semiotically about CSR (Halliday, 2010, Martin, 2004, 2008, Matthiessen, 1991). Hence, presenting CSR in CEO Statements has an informational strategy (mobilizing choices in FIGURATION and Representation) and a promotional strategy (mobilizing choices in APPRAISAL and Interaction) (David, 2001, p. 217). In conclusion, Chapter 5 has explained CEO Statements, focusing on page limitation (Section 5.1), the construal of corporations (Section 5.2) and stakeholders (Section 5.3), as well as the power relations between corporations and stakeholders (Section 5.4). Chapter 5 also considered CSR performance (Section 5.5) and it explored how the 3 major entities in CEO Statements, namely corporations, stakeholders and CSR performance are naturalized (Section 5.6) and organized (Section 5.7). Lastly, research question 1a was answered (Section 5.8).

CHAPTER 6

ENVIRONMENT SECTIONS

6.0 Introduction

Chapter 6 also examines text, which is the 1st level of Fairclough's 3-dimensional CDA model (Section 3.1). Chapter 6 studies how Environment Sections use ideational and interpersonal choices in language and image to present environmental CSR. Chapter 5 introduced the 3 major entities in CEO Statements (corporations, stakeholders, CSR performance) and these entities are redeployed in Environment Sections. Corporations remain an entity but stakeholders are the environment while CSR performance means environmental CSR. Chapter 6 studies corporations, the environment and environmental CSR. It postulates the generic structure potential (GSP) of Environment Sections in Section 6.1. The GSP is the basis to decide which elements of Environment Sections demand more analysis, namely the Introduction and Initiative. These 2 elements contribute to construe corporations, the environment and environmental CSR. Then, Chapter 6 studies selected language features in Section 6.2 and selected image features in Section 6.3. Chapter 6 ends with a conclusion in Section 6.4.

6.1 GSP

A generic structure potential (GSP) displays the total range of optional and obligatory elements and their order (Halliday & Hasan, 1989, p. 64) in Environment Sections. The GSP is an overview of Environment Sections and its major elements are studied further.

6.1.1 Elements

The GSP of Environment Sections is provided and it is informed by Halliday & Hasan (1989). The 27 Environment Sections were examined and their GSP elements were proposed. Every Environment Section was analyzed to determine which parts of Environment Sections articulated an element and an element was discovered through recursively reading the corpus. The usual way to identify an element is through a subheading or a paraseme's content. Environment Sections contain 5 elements of Introduction, Initiative, Featured Initiative, Adherence and Finance. These elements are given an acronym in Table 6.1. Examples of these elements are shown in Appendix D.

Table 6.1: Elements in Environment Sections

Element	Acronym
Introduction	IN
Initiative	IE
Featured Initiative	FI
Adherence	A
Finance	F

The notation for the GSP is in Table 6.2. It helps to interpret the actual structure of the 27 Environment Sections is in Table 6.3. An actual structure is a text's own sequence of elements (Halliday & Hasan, 1989, p. 64). For example, DiGi, 2009 is read as having Introduction followed by multiple Initiatives followed by Adherence. Each text in Table

6.3 has its unique structure although several texts may share their actual structures (e.g.

DiGi, 2011, GAB, 2009, Nestlé, 2009, RHB, 2010, YTL, 2009, 2010, 2011).

Table 6.2: Notation for GSP
(Halliday & Hasan, 1989, p. 64)

Label	Interpretation
^	order of elements
()	optional
[]	restraint
•	more than 1 option in sequence
	iteration

Table 6.3: Actual structure

Text	Structure	Text	Structure
DiGi, 2009	 IN^IE^A	Nestlé, 2009	 IN^IE
DiGi, 2010	 IN^IE^FI	Nestlé, 2010	 IN^IE^A^FI
DiGi, 2011	 IN^IE	Nestlé, 2011	 IN^IE^FI
DRB-HICOM, 2010	 IN^IE^A	Petronas, 2009	 IN^IE^FI
DRB-HICOM, 2011	 IN^IE^F^A	Petronas, 2010	 IN^IE^FI
GAB, 2009	 IN^IE	Petronas, 2011	 IN^IE^FI
GAB, 2010	 IN^IE^FI	RHB, 2010	 IN^IE
GAB, 2011	 IN^IE^FI	RHB, 2011	 IE
Maybank, 2010	 IN^IE^A	TM, 2009	 IN^IE^A
Maybank, 2011	 IN^IE^FI^A	TM, 2010	 IN^IE^A^F
Media Prima, 2009	 IN^IE	TM, 2011	 IN^IE^A
Media Prima, 2010	 IN^IE^F^A	YTL, 2009	 IN^IE
Media Prima, 2011	 IE^F^A	YTL, 2010	 IN^IE
		YTL, 2011	 IN^IE

Figure 6.1 calculates the frequency of the GSP elements.

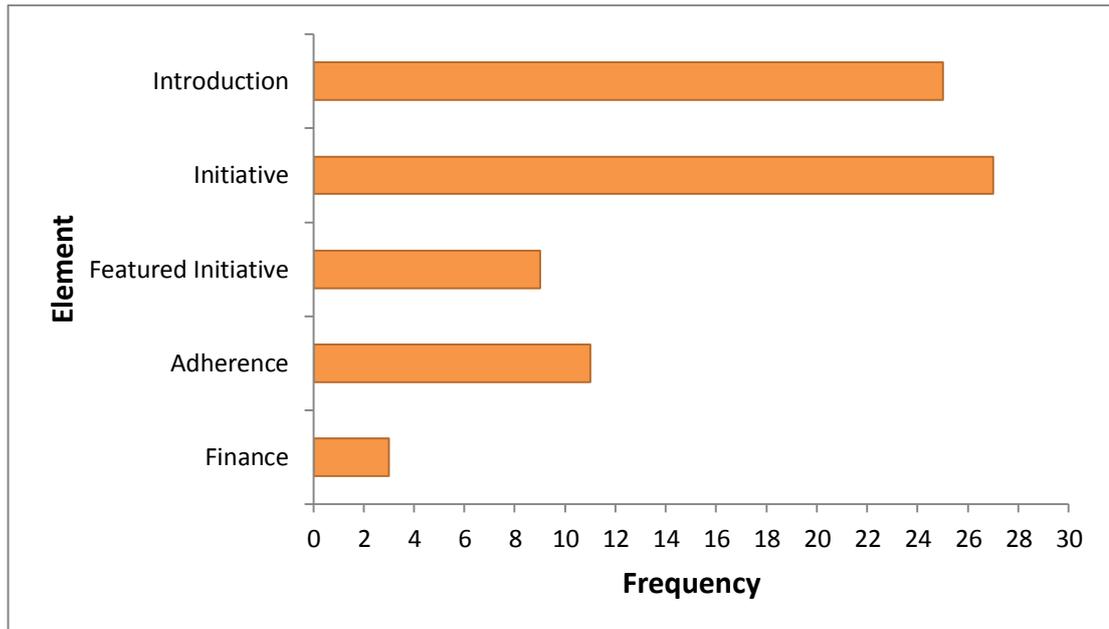


Figure 6.1: Frequency of elements

Figure 6.1 establishes the frequent and infrequent elements. Frequency is the basis to decide which elements are obligatory or optional in the GSP. While obligatory elements should appear across the corpus, optional elements do not need to appear across the corpus (Halliday & Hasan, 1989, p. 62). From Figure 6.1, the GSP of Environment Sections is: $(IN) \wedge IE \wedge [(FI) \bullet (A)] \wedge (F)$. This translates to: An optional Introduction is followed by an obligatory iterated Initiative. An obligatory iterated Initiative is followed by an optional Featured Initiative and/or optional Adherence OR an optional Adherence and/or optional Featured Initiative. These are followed by an optional Finance. Only Initiative is obligatory because it contains details about environmental initiatives. Other elements are optional and their absence should not compromise Environment Sections. Hence, Initiative is crucial to Environment Sections.

Subheadings contribute to distinguish the elements and subheadings are marked by font color, size or type. These subheadings denote a shift from one element to another element. Subheadings order the elements and provide an expectation of a paraseme's

content. In Example 1, the subheading ‘Packaging Standards’ is followed by content about packaging while the subheading ‘Bi-products and Waste’ is followed by content about waste. Packaging ceases to be the topic after the new subheading is employed. Subheadings indicate a corporation’s repertoire of environmental initiatives. GAB in Example 1 invests its resources in certain types of environmental risks (emission, recycling, waste) and environmental resources (electricity, energy, water). While an environmental risk is a problem that jeopardizes human activities, an environmental resource is a source or supply that energizes human activities.

Example 1:

WE CARE ABOUT OUR ENVIRONMENT
ENVIRONMENTAL CONSERVATION INITIATIVES
Thermal Energy Conservation
Emissions Reduction
Lower Electricity Consumption
Lower Water Consumption
RECYCLING PRACTICES
Packaging Standards
Bi-products and Waste
Future Plans

GAB, 2009

Subheadings are either a nominal group or clause. Example 1 lists the subheadings in GAB, 2009. The nominal group subheadings ‘Lower Water Consumption’ and ‘Packaging Standards’ shows GAB trying to deal with water and packaging in its operations. GAB does not deny that it has problems with water and packaging. Instead, GAB recognizes environmental problems and tries to develop solutions. The clause subheading ‘WE CARE ABOUT OUR ENVIRONMENT’ shows the role of GAB in environmental CSR and frames GAB caring for the environment.

The 5 elements in Figure 6.1 are briefly described. Introduction is the first element in Environment Sections. It is optional because it is employed in 25 of 27 texts. It begins a

new section after the previous sections report a distinct area of the Malaysian CSR Framework. Introduction makes the environment its focus and establishes a corporation's perspective on environmental CSR. Although Introduction is optional, its frequent use indicates its importance to Environment Sections. Introduction is explored in detail in Section 6.1.2.

Another element is Initiative. It is obligatory because it is employed in 27 texts. Its presence in each text makes it vital to Environment Sections. Initiative permits corporations to prove their concern for the environment through various initiatives. While Introduction tends to be non-specific, Initiative tends to be specific. As Ocler (2009, p. 180) writes, CSR reports provide both specific and non-specific information about a corporation's CSR. This is replicated in Environment Sections, where Introduction sets up a corporation's environmental thrust and Initiative proves how it is achieved. Initiative experiences iteration because corporations perform various initiatives for the environment. The iterated Initiatives convey the extent of a corporation's environmental CSR. Just as corporations have many products or services, they have many environmental initiatives. This could signify an equal commitment to production and CSR.

Initiative is organized by subheadings, which may organize the element by an initiative's title (e.g. DRB-HICOM, 2010), an environmental risk (e.g. GAB, 2010), an environmental resource (e.g. TM, 2011), a corporation's subsidiaries (e.g. YTL, 2009, 2010, 2011) or a corporation's stakeholders (e.g. DiGi, 2009). It is common for more than one type of organization to exist in Initiative. Example 2 shows the subheadings for Initiative in Media Prima, 2011. While 'WASTE MANAGEMENT' organizes initiatives using an environmental risk (waste), 'OTHER ENVIRONMENTAL

INITIATIVES' organizes initiatives using an initiative's title (e.g. Recyclable Vinyl). Media Prima mixes subheadings in Initiative because Media Prima conducts several generic initiatives for an environmental risk but Media Prima emphasizes its own unique initiatives by mentioning their title. Initiative is explored in detail in Section 6.1.3.

Example 2:

WASTE MANAGEMENT

Solid Waste

Scheduled Waste

Effluent Management

Energy Conservations and Management

Water Management

OTHER ENVIRONMENTAL INITIATIVES

Recyclable Vinyl

Illegal Tappings

Biodiversity and Conservation

Primeworks Studios Pulau Tioman Clean-Up Day

Media Prima, 2011

Thomas (1997) studies the first and last paragraphs of CEO Statements and Mason & Mason (2012) study the first paragraphs of sections of CSR reports. Their selection disregards other paragraphs and these paragraphs may contain other language and image features to present CSR. This research selects the entire Introduction and Initiative for a detailed analysis. Both elements are complete and no arbitrary choice has to be made about which parts to study, unlike Thomas (1997) and Mason & Mason (2012). This analysis can capture how language and image function in Introduction (Section 6.1.2) and Initiative (Section 6.1.3).

The third element is Featured Initiative. It is optional because it is employed in 9 of 27 texts. It explains one initiative in more detail. General observations about Featured Initiative are available in Section 6.1.4. Another element is Adherence. It is optional

because it is employed in 11 of 27 texts. It explains a corporation’s compliance with legal or non-legal CSR criteria. The fifth element is Finance. It is optional because it is employed in 3 of 27 texts. It explains the money saved or spent by performing CSR. Adherence and Finance are not explored in Chapter 6 because these elements are explored in Section 7.2, as part of interdiscursivity.

6.1.2 Introduction of Environment Sections

The Introduction makes environmental CSR the focus of Environment Sections. It is multisemiotic because it consists of language and image. The language and image features in the Introduction of Environment Sections are discussed in Sections 6.1.2.1 and 6.1.2.2 respectively.

6.1.2.1 Language

A TRANSITIVITY profile was created. It eases isolating and identifying the Participants, Processes and Circumstances in the Introduction. An extract of a TRANSITIVITY profile is seen in Figure 6.2.

-er role		Process		-ed role		Circumstance	
Actor	Our company-wide initiative called Deep Green	Material	continues to drive	Goal	energy efficiency and environmental sustainability	Location: Place	in all aspects of our operations.

Figure 6.2: Extract of a TRANSITIVITY profile (DiGi, 2010)

Since there are numerous types of Participants (Section 3.3.2), Participants are categorized as -er roles (e.g. Actor, Sensor, Carrier, Token) and -ed roles (e.g. Goal,

Phenomenon, Attribute, Value), as done by Hasan (1989, p. 37). These categories simplify references to Participants and the individual labels of Participants do not need to be repeated. A TRANSITIVITY profile can quantify the proportion of Participants, Processes and Circumstances. Figure 6.3 shows the frequency of Processes and Figure 6.4 shows the percentage of Processes for language in the Introduction. For the examples, Processes are **bolded**, Participants are *italicized*, Circumstances are underlined, ATTITUDE is double underlined and GRADUATION is CAPITALIZED.

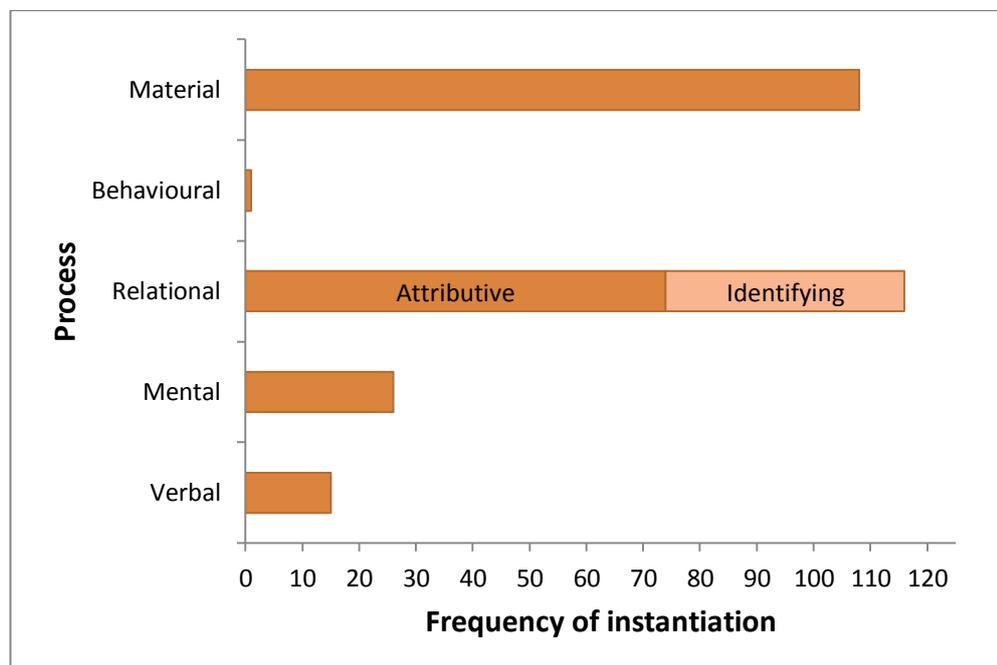


Figure 6.3: Frequency of Processes for language in Introduction

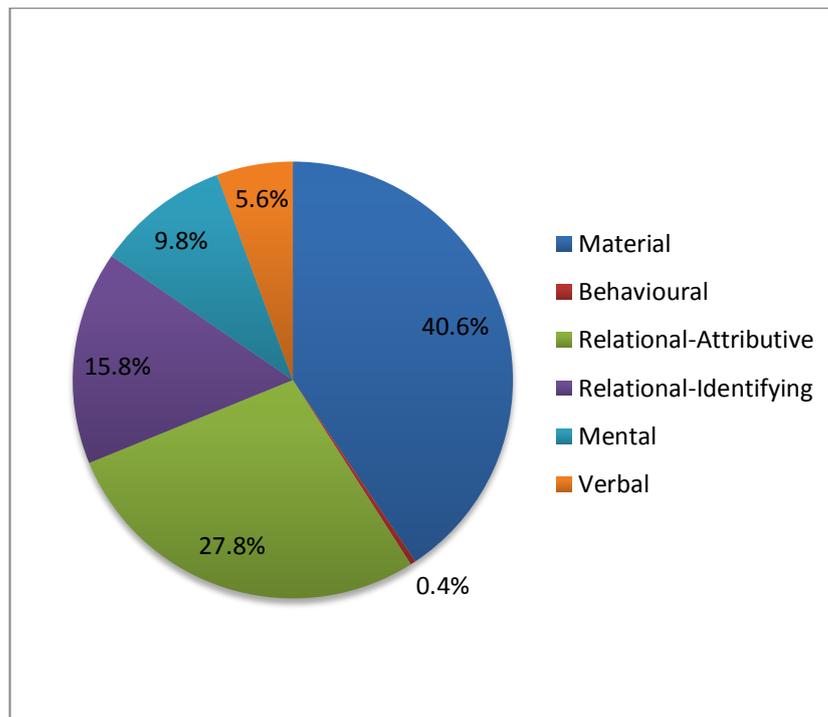


Figure 6.4: Percentage of Processes for language in Introduction

From Figure 6.4, figures of doing (Material and Behavioural Processes) and being (Relational Attributive and Relational Identifying Processes) are central to the Introduction since these figures constitute 84.6% of the Introduction. Between the two figures, being surpasses doing by 2.6% (43.6% for Relational Attributive and Relational Identifying Processes versus 41% for Material and Behavioural Processes). Among the 266 clauses in Figure 6.3, 199 clauses have corporations in -er roles. That is, 74.8% of -er roles are corporations, either explicitly or implicitly. Corporations occupy -er roles through several references in Figure 6.5 and their frequencies are noted in Table 6.4. An explicit reference is seen in text while an implicit reference is presumed from co-text.

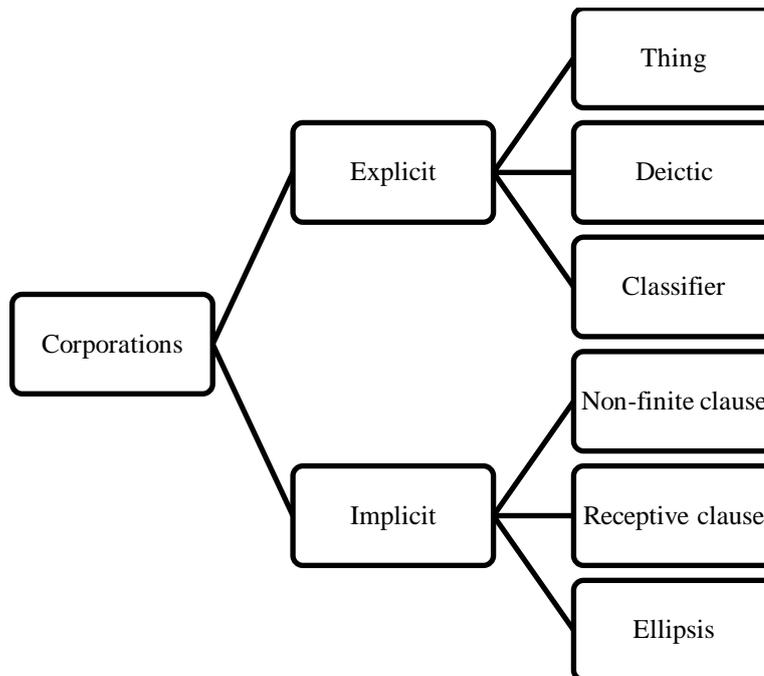


Figure 6.5: References to corporations in Introduction

Table 6.4: Frequency of references to corporations in Introduction

Reference			Frequency
Explicit	Thing	Name	20
		Other	6
		We	62
	Deictic	Our	12
		Other	6
	Classifier		2
Implicit	Non-finite clause		55
	Receptive clause		19
	Ellipsis		17
TOTAL			199

There are 20 instances of the names of corporations. These are direct references to corporations, as in Example 3 (**bolded**). Since it is a corporation’s CSR report, a name does not need to be repeated because it can be inferred from the context of situation (Figure 2.5 in Section 2.2). This avoids the repetition of Thing (GAB in Example 3) because repetition becomes redundant after a few times.

Example 3: **GAB** is committed to improving our environmental performance through the implementation of sound environmental practices.
GAB, 2009

Similarly, other references to corporations, as in Example 4 (**bolded**), might sound redundant because Nestlé is recognized as a company.

Example 4: ...**the Company** adheres to local Malaysian regulations...
Nestlé, 2011

‘We’ is a very frequent option in Table 6.4. The referent for ‘we’ can also be inferred from the context of situation (Figure 2.5 in Section 2.2). ‘We’ in Example 5 (**bolded**) refers to RHB. ‘We’ is an interpersonal choice (Halliday & Matthiessen, 2004, p. 328) to imply a corporation’s personal involvement in environmental CSR. ‘We’ conveys a human dimension (Alexander, 2009, p. 49) to the Introduction and Environment Sections because it means the people in corporations who are united in conducting environmental initiatives. The human dimension may be lost while reporting environmental initiatives because corporations are not people and the environment does not have people as its major beneficiary, unlike other areas of the Malaysian CSR Framework (community, marketplace, workplace).

Example 5: ... **we** are slowly but surely making good progress in this area.
RHB, 2010

Using a Deictic (**bolded** in Example 6) and a Classifier (**bolded** in Example 7) also refers to corporations. Both Deictic and Classifier in the nominal group have a low frequency (Table 6.4) because the Thing which the Deictic and Classifier modify has not been introduced, except if the Thing is generic (‘aim’) in Example 6 or defined in the clause (‘Principles’) through a Relational Identifying Process (‘is’) in Example 7.

Example 6: **Our** aim is to achieve environmental sustainability...
GAB, 2009

Example 7: One of the fundamental **Nestlé** Corporate Business Principles is that “We will not sacrifice long-term development for short-term gain”

Corporations in -er roles through non-finite clauses, receptive clauses and ellipsis have to be inferred from co-text. Non-finite clauses have 55 instances (Table 6.4). Example 8a does not need DRB-HICOM as a Participant in the non-finite clause because DRB-HICOM should be reducing environmental impact in its Environment Section and ‘our operations’ and ‘we’ indicate DRB-HICOM. In Example 8a, the non-finite clause is dependent on the finite clause, which is a hypotactic relationship. The dependency of the non-finite clause on the finite clause implies causality between the clauses in Example 8a. The hypotactic relationship means: DRB-HICOM reduced its environmental impact, so DRB-HICOM can provide ‘better value’ for its stakeholders. Hypotaxis can be replaced by parataxis in Example 8b but the causal relationship is unclear and the relation between DRB-HICOM’s solution and result are not implied, unlike Example 8a.

Example 8a: **(DRB-HICOM)** By reducing the environmental impact of our operations, we provide better value for our stakeholders and benefit the wider community.

DRB-HICOM, 2010

Example 8b: We reduced the environmental impact of our operations and we provide better value for our stakeholders and benefit the wider community.

In Example 9a, the receptive clause enables GAB through ‘Our environmental management’ to be the textual Theme since ‘Our’ means GAB. A receptive clause has prioritized GAB as the clause’s point of departure. It makes GAB’s endeavor the focus in GAB’s Environment Section. An operative clause (Example 9b) makes Heineken the textual Theme but Heineken is an unknown and new Participant in the Environment Section.

Example 9a: Our environmental management is supported by Heineken - one of our brand owners.

GAB, 2011

Example 9b: Heineken - one of our brand owners supports our environmental management.

Example 10 does not need ‘we’ in the second clause because it is shared with the first clause. Hence, the implicit references to corporations in Examples 8-10 can be deciphered with cues from co-text.

Example 10: In 2009, we have taken a review of our environmental impacts and (**Ellipsis**) have projected to set targets to increase recycling and reduce energy use in 2010.
Media Prima, 2009

6.1.2.1.1 Processes and Participants in Introduction

Processes and Participants are explained together because both constitute the experiential center of a clause (Halliday & Matthiessen, 2004, p. 176). The references for corporations adopt various -er roles in the Introduction of Environment Sections in Figure 6.6. Corporations are doing (Actor, Behavior) more than being (Carrier, Token), sensing (Sensor) or saying (Sayer). This posits corporations as dynamic because corporations are acting to pursue environmental CSR.

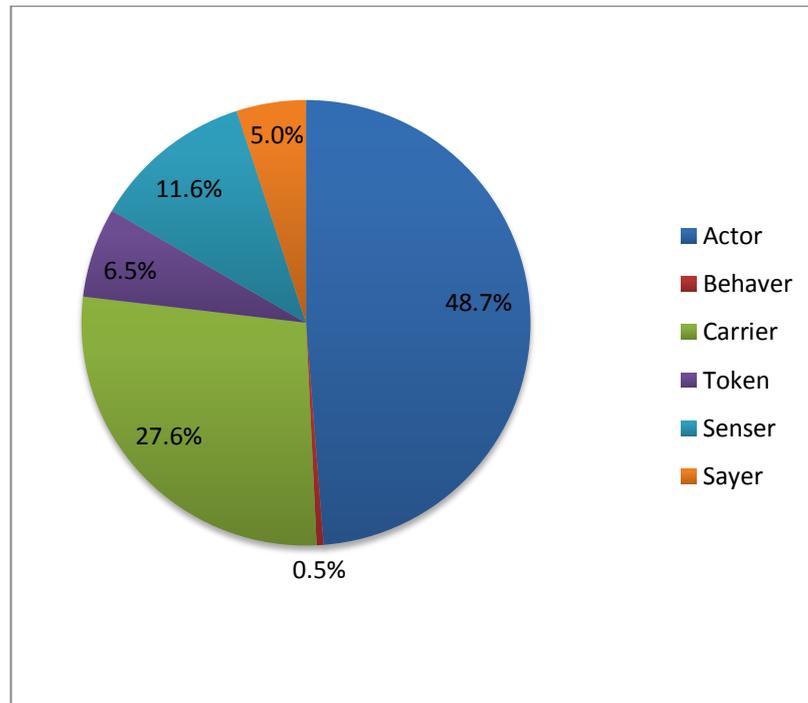


Figure 6.6: Corporations in -er roles in Introduction

Material Process shows corporations conducting environmental CSR and Maybank and Nestlé (Actor) caused environmental initiatives (Goal) in Examples 11-12. Both corporations adapt their operations to improve the environment.

Example 11: *We* (Actor) also **promote** (transformative Material Process) good environmental practices (Goal) in our operational activities.
Maybank, 2010

Example 12: *We* (Actor) successfully **reduced** (transformative Material Process) *electricity and steam consumption* (Goal) and further **reduced** (transformative Material) *water utilisation* (Goal) in our processes.
Nestlé, 2010

There is a higher proportion of transformative (89 instances) than creative (19 instances) Material Process. It is a ratio of 1:4.7, where for 1 creative Material Process, there are 4.7 transformative Material Processes. Halliday & Matthiessen (2004, p. 186) acknowledge the wider range of experience for transformative than creative Material Process. We are more often changing an Actor or Goal through our actions than

generating a new Actor or Goal. Examples 13-14 use a creative Material Process while Examples 11-12 use a transformative Material Process.

Example 13: *We* (Actor) are also planning **to introduce** (creative Material Process) *new policies and initiatives to achieve* (Goal) this next year.
Media Prima, 2009

Example 14: *PETRONAS* (Actor) **has developed** (creative Material Process) *a guideline water conservation* (Goal) for onshore process facilities.
Petronas, 2011

Media Prima and Petronas in Examples 13-14 crafted new policies to guide their environmental CSR, either for the entire corporation in Media Prima or for certain parts of a corporation ('onshore process facilities') in Petronas. Media Prima and Petronas can create new entities but the influence of these entities is restricted to their operations. Corporations cannot create new entities often because these entities need to be operationalized for environmental CSR. Environmental risks and resources already exist and corporations use their resources to remedy them. This explains the higher proportion for transformative Material Process. Corporations change existing situations through CSR, such as electricity, steam and water usage in Example 12. These are tangible benefits for the environment.

Corporations develop useful Goals in Examples 11-14. The Goals may inscribe a positive APPRECIATION: Valuation of an initiative ('good' in Example 11) but most of them invoke a positive APPRECIATION: Valuation of an initiative (Examples 12-14). Nestlé in Example 12 reduced electricity, steam and water consumption and Petronas in Example 14 developed guidelines, which are beneficial actions for the environment. In Examples 11-14, corporations as Actor are the source of useful initiatives, which invites a positive, JUDGEMENT: Capacity because corporations are able to develop environmental initiatives.

Relational Attributive Process shows the characteristics of entities. In Examples 15-17, the Carrier has a characteristic that it did not have previously, which expands the range of experience for a Carrier. In Example 15, ‘This’ is an anaphoric reference for ‘actual process demand’ in the previous clause. Corporations as Carrier link corporations and the right characteristic as Attribute. In Examples 16-17, GAB and TM are linked to policies and these are used to guide their environmental CSR. Relational Attributive Process enables GAB and TM to be associated with characteristics relevant to CSR. These corporations link themselves to the idea of managing environmental problems in Examples 16-17.

Example 15: *This* (Carrier) **includes** (Relational Attributive Process) *process optimisation* (Attribute).

Nestlé, 2010

Example 16: *The Company* (Carrier) **adopts** (Relational Attributive Process) *a systematic approach to environmental management* (Attribute)...

GAB, 2009

Example 17: *We* (Carrier) **have** (Relational Attributive Process) *a number of policies aimed at minimising our impact on the environment* (Attribute) including our Environmental Conservation Guidelines.

TM, 2011

Corporations emphasize their commitment and it is packaged in a lengthy nominal group in the Attribute. The nominal group is an embedded non-finite clause in 19 instances (double underlined in Examples 18-19). The non-finite clause in Examples 18-19 packs a lot of content after ‘committed’. It shows the interest in DiGi and GAB for environmental CSR and there are plans to manifest their commitment, as seen in the Circumstance (underlined) in Example 19. Examples 18-19 are an invocation of a positive JUDGEMENT: Tenacity because DiGi and GAB are dedicated to pursuing environmental CSR. These plans are manifested in the Initiative, where there are various initiatives to prove a corporation’s environmental commitment. Promises of

commitment should be proven in the Initiative or they become unachieved promises. DiGi and GAB may commit to ‘broader climate change’ and ‘environmental performance’ respectively but it does not equal performance.

Example 18: ...*we* (Carrier) **remain** (Relational Attributive Process) *committed to addressing broader climate change and environmental impacts* (Attribute) across our business.
DiGi, 2011

Example 19: *We* (Carrier) **are** (Relational Attributive Process) *committed to improving our environmental performance* (Attribute) *through the implementation of sound and sustainable environmental practices that are entrenched within our business model and ethos.*
GAB, 2010

While Relational Attributive Process is employed quite uniformly in the Introduction, this is not the case of Relational Identifying Process. There are several types of Relational Identifying Process and their frequency in the Introduction is recorded in Table 6.5.

Table 6.5: Frequency of Relational Identifying Process in Introduction

Type	Frequency
Role	11
Definition	9
Exemplification	6
Spatio-temporal	4
Cause: Reason	3
Symbolization	3
Benefaction	2
Equivalence	2
Sign	1
Significance	1
TOTAL	42

Role is most common among the types of Relational Identifying Process (Table 6.5). It identifies the role of an environmental resource in 9 instances and corporations in 2 instances. Examples 20-21 establish how Petronas and YTL value an environmental resource (water in Petronas and energy in YTL). This resource is inscribed by a positive

APPRECIATION: Valuation because it powers operations in Petronas and YTL. Role establishes which resources deserve corporate focus and initiatives for these resources are often explained in the Initiative. Example 22 shows the role of Maybank in environmental CSR. The use of ‘to play’ implies more involvement than ‘to have’. Choosing a Relational Identifying Process and not a Relational Attributive Process makes the Value ‘protecting and conserving the natural environment’ integral to Maybank in Example 22 and not just a characteristic, which may be exchangeable with another characteristic.

Example 20: *Efficient* use of water (Token) **has become** (Relational Identifying Process) *a key sustainable development issue* (Value) globally...
Petronas, 2011

Example 21: *Energy* (Token) **plays** (Relational Identifying Process) *an essential* role in ensuring quality of life (Value) for people everywhere, for us and for future generations.
YTL, 2009

Example 22: ...we (Token) **will strive to play** (Relational Identifying Process) *our part in protecting and conserving the natural environment* (Value)...
Maybank, 2011

Definition has 9 instances (Table 6.5). Examples 23-24 define an objective for GAB and Nestlé. The Value is a non-finite clause and these corporations can achieve their objectives in an indefinite time. These objectives are defined by GAB and Nestlé and these corporations share their perspective about how their operations relate to the environment. This definition in the Introduction establishes early in Environment Sections their terms of reference for environmental CSR. This definition avoids ambiguity about their objectives and provides a common ground for corporations and stakeholders to work on.

Example 23: *Our aim* (Token) **is** (Relational Identifying Process) *to achieve environmental sustainability, where our business upholds the sustainable growth of natural resources, species, habitats, biodiversity and climate that*

we operate in (Value).
GAB, 2009

Example 24: *Our goal* (Token) across the Nestlé group **is** (Relational Identifying Process) *to produce tasty and nutritious food and beverages with the lowest environmental footprint* (Value).
Nestlé, 2010

Exemplification is unexpected because the Introduction is presumed to be general. It does seem to be used to emphasize a salient example of an initiative, as in Examples 25-26. Saving energy is a major concern for Nestlé and Petronas and the early mention of examples establishes the thrust for most of their initiatives.

Example 25: *An example* (Token) **is** (Relational Identifying Process) *steam pressure reduction that ensures optimum pressure is supplied, allowing for further energy cuts without affecting the quality of the product* (Value).
Nestlé, 2010

Example 26: *Finding solutions that balance supplying the demand for energy and managing climate change* (Value) **is** (Relational Identifying Process) *one of the defining challenges for the oil and gas industry* (Token).
Petronas, 2010

There are 72 instances of Relational Attributive Process and 42 instances of Relational Identifying Process, which is a ratio of 1:1.76. The ratio proposes that ascription (Relational Attributive Process) is 1.76 times more frequent than identification (Relational Identifying Process). Relational Attributive Process describes the characteristics of entities, particularly corporations. There are various environmental initiatives and corporations want to be linked to them, which leads to using more Relational Attributive Process.

Sensing (Mental Process) is comparatively lower (9.8%) than doing (41%) and being (43.6%). Since Environment Sections are about the initiatives conducted, the reasoning behind doing and being is not always relevant. This could explain the low frequency for sensing. There are 4 types of Mental Process (Section 3.3.2.3) but cognition (24

instances) dominates the Introduction. The prominence of cognition shows corporations thinking about the environment (Example 27) or details of environmental CSR (Example 28).

Example 27: *We* (Senser) **believe** (cognitive Mental Process) *that the future will be green, or not at all* (Phenomenon).

Maybank, 2011

Example 28: *PETRONAS* (Senser) **acknowledges** (cognitive Mental Process) *the importance of biodiversity conservation* (Phenomenon)...

Petronas, 2009

Corporations are not motivated by their desires (desideration), feelings (emotion) or senses (perception) in environmental CSR. These types of sensing may exclude reflection on a Phenomenon, which may reduce objectivity. Through cognitive Mental Processes, corporations observe the state of the environment in Examples 27-28. Maybank's belief and Petronas' acknowledgement involved some deliberation, implying their rational decision to pursue the Phenomenon. Maybank and Petronas have the necessary knowledge to manage the environment (Rutherford, 2006, p. 88).

Example 29 is an emotive Mental Process and Example 30 is a perceptive Mental Process. Example 29 is the sole case of an emotive Mental Process. It is rare for corporations to expose their emotions, perhaps because it does not seem professional. Example 30 is the sole case of a perceptive Mental Process. It is a receptive clause and the Senser is absent. The Senser is probably 'you', to refer to readers since they need to know the impact of TM's environmental initiatives. A desiderative Mental Process is not seen in the Introduction.

Example 29: *TM* (Senser) **respects** (emotive Mental Process) *the environment* (Phenomenon)...

TM, 2011

Example 30: *A testament to our commitment* (Phenomenon) **can be seen**

(perceptive Mental Process) in our headquarters, Menara TM.
TM, 2009

The Phenomenon is often the environment, which may be non-specific in Examples 27 and 29 or specific in Example 28 (biodiversity). Other Phenomenon encountered is those related to environmental risks or resources. This presents a variety of options for Phenomenon. Since corporations recognize numerous environmental problems, there are many areas of focus for environmental initiatives.

Corporations are common as a Senser (23 of 26 instances) since they are the source of conscious decisions about the environment. Sensing occurs in the 'psyche' of corporations. Corporations are not a conscious entity but are given consciousness in Environment Sections. Since consciousness is often for a single entity, corporations are implied to be a single entity. This is useful because corporations seem like a united entity and decide to pursue environmental CSR. Corporations are composed of many branches, departments, sections or subsidiaries and a sense of unity provides everyone in a corporation a common objective for environmental CSR. It is as if everyone in a corporation works towards implementing a solution to an environmental problem.

Saying (Verbal Process) is comparatively lower (5.6%) than doing (41%) and being (43.6%). Environment Sections report results and the communication to achieve doing and being is not always relevant. This could explain the low frequency for saying. 3 instances of Verbal Process have a document as a Sayer. A Sayer does not need to be a conscious Participant since anything that can put out a signal can be a Sayer (Halliday & Matthiessen, 2004, p. 254). In this case, a document has put out a signal about its content, as in 'The guide' in Example 31 because its contents are disclosed through a Verbal Process. Other instances of Verbal Process are similar to Example 32, where

individuals or groups give feedback to a corporation's environmental initiatives. The 'technical experts' as a Sayer 'assess' and 'recommend' Petronas' initiatives and the Verbiage shows the contribution of their intervention. Petronas is ready to let trained individuals review its operations. Petronas also examines its environmental CSR through its CSR reports in Example 33, where saying acts as a reflection on Petronas' doing and being. Example 34 elides Nestlé as a Sayer through a receptive clause. This may be done to avoid Nestlé sounding dominant because Nestlé requires markets to publish 'performance indicators'. The Sayer can be presumed to be Nestlé because it is Nestlé's CSR report.

Example 31: *The guide* (Sayer) also **describes** (Verbal Process) *best practices in mitigation of biodiversity impacts, and standard tools and methodologies for biodiversity assessment* (Verbiage).

Petronas, 2009

Example 32: Overall, *our technical experts in Carbon management across PETRONAS* (Sayer) **assessed** (Verbal Process) *the corporation's performance* (Target) and **made** (Verbal) **recommendations** for *improvements across the business, including assessing opportunities from its carbon stock* (Verbiage).

Petronas, 2011

Example 33: *We* (Sayer) **have** publicly **reported** (Verbal Process) *our emissions from our Malaysian operations* (Verbiage) since 2008.

Petronas, 2010

Example 34: *Every Nestlé market* (Receiver) **is required** (Verbal Process) *to publish five performance indicators* (Verbiage)...

Nestlé, 2010

Besides corporations, 67 clauses have other entities in -er roles in the Introduction, which is 25.2% of -er roles. Corporations are the main source of experience in the Introduction but other entities co-construct a corporation's environmental CSR. These other entities are categorized as textual, abstract or tangible activities in Figure 6.7 and their frequencies are noted in brackets.

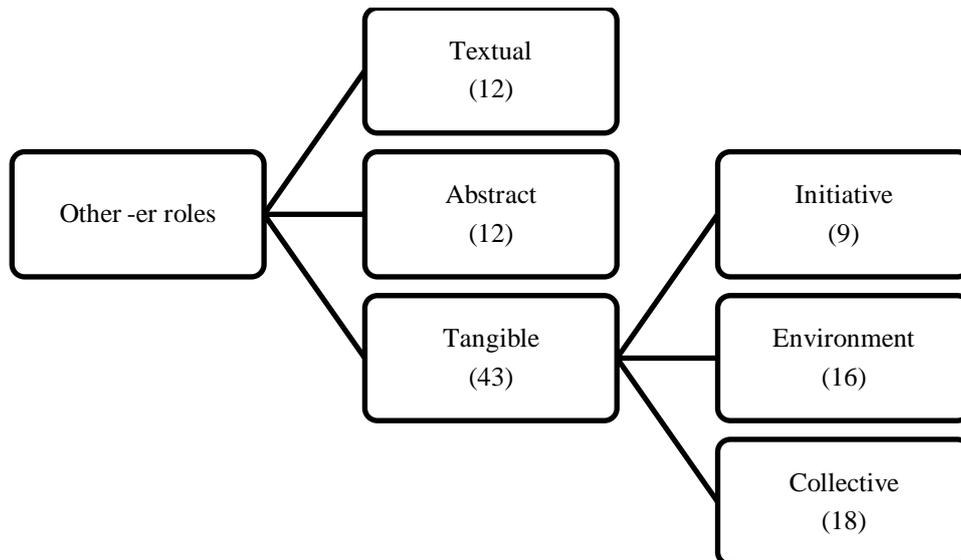


Figure 6.7: Other entities in -er roles in Introduction

First, a textual entity has a cohesive function. It links the previous and present clause, as in Example 35, where ‘These’ in the present clause is an anaphoric reference for ‘several activities and projects’ in the previous clause.

Example 35: **These** included a media engagement exercise with the Malaysian Press Institute (MPI) and Project RiLeaf in Sabah.
Nestlé, 2011

Second, an abstract entity often articulates a problem. ‘The challenge’ in Example 36 identifies a problem for Petronas. Problems are explained so that Petronas can propose solutions to deal with them.

Example 36: **The challenge** for us is to strike a balance between economic and environmental sustainability.
Petronas, 2010

Third, a tangible entity exists in the world around us, as an initiative, the environment or a collective of individuals, groups or organizations. Example 37 names an initiative, ‘Carbon Accounting’. Corporations have various initiatives but salient initiatives are mentioned in the Introduction. The environment is not introduced as a whole but as an environmental risk or resource, such as ‘energy’ (environmental resource) in Example

38. Example 39 names an organization, ‘Heineken’, where corporations work with a collective, be it an individual, group or organization because corporations do not have every environmental CSR expertise and they need others to help them. While a textual entity enables the Introduction to unfold clause after clause, the abstract and tangible entities help corporations to understand, develop and execute environmental initiatives.

Example 37: **Carbon Accounting** for the Group commenced in 2007...
YTL, 2011

Example 38: **Energy** plays an essential role in ensuring quality of life for people everywhere, for us and for future generations.
YTL, 2009

Example 39: **Heineken** also sends auditors annually to assess progress.
GAB, 2011

The environment does not seem to appear in -er roles. In Examples 40-42, the environment is part of a nominal group in -ed roles. The environment may be mentioned as a whole (underlined) in Examples 40-41 or as an environmental risk or resource (underlined) in Example 42. The mention of an environmental risk or resource eases the development and execution of initiatives. In Example 42, biodiversity is an environmental risk and it is tackled by the relevant initiative. The environment is diverse and extensive and an initiative cannot be replicated throughout the environment. The environment becomes manageable by dividing it along some taxonomy. Moreover, the environment cannot take care of itself but requires Maybank ‘in protecting and conserving’ it in Example 40. Similarly, the environment is helped by GAB and Petronas in Examples 41-42. The environment exists to be improved by environmental initiatives from corporations. The environment is not active in determining which initiatives are performed. Instead, it is corporations who decide for the environment. As Halliday (2001, p. 194) writes, language (in this case FIGURATION) makes it hard to take seriously the notion of an inanimate nature as an active participant in events. The

environment is dependent on corporations because environmental improvement is achieved through corporate involvement.

Example 40: ...we will strive to play our part in protecting and conserving the natural environment...

Maybank, 2011

Example 41: The Company adopts a systematic approach to environmental management...

GAB, 2009

Example 42: The guide also describes best practices in mitigation of biodiversity impacts, and standard tools and methodologies for biodiversity assessment.

Petronas, 2009

While the use of JUDGEMENT and APPRECIATION was noted (Examples 11-14, 18-21), there is hardly any AFFECT in the Introduction. Example 43 notes AFFECT: Satisfaction, where Maybank displays its orientation to initiatives through ‘passionate’. AFFECT portrays Maybank as having a personal interest, which motivates it to perform environmental CSR. The types of initiatives (*italicized*) in Example 43 are those favored by Maybank.

Example 43: Maybank...is passionate in *promoting the heritage, arts and culture* in the countries in which we operate.

Maybank, 2011

APPRECIATION: Valuation is inscribed by a Thing (Examples 44-45) or Epithet (Examples 46-47) in the nominal group. The inscribed positive evaluation is limited to the nominal group because the Thing is evaluated. The nominal group evaluates the significance of environmental CSR in Examples 44-46 and the significance of an environmental resource (energy) in Example 47. The inscribed positive evaluation in the nominal group can extend to the rest of the clause since ATTITUDE is prosodically realized (Martin & White, 2005, p. 43). It enables an inscription of a positive APPRECIATION to invoke a positive JUDGEMENT. Examples 44-47 invoke

JUDGEMENT: Capacity of corporations because Nestlé, RHB and YTL cause the initiatives and Petronas recognizes the role of renewable energy.

Example 44: ...Nestlé achieved a 9% reduction in energy at constant volumes of 2009, which is significant considering the breadth of our operations.

Nestlé, 2010

Example 45: We recognise the importance of sustainable development, setting targets to reduce the carbon footprint of our operations on society, and understanding the dire consequences of global warming.

YTL, 2010

Example 46: ... we are slowly but surely making good progress in this area.

RHB, 2010

Example 47: PETRONAS recognises that the finite resources of fossil fuels and their impact on the environment will make renewable energy an important part of the global energy business in the foreseeable future.

Petronas, 2010

The clauses in the Introduction deploy a sprinkling of inscribed ATTITUDE to maintain a positive value loading for environmental CSR. There is no need to inscribe ATTITUDE often because evaluation is positive throughout Environment Sections. Moreover, ATTITUDE can accumulate from the start to the end of texts (Hood, 2006). The positive evaluation in the Introduction creates consistency and becomes expected as Environment Sections unfold. This also may reduce a need to inscribe ATTITUDE often. The dependence on invocation to evaluate environmental CSR confers ideational meaning via FIGURATION the responsibility to convey evaluation (Martin & White, 2005, p. 62). Choices in FIGURATION are employed to invoke a positive APPRECIATION of environmental CSR and subsequently a positive JUDGEMENT of corporations.

In Examples 44-47, environmental CSR is explicitly valued with APPRECIATION but the source of an initiative is corporations and corporations are implicitly valued with

JUDGEMENT. For Martin & White (2005, p. 67), an inscribed ATTITUDE may lead to an invoked ATTITUDE. This avoids self-praising for corporations. Environment Sections can be focused on environmental CSR and not corporations. For Coombs & Holladay (2012, p. 113), focusing on corporations would be misplaced because corporations seem to want to generate publicity for themselves and not environmental initiatives. This is also repeated by Representatives 1 and 2 during the interviews. CSR reports are not about corporations but about how society was improved.

AFFECT, JUDGEMENT and APPRECIATION were explored separately but these 3 sub-systems of ATTITUDE can be explored together. AFFECT is central to human experience (Martin & White, 2005, p. 45) because people have emotions about a range of experiences. This includes experiences about corporations, the environment and environmental initiatives. There is little use of AFFECT in the Introduction since there is no conscious person to feel AFFECT in Environment Sections, unlike the CEO in CEO Statements (Section 5.6). Corporations cannot be expected to have emotions like people. Corporations may be a conscious entity through Mental and Verbal Processes (Examples 27-29, 33-34) but these Processes convey corporations as rational entities. Perhaps it is not professional to display AFFECT because emotional responses by convention are often not considered to be rational.

AFFECT has become institutionalized as JUDGEMENT (emotions about a corporation's behavior) and APPRECIATION (emotions about environmental initiatives) (Martin & White, 2005, p. 45). CSR is a professional domain and the adoption of JUDGEMENT and APPRECIATION is more acceptable than AFFECT. This is seen in the use of lexical items. There is an increase in lexical items to evaluate experience in the Introduction, from AFFECT to JUDGEMENT to APPRECIATION,

as visualized in Figure 6.8. From Figure 6.8, there is a distancing from a personal view through AFFECT to an impersonal view through APPRECIATION. This translates to an interpersonal distance between corporations and environmental CSR. The explanation of environmental CSR can be considered objective because it lacks emotional responses and would seem to merely be descriptive.

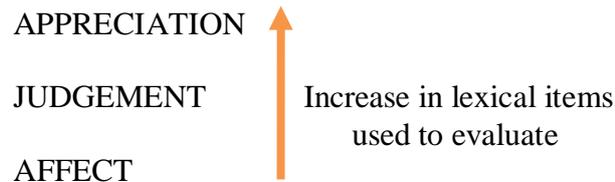


Figure 6.8: ATTITUDE in Introduction

GRADUATION is rarely utilized in the Introduction. GRADUATION: FORCE: INTENSIFICATION is seen in the Numerative in Example 48 and the Epithet in Example 49. Nestlé and Petronas try to achieve the highest point of their initiatives although there is no reliable way to measure what counts as ‘various measures’ or ‘lowest environmental footprint’. These are subjective points but Nestlé and Petronas are ready to work towards them, even if both corporations may not achieve the highest point in that year. Environmental initiatives continue from year to year and Nestlé and Petronas can pursue these initiatives until what they consider ‘various’ or ‘lowest’ is achieved.

Example 48: We have embarked on VARIOUS measures to minimise the impact of our operations on the environment.
 Petronas, 2009

Example 49: Our goal across the Nestlé group is to produce tasty and nutritious food and beverages with the LOWEST environmental footprint.
 Nestlé, 2010

6.1.2.1.2 Circumstances in Introduction

After examining Processes and Participants in the Introduction, Circumstances are examined. Circumstances might be the experiential periphery of a clause (Halliday & Matthiessen, 2004, p. 176) but provide the context for the configuration of Process and Participant to be enacted. Figure 6.9 records the frequency of various types of Circumstances in the Introduction.

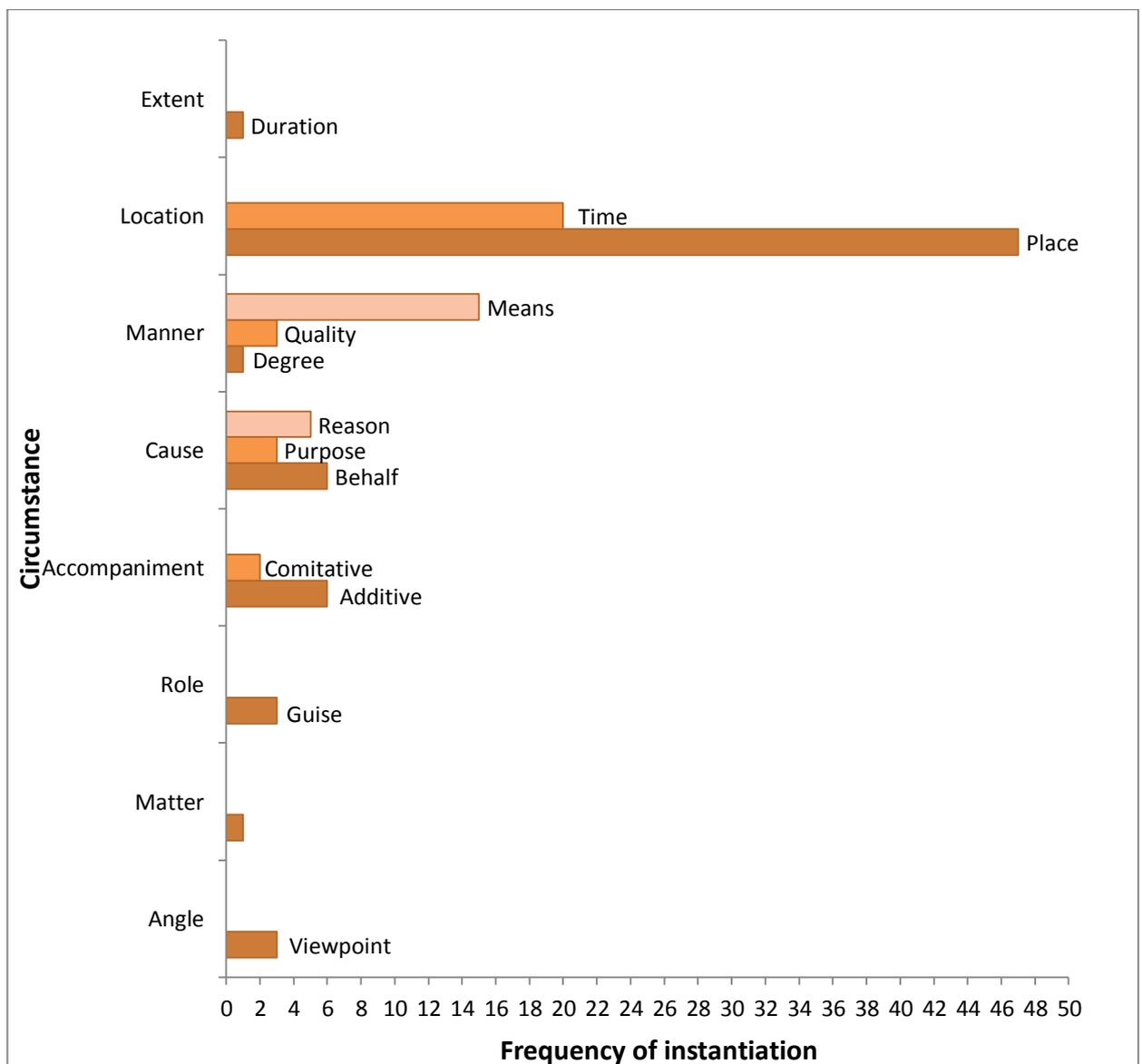


Figure 6.9: Frequency of Circumstances in Introduction

From Figure 6.9, the Introduction is primarily concerned about situating environmental initiatives in time and place. Environmental initiatives are not performed on a universal scale but are limited to a particular time and place. Examples 50-51 show Location: Time and Examples 52-53 show Location: Place. Location constrains the events in Examples 50-53, making them valid when and where the Location shows.

Example 50: At the beginning of 2010, a dedicated Senior Engineer was appointed...
Nestlé, 2010

Example 51: During the year in review, PETRONAS has completed a biodiversity risk assessment at all our areas of operation...
Petronas, 2011

Example 52: Our company-wide initiative called Deep Green continues to drive energy efficiency and environmental sustainability in all aspects of our operations.
DiGi, 2010

Example 53: A testament to our commitment can be seen in our headquarters, Menara TM.
TM, 2010

Most Location: Time indicates the year of the CSR report, as in Examples 50-51. Since Environment Sections report CSR in that year, recent initiatives have to be reported. Location: Place indicates where initiatives are conducted, be it the entire corporation in Example 52 ('operations') or only one area in Example 53 ('headquarters'). Location: Place can be distinguished between abstract places (9 instances) or tangible places (38 instances), as in Examples 52 and 53 respectively. 'Operations' in Example 52 is abstract because it covers DiGi's entire function and 'Menara TM' in Example 53 is tangible because it refers to a specific building. The ratio of 1:4.2 between abstract and tangible places signifies a preference for tangible places because initiatives are conducted in real-life places. Initiatives are not always conducted throughout corporations and Location: Place marks specifically where initiatives are conducted. The ratio of Location: Time to Location: Place is 1:2.35. The initiatives are often new or

recent and time can be presumed but the initiatives are not conducted in every place. Hence, Location: Place is more common than Location: Time in the Introduction.

There is only 1 instance of Extent: Duration, as in Example 54 but there are 20 instances of Location: Time. The Introduction does not focus on an initiative's temporal length (extent) but an initiative's temporal start or end (time). Corporations institute or terminate initiatives yearly and prefer Location: Time to mark the temporal boundaries of these initiatives. These initiatives also lack temporal length because they start and end within a short time period, which may not evidence a corporation's long-term commitment. This could explain the lack of Extent: Duration.

Example 54: Progress has been made, as reflected in our data, between 2009 and 2010, Nestlé achieved a 9% reduction in energy at constant volumes of 2009, which is significant considering the breadth of our operations.
Nestlé, 2010

Manner: Means shows how an event is achieved. GAB in Example 55 materializes its commitment and Maybank in Example 56 materializes its support through Manner: Means. Both corporations aspire to an improved environment and Manner: Means shows how these aspirations are translated into achievements. Corporations rely on themselves to materialize environmental initiatives because the Circumstance has a nominalization (**bolded**) in Examples 55-56. A congruent 'implementation' and 'collaboration' can reveal that GAB implements 'sound environmental practices' and Maybank collaborates with 'nature and wildlife organizations'. Corporations are proactive in environmental CSR because they develop and execute their initiatives.

Example 55: GAB is committed to improving our environmental performance through the **implementation** of sound environmental practices.
GAB, 2009

Example 56: We support a greener Earth through our **collaboration** with nature and wildlife conservation organisations.

In Figure 6.9, Cause: Reason (5 instances) is slightly more frequent than Cause: Purpose (3 instances). Purpose implies the intention for an initiative. The purpose is to improve the environment and this does not need to be repeated in the Introduction. Reason implies the motivation for an initiative, which serves that initiative only. Example 57 shows a clause with Cause: Reason. The objectives in Example 57 are for Nestlé's various reduction programs and not other initiatives.

Example 57: ...we had implemented a number of reduction programmes for each of the objectives...
Nestlé, 2011

Cause: Behalf (6 instances) shows who benefits from initiatives. By convention, it should be the stakeholders but this only has 1 instance in Example 58. Instead, initiatives are performed for corporations and stakeholders (4 instances) in Example 59 and for corporations only (1 instance) in Example 60. Some self-interest is evident in environmental CSR because corporations may pursue initiatives for the benefit of their operations. It raises doubts for other initiatives where there is no Cause: Behalf because their performance is not stated to be for stakeholders or corporations.

Example 58: ... we provide better value for our stakeholders and benefit the wider community.
DRB-HICOM, 2010

Example 59: One of the things we do is apply a life cycle approach to assess the impact of our own operations and those associated with the wider value chain, in an effort to create a better future and Creating Shared Value – for both Nestlé and society.
Nestlé, 2010

Example 60: Carbon Accounting for the Group commenced in 2007, measuring carbon emissions.
YTL, 2011

Accompaniment: Additive enables DRB-HICOM in Example 61 to give examples of its ‘core policies’ and Nestlé in Example 62a to append a policy to its ‘Corporate Business Principles’. DRB-HICOM and Nestlé have policies and Accompaniment: Additive indicates the existence of other policies, which increases the number of policies to guide environmental CSR in DRB-HICOM and Nestlé. Accompaniment: Additive can be avoided by using a recursive nominal group (*italicized*), as in Example 62b but Nestlé prefers Accompaniment: Additive. It may create a sense of having more policies with the use of ‘In addition to’.

Example 61: Our core policies including the Environmental Policy, Quality Policy, Employee Safety & Health Policy and Enterprise Risk Management Policy help to improve the environment in all aspects of our operations.
DRB-HICOM, 2011

Example 62a: In addition to this policy, protection of the environment is also clearly embedded in our Corporate Business Principles.
Nestlé, 2009

Example 62b: Protection of the environment is clearly embedded in *this policy and our Corporate Business Principles*.

Role: Guise can indicate the industry to which corporations belong (Example 63) or an initiative is part of corporations (Example 64). Media Prima and Petronas are interested in initiatives relevant to their operations. Initiatives are not randomly selected but should be related to a corporation’s operations. Industry has 2 instances while part of corporations has 1 instance. Both uses are redundant because a corporation’s industry is public knowledge or stated in other sections of CSR reports and initiatives are part of corporations since corporations report their own initiatives.

Example 63: As a media organisation, we are committed to caring for the environment and reducing the impact of our business.
Media Prima, 2009

Example 64: Water conservation has been included as one of PETRONAS’ key sustainable development elements.
Petronas, 2010

Matter has 1 instance, where it serves as a marked Theme in Example 65. It shows the focus for Nestlé in a new paraseme after the previous paraseme introduces a need to conserve environmental resources.

Example 65: <u>In terms of energy consumption</u> , our goal is simple - optimise the equipment to ensure that we use the right energy for the right job. Nestlé, 2010

Angle: Viewpoint, as in Example 66, shows a text ('this assessment') determining mitigation measures in Petronas. This text provides expertise about mitigation measures.

Example 66: Mitigation measures to reduce biodiversity impact are incorporated into project design and monitoring <u>based on this assessment</u> . Petronas, 2009

In the Introduction, enhancing Circumstances (Table 3.7 in Section 3.3.2.5) comprise 87.2% of the Circumstances. This percentage should not be surprising because enhancing Circumstances are the most developed category of Circumstances (Halliday & Matthiessen, 2009, p. 594). Enhancing Circumstances anchor Processes and Participants to a situation and the experience described is not generic. Enhancing Circumstances provide the locus for environmental CSR to transpire, where corporations are portrayed to be involved in various situations.

Among the Circumstances in Figure 6.9, expansion Circumstances (comprising enhancing, extending and elaborating Circumstances) have 120 instances while projection Circumstances have 5 instances. This is a ratio of 1:24. Corporations are the source of content in the Introduction and this does not need to be stated because corporations are presumed to write the Introduction. Other sources of content are cited

but these sources may be introduced as Participants or parts of Participants and not Circumstances. This could explain the ratio between expansion and projection Circumstances. These other sources of content are explored in Section 7.1, as part of intertextuality.

6.1.2.2 Image

The Introduction has 37 images, consisting of 34 pictures, 2 logos and 1 chart. Pictures are the preferred choice (91.9%) because pictures are suitable for depicting tangible situations and for showing a stage after or during initiatives. Pictures can claim to capture environmental initiatives as they are with no manipulation. In this manner, pictures become a record of environmental initiatives. Readers should be able to understand pictures because pictures are widely distributed in modern literate society.

In 35 of 37 images, a work is also an episode. The images give default Relative Prominence to a Process and its Participants. An image can focus on an initiative because no other episode competes with an initiative. Initiatives are crucial because Environment Sections report on initiatives. Figure 6.10 shows the frequency of Processes and Figure 6.11 shows the percentage of Processes for image in the Introduction.

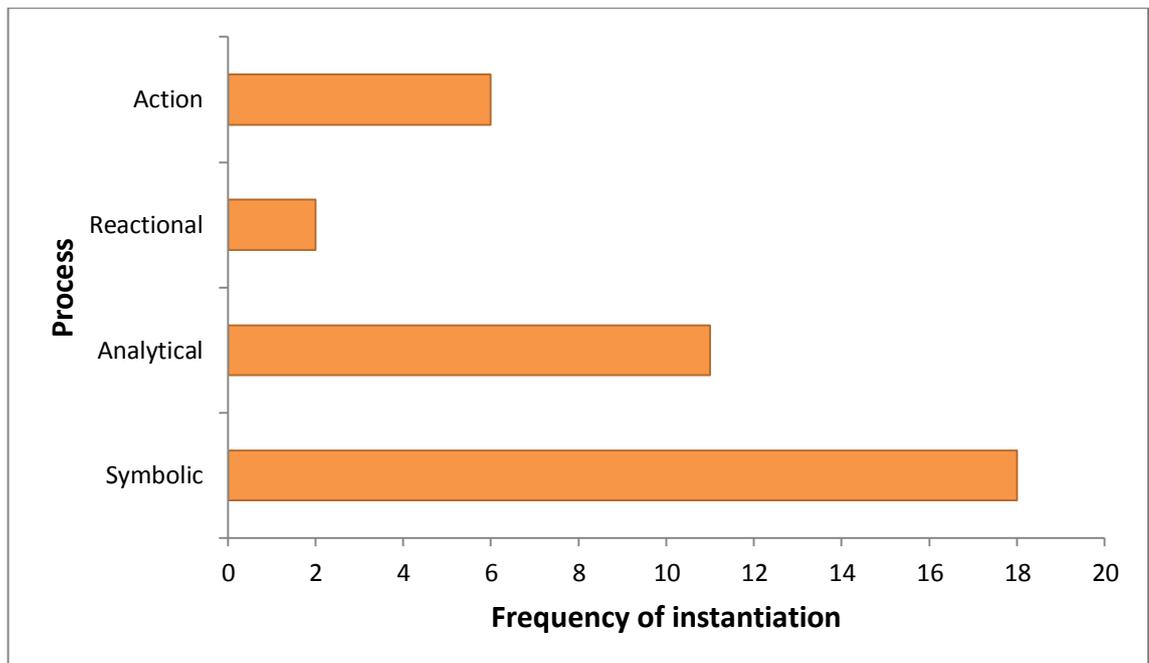


Figure 6.10: Frequency of Processes for image in Introduction

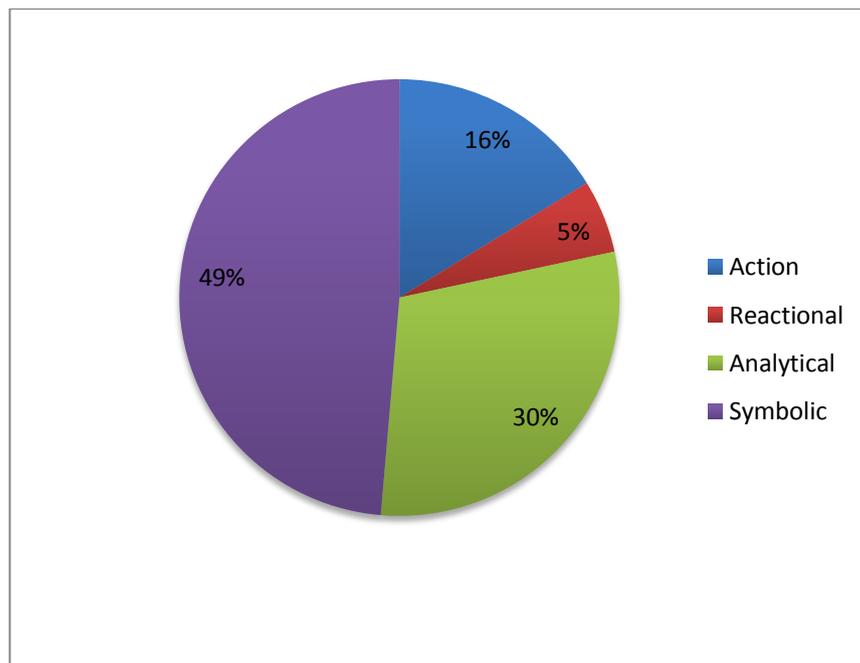


Figure 6.11: Percentage of Processes for image in Introduction

Symbolic Process is utilized in Examples 67-69. The Symbolic Attributive in Examples 67-69 are linked to the environment. The leaves and color green in Example 67 and the trees in Example 68 conventionally symbolize nature. These are common Symbolic Attributives and should be familiar to readers. The facility in Example 69 may not be

familiar to readers and it has a caption to explain its environmental significance. Examples 67-69 indicate that DiGi, GAB and Maybank operate in ways that do not harm the environment.

Example 67: Symbolic Process



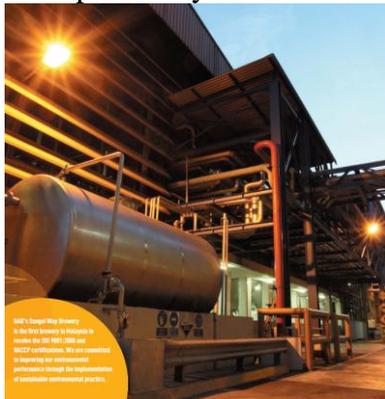
DiGi, 2010

Example 68: Symbolic Process



Maybank, 2010

Example 69: Symbolic Process



GAB, 2010

Analytical Process depicts the components of the environment in Examples 70-71. These components include the sky, lake and trees in Example 70 and the boulders, trees and cascade in Example 71. These are clean because the trees are green and the sky and

water are clear. These components imply a healthy environment and corporations try to achieve it through environmental initiatives. Examples 70-71 are not depicting initiatives but introduce the environment as the focus of Environment Sections. They may imply how the environment should be after initiatives.

Example 70: Analytical Process



Possessive
Attributes

DRB-HICOM, 2010

Example 71: Analytical Process



Possessive
Attributes

Petronas, 2009

Both Analytical and Symbolic Processes establish corporations caring for the environment. Examples 67-71 depict desirable events and Environment Sections explain how corporations try to achieve such events through environmental CSR.

Action Process depicts a stage during initiatives. It always has people involved in initiatives. These are often a corporation's employees in Examples 72-73. Since the environment is extensive, it is made tangible in Examples 72-73 as trees. The

employees are the Actor and the trees are the Goal in Examples 72-73. Maybank and TM, through their employees, have a direct influence on the environment. It is manifested by planting trees. Trees are known to be good for the environment because trees produce oxygen and consume carbon dioxide. Hence, Maybank and TM are involved in a positive initiative.

Example 72: Action Process



Maybank, 2010

Actor
vector
Goal

Example 73: Action Process



TM, 2010

Actor
vector
Goal

Reactional Process depicts a stage during initiatives. It always has people involved in initiatives. These are often a corporation's employees in Example 74. The employee (Reactor) is developing methods to use spent coffee grounds as fuel (Phenomenon). Her discovery can contribute to reduce pollution although it takes a long time to develop it. Nestlé, through its employee, has an indirect influence on the environment. The use of

coffee as fuel develops renewable energy, which reduces dependence on fossil fuel. This is good for the environment because renewable energy is not polluting. Hence, Nestlé is involved in a positive initiative.

Example 74: Reactional Process



Reactor

vector

Phenomenon

Nestlé, 2010

12 of 37 images have human Participants. In 10 of 12 images, the human Participants do not look at readers, as in Examples 72-74. These are cases of Indirect Gaze and the images present the initiatives as objects of contemplation for readers (Kress & van Leeuwen, 2006, p. 119). An initiative, such as tree planting in Examples 72-73, is depicted and readers learn about the initiatives by Maybank and TM. Readers may recognize the initiatives but are not expected to take part in them. Readers seem to be disengaged from initiatives since the images are not inviting their participation.

The human Participants in the 12 images are generic and their identity is specified by some deliberate features (Hansen & Machin, 2008, p. 786). These features are conveyed by Act, Character and Clothing Component. In Examples 72-74, the Actors and Reactor behaves using some bodily aspect (hands in Examples 72-73, eyesight in Example 74). This behavior is an Act and represents a vector to enable the Process to happen. CSR performance requires personal contribution and corporations have to contribute the energy of their employees and spend time and money for initiatives. Resources must be

invested to materialize environmental initiatives, just as they have to be invested to produce products or services.

The Actors and Reactor display Character. The Participants in Examples 72-74 look serious since they are busy in their tasks. The exception is Maybank, 2011 (Example 75) and TM, 2011, where the Actors smile to show that they are glad to be involved in an initiative. The Actors in these 2 pictures are probably guests posing for a publicity picture. The Actors and Reactor use Clothing Component suitable to the task at hand, such as the t-shirt and track pants in Examples 72-73 and the laboratory coat in Example 74. The right clothes help them to do their tasks with little hindrance. The exception is Example 75, where the Actors are wearing formal wear. The guests are posing for the picture and may not be involved in the rest of the tree-planting.

Example 75: Action Process



Maybank, 2011

Actors

vectors

Goal

Through Act, Character and Clothing Component, the human Participants are shown to belong to the type of people performing environmental initiatives. Almost anyone can be in their place, as long as they copy the features of the people in Examples 72-75. Smith & Joffe (2009, p. 653) find that newspapers prefer to use known individuals in images to personalize content. This is true for CEO Statements but not Environment

Sections. The CEO can only be one specific person and a generic individual would be misplaced. The people involved in environmental initiatives do not need to be known because these initiatives require many people and these initiatives must be accessible to everyone, to become replicable by corporations in any time and place. This explains the preference for generic human Participants.

Examples 67-75 display a sanitized environment. Readers do not know the situation in Examples 67-75 before corporate involvement because these might be scenes of environmental deterioration. Readers also do not know who caused the situation to deteriorate. The sanitized environment implies corporations operating in a clean environment after performing environmental initiatives. The environment is clean and untouched (Examples 67-71) or turning greener (Examples 72-75) through corporate involvement. Examples 67-71 depict a cleaner environment through desirable Attributes and Examples 72-75 depict a greener environment through the vector of human Participants. In either case, image features help to convey a positive view of the environment. It is achieved after corporations exert their influence. Image posits a dichotomy between powerful entities (humans who change the environment) and non-powerful entities (flora and fauna under human influence).

The images (Figure 6.11) prioritize a Conceptual Representation (Analytical and Symbolic Processes, 79%) to a Narrative Representation (Action and Reactional Processes, 21%). A Conceptual Representation captures a state of being after an initiative while a Narrative Representation captures a state of doing during an initiative. Since Environment Sections report completed or nearly completed initiatives, it is more probable for a Conceptual Representation to be employed because it shows how the environment changes after initiatives.

A Conceptual Representation is decontextualized because a background is out of focus or eliminated (Hansen & Machin, 2008, p.786). In Examples 67-71, there is no indication of time and place. Examples 68-69 indicate place through a caption but Examples 70-71 could be any place. Time is also lost in Examples 67-71 and at most can be inferred as day because the sky is bright. This decontextualization extends a Conceptual Representation to other situations. A Conceptual Representation is in contrast with a Narrative Representation. In Examples 72-75, the Circumstance of Setting (Kress & van Leeuwen, 2006, p. 72) situates the Participants in a tree planting in Examples 72, 73 and 75 and a laboratory in Example 74.

32 images (86.5%) display a Naturalistic Coding Orientation, as in Examples 68-75. This reproduces reality as it is and the events in Examples 68-75 can also be observed in real life. The images become a reliable representation of environmental initiatives. This representation is normal because corporate involvement in the environment is seen in real life and images capture the involvement. A Naturalistic Coding Orientation is society's dominant coding orientation (Kress & van Leeuwen, 2006, p. 165) and its adoption enables readers to decipher the images easily. 5 images (13.5%) display a Sensory Coding Orientation, as in Example 67. The colors are more striking for the leaves in Example 67 and the leaves mimic real leaves in the logo. The logo becomes salient in the Introduction and draws readers to Deep Green.

The images in the Introduction are mostly a Conceptual Representation (ideational) with a Naturalistic Coding Orientation (interpersonal). Their image features render environmental CSR as an entity to be observed and comprehended.

6.1.2.3 Introduction as CED

For language in Section 6.1.2.1, doing and being construe most of the experiences. These figures articulate the actions and characteristics of corporations to realize environmental CSR. Moreover, corporations are a conscious entity because sensing and saying are displayed. Environmental initiatives are not a random decision but a rational decision. These figures articulate why corporations focus on an environmental risk or resource. The 4 figures are utilized to invoke a positive JUDGEMENT: Capacity of corporations because corporations are able to perform a variety of initiatives for the environment. These initiatives are grounded in a particular time and place and are often centered on corporations because corporations can propel change in their locus of control. Besides corporations, other entities are recruited in performing environmental initiatives. Corporations and these other entities co-construct environmental CSR. For image in Section 6.1.2.2, conceptual and naturalistic images convey corporations contributing to a sanitized environment as a normal engagement. The use of language and image conforms to corporate environmental discourse (CED). In Section 2.7, CED was defined as arguments to preserve or change the relationship between corporations and the natural environment. The Introduction is an instance of CED because corporations employ environmental initiatives to improve the environment. The language and image features in the Introduction of Environment Sections show that corporations are beneficial for the environment. This sets up the expectation for the type of content to appear in the subsequent element of the GSP, the Initiative.

6.1.3 Initiative of Environment Sections

The Initiative is crucial to Environment Sections because it is utilized throughout the 27 texts and it explains the initiatives performed by corporations. The Initiative is multisemiotic because it consists of language and image. Since the Initiative experiences reiteration (Section 6.1.1), it is not feasible to study every Initiative. It would be redundant to study every initiative because similar language and image features would be utilized. Therefore, one initiative for a corporation is chosen to represent a corporation's environmental initiatives. A random initiative is chosen for every corporation and the initiative chosen for one corporation cannot be chosen for another corporation, to avoid duplication. This provided a spectrum of environmental initiatives to be analyzed. The language and image features in the Initiative of Environment Sections are discussed in Sections 6.1.3.1 and 6.1.3.2 respectively.

6.1.3.1 Language

A TRANSITIVITY profile was created. It eases isolating and identifying the Participants, Processes and Circumstances in the Initiative. An extract of a TRANSITIVITY profile is seen in Figure 6.2. Since there are numerous types of Participants (Section 3.3.2), Participants are categorized as -er roles (e.g. Actor, Senser, Carrier, Token) and -ed roles (e.g. Goal, Phenomenon, Attribute, Value), as done by Hasan (1989, p. 37). These categories simplify references to Participants and the individual labels of Participants do not need to be repeated. A TRANSITIVITY profile can quantify the proportion of Participants, Processes and Circumstances. Figure 6.12 shows the frequency of Processes and Figure 6.13 shows the percentage of Processes for language in the Initiative. For the examples, Processes are **bolded**, Participants are

italicized, Circumstances are underlined, ATTITUDE is double underlined and GRADUATION is CAPITALIZED.

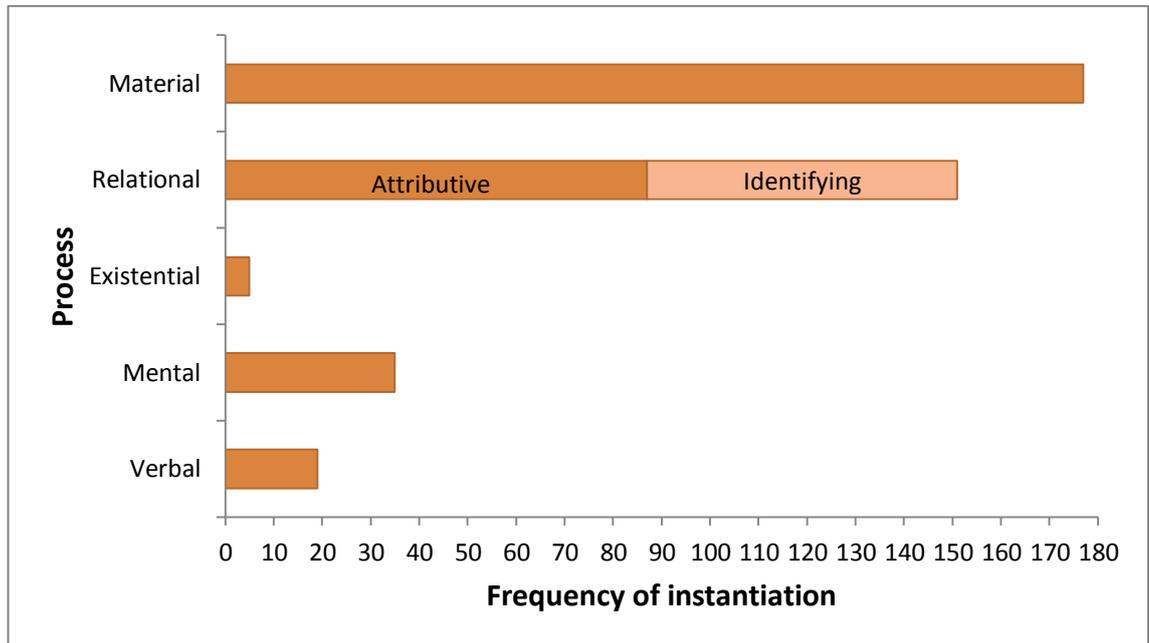


Figure 6.12: Frequency of Processes for language in Initiative

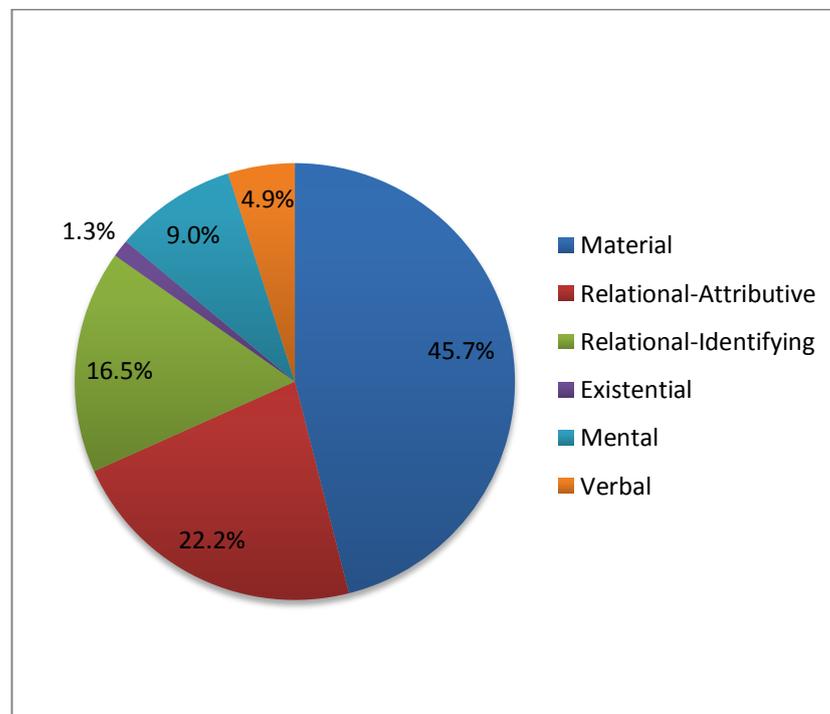


Figure 6.13: Percentage of Processes for language in Initiative

From Figure 6.13, figures of doing (Material Process) and being (Relational Attributive, Relational Identifying and Existential Processes) are central to the Initiative since these figures constitute 86% of the Initiative. Between the two figures, doing surpasses being by 5.4% (45.7% for doing versus 40.3% for being). Among the 387 clauses in Figure 6.12, 199 clauses have corporations in -er roles. That is, 51.4% of -er roles are corporations, either explicitly or implicitly. Corporations occupy -er roles through several references, as in Figure 6.14 and their frequencies are noted in Table 6.6. An explicit reference is seen in text while an implicit reference is presumed from co-text.

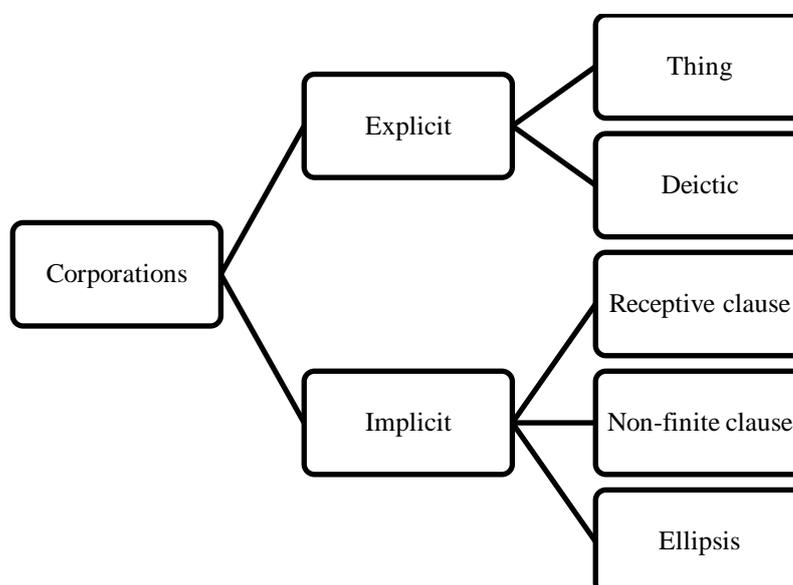


Figure 6.14: References to corporations in Initiative

Table 6.6: Frequency of references to corporations in Initiative

Reference			Frequency
Explicit	Thing	Name	33
		Other	6
		We	54
	Deictic	Our	15
Implicit	Receptive clause		43
	Non-finite clause		30
	Ellipsis		18
TOTAL			199

The references in Figure 6.14 are utilized in the Introduction (Section 6.1.2.1). Their frequencies differ but their function is shared. Hence, the references are not explained but Examples 76-82 exemplify their use in the Initiative.

Example 76: NAME: **Media Prima** uses a chilled water air conditioning system at its headquarters in Sri Pentas to conserve energy.

Media Prima, 2011

Example 77: OTHER: **The company** has stepped up its green commitment by reducing, re-using and recycling products and materials used within its operations.

YTL, 2011

Example 78: WE: **We** have embarked on several water saving initiatives and optimisation efforts...

GAB, 2010

Example 79: OUR: **Our** telecommunications network consumes more than 80% of our total energy requirements...

DiGi, 2011

Example 80: RECEPTIVE CLAUSE: All of our water **is drawn** from the municipal water supply.

GAB, 2011

Example 81: NON-FINITE CLAUSE: We encourage the conservation of natural resources **by minimising waste and practising the principles of reuse and recycling by engaging all employees and supply chain partners.**

DRB-HICOM, 2011

Example 82: ELLIPSIS: We support and **(we)** partner with others on initiatives with a long term impact to conserve the natural heritage for the benefit of present and future generations.

Petronas, 2011

6.1.3.1.1 Processes and Participants in Initiative

Processes and Participants are explained together because both constitute the experiential center of a clause (Halliday & Matthiessen, 2004, p. 176). The references for corporations adopt various -er roles in the Initiative of Environment Sections in Figure 6.15. Corporations are doing (Actor) more than being (Carrier, Token), sensing

(Sensor) or saying (Sayer). This posits corporations as dynamic in the development and execution of environmental initiatives.

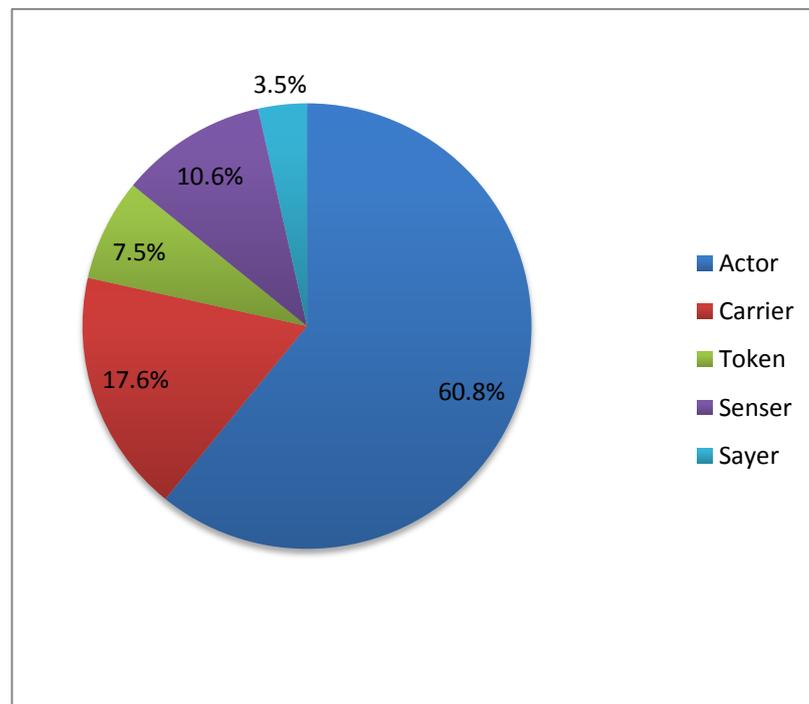


Figure 6.15: Corporations in -er roles in Initiative

The Initiative is often structured as consecutive episodes of problem-solution-result. A problem means an environmental problem present in society. While a solution is an initiative performed to solve the problem and it may or may not be described, a result is the benefit(s) produced by an initiative. For Representative 3, these episodes enable corporations to create a ‘story’ about an initiative, where a problem introduces an initiative and its reason. A problem justifies the proposed solution and its result helps to mitigate the problem. These episodes explain an initiative because CSR reports are about non-financial performance and it is not as self-revelatory as financial performance, says Representative 3. One episode can contain one or more clauses. There is variation in how episodes are construed (Halliday & Matthiessen, 2004, p. 590) and the Initiative does not have to be formulaic. This is useful because the Initiative experiences reiteration (Section 6.1.1), where these episodes are repeated.

The Initiative prioritizes experiences about doing and characterizing environmental initiatives. Material and Relational Processes establish a problem and explain a solution and a result. In Example 83, an environmental resource (water) is important to GAB because GAB inscribes a positive APPRECIATION: Valuation in the Attribute. Yet, water use poses a problem because GAB consumes a lot of water. In Example 84, DiGi's initiative is a solution to an environmental risk (climate). In Examples 85-86, the results of an initiative are presented using a Material and Relational Attributive Process respectively. Lacking corporate involvement, initiatives would not be launched (Example 84) and these initiatives would not improve the environment (Examples 85-86). This causes environmental degradation because there would be no savings for energy in DiGi (Example 86) and water in GAB (Example 85). Corporations are required to propose solutions and to produce results in environmental initiatives.

Example 83: *Water (Carrier) is (Relational Attributive Process) fundamental to our business (Attribute).*

GAB, 2011

Example 84: *In 2008, we (Actor) **launched** (transformative Material Process) our Deep Green programme (Goal)...*

DiGi, 2011

Example 85: *We (Actor) **reduced** (transformative Material Process) our water consumption (Goal) by 7.8% from 2009 to 2011.*

GAB, 2011

Example 86: *To-date, we (Carrier) **have achieved** (Relational Attributive Process) a 33% reduction (Attribute) through various energy efficiency initiatives across our network, buildings and transportation.*

DiGi, 2011

There is a higher proportion of transformative (155 instances) than creative (23 instances) Material Process. It is a ratio of 1:6.74, where for 1 creative Material Process, there are 6.74 transformative Material Processes. Examples 84-85 are transformative Material Process and Examples 87-88 are creative Material Process.

Example 87: *Maybank* (Actor) helped **to create** (creative Material Process) *awareness amongst employees and customers to turn off non-essential lights and other electrical appliances for one hour* (Goal).

Maybank, 2010

Example 88: *We* (Actor) **have constructed** (creative Material Process) *more than 30 new billboards* (Goal) in 2011.

Media Prima, 2011

In Examples 84-85, DiGi and GAB work on existing entities, namely the climate and water use but in Examples 87-88, Maybank and Media Prima bring into being new entities, namely Maybank's 'awareness amongst employees and customers' and Media Prima's 'new billboards'. DiGi and GAB transform existing entities in the environment through their initiatives. Maybank and Media Prima can create new entities but these belong to their operations and corporations can influence how these entities function. Corporations produce new entities to improve the environment but these entities are few (23 instances). Corporations may not be able to produce new environmental products or services easily since it is not part of their operations.

From Figure 6.15, corporations as Actor are extremely important in the Initiative. Corporations cause initiatives to happen and leave a result. This is often a physical result, as in the network improvement in Example 89 and energy conservation in Example 90. Examples 89-90 evidence corporations bringing tangible change to the environment.

Example 89: In 2011, *we* (Actor) **embarked on** (Material Process) *a network modernisation initiative* (Goal)...

DiGi, 2011

Example 90: *We* (Actor) intend **to significantly improve** (Material Process) *energy consumption efficiency* (Goal) and **reduce** (Material) *the energy required for air conditioning* (Goal).

Media Prima, 2010

There is a slightly higher proportion of Relational Attributive Process (87 instances) than Relational Identifying Process (64 instances). It is a ratio of 1:1.36, where for 1 Relational Identifying Process, there are 1.36 Relational Attributive Processes. There is near parity between these sub-types although ascription (Relational Attributive) is slightly more frequent than identification (Relational Identifying). Example 86 describes corporations and Example 83 describes the importance of water. These descriptions convey the characteristics of corporations as able to produce results (Example 86) and to recognize an environmental problem (Example 83). There are several types of Relational Identifying Process and their frequency in the Initiative is recorded in Table 6.7.

Table 6.7: Frequency of Relational Identifying Process in Initiative

Type	Frequency
Definition	14
Equivalence	13
Spatio-temporal	10
Cause: Reason	5
Benefaction	4
Containment	4
Phase: Time	4
Role	3
Symbolization	3
Exemplification	2
Cause: Concession	1
Demonstration	1
TOTAL	64

Definition has 14 instances (Table 6.7). It shows how entities are related to an initiative, such as PIQET in Example 91 and ERL/CRS in Example 92. These are solutions to minimize a corporation's environmental impact. PIQET and ERL/CRS are defined because these are industry-specific solutions and readers may not know them.

Example 91: *PIQET* (Token) is (Relational Identifying Process) *an eco-design tool* (Value)...
Nestlé, 2010

Example 92: *The ERL/CRS system* (Token) **is** (Relational Identifying Process) *a modern electrical rail system* (Value)...
YTL, 2009

Equivalence shows a problem, such as PP and ABS in Example 93 or a result, such as COD in Example 94 and a park in Example 95. The Token sets up the problem or result to be detailed and the Value provides its details. The Value can invoke a positive APPRECIATION: Valuation in Example 94 since 100ppm is a low COD level or it may inscribe a positive APPRECIATION: Valuation in Example 95 since ‘rich’ marks the significance of biodiversity. Since ATTITUDE can radiate (Hood, 2006, p. 42) from the start to the end of a clause, the positive evaluation in the Value can extend to the Token. This is easily achieved because the Token and Value are equal (Halliday & Matthiessen, 2004, p. 230) and the Value posits the Token as a desirable result of an initiative.

Example 93: *Materials usage for HICOM-Teck See, being a one-stop centre for plastic products* (Token), **is** (Relational Identifying Process) *polypropylene (PP) and Acrylonitrile Butadiene Styrene (ABS)* (Value).
DRB-HICOM, 2011

Example 94: In 2010, *our average COD level* (Token) **was** (Relational Identifying Process) *approximately 100ppm* (Value).
GAB, 2011

Example 95: ... *the park* (Token) **is** (Relational Identifying Process) *a microcosm of Malaysia’s rich biodiversity* (Value).
Petronas, 2009

Cause: Reason construes a Circumstance as a Process (Halliday & Matthiessen, 2004, p. 243). In Example 96, YTL proposed a solution (‘KLIA Express and KLIA Transit’) and it had a result (‘3.5 million less car journeys every year’). Example 96 could be a way to manage causation because there could be alternative causes for the ridership in Example 96 but YTL may want to link the positive result in Value to their solution in Token.

Example 96: *KLIA Ekspres and KLIA Transit current ridership* (Token) **has resulted in** (Relational Identifying Process) *3.5 million less car journeys*

every year (Value)...
YTL, 2011

A Relational Process of benefaction and containment has 4 instances respectively (Table 6.7). Both convey possession as a Process (Halliday & Matthiessen, 2004, p. 246). While benefaction in Example 97 shows the environmental benefits of conserving green areas, containment in Example 98 integrates the 12 trains in the fleet. Petronas and YTL have made the Value an inseparable part of the Token. Possession in Examples 97-98 could be encoded as a Relational Attributive Process, such as ‘Conserving these green areas has many environmental benefits...’ for Example 97. Yet, the sense of being inseparable is lost and may appear optional because corporations have other characteristics. This is not the case of Examples 97-98 because the Values seem to be inseparable parts of Petronas and YTL.

Example 97: *Conserving these green areas* (Token) **provide** (Relational Identifying Process) *many environmental benefits, such as reducing heat effects and bio-filtering of air pollution and noise* (Value).
Petronas, 2010

Example 98: *The fleet* (Token) therefore **consists of** (Relational Identifying Process) *twelve state of the art, high speed trains* (Value)...
YTL, 2009

An Existential Process is seen in 5 instances, as in Example 99. Example 99 can be made more dynamic through a Material or Relational Process. An Existential Process is chosen perhaps because it introduces a new Participant in the paraseme.

Example 99: Through internal research and development at Nestlé *there have been* (Existential Process) *significant advances in the environmental impact of our packaging materials* (Existent).
Nestlé, 2010

From Figure 6.13, sensing (Mental Process) is 9% and saying (Verbal Process) is 4.9% of the Processes in the Initiative. Their low frequency truncates details about the

reasoning behind an initiative. While the absence of Mental and Verbal Processes would not deter the explanation of an initiative, the absence of Material and Relational Processes disables the explanation of an initiative because what is achieved for the environment cannot be reported.

A cognitive Mental Process has a non-living entity as a Phenomenon in 21 instances. This is ‘biodiversity’ in Example 100 and ‘responsibility’ in Example 101. An emotive Mental Process has a living entity as a Phenomenon in 12 instances. The entity responsible for ‘the conserving of natural resources’ is not available in Example 102 but it can be presumed to be stakeholders because DRB-HICOM would encourage stakeholders to conserve natural resources.

Example 100: *PETRONAS* (Senser) **recognises** (cognitive Mental Process) *that conserving biodiversity is a key issue globally* (Phenomenon).
Petronas, 2011

Example 101: *ERL* (Senser) **recognises** (cognitive Mental Process) *its responsibility to protect the environment and to operate in a sustainable manner* (Phenomenon).
YTL, 2011

Example 102: *We* (Senser) **encourages** (emotive Mental Process) *the conserving of natural resources* (Phenomenon)...
DRB-HICOM, 2010

In Examples 100-101, Petronas and YTL perform initiatives for the environment and the environment is not going to protest their initiatives. Yet, DRB-HICOM in Example 102 cannot impose ‘the conserving of natural resources’ on stakeholders. Stakeholders are living entities with likes and dislikes and can choose to follow or not follow DRB-HICOM’s counsel. Hence, DRB-HICOM encourages its stakeholders, to sway them to its perspective. A cognitive Mental Process in Examples 100-101 acknowledges the significance of the environment. Petronas and YTL have realized that environmental

problems exist and can propose solutions. An emotive Mental Process in Example 102 implies a problem and stakeholders are encouraged to become part of a solution.

Verbal Process has texts (9 instances) or charts (3 instances) communicating their content, as in Examples 103 and 104 respectively. The content of the Nestlé Global Policy in Example 103 is abridged in the Verbiage. It shows how texts influence the performance of environmental initiatives for packaging. The chart in Example 104 refers to an image. It connects language to image because language indicates the presence of results in image. Corporations are a Sayer in 3 instances, as in Example 105, where Nestlé's advocacy might inspire a solution for packaging.

Example 103: *The Nestlé Global Policy* (Sayer) **outlines** (Verbal Process) *four key important sound environment practices in packaging* (Verbiage).
Nestlé, 2009

Example 104: *The following chart* (Sayer) **shows** (Verbal Process) *the emissions for carbon di-oxides* (Verbiage).
YTL, 2011

Example 105: Where appropriate, *we* (Sayer) strongly **advocate** (Verbal Process) *recycling of used packaging materials* (Verbiage).
Nestlé, 2010

There is minimal use of AFFECT in the Initiative and Examples 106-107 are among these few instances. AFFECT in Examples 106-107 displays a corporation's emotional responses to the result of their initiative in the embedded clause. GAB and Media Prima are satisfied because they have achieved a result to mitigate the problem of energy and water use. AFFECT introduces a result from an initiative in the embedded clause ('to report...' in Example 106 and 'to see...' in Example 107) and the embedded clause explains the reason for the AFFECT. The AFFECT is positive and sets up an expectation of a positive result. The positive AFFECT radiates from 'pleased' to the embedded clause and colors it with a positive evaluation. Since GAB and Media Prima

are satisfied, the result should be interpreted as positive. There is little use of AFFECT in the Initiative, where emotions might be misplaced because the development and execution of initiatives are the focus.

Example 106: ... we are pleased (AFFECT: Satisfaction) [[to report that during the year under review we reduced our water consumption by an additional 3.9% compared to the previous year.]]

GAB, 2010

Example 107: We were pleased (AFFECT: Satisfaction) [[to see a reduction in energy used for billboards in 2010 as a result of our energy saving initiatives.]]

Media Prima, 2011

The initiatives may experience an inscription of positive APPRECIATION but an invocation of positive APPRECIATION is more common. Firstly, the Introduction evaluates environmental CSR positively and establishes an expectation of favorable environmental initiatives in the Initiative (Section 6.1.2.1). Secondly, the initiatives mention solutions and results. This is evidence of their benefit for the environment. There is no need to indicate the positive impact of initiatives semiotically because their physical, biological or social impact is positive. For Representatives 1, 2 and 3, corporations avoid explicit evaluation and use implicit evaluation since it enables the initiative to be the focus. Hence, implicit evaluation is more prevalent than explicit evaluation for environmental initiatives.

The positive APPRECIATION of initiatives invokes a positive JUDGEMENT: Capacity of corporations. Corporations are not explicitly valued but are implicitly valued. In Examples 84-95, corporations contribute to the environment through initiatives. Examples 96-99 use a Process to relay a solution or result as integral to an initiative. In Examples 100-102 and 105, corporations are not pursuing random initiatives but are informed by a rational decision. Since the source of the initiatives is

traceable to corporations, corporations are colored by a positive evaluation. Corporations can identify environmental problems, propose solutions and produce results.

For Representative 1, CSR reports should report both positive and negative events. In Examples 108-109, GAB and Media Prima could not reduce energy and water use. GAB and Media Prima explain negative events but there is a justification (*italicized*) and it softens the negative evaluation of a corporation's inability. The justification in Example 108 inscribes a negative APPRECIATION: Valuation and GAB recognizes the problem as severe. The justification in Example 109 has GRADUATION: FORCE: INTENSIFICATION and Media Prima mitigates the problem. There are more positive events than negative events. This is common to Malaysian corporations because they tend to report more positive events than negative events (Fathilatul, Faudziah Hanim, Mohd. Sharofi & Soffian, 2007, Haslinda & Lehman, 2009).

Example 108: In 2011, our bottle return rate increased by 7.7% from the previous year. *This has had a significant impact on our water consumption as water is used in the cleaning process.* This is one of the main reasons why our water consumption did not reduce by much in 2011.

GAB, 2011

Example 109: The energy consumption at Media Prima increased SLIGHTLY in 2011 compared to 2010. *This increase of LESS than 1% is considered very low as our workforce expanded by more than 7%.*

Media Prima, 2011

FIGURATION and ATTITUDE are employed to convey positive environmental CSR. This reflects positively on corporations since corporations develop and execute initiatives. It also reflects positively on the environment because the environment is improved through these initiatives. While previous literature finds corporations responsible for positive events in CEO Statements (Bowers, 2010, Breeze, 2012,

Domenec, 2012, Foz Gil & Vázquez Orta, 1995, Hyland, 1998, Thomas, 1997), this is extended to Environment Sections of Malaysian CSR reports.

There is little use of GRADUATION. The initiatives are new and their highest point is not yet achieved. It may also be hard to measure the highest point of the initiatives because there is no level to determine the best level of environmental improvement.

6.1.3.1.2 Circumstances in Initiative

After examining Processes and Participants in the Initiative, Circumstances are examined. Circumstances might be the experiential periphery of a clause (Halliday & Matthiessen, 2004, p. 176) but provide the context for the configuration of Process and Participant to be enacted. Figure 6.16 records the frequency of various types of Circumstances in the Initiative.

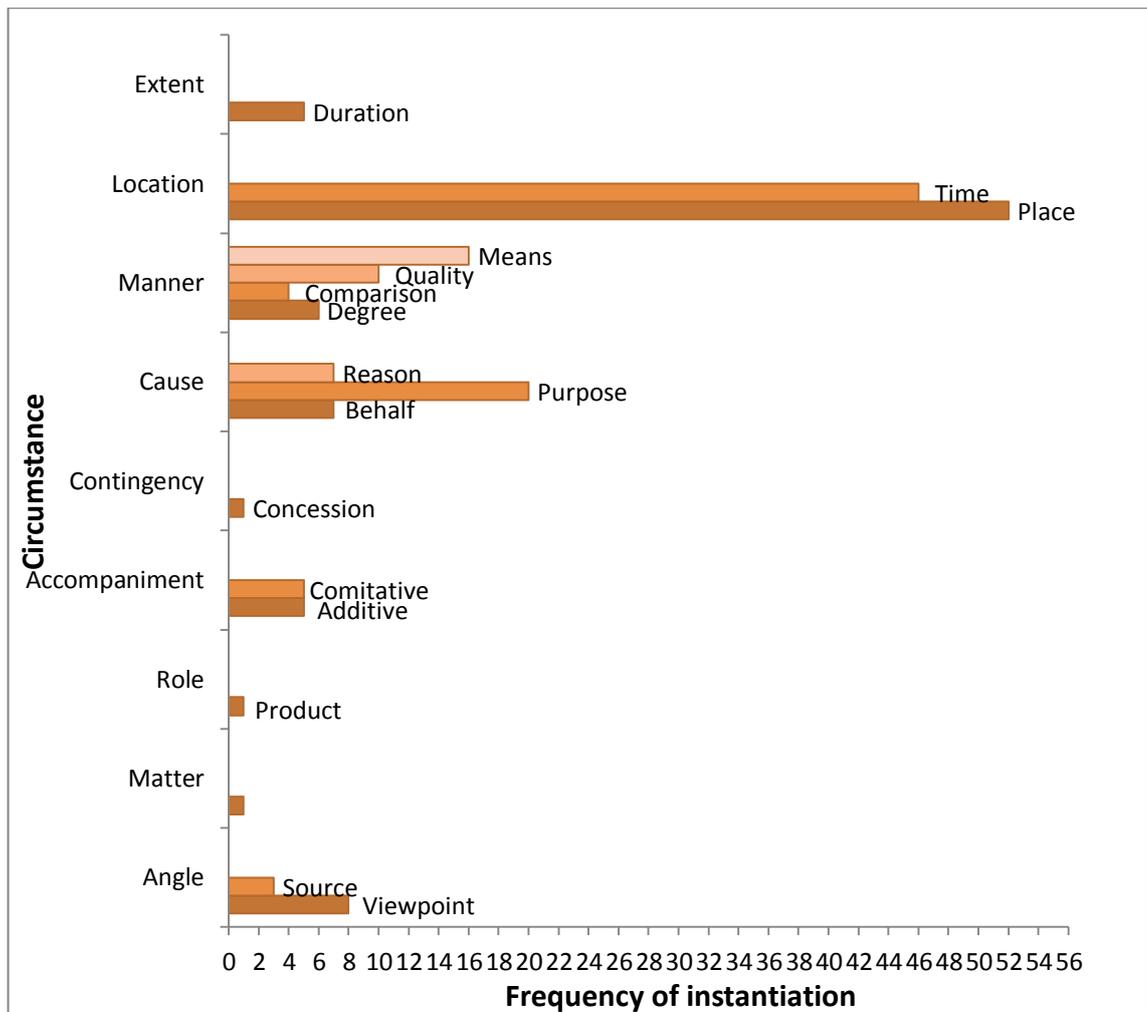


Figure 6.16: Frequency of Circumstances in Initiative

From Figure 6.16, the Initiative is primarily concerned about situating environmental initiatives in time and place since initiatives are not universal. Location: Time and Location: Place almost share parity in the Initiative (Figure 6.16) because initiatives are performed in a specific time and place. For Harré, Brockmeier & Mühlhäusler (1999, p. 7), environmental discourse encompasses temporal concerns and the use of Location: Time supports their claim. Location: Time is mostly near the year of the published CSR report. CSR reports explain the latest initiatives in Example 110 because earlier initiatives would have been explained in earlier CSR reports. Certain initiatives are continuous, as in Example 111 and its continuity shows DiGi's dedication to pursue Deep Green from 2008 to 2011. Location: Time specifies a margin of 1 to 3 years from the year of the published CSR report. This is a rather short term and corporations may

pursue initiatives that produce results quickly. Yet, a margin of more than 3 years might imply that corporations are not pursuing new initiatives.

Example 110: In FY09, we undertook various initiatives to reduce water consumption...

GAB, 2009

Example 111: In 2008, we launched our Deep Green programme...

DiGi, 2011

Location: Place is often in a corporation, be it a program in DiGi (Example 112) or property in Maybank (Example 113). Corporations can perform initiatives in places that belong to them. It is harder to perform initiatives in society because corporations cannot compel an initiative onto stakeholders. Examples 112-113 demonstrate DiGi and Maybank incorporating environmental CSR in their operations.

Example 112: At DiGi, our CEO has taken a leadership role on our climate change program.

DiGi, 2009

Example 113: It was also screened at several Maybank branches in Malaysia and Singapore.

Maybank, 2010

Examples 110-113 demonstrate how global concerns about the environment become local concerns through a spatio-temporal allocation. GAB in Example 110 conducts its own water-reducing initiative and DiGi in Example 112 helps to mitigate global climate change. The scale is reduced from global to local to make an environmental risk (climate in DiGi) or environmental resource (water in GAB) manageable for corporations. This is contrary to greenspeak, where local concerns are made to be global concerns (Harré, Brockmeier & Mühlhäusler, 1999, p. 12).

Manner: Means shows how initiatives are achieved. Example 114 shows the planning required to achieve the savings. YTL did not save the money by chance but through ‘maintenance measures’.

Example 114: Through maintenance measures, there has been an estimated savings of RM224,000 per year (24% reduction).
YTL, 2011

The other types of Manner Circumstances encountered are Quality (Example 115), Comparison (Example 116) and Degree (Example 117). Manner may inscribe APPRECIATION: Reaction (Example 115) or invoke APPRECIATION: Reaction (Examples 116-117) because it records a change from an earlier state to the present state. This change may be positive, where Nestlé managed to release PIQET (Example 115) and GAB reduced water consumption (Example 117). Their initiatives had results and this is marked by Manner. Manner shows the positive change in corporations after an initiative. Alternatively, this change may also be negative, where Media Prima increased energy consumption (Example 116).

Example 115: We successfully rolled-out the Packaging Impact Quick Evaluation Tool (PIQET)...
Nestlé, 2010

Example 116: The energy consumption at Media Prima increased slightly in 2011 compared to 2010.
Media Prima, 2011

Example 117: We reduced our water consumption by 7.8% from 2009 to 2011.
GAB, 2011

Cause: Purpose shows why initiatives are performed, as in Example 118. While the purpose of environmental CSR is meant to improve the environment, Cause: Purpose gives the intention behind a particular initiative. Petronas in Example 118 cannot rehabilitate every mangrove and Cause: Purpose limits its scope to the Kertih River

mangrove. Petronas is not randomly conducting ‘ecoCare™’ but wants to conserve the Kertih River mangrove.

Example 118: For example, we have actively supported the ecoCare™ rehabilitation initiative for the conservation of the Kertih River mangrove habitat since 2005.
Petronas, 2011

Accompaniment: Comitative indicates another Participant taking part in a Process. In Example 119, RHB worked with JBIC. Both RHB and JBIC can become Participants but RHB is a Participant while JBIC is in a Circumstance. RHB becomes the Actor who launches the United Loan Agreement. It is as if RHB causes the initiative by itself. Even if Accompaniment: Comitative was absent, the United Loan Agreement exists since RHB launched it. Corporations become central to an initiative while other individuals or groups are recognized but marginalized through Accompaniment: Comitative.

Example 119: In line with this, RHB Bank Berhad, in collaboration with JBIC, the international arm of the Japan Finance Corporation, entered into a long-term two-step Untied Loan Agreement of US\$100 million on 28 May 2009.
RHB, 2010

Angle: Viewpoint shows what others sense or say. Corporations may or may not follow their counsel but in Examples 120-121, TM adopts external criteria because it takes the counsel of the DOE and ISO. For Angle: Viewpoint, 6 of 7 instances refer to texts, such as the ‘DOE requirements and regulations’ in Example 120 and ‘ISO 14001: 2004’ in Example 121. Corporations use these texts to monitor their performance of environmental initiatives. Alternatively, corporations may refer to common knowledge, where YTL in Example 122 employs ‘an environmental perspective’ to proclaim GHG as a problem.

Example 120: Waste from maintenance activity which is categorised under ‘scheduled waste’ is stored and disposed of according to Department of

Environment (DOE) requirements and regulations.

TM, 2009

Example 121: This policy is designed according to national and international standards and requirements, such as the ISO 14001:2004.

TM, 2009

Example 122: From an environmental perspective, the emission of greenhouse gases (GHGs) is a critical issue for all modes of transport.

Angle: Source and Viewpoint are projection Circumstances (Table 3.7 in Section 3.3.2.5). While other sources of content are cited, these sources may be introduced as Participants or parts of Participants and not Circumstances. This could explain the low frequency (11.7%) for projection Circumstances. These other sources of content are explored in Section 7.1, as part of intertextuality.

In the Initiative, enhancing Circumstances (Table 3.7 in Section 3.3.2.5) comprise 88.3% of the Circumstances. This percentage should not be surprising because enhancing Circumstances are the most developed category of Circumstances (Halliday & Matthiessen, 2009, p. 594). Enhancing Circumstances anchor an initiative to a particular time and place or describe the how and why of performing an initiative. Hence, enhancing Circumstances provide details about the conditions to materialize initiatives.

6.1.3.2 Image

The Initiative has 45 images, consisting of 21 pictures and 24 charts. There is near parity between pictures (46.7%) and charts (53.3%), signifying a balance between tangible situations in pictures and abstract situations in charts. Readers should be more familiar with pictures but charts are fairly common in modern literate society, often introduced through education.

For pictures, a work is an episode because Participants are involved in one event. For charts, a work does not equal an episode because a bar chart with 3 bars has 3 episodes and the relation between these episodes has to be interpreted to understand charts. Figure 6.17 shows the frequency of Processes and Figure 6.18 shows the percentage of Processes for image in the Initiative.

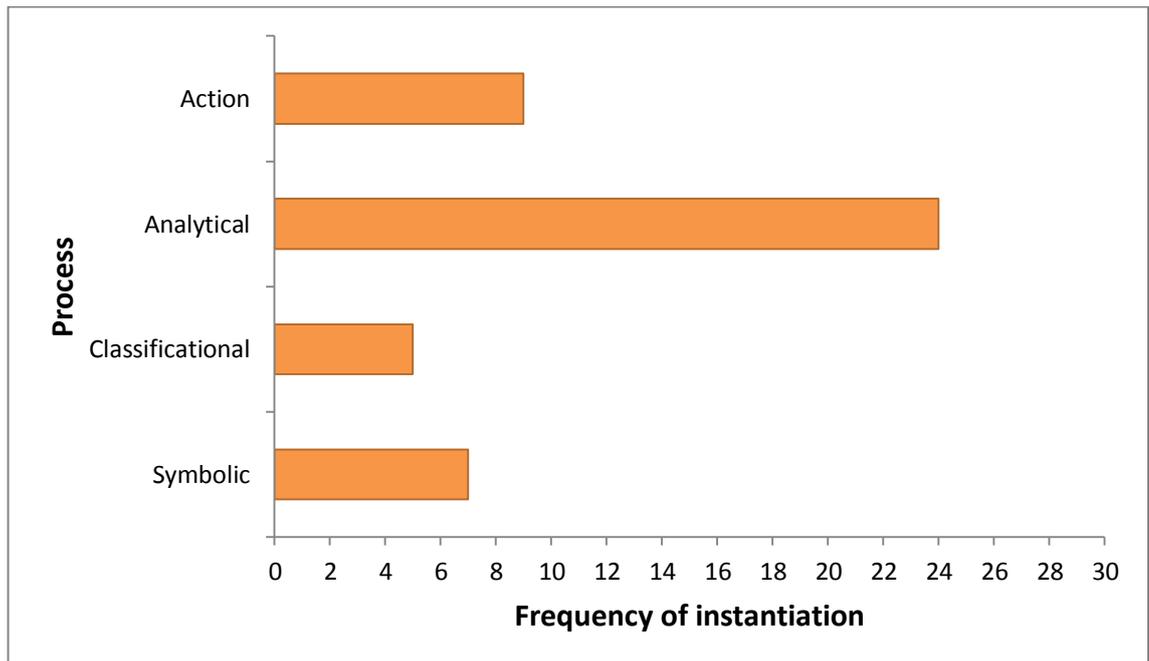


Figure 6.17: Frequency of Processes for image in Initiative

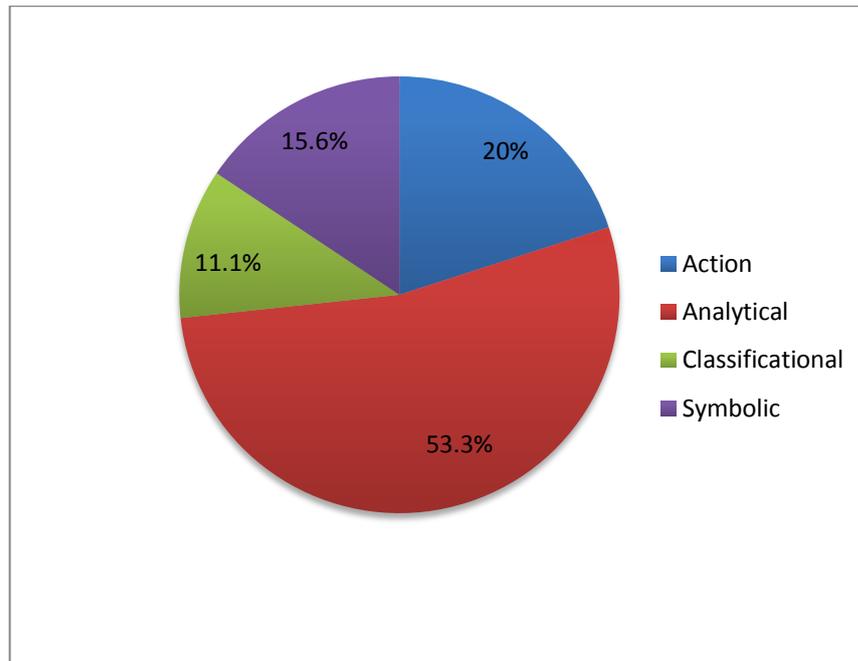


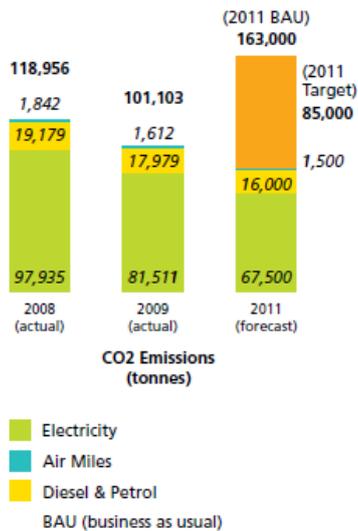
Figure 6.18: Percentage of Processes for image in Initiative

Analytical Process is most frequently utilized (Figure 6.17). It shows the distribution of 4 resources (electricity, air miles, diesel & petrol, BAU) in Example 123 and 3 resources (cooking oil, cooking oil boxes, plastic sheet) in Example 124. Examples 123-124 chart an increase or decrease in the quantity of resource use at DiGi and DRB-HICOM. Analytical Process encodes the event (resource use). The entity (corporation or a part of a corporation) using the resource is absent from the charts but it is provided in the paraseme.

Example 123: Analytical Process

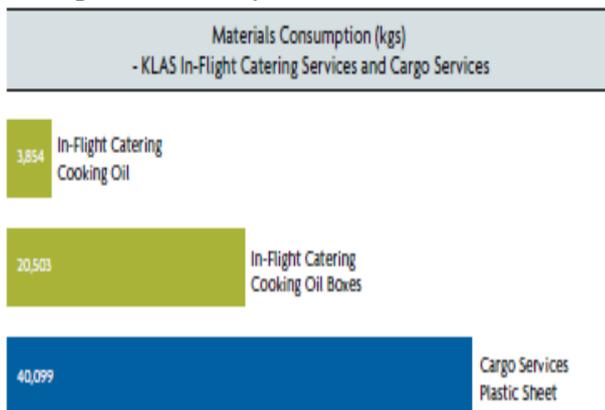
CO2 Emissions Target

DiGi's Deep Green aims to reduce our 2011 CO2 emissions by 50% based on 2011 BAU



DiGi, 2009

Example 124: Analytical Process



DRB-HICOM, 2010

Data in Examples 123-124 can also be put into prose or a table but the change in quantity is not as obvious as using charts. The use of space and color distinguish the 3 bars in Examples 123-124. A short nominal group as legend (e.g. 'Electricity' in Example 123) or title (e.g. 'Materials Consumption (kgs)' in Example 124) links the charts to the paraseme. The charts give evidence of results mentioned in the paraseme.

Symbolic Process is exemplified in Examples 125-126. The Symbolic Attribute of the building or park indicates the result of environmental initiatives but its meaning has to

be acquired from the paraseme or common knowledge. The clauses near Example 125 are about Maybank's building participating in 2010's Earth Hour but the park's importance in Example 126 is not available in the paraseme because parks are conventionally associated with a symbolic value (Kress & van Leeuwen, 2006, p. 105) as being good for the environment.

Example 125: Symbolic Process



Maybank, 2010

Example 126: Symbolic Process



Petronas, 2009

Classificational Process has people as Participants in 2 instances (Example 127) and products as Participants in 3 instances (Example 128). Classificational Process creates a temporary or permanent taxonomy of belonging for the Participants. The people in Example 127 are subordinates. They belong to a temporary taxonomy of a group since representatives from Nestlé and Tesco came together for a campaign. After the campaign finishes, the group disbands. The products in Example 128 are subordinates.

They belong to a permanent taxonomy of products since these are Nestlé products with new packaging. This taxonomy lasts until new products are introduced or the products are retired. Classificational Process brings entities together as part of the solution to reduce packaging waste, which is an environmental initiative by Nestlé. This link to Nestlé is the common superordinate shared by the subordinates in Examples 127-128.

Example 127: Classificational Process



Subordinates

Nestlé, 2010

Example 128: Classificational Process



Subordinates

Nestlé, 2010

Action Process has an employee as an Actor in 7 instances and a minister as an Actor in 2 instances. The employees in Example 129 check the quality of food. Their hands are a vector, through which they check food as a Goal. The minister in Example 130 launches a campaign. His right hand is a vector on the device as a Goal, through which he launches the campaign. Action Process shows an Actor's personal involvement through a vector to enable a Goal to happen. Both Actors take part in a solution to manage catering waste in DRB-HICOM and climate for YTL.

Example 129: Action Process



DRB-HICOM, 2011

Actors
vectors
Goal

Example 130: Action Process



YTL, 2010

Actor
vector
Goal

The Actors in Examples 129-130 can be contrasted in terms of Character and Clothing Component. The Actors in Example 129 do not show any facial expression because their faces are concealed but the Actor in Example 130 smiles. The Actors in Example 129 wear protective clothing but the Actor in Example 130 wears a suit. This contrast in Character and Clothing Component reflects distinct situations. Setting also reflects distinct situations. The white walls, trays and rows of food in Example 129 signify a commercial kitchen and the background banner and device being touched signify a ceremony in Example 130. Examples 129-130 record during an initiative because Participants are preparing food and the minister is launching an initiative.

11 of 45 images have human Participants. The low presence of people implies Environment Sections as not being about people. In these 11 images, the human Participants do not look at readers, as in Examples 129-130. These are cases of Indirect

Gaze, where the images present the initiatives performed as objects of contemplation for readers (Kress & van Leeuwen, 2006, p. 119). An initiative, such as launching the campaign in Example 130, is depicted and readers learn about YTL's campaign but readers are not invited to take part in the initiative. This puts the onus of performing environmental initiatives on others, mostly a corporation's employees.

The images (Figure 6.18) prioritize a Conceptual Representation (Analytical, Classificational and Symbolic Processes, 80%) to a Narrative Representation (Action Process, 20%). A Conceptual Representation captures the results, a state of being or the state of the environment after initiatives while a Narrative Representation captures the solutions, a state of doing as corporations or stakeholders perform initiatives. The Initiative prefers a Conceptual Representation because it proves how the environment changed after initiatives.

There is a distinction in Coding Orientation between pictures and charts. While pictures are designed using a Naturalistic Coding Orientation, charts are designed using a Sensory Coding Orientation. Pictures seem to reproduce reality, where corporations perform initiatives for the environment, as if these are part of their usual operations in Examples 125-130. Charts become sensory through the use of colors, as in Examples 123-124. A Sensory Coding Orientation prioritizes the pleasure principle (Kress & van Leeuwen, 2006, p. 165) and may not be expected in the Initiative. The colors are salient in charts and distinguish one episode from another episode and emphasize the content of the episodes. The colors display the quantity of resource use in Examples 123-124.

The images in the Initiative are mostly a Conceptual Representation (ideational) with a Naturalistic or Sensory Coding Orientation (interpersonal). Their image features render environmental CSR as an entity to be observed and comprehended.

6.1.3.3 Initiative as CED

For language in Section 6.1.3.1, doing and being construe most of the experiences. These figures articulate the actions and characteristics of corporations to realize environmental initiatives. Corporations are a conscious entity because sensing and saying are displayed. These figures articulate why corporations perform an initiative. Corporations make a rational decision to tackle existing environmental risks or resources in a particular time and place. The 4 figures are utilized to invoke a positive JUDGEMENT: Capacity of corporations because their initiatives bring positive change to the environment. These initiatives are integral to corporations, where CSR is as central to corporations as the production of products or services. For image in Section 6.1.3.2, conceptual and naturalistic images convey the solutions as a normal engagement for corporations while conceptual and sensory images render the results of environmental initiatives salient. The use of language and image explains one initiative in detail. This initiative acts as evidence of corporate environmental discourse (CED). In Section 2.7, CED was defined as arguments to preserve or change the relationship between corporations and the natural environment. The Initiative is an instance of CED because corporations demonstrate how environmental initiatives have improved the environment. Corporate involvement is required for environmental initiatives because these initiatives motivate environmental improvement. The language and image features in the Initiative of Environment Sections (Sections 6.1.3.1-6.1.3.2) are quite similar to the language and image features of the Introduction of Environment Sections (Sections

6.1.2.1-6.1.2.2) because both elements are continuous in Environment Sections. Hence, language and image convey a consistent representation of corporations, the environment and environmental CSR in Environment Sections.

6.1.4 Featured Initiative

Featured Initiative is not explored because it is only employed in 9 of 27 texts (Figure 6.1). It varies from half a page in Maybank, 2011 to 4 pages in Nestlé, 2011. Although Initiative and Featured Initiative report initiatives and are multisemiotic, there are distinctions between these 2 elements. First, Featured Initiative is termed distinctly in CSR reports, such as ‘Case Study’ (GAB, 2010, Nestlé, 2010, 2011) or ‘Focus’ (Petronas, 2009, 2010). Other CSR reports do not give a term to Featured Initiative but distinguish it from Initiative by background color (GAB, 2011, Petronas, 2011) or spacing (DiGi, 2010, Maybank, 2011). These establish a separation between Initiative and Featured Initiative. Second, Initiative has iteration but Featured Initiative does not have iteration. Third, not having iteration enables Featured Initiative to focus on 1 initiative in more detail. Featured Initiative employs the episodes of problem-solution-result, as in the Initiative but it has ample space to explain a problem, which is about the climate or caring for flora and fauna. The solution and result are subsequently explained.

The initiative in Featured Initiative is a corporation’s showcase initiative for the environment and it merits a detailed explanation. Representative 3 confirms this, where an initiative unique to his corporation is detailed and this initiative is continuous from year to year. Other initiatives in the Initiative are generic because other corporations also conduct them (e.g. Earth Hour) and his corporation may not conduct them in other

years. A showcase initiative perhaps garners greater publicity, compared to other initiatives. This initiative is not performed for a corporation's operations but for society. For example, DiGi, 2010 reports how its C4C initiative sponsors green technology for disadvantaged communities and Petronas, 2010 protects a mangrove in Terengganu and a river in Sarawak.

6.2 Language features

Throughout the 5 elements of the GSP (Figure 6.1), certain words to refer to environmental CSR are encountered. These words are 'eco', 'environment', 'environmental', 'environmentally', 'green', 'responsibility', 'responsible', 'sustainability' and 'sustainable'. These words are common to environmental discourse (Alexander, 2009) and merit a detailed investigation. Their extended concordance lines were produced to examine the meaning of these words, as done by Alexander (2009). Their meaning across the GSP may change and it is not tied to an element of the GSP.

6.2.1 Eco

'Eco' is a contraction of 'ecological'. It has 43 instances in the corpus. A frequent use of 'eco' is in the terminology 'eco-friendly'. 'Eco-friendly' (**bolded**) has 15 instances to refer to internal initiatives, as in Examples 131-132. 'Eco-friendly' serves as Epithet for a Thing, such as 'printers' in Example 131. It inscribes a positive APPRECIATION: Valuation of Thing to indicate its benefit for the environment.

<p>Example 131: In Menara Maybank and Dataran Maybank, we use eco-friendly FujiXerox and Ricoh printers, and all our printers are programmed to print on both sides of the paper. Maybank, 2011</p>
--

Example 132: During the BumiKu Green Week campaign, various **eco-friendly** activities were organised including a ‘bring your own container’ day, a book exchange programme, photography contest, recycling drive, reuse campaign and an origami folding exercise.
TM, 2011

‘Eco’ (*italicized*) as a proper noun has 15 instances, where 6 refer to internal initiatives and 9 refer to external initiatives, as in Examples 133 and 134 respectively. An internal initiative occurs within a corporation’s operations and an external initiative is not part of a corporation’s operations. Every instance of ‘eco’ as a proper noun is a Classifier for a Thing, such as ‘certification’ in Example 133. The use of ‘eco’ as a Classifier may invoke a positive, APPRECIATION: Valuation of Thing, since the Thing becomes beneficial for the environment. From Examples 131-134, corporations do not need to conceive new solutions for the environment. Instead, existing solutions only need to be modified to be useful for the environment.

Example 133: The *Eco* Office Label Certification is valid for two years (2010 – 2012), after which a re-certification is required.
YTL, 2011

Example 134: We sponsored the *Eco*-Film Festival 2010 to reach out to students in the University Malaya campus and the general public.
DiGi, 2011

In Examples 131-133, Maybank, TM and YTL adopt eco-friendly habits in their operations. This should contribute to saving environmental resources in the office. In Example 134, DiGi sponsors eco-friendly programs. These programs may not impact its operations but expose stakeholders to saving the environment. From Examples 131-133, environmental CSR becomes integral to corporations. Corporations encourage eco-friendly activities and being large entities, their environmental initiatives should have a substantial impact on the environment.

6.2.2 Lemmas for environmen*

There are 3 lemmas for environmen* in Environment Sections and Table 6.8 shows their frequency. It is more common for environmen* to modify an existing entity and to make it relevant for the environment, hence the higher frequency of ‘environmental’ plus ‘environmentally’, compared to ‘environment’.

Table 6.8: Frequency of lemmas for environmen*

Lemma	Frequency
environment	318
environmental	595
environmentally	55

6.2.2.1 Environment

By convention, ‘environment’ refers to the natural environment, consisting of flora and fauna. This is termed the unmarked definition for ‘environment’, as in Examples 135-136. The unmarked definition is presumed by Media Prima and TM because the Deictic ‘the’ (**bolded**) modifies ‘environment’ as a Thing. ‘The’ refers to an established entity and is the natural environment because it is the area of interest in Environment Sections.

Example 135: Big Tree acknowledges that our business has a direct impact on **the** environment.
Media Prima, 2010

Example 136: Implement effective emergency response plans to mitigate and minimise damage to **the** environment
TM, 2010

‘Environment’ as a Thing is also modified by a Classifier ‘natural’ (**bolded**) in Examples 137-138. This Classifier does seem redundant because the opposite, ‘unnatural environment’ does not exist. Rather, a Classifier for ‘environment’ implies

the existence of other types of environments and avoids confusion between the various types of environments served by corporations.

Example 137: We are strongly committed to reducing our environmental impact and helping to preserve the **natural** environment.

GAB, 2011

Example 138: Palm oil production has been documented as a cause of substantial and often irreversible damage to the **natural** environment...

Nestlé, 2010

Examples 139-141 note these other types of environments. A Classifier (**bolded**) makes an initiative particular to that type of environment. For example, YTL in Example 139 could not be protecting the entire environment. This drains its resources since the environment is extremely extensive and YTL limits itself to ‘the local environment’. Similarly, DiGi in Example 140 cannot be reducing paper use in the natural environment since the natural environment does not have paper. A Classifier helps to distinguish the scope of the initiatives. Corporations cannot employ one initiative across the environment because initiatives as solutions need to be tailored to an environmental problem.

Example 139: Notably, a Preliminary Environmental Impact Study was conducted by Reef Check Malaysia prior to the resort’s construction, mapping out areas of ecology and hence helping with measures to protect the **local** environment.

YTL, 2011

Example 140: We also actively operate a paper(less) **working** environment and all our internal administrative systems are electronic, thereby (almost) eliminating paper use.

DiGi, 2009

Example 141: A large part of our **visual** environment is composed of billboards.

Media Prima, 2010

The node word ‘environment’ is associated with an inscription or invocation of positive ATTITUDE. Inscription indicates JUDGEMENT: Tenacity of GAB (‘committed’) in

Example 137 and APPRECIATION: Valuation of plans ('effective') in Example 136. Yet, ATTITUDE for 'environment' is mostly invocation. For example, DiGi reduces paper use in Example 140 and YTL protects the local environment in Example 139. These initiatives are not explicitly valued but since their results are desirable, these initiatives acquire a positive value. Since corporations have the ability to improve the environment through their initiatives, the use of 'environment' can inscribe a positive JUDGEMENT: Capacity of corporations.

6.2.2.2 Environmental

'Environmental' acts as a Classifier and provides an environmental perspective for a Thing. Thing can be numerous entities but those commonly encountered are presented (**bolded**) in Examples 142-144. Corporations are concerned about the environment and GAB, Media Prima and TM developed solutions to manage their environmental impact.

Example 142: Our environmental **management** is supported by Heineken - one of our brand owners.
GAB, 2011

Example 143: In 2010, our capital expenditure on environmental **protection** was RM 843,227.
Media Prima, 2010

Example 144: Introduced in October 2009, BumiKu (My Earth) is an initiative to increase our employees' awareness and knowledge of environmental **issues**.
TM, 2010

Plans for environmental initiatives should have a purpose. The purpose is introduced by a non-finite verbal group (underlined) in Examples 145-146 or a nominalization (underlined) in Example 147. A purpose does not have to set a time and place to be achieved because the non-finite verbal group in Examples 145-146 and the

nominalization in Example 147 elide time and place. Rather, a purpose justifies the initiative and enables an initiative to target an aspect of the environment to improve.

Example 145: TM's Environment Management System (EMS), launched in 2008, outlines various procedures to reduce the environmental footprint of our day-to-day activities at Menara TM.

TM, 2011

Example 146: It is continually striving to improve its environmental performance in the following areas:

- Air quality
- Energy management
- Noise and vibration
- Waste

YTL, 2009

Example 147: GAB is committed to improving our environmental performance through the implementation of sound environmental practices.

GAB, 2009

'Environmental' is often employed to classify legal measures. It is a Classifier (**bolded**) for 'regulation' in 5 instances and 'regulations' in 31 instances, such as Example 148. The plural is clearly preferred because there are numerous legal environmental measures in Malaysia. The government has crafted these measures for the environment and corporations must adhere to them. Example 148 invokes a positive JUDGEMENT: Propriety of corporations. Corporations are obedient corporate citizens because their operations adhere to legal measures. This also avoids fines for corporations since legal measures are mandatory and must be followed.

Example 148: The entire process is managed in a proper manner to ensure that storage time, transportation and the waste disposal process are in compliance with prevailing **environmental** regulations.

YTL, 2011

'Environmental' is a Classifier (**bolded**) in 40 instances for 'impact' and 15 instances for 'impacts'. These instances describe corporations realizing a problem in Example 149 or solving a problem in Examples 150-152. A preference for a singular Thing (40

instances) to a plural Thing (15 instances) could indicate that Environment Sections explain how corporations deal with an impact one by one. Corporations recognize their environmental influence through ‘impact’ or ‘impacts’ as Thing. These are rather vague words because the impact itself is not mentioned. It might be euphemistic for a negative impact because a positive impact does not need to be remedied.

Example 149: Our **environmental** impact relating to water use is relatively high due to the nature and size of our operations.

DRB-HICOM, 2010

Example 150: HICOM-Teck See is also performing well in the area of environmental protection by continuing its best practices in minimising the **environmental** impacts.

DRB-HICOM, 2011

Example 151: In 2009, we have taken a review of our **environmental** impacts and have projected to set targets to increase recycling and reduce energy use in 2010.

Media Prima, 2009

Example 152: Through internal research and development at Nestlé there have been significant advances in the **environmental** impact of our packaging materials.

Nestlé, 2009

6.2.2.3 Environmentally

‘Environmentally’ is seen with ‘friendly’ in 28 instances. This is the compound noun ‘environmentally-friendly’ (**bolded**) in Examples 153-155. It describes activities in relation to a corporation (10 instances) in Example 153, a corporation’s production (13 instances) in Example 154 or a corporation’s property (5 instances) in Example 155.

Example 153: E-MAS recognises the need to be as **environmentally-friendly** as possible and is looking into a number of initiatives to improve the environmental impact of their business activities.

YTL, 2011

Example 154: Example: The switch to this more **environmentally-friendly** energy source has greatly reduced our dependence on fuel oil while reducing our emission of carbon dioxide into the atmosphere.

GAB, 2009

Example 155: In further attempts to reduce environmentally damaging gasses the fire protection systems at Menara TM for equipment rooms in all TM buildings are currently being modified to utilise Novec 1230, an **environmentally friendly** gas.

TM, 2009

The locus of the terminology changes because in Example 153, the entire corporation wants to be ‘environmentally-friendly’ but in Examples 154-155, only the energy source in GAB’s production and gas in TM’s property are ‘environmentally-friendly’. This limits being ‘environmentally-friendly’ to certain parts of a corporation. Corporations are not entirely changed but are adopting changes and other parts of corporations are perhaps not yet ‘environmentally-friendly’.

‘Environmentally-friendly’ is more common in describing a corporation’s production (13 instances). Since production poses environmental problems, change in production should have a substantial impact on the environment. The presence of ‘friendly’ inscribes a positive APPRECIATION: Valuation of production. The evaluation of ‘friendly’ is maintained by invoking further positive value in the clause. For example, the steps being taken for the reduction in Examples 153 and 155 invoke a positive JUDGEMENT: Capacity of TM and YTL because their claim to being ‘environmentally-friendly’ is proven. The use of ‘environmentally-friendly’ is an indication that a corporation’s operations do not harm the environment.

There are near-synonyms for ‘environmentally-friendly’ and their frequencies are noted in Table 6.9.

Table 6.9: Near-synonyms for ‘environmentally-friendly’

Near-synonyms	Frequency
environmentally-sustainable	7
environmentally-themed	3
environmentally-preferable	2
environmentally-sound	2
environmentally-conscious	1
TOTAL	15

Examples 156-159 demonstrate how these near-synonyms are employed. Their total frequency of 15 instances is about half of the frequency for ‘environmentally-friendly’ (28 instances). Their use is not yet common in Environment Sections because these near-synonyms may be novel.

Example 156: Looking ahead, Nestle is exploring opportunities to further reduce landfill waste by forming **environmentally sustainable** partnerships with companies that use incinerators to recover energy.
Nestlé, 2011

Example 157: Investing at venture capital or mezzanine level in **environmentally themed** companies, projects and product development companies...
YTL, 2009

Example 158: In addition, DRB-HICOM Group Companies adopt **environmentally preferred** goods and services in support of the Green Procurement commitment.
DRB-HICOM, 2011

Example 159: The award took into consideration the plant’s ability to make capable use of technologies to produce electricity cost-effectively, profitably and in an **environmentally-sound** manner.
YTL, 2011

The words in Table 6.9 are termed near-synonyms because they have the potential to replace ‘environmentally-friendly’ in Examples 153-155 with little change in ideational meaning for the clause. Yet, the second noun in these near-synonyms, which are ‘conscious’, ‘preferable’, ‘sound’, ‘sustainable’ and ‘themed’ are not equal in interpersonal meaning to ‘friendly’. While ‘conscious’ and ‘themed’ are neutral, ‘preferred’, ‘sound’ and ‘sustainable’ do not seem as positive as ‘friendly’ in invoking

the benefit of a Thing. This may explain the low frequency of the near-synonyms in Table 6.9. Their use may not convey the positive benefits of an initiative. Perhaps Environment Sections prefer ‘environmentally-friendly’ because it has a greater interpersonal value.

6.2.3 Green

There are 200 instances of ‘green’ in Environment Sections. This high frequency could be because ‘green’ is associated with nature, being the ubiquitous color of flora. It can also imply fresh and new entities in conventional knowledge.

Corporations employ ‘green’ as a Classifier (**bolded**) in Examples 160-161. DiGi and TM implemented initiatives to improve the environment. Both practice ‘green efforts’ in their operations. This requires new technologies to be introduced and explains the use of ‘green technology’ in 9 instances, where ‘green’ is a Classifier (**bolded**) for ‘technology’ in Example 162. Modern techniques are utilized to implement the ‘green efforts’ in Examples 160-161 and corporations use modern technologies to facilitate their environmental initiatives. Technology is a solution to environmental problems although the type of technology is not mentioned.

Example 160: As part of our **green** procurement efforts, we implemented an environment-friendly recycling process for electronic waste generated from our ongoing network modernisation project.

DiGi, 2011

Example 161: Through BumiKu, employees are motivated to drive TM’s **green** efforts internally.

TM, 2010

Example 162: As part of its campaign, ERL is continuously exploring and adopting **green** technologies to help its operations run more efficiently.

YTL, 2011

From Examples 160-162, corporations implement a tangible change. There are 66 instances of the results of ‘green’ changes. In Examples 163-165, ‘green’ is a Classifier (**bolded**) for these changes. These are evidence of a corporation’s commitment to the environment, such as ‘buildings’ in Example 163, ‘design’ in Example 164 and ‘Meetings’ in Example 165. There are a variety of changes as environmental initiatives are incorporated in corporations. Yet, it might imply that other parts of a corporation’s operations are not yet ‘green’.

Example 163: The concept of **green** building brings together a vast array of practices and techniques to reduce and ultimately eliminate the impacts of buildings on the environment and human health.

DRB-HICOM, 2010

Example 164: Our **green** design gives a natural shade on the eastern and western façades with the gardens serving as living filters from heat, light and noise.

TM, 2009

Example 165: At Pangkor Laut Resort and at both our Ritz-Carlton Hotel and Ritz-Carlton Residences in Kuala Lumpur, ‘Green **Meetings**’ are held frequently with senior managers...

YTL, 2011

‘Green’ invokes a positive JUDGEMENT: Capacity of corporations because corporations are improving the environment through their operations. Corporations have proven their capacity through the development of initiatives in Examples 160-162 and the execution of initiatives in Examples 163-165. Environmental CSR enables corporations to stake a claim in ‘green’, which links their initiatives to environmental improvement.

6.2.4 Lemmas for responsib*

The lemmas for responsib* are responsibility, responsible and responsibly. Table 6.10 demonstrates that ‘responsibility’ and ‘responsible’ are not employed often in

Environment Sections. ‘Responsibly’ is not analyzed because it has 4 instances and this is not enough to develop patterns.

Table 6.10: Frequency of lemmas for responsib*

Lemma	Frequency
responsibility	32
responsible	38
responsibly	4

6.2.4.1 Responsibility

‘Responsibility’ can introduce the target of responsibility. It is the environment in 27 instances, where ‘environment’ is a Classifier (**bolded**) in 16 instances (Example 166) or a Qualifier (*italicized*) in 11 instances (Example 167). The target of responsibility is the environment because Examples 166-167 are in Environment Sections. Maybank and TM try to improve the environment but their initiatives are circumscribed. Both corporations localize their environmental initiatives by limiting it to their ‘day-to-day business operations’ since Maybank and TM do not have the resources to care for the entire environment.

Example 166: **Environmental** responsibility is embedded in our day-to-day business operations...
TM, 2009

Example 167: SME customers have become more aware of the need to fulfil their responsibility *towards a greener environment* and applying green technology in their day-to-day business operations.
Maybank, 2010

Another use of ‘responsibility’ is in fixed terminology, such as ‘corporate responsibility’ (6 instances) in Example 168, ‘corporate social responsibility’ (7 instances) in Example 169 and ‘social responsibility’ (2 instances) in Example 170. There is variety in naming and defining CSR. Naming is not a concern because one

entity may be termed distinctly but defining is a major concern because it may not be the definition in the Malaysian CSR Framework. For example, YTL in Example 169 defines CSR as for the community although community is one of four areas in the Framework (Bursa Malaysia, 2012) while Petronas in Example 170 recognizes the environment as part of CSR. The inconsistency in definition should be remedied because deciding an area of CSR determines the initiatives performed by corporations.

Example 168: YTL Corp is a member of the Institute of **Corporate Responsibility** Malaysia (ICRM)...

YTL, 2011

Example 169: It is awarded to those which, in addition to 100% compliance with the laws and legislations, demonstrate good efforts in community development or **Corporate Social Responsibility (CSR)**.

YTL, 2009

Example 170: As part of PETRONAS' **social responsibility**, we are taking voluntary measures to reduce GHG emissions.

Petronas, 2009

6.2.4.2 Responsible

'Responsible' is employed as a Classifier to describe corporations in 9 instances. GAB in Example 171 and YTL in Example 172 are described as responsible corporations. 5 of 9 instances have responsible preceded by 'committed', as in Example 172. YTL works towards being responsible and articulates its desire to inculcate environmental responsibility throughout the corporation. Hence, being responsible serves as an aspiration for YTL.

Example 171: With this initiative, GAB has taken a significant step in a positive direction towards environmental conservation and we are proud to be able to play our part as a **responsible** brewer.

GAB, 2010

Example 172: We are fully committed to being a **responsible** corporate citizen.

YTL, 2009

Examples 173-176 demonstrate how responsibility is inculcated in corporations because responsibility is incorporated in their operations in 7 instances. The locus of responsibility is specific, be it ‘paper usage’ in Example 173 or ‘electricity consumption’ in Example 176. The locus is realized as a Thing (*italicized*) in Examples 173-174 or a Qualifier (*italicized*) in Examples 175-176. ‘Responsible’ is either a Classifier in Examples 173-174 or a Thing in Examples 175-176.

Example 173: Sustainable forestry and **responsible** *paper usage* is very relevant for NSTP due to the large volume of paper required to publish newspapers.

Media Prima, 2010

Example 174: Jawa Power and Jawa Timur remain committed to conserving the environment through **responsible** *waste management*, in keeping with the ‘reduce, reuse, and recycle’ approach.

YTL, 2010

Example 175: The Environmental Management System (EMS) Committee is **responsible** *for monitoring its environmental performance*.

DRB-HICOM, 2010

Example 176: Our TPM teams have been **responsible** *for the reduction in our electricity consumption*.

GAB, 2010

There is probably a distinction between ‘responsible’ as a Classifier and Thing. As a Classifier, ‘responsible’ is indicating that Media Prima and YTL improve paper usage and waste management. Before this initiative, it is presumable that there may have been mismanagement of paper usage and waste. As a Thing, ‘responsible’ is indicating that DRB-HICOM and GAB have the task of monitoring and reducing their use of environmental resources. This is one among other responsibilities for DRB-HICOM and GAB. From Examples 173-176, ‘responsible’ as a Classifier could be employed to refer to CSR while ‘responsible’ as a Thing is employed to mark things that corporations are obliged to do.

6.2.5 Lemmas for sustainab*

The lemmas for sustainab* are sustainability, sustainable and sustainably. Table 6.11 demonstrates that ‘sustainability’ and ‘sustainable’ are employed often in Environment Sections. ‘Sustainably’ is not analyzed because it has 2 instances and this is not enough to develop patterns.

Table 6.11: Frequency of lemmas for sustainab*

Lemma	Frequency
sustainability	143
sustainable	169
sustainably	2

6.2.5.1 Sustainability

There are 43 instances where ‘sustainability’ has the notion of permeating corporations or the lives of stakeholders, as in Examples 177 and 178 respectively. Sustainability (**bolded**) serves as an objective to reach through environmental CSR. ‘Sustainability’ as a Thing proposes that sustainability exists and corporations know what it is although there is no mention of when and where ‘sustainability’ will be achieved.

Example 177: To ensure the environmental **sustainability** of our operations, GAB will continue to look at implementing continual improvement initiatives and environmental conservation initiatives.
GAB, 2009

Example 178: Wessex Water considers sustainable development to be a set of activities that help society move towards **sustainability**.
YTL, 2011

‘Sustainability’ as a Qualifier (**bolded**) is rare, with only 12 instances. A Qualifier is used to link concepts to sustainability. It describes the nature of corporations (5

instances) in Example 179, the nature of CSR (4 instances) in Example 180 and CSR reporting (3 instances) in Example 181. Lacking the Qualifier in Examples 179-181, the mention of people, planet and profits by Nestlé and GRI by YTL might not be relevant to CSR. The concept of three pillars in Example 180 and GRI in Example 181 is linked to sustainability considerations through the Qualifier.

Example 179: The company has won numerous awards for the design of its property developments and is consistently mentioned for having outstanding results and for being a strong supporter **of sustainability**.
YTL, 2011

Example 180: Nestlé has commissioned the Indonesian Coffee and Cocoa Research Institute (ICCRI) to conduct a detailed scientific study on a microbial “back-to-nature” approach that could spearhead the “Nestlé Solution” which aims to achieve an all-round win situation for the people, the planet and profits – the three pillars **of sustainability**.
Nestlé, 2009

Example 181: Its reporting content also drew greater reference to the company’s strategy and local policies, with the report again based on the Global Reporting Initiative (GRI) framework, a global standard **for sustainability reporting**.
YTL, 2011

The co-text for sustainability shows corporations encouraging sustainability. In Examples 182-184, the verbal group (underlined) shows DRB-HICOM, GAB and Nestlé ensuring the pursuit of sustainability. From Examples 182-184, ‘sustainability’ has multiple but positive meanings (Leitch & Davenport, 2007, p. 49, 56). The use of ‘sustainability’ invokes a positive, JUDGEMENT: Capacity of corporations since it is employed to describe how corporations are improving the environment through their operations.

Example 182: The Management team has appointed an EMS Committee as the Green Globe Coordinators, who are responsible for ensuring ongoing environmental performance, identification and environmental risks, recording and monitoring of impacts and implementing environmental and social sustainability measures.
DRB-HICOM, 2010

Example 183: ...we will work relentlessly to ensure the Company remains committed to environmental sustainability in a way that truly befits our role as a responsible corporate citizen.

GAB, 2009

Example 184: This management system will ensure the sustainability of our efforts and our commitment to not pollute the environment.

Nestlé, 2009

6.2.5.2 Sustainable

‘Sustainable’ acts as a Classifier (**bolded**) for ‘practice’ in 4 instances and ‘practices’ in 21 instances, as in Examples 185-188. A plural Thing is utilized often because it implies the existence of various initiatives. GAB, Nestlé and YTL are changing their operations to improve the environment. The Classifier may be recursive because another Classifier (underlined) comes after ‘sustainable’ in Examples 185-187. It makes ‘sustainable practices’ specific to an area of the environment, such as ‘forestry’ in Example 186 and ‘office resources’ in Example 187.

Example 185: WE are committed to improving our environmental performance through the implementation of sound and **sustainable environmental** practices that are entrenched within our business model and ethos.

GAB, 2010

Example 186: To build a global movement to support the development, implementation and disclosure of **sustainable forestry** practices, NESTLÉ is intensifying its cooperation with international organisations.

Nestlé, 2011

Example 187: In addition to greening its infrastructure, POWERSERAYA has also managed to inculcate **sustainable office resource** practices among its corporate office staff.

YTL, 2010

Example 188: The ISO 14001: 2004 certification means that YTL POWER SERVICES continuously adopts the highest standards of **sustainable** practices...

YTL, 2011

GAB, Nestlé and YTL are responsible for inculcating sustainability in their operations because the -er roles (CAPITALIZED) in Examples 185-188 refer to corporations. Examples 186-187 commence with a non-finite clause but the -er roles are Nestlé and PowerSeraya in the following finite clause. Corporations are proactive and are involved in many ways in ‘sustainable practices’ and this can be seen from the nominalization (double underlined) in Examples 185-186 and the verbal group (double underlined) in Examples 187-188. Since corporations are able to inculcate sustainability in their operations, Examples 185-188 can invoke a positive JUDGEMENT: Capacity of GAB, Nestlé and YTL.

A common use of ‘sustainable’ is as a Classifier for ‘development’ as a Thing. The terminology ‘sustainable development’ is traceable to the 1987 Report of the World Commission on Environment and Development or more commonly called the Brundtland Report after its chairman, Gro Brundtland. The corpus has 30 instances of ‘sustainable development’.

In 8 of 30 instances, corporations like GAB in Example 189 and YTL in Example 190 acknowledge the importance of sustainable development in the finite clause. How GAB and YTL achieve ‘sustainable development’ is provided in the subsequent non-finite clause (*italicized*). GAB and YTL are aware of methods to achieve sustainable development. It is a concept that must contribute positive benefits to society, which is noted explicitly (underlined) in Examples 189-190. These benefits are not given a time and place to be achieved since the non-finite clause implies a continuous activity and makes ‘sustainable development’ an objective to be achieved in the future. GAB and YTL do not need to commit themselves to when and where to achieve ‘sustainable development’. Examples 189-190 note that corporations start to practice ‘sustainable

development’ after GAB become ‘conscious’ and YTL ‘recognizes’ sustainable development. Since ‘sustainable development’ is new to them, it is not possible to achieve ‘sustainable development’ quickly. In Examples 189-190, ‘sustainable development’ is a positive terminology because it induces corporations to improve the environment.

Example 189: We are conscious that a sustainable enterprise is one that contributes to **sustainable development** *by simultaneously delivering economic, social, and environmental benefits*; also referred to as the triple bottom line.

GAB, 2010

Example 190: We recognise the importance of **sustainable development**, *setting targets to reduce the carbon footprint of our operations on society, and understanding the dire consequences of global warming.*

YTL, 2010

While ‘sustainable development’ is a positive terminology, it has a broad definition. In 7 of 30 instances, the meaning of sustainable development is provided (underlined), such as by YTL in Examples 191-192. YTL shows a distinct perception of sustainable development in Examples 191 and 192 because in Example 191, ‘sustainable development’ is meant for society but in Example 192, it is a part of the corporation. As Alexander (2009, p. 54) writes, everyone talks about ‘sustainable development’ but not everyone talks about the same thing.

Example 191: Wessex Water considers **sustainable development** to be a set of activities that help society move towards sustainability.

YTL, 2009

Example 192: The commitment was also in line with YTL’s long-standing commitment to environmental protection, which over the last decade has seen the Group make **sustainable development** and energy efficiency a core part of its business strategy.

YTL, 2011

There is a broad definition for ‘sustainable development’. It reflects the broad definition of the Brundtland Report, where sustainable development is about satisfying our present

needs while not compromising the needs of future generations (Report of the World Commission on Environment and Development, 1987, p. 16). A broad definition permits corporations to conduct a variety of initiatives in the name of sustainable development. It invites an ecumenist stance because many corporations can take part in CSR. Yet, corporations can label almost anything as ‘sustainable development’ and claim to perform CSR, which can dilute the idea of sustainable development. One way to circumvent such dilution is by limiting sustainable development to selected environmental problems but this is only utilized in 4 instances, as in Examples 193-194. Petronas chose to focus on water and Petronas inscribes this environmental resource with a positive APPRECIATION: Valuation (‘key’) because water is a crucial environmental resource in its operations. Petronas limits the scope of sustainable development and it sponsors initiatives to conserve water. This is more achievable than conserving water for others since corporations cannot compel others to conserve water.

Example 193: Water conservation has been included as one of PETRONAS’ key **sustainable development** elements.

Petronas, 2010

Example 194: Efficient use of water has become a key **sustainable development** issue globally, and is an essential resource in our operations.

Petronas, 2011

Alexander (2009, p. 57) notes the presence of positive words near ‘sustainable development’ in concordance lines. This is inscribed ATTITUDE while invoked ATTITUDE relies on the choice of ideational meanings. In Examples 189-194, sustainable development provides useful benefits to corporations and stakeholders. There is no need to evaluate sustainable development because its definition colors it with a positive evaluation. It has since become a positive terminology (Alexander, 2009, p. 57) and does not need to be reiterated in Environment Sections. Environment Sections do not need to evaluate ‘sustainable development’ because the terminology

presumes corporations acting in favor of the environment. For sustainable development to be achieved, development must go on, but sustainably. There is no questioning of the growth motive behind development. Instead, development should be better managed and ‘sustainable’ points to the manner of management. Corporations should continue with operations but reform their operations.

From Tables 6.10 and 6.11, ‘sustainability’ and ‘sustainable’ are more frequent than ‘responsibility’ and ‘responsible’, as replicated in Table 6.12. This higher frequency translates to ‘sustainability’ and ‘sustainable’ having a more extended repertoire of meanings compared to ‘responsibility’ and ‘responsible’. There is a ratio of 1:4.46 between ‘responsibility’ and ‘responsible’ with ‘sustainability’ and ‘sustainable’. The ratio means that for 1 instance of ‘responsibility’ or ‘responsible’, there are 4.46 instances of ‘sustainability’ or ‘sustainable’ in Environment Sections.

Table 6.12: Comparing lemmas

Lemma	Frequency	Lemma	Frequency
responsibility	32	sustainability	143
responsible	38	sustainable	169
TOTAL	70	TOTAL	312

‘Sustainability’ is more domain specific than ‘responsibility’ because ‘responsibility’ might be found in other corporate registers but ‘sustainability’ is commonly linked to CSR. Corporations try to fit in the CSR domain by employing terminology common to the domain. Moreover, ‘responsibility’ shows the focus of corporations. It cannot be repeated often because the focus of responsibility in Environment Sections is the environment. ‘Responsibility’ is abstract and corporations can claim responsibility but it has to be proven, which requires mentioning sustainability. ‘Sustainability’ pertains to

initiatives and since there are various initiatives, ‘sustainability’ can be repeated to describe these initiatives.

6.2.6 Exact numbers

The search for exact numbers generated 545 concordance lines. Exact numbers by themselves signal a quantity but co-text is required to establish their meaning. While studying words in concordance lines is common in environmental discourse (Alexander, 2009, Goatly, 2001, 2002, Hansen, 2006, Harré, Brockmeier & Mühlhäusler, 1999, Mühlhäusler & Peace, 2006, Schultz, 2001), exact numbers seem to have been marginalized.

Exact numbers are part of a nominal group as a Numeral (Example 195) or part of a Qualifier (Example 196). Exact numbers may also be part of a prepositional phrase as Circumstance: Manner: Degree (Example 197). Numbers are recruited to demonstrate the exact quantity of Thing. Their presence shows the quantified Thing, be it hectares in Example 195, reduction and target in Example 196 and electricity consumption in Example 197.

Example 195: Of the **1,500** hectares, **1,471** hectares have already been planted and reforested.
Maybank, 2010

Example 196: In terms of total amount of equivalent CO₂ released, we achieved a reduction **of 2.9%** in 2011 against our performance in 2010, surpassing our annual target **of 1% reduction**.
Nestlé, 2011

Example 197: In the year under review, specific electricity consumption at the brewery decreased slightly **by 0.6%**.
GAB, 2009

The exact numbers in the concordance lines are definite numbers (Halliday & Matthiessen, 2004, p. 318) and can be categorized as large numbers (hundreds, thousands or millions) and small numbers (often below 10). Large numbers are paired with a unit of measurement, which in Examples 198-199 (underlined) is ‘hectare’ and ‘kilogramme’. A corporation’s operations are often sizeable and their environmental impact is likely to be as sizeable because an individual would not use as much ink as Media Prima in Example 199. Large numbers show that corporations can implement initiatives to improve the environment on a large scale. Small numbers are paired with a percentage, as in Examples 200-201 (double underlined). Percentages report the proportion of change between periods. They show by comparison that DRB-HICOM and GAB have improved their energy use. The percentages record change over the years (5 years in DRB-HICOM and 1 year in GAB) and are evidence of improvement after implementing environmental initiatives.

Example 198: Of the 1,500 hectares, 1,471 hectares have already been planted and reforested.

Maybank, 2010

Example 199: Our total ink usage has increased from 1,360,305 to 1,951,400 kilogrammes in 2010.

Media Prima, 2010

Example 200: Wisma DRB-HICOM has achieved a total savings of 6.4% in energy consumption throughout the five years period between 2005 and 2009.

DRB-HICOM, 2010

Example 201: In the year under review, specific electricity consumption at the brewery decreased slightly by 0.6%.

GAB, 2009

These large or small numbers have a higher frequency than the individual words studied in Sections 6.2.1 to 6.2.5, except ‘environmental’, as demonstrated in Table 6.13. Corporations can prove their ‘eco’, ‘environmental’, ‘green’, ‘responsible’ and ‘sustainable’ credentials by citing the amount of change for environmental risks or

resources. Numbers imply objectivity and cannot be manipulated as easily as words because numbers can be measured and verified, as said by Representative 3 during the interviews. Exact numbers are a way to ensure the validity of claims made about the results in Environment Sections. Exact numbers are also an indication that corporations are monitoring their environmental initiatives.

Table 6.13: Words to refer to environmental CSR

Word	Frequency
eco	43
environment	318
environmental	595
environmentally	55
green	200
responsibility	32
responsible	38
sustainability	143
sustainable	169
exact numbers	545

Exact numbers demonstrate the quantitative impact of a corporation’s environmental initiatives. The significance of this impact is deciphered in conjunction with other elements in the clause. Numbers acquire a positive value because other elements adjoining them contribute to evaluate a number in a nominal group (underlined) positively. ‘Reduction’ in Examples 202-203 and ‘million’ in Example 204 evaluate the number as possibly good achievements. A nearby verbal group (*italicized*) and another nominal group (**bolded**) in Examples 202-204 strengthen the positive evaluation in the nominal group with a number (underlined) because these elements adjoin one another in the clause (Hood, 2006, p. 44). These elements help the exact numbers to invoke a positive APPRECIATION: Valuation of initiatives in Examples 202-204, where exact numbers indicate that the results of these initiatives are desirable. Since interpersonal meaning is prosodic (Martin & White, 2005, p. 19), elements in the clause work together to convey the benefit of exact numbers.

Example 202: This *represents a 2.3 per cent reduction* from the previous year's 24,108,400 kWh hours.

Media Prima, 2010

Example 203: In terms of total amount of equivalent CO2 released, we *achieved a reduction of 2.9%* in 2011 against our performance in 2010, **surpassing our annual target of 1% reduction.**

Nestlé, 2011

Example 204: The project, at *a cost of £9.5 million*, provides **a more sustainable and cost-beneficial solution** to the traditional approach of pumping.

YTL, 2010

From Examples 195-204, exact numbers enable the nominal group to quantify entities, where numbers make experience about an entity more specific. The removal of numbers would change the interpersonal meanings in Examples 195-204. This is revealed in Examples 205-207. Examples 205b, 206b and 207b, where exact numbers are removed, sound as if GAB, Media Prima and Nestlé are bragging about the results of their initiatives, which is not advisable (Du, Bhattacharya & Sen, 2011, p. 4). GAB in Example 205b can temper the result, using 'slightly' to reduce its subjectivity. Although GAB, Media Prima and Nestlé can utilize indefinite numbers (Halliday & Matthiessen, 2004, p. 318) (**bolded**), as proposed in Examples 205c, 206c, and 207c, this is not chosen. This choice does not seem professional and implies subjectivity because these corporations do not seem sure of results and are not monitoring their environmental initiatives using objective methods. Moreover, the environment cannot be improved if corporations do not know the result of their initiatives. Numbers record a change in time after environmental initiatives. This record can be used to decide if corporations want to maintain or modify their initiatives year after year. Hence, definite numbers are necessary in Environment Sections.

Example 205a: In the year under review, specific electricity consumption at the brewery decreased slightly **by 0.6%**.

GAB, 2009

Example 205b: In the year under review, specific electricity consumption at the brewery decreased slightly.

Example 205c: In the year under review, specific electricity consumption at the brewery decreased by **a lot**.

Example 206a: This represents a **2.3** per cent reduction from the previous year's 24,108,400 kWh hours.
Media Prima, 2010

Example 206b: This represents a reduction from the previous year's kWh hours.

Example 206c: This represents **a little** reduction from the previous year's kWh hours.

Example 207a: In terms of total amount of equivalent CO2 released, we achieved a reduction **of 2.9%** in 2011 against our performance in 2010, surpassing our annual target **of 1%** reduction.
Nestlé, 2011

Example 207b: In terms of total amount of equivalent CO2 released, we achieved a reduction in 2011 against our performance in 2010, surpassing our annual target of reduction.

Example 207c: In terms of total amount of equivalent CO2 released, we achieved **more** reduction in 2011 against our performance in 2010, surpassing our annual target of **some** reduction.

Exact numbers function to evaluate corporations positively but this is not the trend throughout the 545 instances. In certain instances, numbers are descriptive and not evaluative. This is seen for small numbers, except for small numbers with percentage. Examples 208-210 use small numbers (double underlined). These numbers are describing entities, be they a species (Example 208), distance (Example 209) or time (Example 210). The numbers to refer to these entities cannot be influenced by corporations. For example, it would be hard for DRB-HICOM to introduce another species in Kenyir until there are 10 species and GAB cannot lengthen a river. Similarly, the 1-hour observance by Petronas is determined by the organizers of 2010's Earth Hour. Perhaps the distinction between using numbers to describe or evaluate is if corporations can change a quantity in a situation. Maybank in Example 195 can decide

on the hectares and GAB in Example 197 can manage electricity consumption, unlike DRB-HICOM, GAB and Petronas in the situations in Examples 208-210.

Example 208: Kenyir is also home to 9 species of hornbills in Asia.
DRB-HICOM, 2011

Example 209: In December 2007, the GAB Foundation began the River Rehabilitation Project by adopting the entire 2.5km stretch of the Sungai Way, which flows behind our operations.
GAB, 2011

Example 210: The lights at the premises in Malaysia were turned off from 8.30 pm to 9.30 pm.
Petronas, 2010

6.3 Image features

Environment Sections use 3 types of images, namely maps, pictures and charts. Maps are seen only once (Example 211) to locate where YTL performs its initiatives. Maps are not utilized because language names the location of an initiative and a name does not take up space like maps. A named location can also be searched for in an atlas.

Example 211: Map



YTL, 2011

Pictures are common because they show a stage during or after initiatives. Example 212 depicts during an initiative. Example 212 depicts a solution because employees are

cleaning the environment. Examples 213-214 depict after an initiative because the CEO launches an electric motorcycle in Example 213 and new packaging is introduced in Example 214. Examples 213-214 are the result of an initiative because the electric motorcycle and new packaging are the results of an initiative by DRB-HICOM and Nestlé respectively. Representatives 2 and 3 find pictures useful as evidence of an initiative because pictures can catalogue a corporation's environmental initiatives. Moreover, pictures render an initiative more noticeable because pictures always have colors and can be large, which gives pictures more salience than language.

Example 212: Picture



DiGi, 2009

Example 213: Picture



DRB-HICOM, 2011

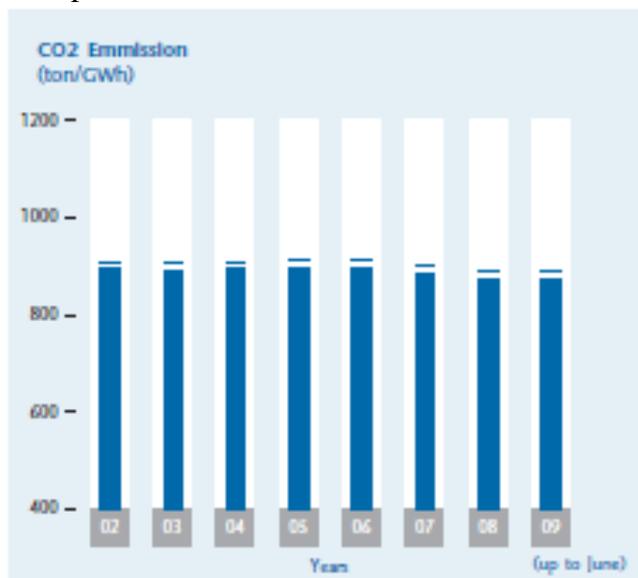
Example 214: Picture



Nestlé, 2010

Charts are more often employed than pictures. Charts mean bar, line or pie charts. These portray 3 types of content, such as temporal comparison (Example 215), procedure (Example 216) and theory (Example 217). Charts about temporal comparison reveal a change from month to month or year to year caused by a corporation's initiative. Example 215 captures the yearly change in YTL's CO₂ emission.

Example 215: Chart



YTL, 2009

Charts about procedure demonstrate how an initiative is realized through certain steps. DiGi's Deep Green in Example 216 consists of 7 groups that help to reduce CO₂ emission.

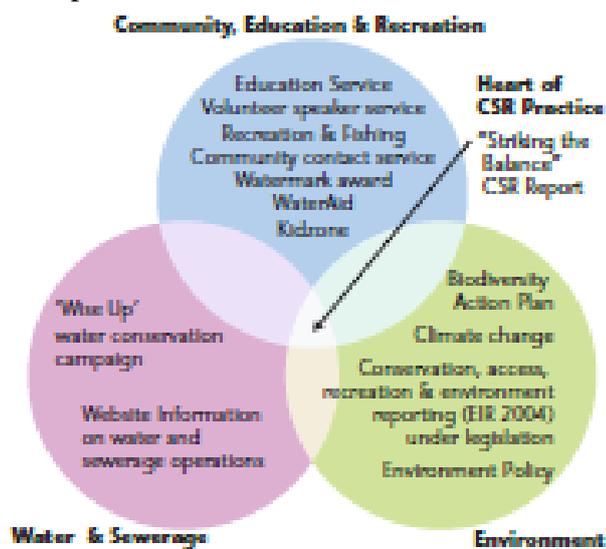
Example 216: Chart



DiGi, 2009

Charts about theory demonstrate concepts and their relation. The 3 components in Example 217 conceptualize how various aspects work together to materialize YTL's CSR.

Example 217: Chart



YTL, 2009

Among the 3 types of content in charts, temporal comparison can also be depicted using tables. In Example 218, the table can be redrawn as a bar chart showing the cost per

year for waste. Yet, tables are not as common as charts for temporal comparison. Perhaps charts are preferred because charts are easier to read, as Representative 1 says. One glance should be enough to acquire the gist of an initiative. This is strengthened by the use of colors to distinguish the components in charts. In Example 215, the color blue distinguishes the quantity of CO₂ emission. Spacing makes the components (years) individualized. In Example 215, the years are represented by the geometric shape of rectangles. Such shapes also make an increase or decrease easier to notice. Colors and geometric shapes make charts more interesting than tables, which can explain the prevalence of charts. Hence, colors and geometric shapes are interpersonal choices (O'Toole, 2011, p. 24) to orient readers to the ideational choices in charts. That is, color and geometric shapes indicate the crucial point about charts- an increase or decrease and Example 215 shows a fluctuation in CO₂ emission.

Example 218: Table
Environmental Expenditure for the disposal of Scheduled Wastes for Balai Berita Shah Alam from 2009 to 2011

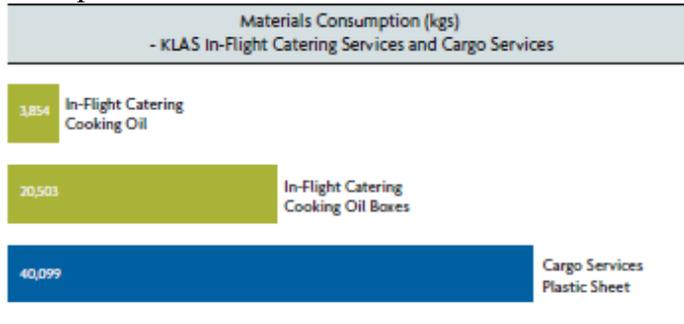
Description of Waste	Disposal Cost (RM)		
	2009	2010	2011
Photographic sludge (SW 423)	22,482.00	6,326.10	7,423.20
Activated Carbon (SW 411)	0	25,193.00	15,651.90
Mixed Solvent (SW 322)	800.00	1,920.00	480.00
Ink sludge (SW 416)	17,128.80	20,079.70	7,720.65
Ink waste (SW 418)	20,961.00	20,700.00	16,800.00
Transport and toll charges for disposal	2036.74	2100.19	1554.55
Total	65,417.54	76,319.99	49,630.30

Media Prima, 2011

In Examples 219-220, charts and pictures have captions (Example 220) or titles (Example 219). Captions and titles link the content in language to image. Charts expand

the content language while pictures exemplify the content in language. Language mentions that KLAS produces waste and details are provided in Example 219. Language also mentions that bushings were replaced in Paka and a step during the initiative is depicted in Example 220.

Example 219: Chart



DRB-HICOM, 2011

Example 220: Picture



High Voltage Transformer Bushings replacements being carried out

YTL, 2011

Charts, but not pictures, are referred to in language, as in Examples 221-222. Perhaps the content in pictures can be postulated but not the content in charts because charts are more abstract than pictures. Language introduces charts and details are available in charts. In Examples 221-222, language introduces charts by mentioning where charts are located (**bolded**) and language also introduces the content of charts (*italicized*). The extent of hazardous waste from DRB-HICOM and carbon emission in Media Prima are

known through reading the charts. ‘Below’ shows the position of charts after language and the italicized nominal group shows what to expect in charts. Language anchors charts to the paraseme and ensures the continuity of content from one semiotic resource (language) to another semiotic resource (image).

Example 221: The graph **below** shows *the level of hazardous waste transported from our operations*.
DRB-HICOM, 2010

Example 222: The figure **below** reflects *the breakdown of carbon emissions for Media Prima*.
Media Prima, 2009

6.4 Conclusion

The analyses in Sections 6.1-6.3 help to answer research question 1b (Section 1.4). Research question 1b asks ‘How has the Environment Section presented environmental CSR through language and image?’ and it can now be answered. The field, tenor and mode variables in Environment Sections are postulated. Field consists of the domain of experience and activity (Matthiessen, Teruya & Lam, 2010, p. 95). For Environment Sections, Sections 6.1-6.3 show that the sub-domain is environmental CSR while the activity is an expounding socio-semiotic process. Since the sub-domain is environmental CSR, field exerts a pressure on the strata of semantics and lexicogrammar because entities relevant to environmental CSR are instantiated. Expounding is an indication that Environment Sections are entity-oriented because they taxonomize (Matthiessen, Teruya & Lam, 2010, p. 93) their 3 major entities of corporations, the environment and environmental initiatives.



The GSP of Environment Sections is formulated as: $(IN) \wedge IE \wedge [(FI) \cdot (A)] \wedge (F)$ (Section 6.1). This translates to: An optional Introduction is followed by an obligatory

iterated Initiative. An obligatory iterated Initiative is followed by an optional Featured Initiative and/or optional Adherence OR an optional Adherence and/or optional Featured Initiative. These are followed by an optional Finance.

The clauses for the Introduction and Initiative have a proportion of 44% doing and 41.5% being and there is almost parity between doing and being in language. Expounding may prefer being to explain the initiatives but expounding requires doing because the solutions and results of an initiative tend to deploy corporations as Actor or Behaver in 33.5% of the clauses. This choice displays the contribution of corporations to the environment. Language has primarily construed actions and descriptions to realize environmental CSR. Corporations (1st entity) occupy a large proportion of -er roles, indicating that corporations have the ability to perform environmental CSR. The environment (2nd entity) is often in -ed roles. The environment is not conceived as a whole but in terms of environmental risks or environmental resources. These entities do not have volition and are easier to subject to initiatives. Environmental initiatives (3rd entity) are directed by corporations for the environment and their results are reported. Some language features display regular, more or less ritualized collocations (Halliday, 2001, p. 193). These features portray corporations implementing various initiatives with positive benefits for the environment (Section 6.2).

The images for the Introduction and Initiative prioritize a conceptual representation (79.3%) to a narrative representation (20.7%). This is most likely in an expounding socio-semiotic process (Matthiessen, 2009b, p. 29). Image has prioritized a state of being to a state of acting or reacting to exhibit the impact of environmental initiatives. The Introduction uses more pictures while the Initiative uses more charts. Beattie, Dhanani & Jones (2008, p. 216) find that distinct sections in annual reports tend to favor

one type of image but in CSR reports, distinct elements in one section may favor one type of image. The Introduction prefers pictures to depict the existence of initiatives and the Initiative prefers charts to depict the empirical results of initiatives (Section 6.3).

Expounding is a field variable but it is influenced by valuation, a tenor variable. Valuation or positive and negative value loadings (Matthiessen, Teruya & Lam, 2010, p. 217) helps to interpret corporations, the environment and environmental initiatives positively. Environmental initiatives may or may not have explicit evaluation but they invite an implicit evaluation. These initiatives are evaluated positively and their evaluation is extended to corporations. Expounding in Environment Sections recruits positive value loadings about the 3 major entities (Figure 6.19). As to mode, field and tenor choices are presented in monologic writing, where language bears more semiotic labor than image (Matthiessen, 2009b, p. 23) about the 3 entities.

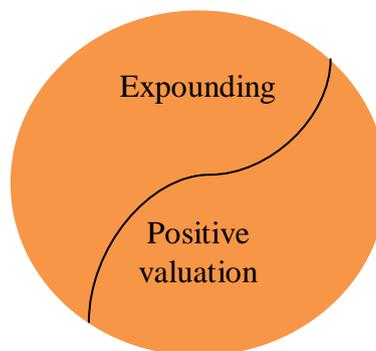


Figure 6.19: Environment Sections have expounding with positive valuation

Environment Sections are considered as corporate environmental discourse (CED) because they articulate arguments to preserve or change the relationship between corporations and the natural environment. Environment Sections substantiate the multisemiotic nature of environmental discourse (Harré, Brockmeier & Mühlhäusler, 1999, p. 3) because language and image are employed to portray environmental initiatives. Environment Sections portray corporations using their resources to perform

initiatives to improve the environment. CED helps to conceptualize nature through particular lenses. In this case, corporations enable environmental initiatives to unfold and these initiatives have a positive impact on the environment. Hence, corporations are required to improve the environment. Choices in the ideational and interpersonal metafunctions present environmental CSR as a positive engagement from corporations to the environment. The relation among corporations, the environment and environmental initiatives in Environment Sections is visualized in Figure 6.20.



Figure 6.20: Entities involved in environmental CSR

The environment is considered in terms of environmental risks or resources. These components are easier to define and manage and corporations can develop and execute specific initiatives. While environmental discourse is blamed for postponing action (Mühlhäusler & Peace, 2006, p. 462), CED in Environment Sections explains initiatives after their performance and becomes a discourse that empowers corporate environmental involvement. CED posits a relationship between corporations and the natural environment, where corporations are represented as benign benefactors of the environment. In conclusion, Chapter 6 has explained Environment Sections. It proposed the GSP for Environment Sections and analyzed the Introduction and Initiative in detail (Section 6.1). It also considered the case of salient lemmas (Section 6.2) and the types of images (Section 6.3). Lastly, research question 1b was answered (Section 6.4).

CHAPTER 7

RECONTEXTUALIZATION IN CSR REPORTS

7.0 Introduction

Chapter 7 examines discourse practice, which is the 2nd dimension of Fairclough's 3-dimensional CDA model (Section 3.1). It embraces the production, distribution and consumption of texts (Fairclough, 1992, p. 78) but this research only inspects production in terms of recontextualization. Recontextualization (Chapter 7) is as important as text (Chapters 5-6) because both dimensions make meanings but in a rather different way (Lemke, 1995, p. 10). Text examined language and image features and recontextualization examines intertextuality and interdiscursivity. Chapter 7 analyzes intertextuality in Section 7.1 and interdiscursivity in Section 7.2. It ends with a conclusion in Section 7.3.

7.1 Intertextuality

Various texts are cited in corporate discourse (Breeze, 2013, p. 167) and CSR reports refer to common text types, where a text type is a generalization across a set of similar texts (Matthiessen, Teruya & Lam, 2010, p. 219). CEO Statements refer to documents (policies, reports, research, standards) and individuals/groups (stakeholders, expert organizations) (Figure 7.1) and Environment Sections refer to documents (policies,

regulations, research, standards) and individuals/groups (the CEO, stakeholders, expert organizations) (Figure 7.2). These texts are the secondary discourses in the primary discourse of CEO Statements and Environment Sections (Fairclough, 1995a, pp. 54-55).

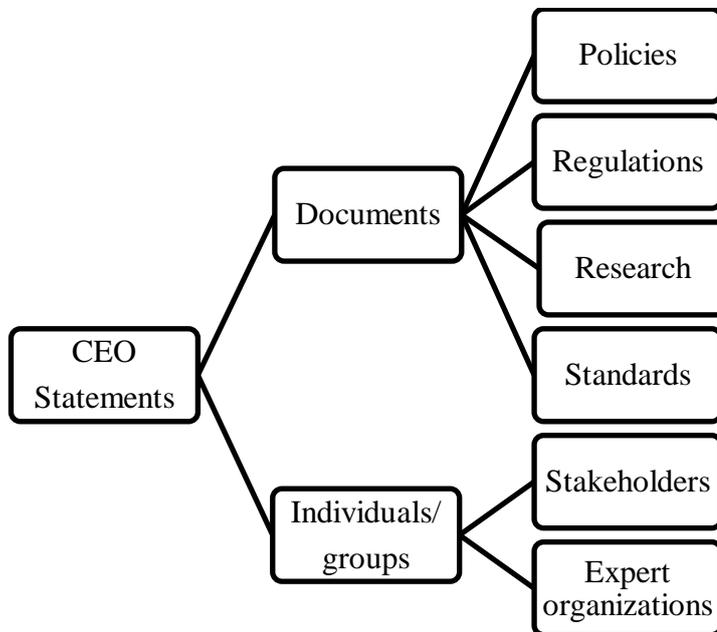


Figure 7.1: Texts referred to in CEO Statements

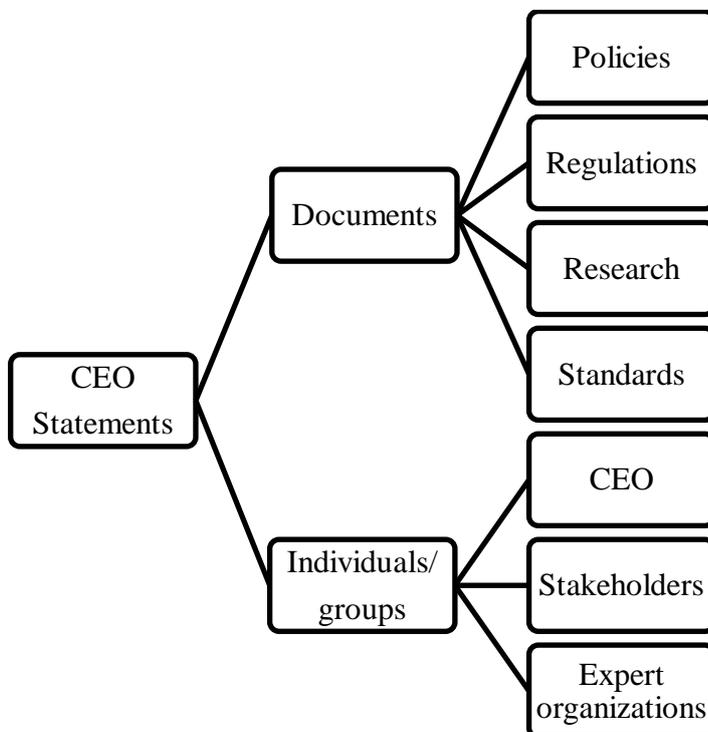


Figure 7.2: Texts referred to in Environment Sections

From Figures 7.1 and 7.2, the typical indicators of intertextuality (Section 4.5.2) are an explicit reference to a text (Bhatia, 2004, p. 126, Wodak & Fairclough, 2010, p. 27). These texts are commonly signaled using Thing or Event. Section 7.1 discusses shared text types between CEO Statements and Environment Sections together because these text types perform similar functions in both sections.

Policies are the first text type. Policies (**bolded**) can be specific, as in Examples 1-2, because the lexical choices ‘environment’ and ‘environmental’ indicate the environment as the CSR area. Policies (**bolded**) can also be non-specific, as in Examples 3-4, because the lexical choices ‘benchmark model’ and ‘sustainable practice’ can be used across CSR areas. Corporations develop policies and policies guide their CSR. These policies guide preparing CSR initiatives and achieving CSR results. Corporations comply with policies, as ‘following’ in Example 3 and ‘in line with’ in Example 4 indicate. CSR is valued enough for GAB and YTL to submit to these policies.

Example 1: Our core policies including **the Environmental Policy, Quality Policy, Employee Safety & Health Policy** and **Enterprise Risk Management Policy** help to improve the environment in all aspects of our operations.

DRB-HICOM, 2011, Environment Section

Example 2: We have a number of policies aimed at minimising our impact on the environment including **our Environmental Conservation Guidelines**.

TM, 2011, Environment Section

Example 3: We will set out targets following **the Heineken Utilities Benchmark Model**.

GAB, 2010, Environment Section

Example 4: YTL Power’s *ElectraNet* operation in Australia operates in line with **a Code of Sustainable Practice**.

YTL, 2009, Environment Section

Policies are voluntarily adopted and their mention in CSR reports makes DRB-HICOM, GAB, TM and YTL pro-active in monitoring their CSR. This promotes internal

benchmarking because corporations can compare CSR across their constituent units, such as branches, departments, sections or subsidiaries (Herzig & Schaltegger, 2006, p. 311). Since corporations develop the policies in Examples 1-4, corporations can decide the threshold of initiatives and results deemed enough for compliance. Policies are subjective and their subjectivity might decrease the trust in policies. It also disables comparing CSR performance across corporations because corporations may employ distinct criteria of compliance in their policies.

Regulations are another text type referred to. Regulations are mentioned in Environment Sections but not mentioned in CEO Statements. Regulations in Environment Sections are about environmental CSR. Regulations mean national laws for the environment. Such laws ensure that corporations would not contaminate the environment. Regulations are either insinuated in Example 5 (**bolded**) or listed in Example 6 (**bolded**). Regulations are not described because their details are easily available in the public sphere. Since regulations are mandatorily imposed, corporations have to comply with them. Their compliance is designated by ‘fully compliant with’ in Example 5 and ‘subscribe to’ in Example 6. In Examples 5-6, a corporation’s endeavors to comply with such laws are not explained and claims of compliance by GAB and Media Prima have to be believed. Corporations seem like obedient corporate citizens of Malaysia because they comply with national laws in their operations.

Example 5: GAB’s treatment of wastewater is fully compliant with **local legislation**.
GAB, 2009

Example 6: Media Prima and its subsidiaries subscribe to **the following regulations**:

- **Environmental Quality (Clean Air) Regulations 1979**
- **Environmental Quality (Scheduled Wastes) Regulations 2005**
- **Environmental Quality (Sewage) Regulations 2009**
- **Environmental Quality (Industrial Effluent) Regulations 2009**

• **Local Government Act 1976** on waste dumping policy
Media Prima, 2011

Reports are the third text type. Reports are mentioned in CEO Statements but not mentioned in Environment Sections. These reports are annual and CSR reports. In Examples 7-8, the CSR report (**bolded**) complements the annual report (*italicized*) in Nestlé and TM. Both corporations consider non-financial reporting in CSR reports to be as important as financial reporting in annual reports. These reports provide a complete documentation of operations to achieve economic and social viability since corporations are judged for profit and sustainability.

Example 7: **This CSV Report** accompanies *the Nestlé Corporate and Financial Reports*, which together, make up the *2011 Annual Report* for the Group.
Nestlé, 2011

Example 8: The hope is that, taken together with *our Annual Report*, we provide a clear and concise picture of how our business strategies help us achieve a healthy triple bottom line of economic, social and environmental performance.
TM, 2010

Corporations also commit to CSR continuity. This continuity is temporal because it is marked by a Numerative (underlined) in Example 9 or a Circumstance (underlined) in Example 10. This places the present CSR report as one in a series of chronological CSR reports. These reports enable corporations and stakeholders to monitor CSR performance from year to year. They link CSR in one year to CSR in other years and become evidence for a corporation's long-term CSR disclosure. This explains why reports are mentioned in CEO Statements. Since CEO Statements review a corporation's CSR in one year, mentioning reports convey a corporation's CSR as not just a once-a-year formality but a continuous engagement for corporations, which is integrated into their operations.

Example 9: On behalf of the Board of Directors, I am pleased to present our second Sustainability Report.

DRB-HICOM, 2010

Example 10: I look forward to sharing the results of the Study in future editions of this Report.

Petronas, 2011

The fourth text type referred to is research, which can either be internal or external research. Research is internal if corporations directed them and external if other organizations directed them. This is determined by reading the co-text for the key words. Research in Examples 11-13 (**bolded**) is internal because corporations indicate proprietorship through a Deictic (underlined) in Examples 11-12 or imply proprietorship through the receptive clause (*italicized*) in Example 13. Data from research in Examples 11-13 are useful for DRB-HICOM, Media Prima and TM to examine their performance in the environment (Examples 11 and 13) or the workplace (Example 12) and to improve their performance in these areas.

INTERNAL RESEARCH

Example 11: **Our recent analysis** shows that 80% of compactors were experiencing leachate spillages problems, of which 19% are known to be due to problems related to the conditions of other parts of the compactors due to rain or washing water entering into the compactors.

DRB-HICOM, 2010, Environment Section

Example 12: **Our career satisfaction survey** reflects our strategic planning within the workforce.

Media Prima, 2010, CEO Statement

Example 13: ***A survey*** was conducted at the end of the camp to evaluate the success of the programme.

TM, 2011, Environment Section

Research in Examples 14-16 (**bolded**) is external because corporations acknowledge others as their proprietor (underlined) through a Classifier in Examples 14-15. Example 16 has not identified its proprietor but it could not be YTL because the type of research is not in YTL's industry. Data from research in Examples 14-16 describe the state of

things. Some states are implied to be negative, as in Examples 14-15 but some states may benefit corporations and stakeholders, as in Example 16. Examples 14-16 justify a corporation's reaction to a state through an initiative in subsequent sequences. Example 17 shows the sequences after Example 15. Intertextuality in Example 15 establishes the volume of total produced water and Example 17 conveys it as a problem before proposing bioremediation as a solution. Through intertextuality, Petronas has justified its choice of bioremediation as an environmental initiative. Data from research in Examples 14-16 are useful for DiGi, Petronas and YTL to justify an initiative. Whether internal or external, research in Examples 11-16 is empirical. Citing research shows the objective examination of social concerns and a corporation's reaction to them. Research portrays corporations as ready to adapt to change if data show that change is required.

EXTERNAL RESEARCH

Example 14: Our resolute decision to address climate change is further bolstered by a **McKinsey report on the environmental impact by industry**.

DiGi, 2009, CEO Statement

Example 15: **Industry estimates** place the volume of total produced water during the economic lifetime of an oilfield at five to 10 times that of oil produced from the oilfield.

Petronas, 2009, Environment Section

Example 16: **Research** has also shown that even in the economic collapse since 2008, sustainability leaders have the fastest-growing stock value and are well protected from value erosion, even in a down economy with more sustainable companies having an average market capitalisation of US\$650 million more than their less sustainable competitors.

YTL, 2011, CEO Statement

Example 17: Finding an efficient and effective method of discharging produced water in an environmentally friendly manner is a challenge for the sector.

Bioremediation is a biodiversity-friendly process that cleans up dissolved contaminants in effluents using the natural microbes living in soil and groundwater.

Petronas, 2009, Environment Section

Standards are the fifth text type. Standards (**bolded**) guide CSR, like policies (Examples 1-4). Yet, corporations develop policies but regional or global organizations develop standards, such as the International Organization for Standardization (ISO) in Example 18 and Food and Agriculture Organization (FAO) in Example 20. This is determined by reading the co-text, where the Classifier (underlined) in Examples 18 and 20 states the name of the organization. Alternatively, the context of situation is required to know that the United Nations (UN) developed the Montreal Protocol in Example 19. The standards in Examples 18-20 are voluntarily adopted and DiGi, DRB-HICOM and Petronas become part of an international endeavor to improve the environment. Participation gives prestige to these corporations since the standards in Examples 18-20 are recognized to monitor CSR performance. Reputable organizations decide the criteria for these standards and corporations cannot manipulate them, unlike the criteria for policies (Examples 1-4).

Example 18: To further internalise environmental sustainability across the organisation, we extended **our ISO14001 certification for environmental management system** to our operations nationwide.

DiGi, 2011, Environment Section

Example 19: We have committed to reduce our emission of ozone-depleting gases, in line with **the Montreal Protocol**.

DRB-HICOM, 2011, Environment Section

Example 20: Dissolved salt concentrations of the treated produced water at Heglig were compared to **the Food and Agriculture Organization (FAO) guidelines for water quality**.

Petronas, 2010, Environment Section

Hence, standards are deemed to be objective and their objectivity might increase the trust in standards. Corporations are believed to have achieved certain requirements for CSR if they comply with these standards. Standards enable comparing CSR performance across corporations because standards prescribe common criteria across corporations. This promotes external benchmarking (Herzig & Schaltegger, 2006, p.

303) because corporations can compare their CSR against CSR in other corporations. This is useful to enrich a corporation's CSR and to set industry best practice. This is also useful to rank corporations by compliance. It helps CSR-conscious investors to invest in CSR-conscious corporations and other CSR-conscious stakeholders like employees to work for and customers to buy from corporations with a good compliance record.

The policies (Examples 1-4), regulations (Examples 5-6) and standards (Examples 18-20) reveal CSR ideals valued by stakeholders. These texts become socially-valued because they embody ideals about improving society. Such ideals have been recontextualized from intangible ideas into tangible texts (policies, regulations, standards) and subsequently recontextualized in CSR reports. In this manner, recontextualization helps CSR reports to become socially-valued themselves since they have a link with socially-valued policies, regulations and standards. Citing these texts in CSR reports portrays that a corporation's CSR is inspired by ideals valued by stakeholders. Hence, corporations seem to have the interests of stakeholders in performing CSR.

As learnt from Representative 2 during the interview, the texts in Examples 1-20 provide mechanisms to inspect a corporation's CSR performance. These texts have been authorized to manage CSR. These texts are an impersonal authority (van Leeuwen, 2008, p. 108) and their authority is already established and known in the CSR domain. This benefits corporations because these texts evoke credibility in inspecting CSR. Corporations are ready to execute the criteria in these texts and to demonstrate compliance in CSR reports. This builds confidence in corporations and their CSR performance (Herzig & Schaltegger, 2006, p. 302). Credibility through intertextuality

might substitute the lack of CSR accounting in Malaysia. Accounting would be a clearer way to inspect CSR because CSR initiatives and results have to be monetized.

Individuals/groups are cited through direct speech (Examples 21-24), indirect speech (Examples 25-28) and speech act (Examples 29-31). The voices of other individuals or groups are cited for various reasons.

The CEO (Examples 21-22) and stakeholders (Examples 23-24) are introduced by direct speech. Direct speech is only seen in Environment Sections because they have ample space to relay it. Direct speech is commonly marked by quotation marks (“ ”), as in Examples 21-24. Quotation marks are a conventional way of noting another voice in Environment Sections. These quotation marks convey the details of direct speech as verbatim and reproduce the exact words of the source of speech (**bolded**) in Examples 21-24. These words humanize environmental CSR because the individuals involved in it speak about it. The CEO serves as a personal authority (van Leeuwen, 2008, p. 106). He speaks to motivate Nestlé and YTL to perform CSR in Examples 21-22. He is the leader who encourages CSR and CSR is part of management consideration. The CEO’s direct speech establishes a CSR objective, be it agriculture for Nestlé or climate for YTL. The objective guides the initiatives performed by Nestlé and YTL and these initiatives are detailed in Environment Sections.

Example 21: ‘Improving agricultural productivity is absolutely fundamental in helping to address water shortages and increasing the “crop per drop”, particularly in the developing world.’

Peter Brabeck-Letmathe, Chairman, Nestlé S.A.
Nestlé, 2010

Example 22: “Our generation is facing one of the greatest challenges of modern times – climate change – and with it chronic food, energy and water security issues, not to mention the mass extinction of species due to human folly. Nevertheless, let us recognise that this same challenge is also the greatest opportunity for our generation. We can be the ones who turn the tide

against climate change, and prevent the thoughtless and irreversible extinction of thousands of species, which eventually will include humans as well.”

Tan Sri Dato’ (Dr) Francis Yeoh Sock Ping CBE, FICE
YTL, 2009

Example 23: “If the numbers of one animal decrease, other animals will decrease too. Animals need water, food and habitat to survive. But we have destroyed their basic needs. They are facing extinction because humans poach them for wealth. We should protect our animals. I’ve learned a lot from this programme.”

Wang Khang Jeck, 11
SJK (C) Chung Wa
MyCat Outreach Programme.
Maybank, 2011

Example 24: “The course provides a lot of information about (the) environment but not too much focus on how to report on environmental issues.”

Quotes from **Participants**
Nestlé, 2011

Stakeholders take part in initiatives and give feedback about these initiatives, as said by Representative 3 during the interview. They praise (underlined) Maybank’s CSR in Example 23 and praise (underlined) and reprimand (double underlined) Nestlé’s CSR in Example 24. Corporations can use this feedback to maintain, modify or cancel initiatives. Representative 3 also says that citing stakeholders provides testimonies about the benefits of initiatives. It implies a preference for stakeholders’ direct speech praising and not reprimanding initiatives.

The CEO’s objective in Examples 21-22 covers a vast area but the stakeholder’s feedback in Examples 23-24 covers one initiative in this area. The objective provides an overview because it motivates every stage of CSR while stakeholders are needed in only a few stages. Although there is a power distance between the CEO and stakeholders, citing both of them displays a parity of voices. CSR reports cite them because both have some experience about environmental CSR.

Expert organizations are introduced by indirect speech through choices in TRANSITIVITY with a Mental Process (**bolded**) in Examples 25-26 or a Verbal Process (*italicized*) in Examples 27-28. Mental and Verbal Processes bring another voice as the source of speech in CSR reports (Fairclough, 2003, p. 49) and these Processes make the Senser or Sayer responsible for the Phenomenon or Verbiage, the details. Example 26 has a Senser (Malaysia Energy Centre) and Example 27 has a Sayer (PwC).

The Senser or Sayer in Examples 26-27 is an expert authority (van Leeuwen, 2008, p. 107) because it has CSR expertise and validates a corporation's CSR. Malaysia Energy Centre in Example 26 proves the value of carbon credit while PwC in Example 27 certifies Nestlé's CSR report. Malaysia Energy Centre and PwC are experts in a domain and are believed to be impartial since they are not meant to have vested interests in Nestlé and YTL.

Example 25: OUR ACHIEVEMENT **was recognised** when we won the Prime Minister's CSR Award for the 'Media Coverage' category.
Media Prima, 2010, CEO Statement

Example 26: The Malaysia Energy Centre **estimates** that the country has up to RM100 million tonnes of carbon credit potential for the 2006 to 2012 period and it could benefit from carbon trading, which is now worth US\$60 billion globally but could grow to US\$1 trillion in a decade.
YTL, 2011, Environment Section

Example 27: PwC has checked our reporting and *has confirmed* it to be GRI Application Level C+.
Nestlé, 2010, CEO Statement

Example 28: Continuing on the Green Supply Chain agenda, in 2009, NESTLÉ'S MARKET RETURN WAREHOUSE *was recommended* for ISO 14001 Environment Certification.
Nestlé, 2009, Environment Section

Examples 25 and 28 exclude a Senser or Sayer and the receptive clause emphasizes the Phenomenon or Verbiage, which is about a corporation. This is a choice in THEME

(Table 2.4 in Section 2.2), where a corporation's achievement (**CAPITALIZED**) is the topical Theme in Examples 25 and 28. Examples 25 and 28 emphasize corporations and not the Senser or Sayer who recognizes these achievements because CSR reports tend to focus on corporations. The Senser or Sayer may or may not be known or may or may not be reputable and their authority to validate a corporation's CSR does not have to be ascertained. Unlike direct speech, indirect speech is made part of the paraseme and indirect speech becomes amenable to metafunctional choices to cohere with the rest of the paraseme.

Stakeholders are also introduced by speech act. Speech act (**bolded**) is a Mental or Verbal Process that experienced ideational metaphor (Section 3.3.1.3.1). A clause is reconstrued as a nominal group and the Senser or Sayer, Phenomenon or Verbiage and Circumstance may be erased. Although the Sensers as the source of speech are reconstrued as Qualifiers (*italicized*) in Examples 29-31, the details of the Phenomenon of 'concerns' in Example 30 and 'expectations' in Examples 29 and 31 cannot be recovered.

CSR reports include the voice of stakeholders because CSR is meant to serve stakeholders but their 'concerns' and 'expectations' are not known. DRB-HICOM, Media Prima and Petronas can claim to listen to stakeholders while not reacting to them. In Example 30, the status of Media Prima partly stands on it acknowledging its stakeholders but the execution of 'responding to the concerns of our stakeholders' is not known. In Examples 29 and 31, DRB-HICOM and Petronas acknowledge stakeholders although their dealings with stakeholders are not explicated. Speech act recognizes stakeholders but it marginalizes their voice. Like indirect speech, speech act is made

part of the paraseme and speech act becomes amenable to metafunctional choices to cohere with the rest of the paraseme.

Example 29: We believe that managing our responsibility as a corporate citizen is vital in maximising its positive impacts to the society while balancing the **expectations** *of our diverse stakeholders*.

DRB-HICOM, 2011, CEO Statement

Example 30: At Media Prima, we take great pride in being Malaysia's leading integrated media investment group by responding to the **concerns** *of our stakeholders* who are the key drivers of our success today.

Media Prima, 2010, CEO Statement

Example 31: As we continue to grow our business globally and face greater **expectations** *from a more diverse spectrum of stakeholders*, we believe it is these same values that will continue to earn us the trust and respect that distinguishes us from our peers, in our pursuit of becoming a leading oil and gas multinational of choice.

Petronas, 2009, CEO Statement

Both indirect speech (Examples 25-28) and speech act (Examples 29-31) demonstrate the potential of texts to change through recontextualization (Fairclough, 2001, p. 235, Linell, 1998, p. 155). They were previously direct speech but they have been recontextualized as indirect speech and speech act.

Among the 3 types of voice, indirect speech and speech act are more common than direct speech. Both indirect speech and speech act can be easily incorporated into the paraseme and become amenable to metafunctional choices (Candlin & Maley, 1997, p. 219). While direct speech is also recontextualized from an interaction to CSR reports, the source of speech and details are presumed to be maintained with no change, unlike indirect speech and speech act. Indirect speech helps to certify, prove or validate a corporation's CSR performance, where the source of speech may or may not be maintained and its details might experience some change. Speech act recognizes stakeholders but the source of speech may or may not be maintained and its details are

often lost. There is variation in preserving the source of speech and its details and it decreases from direct speech to indirect speech to speech act.

From Examples 21-31, direct speech conveys corporate and non-corporate voices while indirect speech and speech act only convey non-corporate voices. Corporate voices are those working for corporations and non-corporate voices are those not working for corporations. Corporate voices are expected to endorse CSR reports, as in Examples 21-22 because their corporations publish CSR reports. Corporate voices are not independent because they have vested interests in a corporation's CSR. Non-corporate voices convey a multiplicity of voices, as in Examples 23-31. Non-corporate voices are expected to be independent because they are not meant to have vested interests in corporations. Citing non-corporate voices portrays credibility (Coombs and Holladay, 2012, p. 114, Dawkins, 2004, p. 111, Hyland, 1998, p. 236, Ihlen, 2009, p. 254). They transfer their credibility to CSR reports through endorsing a corporation's CSR. This explains the preference for non-corporate voices over corporate voices in CSR reports. Therefore, the multiplicity of voices is purposeful in CSR reports.

Subsequently, the text types in Examples 1-31 are systematized and visualized as an intertextual cline for CEO Statements in Figure 7.3 and Environment Sections in Figure 7.4. Figures 7.3-7.4 represent an endeavor to organize the secondary discourses (Fairclough, 1995a, pp. 54-55) in CSR reports. This organization considers the extent that corporations write and edit the content of the text types in Examples 1-31. Figures 7.3-7.4 are a cline because they plot the text types referred to in CSR reports in relation to 2 related variables of corporate control and cause. Control means that the text types are determined or influenced by corporations. For corporations, control declines as the cline extends rightwards because their ability to determine or influence texts diminishes.

Cause means that the text types are traceable to corporations, where internal texts are developed by corporations and external texts are not developed by corporations. For corporations, cause changes from internal to external as the cline extends rightwards because a corporation's role in developing texts diminishes.

Control is tied to cause because corporations cannot determine or influence external texts. A shift in control and cause from corporations to other organizations, is probably between stakeholders and expert organizations in Figure 7.3 and between the CEO and expert organizations in Figure 7.4. A dotted line in Figures 7.3-7.4 marks the shift where a corporation concedes its power to other organizations. In this manner, the intertextual cline in Figures 7.3-7.4 charts the dynamic shift of power for discourse practice production in CSR reports.

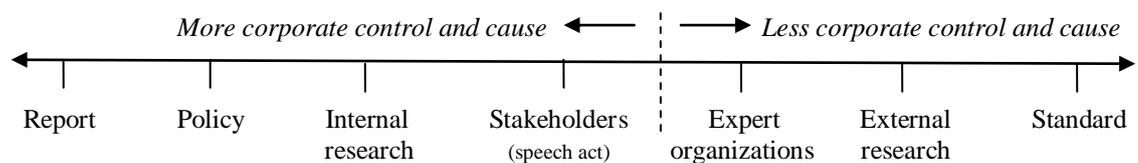


Figure 7.3: Intertextual cline for CEO Statements

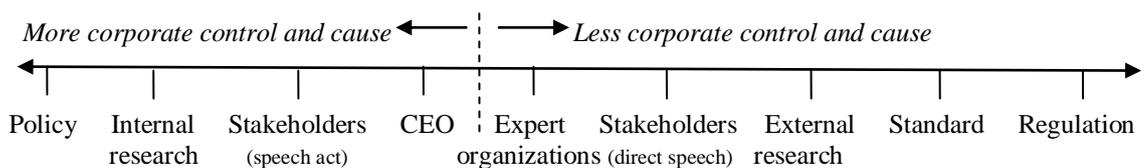


Figure 7.4: Intertextual cline for Environment Sections

The intertextual cline can distinguish the sources of credibility in discourse practice production. There is reader skepticism about the texts produced by corporations (Dawkins, 2004, p. 109, Du, Bhattacharya & Sen, 2011, p. 5, Du & Sen, 2010, p. 13). These texts appear subjective because corporations can easily determine or influence

their content, such as report, policy, internal research, stakeholders through speech act and the CEO. These texts could cause a credibility gap because those involved in CSR produce these texts, which decreases the credibility of these texts. The other texts, such as expert organizations, the stakeholders through direct speech, external research, standard and regulation appear objective because corporations cannot determine or influence their content. For example, the expert organizations validating CSR through indirect speech, the stakeholders giving feedback through direct speech, the organizations conducting external research or developing a standard and the government drafting a regulation are not performing CSR. These texts may narrow the credibility gap because those not involved in CSR produce these texts, which increases the credibility of these texts.

Therefore, credibility improves as the cline extends rightwards in Figures 7.3-7.4. This change is relative to a corporation's diminishing control and cause of texts. It proposes that credibility improves if texts are not determined or influenced by corporations. CSR reports often include the right-leaning texts to improve the credibility of CEO Statements and Environment Sections. As Kristeva (1986, p. 37) writes, intertextuality absorbs and transforms other texts, as echoed by Fairclough (1995b, p. 75). The texts referred to are absorbed and transformed by CEO Statements and Environment Sections to bolster their credibility.

7.2 Interdiscursivity

CSR reports contain 4 common discourses, where a discourse is a way of signifying experience from particular perspectives (Fairclough, 1995a, p. 135). CEO Statements

employ public relations discourse and Environment Sections employ corporate environmental discourse (CED), adherence discourse and finance discourse.

CEO Statements in CSR reports, just as Chairman Letters in annual reports (Bhatia, 2010, p. 39), employ public relations discourse. Many corporations in Malaysia use CSR for public relations purposes (Lu & Castka, 2009, p. 149). Public relations discourse could influence CSR communication since corporations try to make their CSR performance public knowledge. Public relations discourse in CEO Statements shows the influence of public relations on CSR. CEO Statements employ public relations discourse to persuade about a corporation's CSR (Seital, 2004, p. 3, Wilcox & Cameron, 2009, p. 7). This presumes certain conventions, such as corporations as CSR providers and stakeholders as CSR receivers and CSR as a positive engagement. Hence, public relations discourse is both informational and promotional.

Chapter 5 (Section 5.8) posited the presence of information and promotion in CEO Statements. In Examples 32-33, information and promotion are evident because information about DRB-HICOM and GAB also acts as promotion for DRB-HICOM and GAB. DRB-HICOM developing ICAM and GAB being awarded AREA makes Examples 32-33 informational but since these experiences are positive, Examples 32-33 are simultaneously promotional. Public relations discourse construes a corporation's CSR by building an explanation of corporations, stakeholders and CSR performance through information and promotion. The combination of information and promotion in public relations discourse helps to justify a corporation's CSR because if CSR is positive, then CSR should be encouraged.

Example 32: Recognising education as the Group's main community pillar, DRB-HICOM has developed its International College of Automotive (ICAM) to produce a skilled workforce for the automotive sector.
--

DRB-HICOM, 2010

Example 33: We were also a recipient of Asia Pacific's most prestigious awards for entrepreneurs – the Asia Responsible Entrepreneurship Awards (AREA) in the Community Engagement category.
GAB, 2009

Public relations discourse is common in modern literate society. It makes CEO Statements relatively easy to understand but it may garner minimal trust because readers already recognize its persuasive nature. This diminishes the credibility of CEO Statements. The CEO simulates familiarity in CEO Statements (Section 5.5) and familiarity naturalizes his perspective but readers may not trust his perspective, even if it is taken for granted or naturalized. Familiarity and credibility are not isomorphic because shared meanings about CSR through familiarity may not ensure credibility. Credibility is improved by intertextuality. In Section 7.1, citing documents and individuals/groups makes CEO Statements seem credible because corporations adopt national, regional or global CSR criteria to guide or monitor their CSR performance. The infusion of public relations discourse with intertextuality portrays CEO Statements as having substantiated content about corporations, stakeholders and CSR performance, which improves their credibility.

CEO Statements do not seem to rely on interdiscursivity because public relations discourse dominates its content. Bhatia (2010) writes that separate sections seem to have discrete discourses in annual reports. This is not the case of Environment Sections in CSR reports because they have 3 major discourses, namely corporate environmental discourse (CED), adherence discourse and finance discourse.

The first discourse in Environment Sections is CED. CED was defined as the arguments to preserve or change the relationship between corporations and the natural environment

(Section 2.7). This presumes 3 major conventions, where corporations start initiatives (1) to preserve or change the environment (2) with possibly beneficial consequences (3). These conventions render CED a mixed discourse (Fairclough, 1995b, p. 88). In Figure 7.5, corporate discourse, environmental discourse and public relations discourse intersect in CED because CED encapsulates conventions familiar to these discourses. CED is a type of corporate discourse targeting the environment, which tends to emphasize corporations as the source of positive consequences.

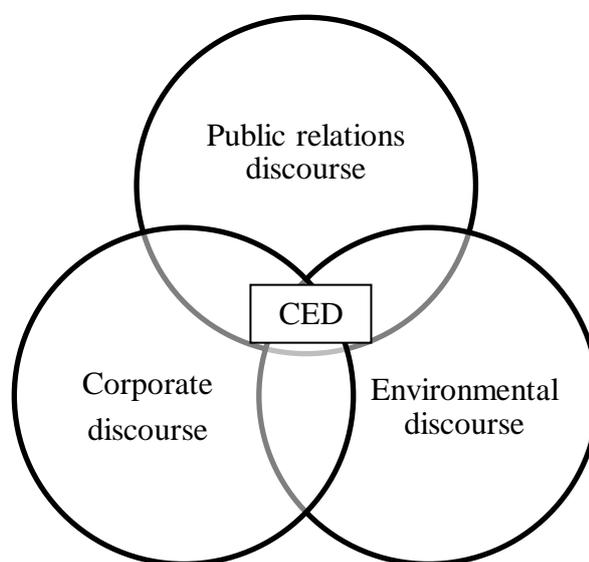


Figure 7.5: Intersecting discourses in CED

GAB in Example 34 preserves the environment through reduced electricity consumption and Maybank in Example 35 preserves the environment through Green Building Index (GBI). Examples 34-35 contain the conventions for CED because in both examples, GAB and Maybank initiated solutions for environmental problems (electricity consumption in Example 34 and sustainable buildings in Example 35) and the beneficial consequences (underlined in Examples 34-35) are enumerated. The lexical choices (**bolded**) in Examples 34-35 exemplify the environmental focus of CED. These lexical choices (e.g. electricity, recycling, sustainability) are not specialist lexis and stakeholders should be able to understand CED.

Example 34: Reducing Our Electricity Consumption

At GAB, electricity is used for refrigeration, water treatment and also to operate our compressors and other machinery. It is also used to liquefy CO₂, power our office equipment and light up our workplaces. During the period under review, we **reduced** our **electricity consumption** at the brewery by 7.9%. Our **goal** is to **reduce** our **consumption** by 10% of the gap between actual consumption and its **best practice requirement**, following the **Heineken Utilities Benchmark Model**.

GAB, 2010

Example 35: We are currently executing the **Green Building Index (GBI)** implementation for Menara Maybank over the upcoming years. **GBI** is Malaysia's industry recognised **green rating tool** for buildings to **promote sustainability** in the **built environment**. The **GBI rating tool** provides an opportunity for developers and building owners to design and construct **green, sustainable buildings**. These can provide **energy and water savings**, a **healthier indoor environment**, **better connectivity to public transport** and can promote **recycling and greenery**.

Maybank, 2010

The second discourse in Environment Sections is adherence discourse. Adherence discourse explains a corporation's compliance with legal or non-legal CSR criteria, as Representative 2 confirms during the interviews. Adherence discourse is similar to institutional discourse in O'Conner & Gronewold (2013, p. 225), where corporations claim to be compliant with certain texts. Adherence consists of 2 types of compliance, namely legal compliance and non-legal compliance. While legal compliance means following legal text types, such as a regulation, non-legal compliance means following non-legal text types, such as a policy and standard. The major distinction between the 2 types of compliance is that legal text types are mandatorily imposed but non-legal text types are voluntarily adopted. The government produces legal text types but national, regional or global organizations produce non-legal text types.

Examples 36-38 are for non-legal compliance, where non-legal texts are named (*italicized*). The lexical choices (**bolded**) confirm initiatives at DRB-HICOM, GAB and Nestlé as adhering to a policy or standard. Adherence must not be symbolic, to make

DRB-HICOM, GAB and Nestlé seem principled. Instead, it has a target, to result in emission reduction at DRB-HICOM, the packaging at GAB and the campaign at Nestlé. For non-legal compliance, a specific policy or standard is named because there are others to choose from. A name specifies which policy or standard is referred to.

Example 36: We **have committed** to reduce our emission of ozone-depleting gases, **in line with** *the Montreal Protocol*.
DRB-HICOM, 2011

Example 37: All our packaging **is governed by** the highest quality standards such as *ISO 9001:2000* and *HACCP*...
GAB, 2009

Example 38: **In line with** *the Nestlé Policy on Environmental Sustainability*, many of our work locations have launched a “Go Green at Staff Shop” campaign...
Nestlé, 2009

Examples 39-43 are for legal compliance, where legal texts are named (*italicized*). The lexical choices (**bolded**) confirm initiatives at corporations as adhering to regulations and Examples 40-41 emphasize a corporation’s total adherence (double underlined), where GAB and Media Prima always adhere to regulations. Legal compliance is stated because these corporations follow the Global Reporting Initiative (GRI) and it requires corporations to state their legal compliance, says Representative 3. For legal compliance, regulations are named (Examples 39, 41) or not named (Examples 40, 42, 43). This option only exists for legal compliance because there is a known set of environmental regulations to adhere to in Malaysia. This option does not exist for non-legal compliance (Examples 36-38) since there are numerous policies and standards to guide and monitor CSR.

Example 39: We **comply with** *the Environmental Quality (Scheduled Waste) Regulations 2005* which outlines the policies on the disposal, treatment, storage and labelling of scheduled waste.
DRB-HICOM, 2011

Example 40: GAB’s treatment of wastewater **is fully compliant with local**

legislation.
GAB, 2009

Example 41: INCIDENTS OF NON-COMPLIANCE

Media Prima and its Subsidiaries **comply with** *statutory and regulatory environmental requirements* including the:

- *Environmental Quality Act 1974* on pollution prevention and control
- *Factory and Machinery Act 1967*
- *Occupational Safety and Health Act 1994*
- *Local Government Act 1976* on waste dumping policy

During the FY 2010, Media Prima **did not face any penalties** for violations of *environment-related laws and regulations*. The Company **complies with all significant environmental requirements** under the Department of Environment's *legal regulations*. There were **no significant fines incurred for environmental non-compliance** during the course of operations.

Media Prima, 2010

Example 42: We also ensure that 100% of the wastewater in factories are treated and **comply with** *the local environmental regulations* before being discharged.

Nestlé, 2011

Example 43: YTL Power's stations in Paka and Pasir Gudang are designed **to comply with** *the Malaysian environmental quality regulations* with regard to emissions.

YTL, 2009

Although legal and non-legal compliance belong to adherence discourse, there are different results for not adhering to legal and non-legal texts. Non-adherence to legal texts has a legal implication, where corporations face litigation and non-adherence to non-legal texts has an ethical implication, where corporations are disliked and might be isolated. Adherence discourse establishes a corporation's compliance with these texts because legal or ethical problems regarding a corporation's environmental impact can perturb its operations.

Adherence discourse in CSR reports is not extensive because policies, regulations and standards are mentioned through intertextuality (Section 7.1). Intertextuality introduces

traces of adherence discourse in Environment Sections, where texts imply legal and non-legal CSR criteria.

The third discourse in Environment Sections is finance discourse. It explains either the money saved or spent for CSR. Example 44 describes the money saved by performing CSR and Examples 46-48 describe the money spent for CSR. This is demonstrated through relevant lexis (**bolded**) and exact numbers (*italicized*).

Example 44 shows a desirable situation because YTL's initiative benefits itself by reducing cost. It also benefits the environment, as depicted in the clause preceding Example 44, which is reproduced in Example 45. Environmental CSR is mutually beneficial because it saves money for corporations and saves an environmental resource (water). In Examples 46-47, environmental CSR incurs a cost for corporations, as seen in the lexis (expenditure, spent) and exact numbers (RM 843,227, RM 748,560). This cost indicates a corporation's commitment to environmental CSR since corporations spent a lot on initiatives, as Representative 2 claimed during the interviews. This cost does seem sizeable in itself but it should be compared with other costs to establish the ratio of a corporation's environmental initiatives to total costs. This comparison establishes the relative importance of CSR to other areas of a corporation's operations. The numbers in Examples 46-47 should be contextualized because their quantity might be misleading. An alternate way to show spending is the donation in Example 48. It escapes CSR as a cost because costs tend to reduce revenue, which might provoke a negative reaction. A donation is philanthropic and might provoke a positive reaction. Examples 46-48 entail profitable corporations because they have the financial resources to invest in CSR. The exact numbers in Examples 46-48 could imply that Media Prima, TM and YTL are profitable enough to perform CSR.

Example 44: This directly decreased the **operating cost** of electrical power and chemicals equivalent to around *USD\$75,000* per year.

YTL, 2009

Example 45: The following figures show current achievements of service water reduction which amounts to 700 m³ per day.

YTL, 2009

Example 46: ENVIRONMENTAL EXPENDITURE

Big Tree

In 2010, our **capital expenditure** on environmental protection was *RM 843,227*.

Media Prima, 2010

Example 47: *RM748,560*

total spent on environmental initiatives and activities

TM, 2011

Example 48: The **Fellowship fund** in support of Rare **amounts to** a commitment of *US\$2 million* – one of YTL's largest conservation gifts to date.

YTL, 2011

Finance discourse in CSR reports is not as extensive as finance discourse in annual reports. A corporation's other operations can be scrutinized by accounting but the lack of accounting for CSR reduces extensive finance discourse.

Interdiscursivity discloses the heterogeneity of Environment Sections because diverse discourses (Fairclough, 1995a, p. 134) constitute the section. CED, adherence discourse and finance discourse serve distinct purposes in Environment Sections, as examined in Examples 34-48. These 3 discourses share textual proximity or are in the same space labeled Environment Sections. They are meant to be read together as evidence of a corporation's environmental CSR. While adherence and finance discourse are not as extensive as CED, these discourses provide the context of CED. Environmental initiatives are not performed in vacuum but corporations consider legal and non-legal compliance and their finances. These set the boundaries for the extent of a corporation's

environmental initiatives. Since every discourse covers an aspect of environmental CSR, cumulatively, these discourses establish a wholistic perspective about performing environmental CSR. This is useful because the connection among environmental initiatives, adherence and finance can be known.

The discourses in CSR reports are visualized in Figure 7.6. It is not exhaustive because there are other sections in CSR reports and these sections are not analyzed in this research. Figure 7.6 confirms CSR reports as a configuration of discourses (Fairclough, 1995b, p. 99), where discourses complement one another to present CSR (Mason & Mason, 2012, p. 486).

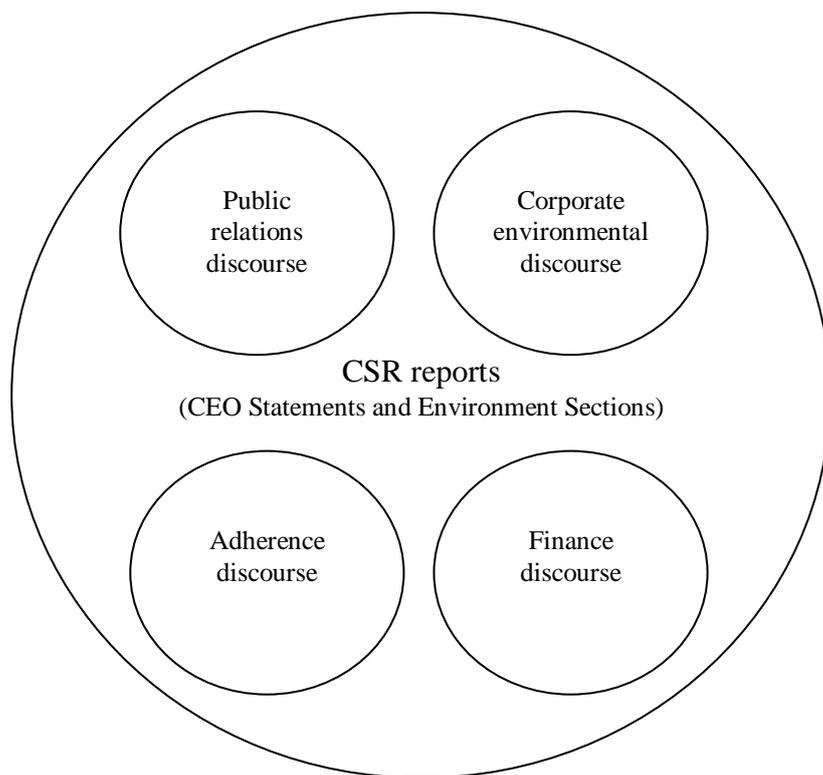


Figure 7.6: Discourses in CSR reports

CEO Statements are always placed before Environment Sections and a typical linear reading path would encounter CEO Statements before Environment Sections. This ordering of sections is purposeful. Public relations discourse establishes the positive impact of CSR early in CSR reports. This positive impact is strengthened and magnified

for the environment through CED, adherence discourse and finance discourse in Environment Sections.

The discourses in Figure 7.6 are not technical discourses. They do not need expert knowledge for comprehension because there are minimal specialist lexical choices. Non-technical discourses are widely circulated in modern literate society and become a common and familiar denominator among readers. That is, non-technical discourses are public knowledge. This should increase the number of potential readers of CSR reports because non-technical discourses render CSR reports easier to comprehend. Potential readers are presumed to be diverse because stakeholders are diverse (Donaldson & Preston, 1995, p. 69, Werther & Chandler, 2011, p. 35), with varied levels of expert knowledge (Bhatia, 2010) but often sharing public knowledge. CSR reports employ non-technical discourses to become accessible to diverse readers. This democratizes CSR reports because diverse readers can learn about a corporation's CSR. Corporations recontextualize public relations discourse, CED, adherence discourse and finance discourse as a strategic choice to ensure the accessibility of CEO Statements and Environment Sections.

Almost anyone can produce non-technical discourses because these discourses do not need expert knowledge. Moreover, non-technical discourses are encountered in other professional and non-professional domains. The non-technical discourses in Figure 7.6 are not particularly linked to CSR and are often encountered in non-CSR domains. For example, public relations discourse is typical to advertizing or marketing, adherence discourse is typical to the law and finance discourse is typical to accounting. The low threshold for production and presence in other domains might cause a credibility gap for non-technical discourses. Readers may not trust non-technical discourses since there is a

dilution in expertise and domain. Recontextualizing non-technical discourses in CSR reports helps accessibility but hinders credibility. CSR reports narrow the credibility gap in interdiscursivity through intertextuality (Section 7.1), where mentioning credible texts could improve trust in non-technical discourses. This balances a need to be trusted with a need to be comprehended. The infusion of non-technical discourses with intertextuality helps CSR reports maintain both accessibility and credibility.

7.3 Conclusion

Sections 7.1-7.2 show that CSR reports are internally variable (Candlin & Maley, 1997, p. 203) because CSR reports are an amalgamation of other texts through intertextuality and other discourses through interdiscursivity. For Bhatia (2010, p. 35), intertextuality is relatively conventionalized and standardized while interdiscursivity is more innovative. CSR reports seem to have conventionalized and standardized both intertextuality and interdiscursivity because similar texts and discourses are encountered throughout the corpus. Despite documenting 10 corporations in numerous industries for 3 years (Table 4.2 in Section 4.1), the corpus displays a consistent choice of texts and discourses. Perhaps these texts and discourses have become integral to CSR reports and this causes them to be chosen consistently. Consistency provides corporations common texts and discourses to present CSR in CSR reports. Consistency might also train readers to expect certain texts and discourses in CSR reports and to learn about these texts and discourses. Consistency helps these texts and discourses to cross professional boundaries (Linell, 1998, p. 158) because readers become can become familiar with texts and discourses chosen by corporations to present CSR. Yet, consistency discourages alternative texts and discourses in CSR reports and it can narrow the space for other recontextualizations.

The analyses in Sections 7.1-7.2 help to answer research question 2 (Section 1.4). Research question 2 asks ‘What is the role of other texts and discourses in CSR reports?’ and it can now be answered. The texts included are documents (policies, regulations, reports, research (internal, external), standards) and individuals/groups (the CEO, stakeholders, expert organizations) (Section 7.1) and the discourses included are public relations discourse, corporate environmental discourse (CED), adherence discourse and finance discourse (Section 7.2). Recontextualization is employed in CSR reports and it demonstrates that no text is complete in itself (Lemke, 1995, p. 41). CSR reports incorporate other texts to be credible and other discourses to be accessible. Both intertextuality and interdiscursivity complement one another because intertextuality makes the non-technical discourses credible while interdiscursivity makes the credible texts accessible. Readers can learn about texts relevant to CSR through discourses that they have acquired. This complementarity may render CSR reports more readable because it presents possibly unfamiliar texts using familiar discourses. Readability is crucial for CSR reports because they are read by diverse stakeholders with different levels of knowledge.

Recontextualization is purposeful because it presents a corporation’s CSR as the ideal way to perform CSR. It is ideal because other texts and discourses are employed to endorse a corporation’s CSR performance. Moreover, these texts and discourses are not entertaining another way to perform CSR. The texts and discourses in Sections 7.1-7.2 are conventionalized and standardized as part of the CSR domain, which makes recontextualization in CSR reports field-sensitive. Field influences the choice of texts and discourses. In Chapters 5 (Section 5.8) and 6 (Section 6.4), CEO Statements and Environment Sections are shown to belong to an expounding socio-semiotic process,

which is a field-oriented socio-semiotic process (Matthiessen, Teruya & Lam, 2010, p. 182). Field being the dominant register variable, it is perhaps not surprising that field-sensitive texts and discourses are chosen to be recontextualized in CEO Statements and Environment Sections. In conclusion, Chapter 7 has explained recontextualization in CSR reports, focusing on intertextuality for credibility (Section 7.1) and interdiscursivity for accessibility (Section 7.2). Lastly, research question 2 was answered (Section 7.3).

CHAPTER 8

IDEOLOGY IN CSR REPORTS

8.0 Introduction

Chapter 8 examines social practice, which is the 3rd dimension of Fairclough's 3-dimensional CDA model (Section 3.1). Chapter 8 employs social theories to understand the ideology of CSR reports. There are 4 major parties involved in CSR in Malaysia, namely the Malaysian Government, Bursa Malaysia, corporations and stakeholders (Section 1.1.1.3). Chapter 8 postulates the influence of stakeholders on CSR reports in Section 8.1 while it postulates the capitals invested and gained by corporations through CSR reports in Section 8.2. Chapter 8 also explains how CSR reports serve the 4 parties in Malaysia's capitalist, market-driven economy in Section 8.3. Chapter 8 ends with a conclusion in Section 8.4.

8.1 Stakeholders and their influence

'Stakeholders' is a wide category because stakeholders are any individual or group with an interest in the activities of a corporation (Werther & Chandler, 2011, p. 35). Stakeholders are categorized as organizational, economic and societal stakeholders (Figure 3.3 in Section 3.6.1). This reflects their close or distant relationship with corporations (Werther & Chandler, 2011, p. 35). CSR engagement can target many

stakeholders and CSR disclosure is also presumed to target many stakeholders. One register for disclosure of engagement is CSR reports. Herzig & Schaltegger (2006, p. 310) note that CSR reports are non-specific because they are meant to be read by many stakeholders. CSR reports risk becoming generic because content has to be tempered to suit stakeholders and content cannot be detailed since space may not be enough. This does not seem to be true for Malaysian CSR reports because these reports narrow the category of stakeholders to only selected stakeholders. This is done in 2 ways.

Firstly, the Malaysian CSR Framework limits stakeholders to those in 4 areas of community, environment, marketplace and workplace. In Section 5.3, the most frequent lemmas for stakeholders are ‘community’, ‘employee’, ‘environment’ and ‘customer’ and every lemma is traceable to an area of the Framework because ‘community’ and ‘environment’ are 2 areas of the Framework while ‘employee’ is part of workplace and ‘customer’ is part of marketplace in the Framework. For Weber & Marley (2012, p. 639), the environment a ‘definitive’ stakeholder but this is not true for the corpus because the environment is only 1 of 4 stakeholder areas. Malaysian corporations show compliance to the Framework by engaging in and disclosing initiatives in these 4 areas. Although the government and stock exchange could be stakeholders (Donaldson & Preston, 1995, p. 69, Werther & Chandler, 2011, p. 35), there are no initiatives for these 2 parties. Therefore, the Framework acts to circumscribe the type of stakeholders.

Secondly, corporations decide to prioritize stakeholders. During the interviews, Representative 2 said that important stakeholders are employees, investors and shareholders. These 3 types of stakeholders are prioritized and are kept in mind while writing CSR reports. These stakeholders facilitate production in corporations, where investors and shareholders provide financial resources and employees provide human

resources to produce products or services. Representatives 1 and 3 provide another perspective because they said that social concerns are prioritized. Some social concerns interest many stakeholders, such as cyber-security but certain social concerns interest some stakeholders, such as electromagnetic fields for customers. Corporations would placate one or more stakeholders by tackling these concerns. The choice of social concerns enables corporations to prioritize stakeholders. These stakeholders and their social concerns are kept in mind while writing CSR reports. These stakeholders facilitate production in corporations, where disgruntled stakeholders may not invest in or purchase a corporation's products or services.

Representative 2 targets stakeholders directly and Representatives 1 and 3 target stakeholders indirectly but their corporations target stakeholders relevant to production. Shareholders remain emphasized because these corporations send CSR reports only to shareholders. Shareholders receive annual and CSR reports after a corporation's financial year ends. Shareholders invest in corporations and can determine the direction of corporations because the law designates shareholders as the owners of corporations. Hence, corporations need to inform shareholders about the use of corporate resources for profit and sustainability in annual and CSR reports respectively.

Corporate disclosures by form (annual and CSR reports) and by type (financial [in annual reports] and non-financial [in CSR reports]) (Williams, 2008, p. 237) are related. Both Representatives 1 and 2 find that the content in annual and CSR reports should complement one another because pursuing profit should be compatible with pursuing sustainability. Contrary to Herzig & Schaltegger (2006, p. 310), Malaysian CSR reports are specific. They target stakeholders, primarily shareholders and other stakeholders remain secondary because they are able to read CSR reports, if interested. Although

there are specific stakeholders, they do not have similar expectations about CSR (Coombs & Holladay, 2012, p. 110, Du & Sen, 2010, p. 15, Du, Shuili & Bhattacharya, 2011, p. 7). Content in CSR reports is tailored to these stakeholders. This influences presentation in CSR reports, in terms of choices in language and image. Corporations have to consider stakeholder knowledge while writing CSR reports.

For Representatives 1 and 2, consistency in language and image features and the style of using these features are important. Consistency implies the continuity of presentation from one section to another section. It provides similar meaning about CSR from section to section, namely expounding with positive valuation, as demonstrated by Chapters 5-6. For Representatives 1, 2 and 3, language should be reader-friendly, which means avoiding technical terminology in favor of layperson terminology, except if equivalence is not available. Image functions to interest stakeholders and to evidence an initiative, as stated by Representatives 2 and 3. Images are more salient than language because images are colorful and larger. Images can also prove at which stage an initiative is and do not need language to describe the stage. Image packs content concisely, which explains the presence of image in every CEO Statement and Environment Section in the corpus (Table 4.5 in Section 4.4). Representative 1 mentions the use of layout to ease navigation in CSR reports because language and image features should be placed in the right place to provide pertinent content about the initiatives. Representatives 1 and 2 also edit CSR reports to ensure the same style because clarity and precision in language and image use need to be maintained throughout these reports.

As learnt from Representatives 1, 2 and 3, CSR reports cite credible texts because these texts guide or monitor a corporation's CSR. These reports also employ accessible

discourses because these discourses do not need expert knowledge to be comprehended. The function of credible texts and accessible discourses was discussed in Chapter 7. Courtis (2004, p. 302) opines that an undergraduate education is required to understand corporate reports. This presumes language and image features and texts and discourses understandable to the public educated until the tertiary level. Representative 3 says that CSR reports should be as readable as magazines and he uses the female magazine 'Cleo' for comparison. This magazine can be read by the public with little expert knowledge in a domain (e.g. fashion, food, health, relationship, sex). CSR reports can be said to cater to the average educated Malaysian and many stakeholders would be able to read these reports.

Du, Shuili & Bhattacharya (2011, p. 11) find that CSR has the ability to cultivate a corporation-stakeholder relationship. CSR reports can contribute to this relationship because language and image portray how corporations are beneficial to stakeholders, as explored in Chapters 5-7. CSR is a worthwhile endeavor for corporations and stakeholders can learn how corporate resources are employed. Yet, the corporation-stakeholder relationship is dynamic (Friedman & Miles, 2002, p. 11, Mitchell, Agle & Wood, 1997, p. 878) because which stakeholders are targeted may change in time. Shareholders may need to know different things about CSR to ensure that CSR does not drain corporate resources. This requires adapting language and image, in line with the changing expectations of stakeholders. Corporations should reexamine the presentation of CSR from time to time. Therefore, stakeholders can influence CSR reports, in terms of which stakeholders are targeted and how content is prepared to cater to them.

8.2 Corporations and capitals

A relationship between Bourdieu's (1977, 1997) 4 types of capital (economic, cultural, social, symbolic) (Section 3.6.2.1) and CSR reports is fostered. Capitals (Bourdieu, 1977, 1997) are invested and gained by corporations through CSR reports. CSR can be crudely divided into 2 main stages of engagement and disclosure, where engagement means to plan, develop, execute and evaluate initiatives (Coombs & Holladay, 2012) and disclosure means to communicate initiatives. There is a linear relationship between the stages because engagement often precedes disclosure (Coombs & Holladay, 2012, Werther & Chandler, 2011) and disclosure of engagement is often manifested as CSR reports.

Corporations invest their financial resources in CSR engagement. These resources sponsor CSR initiatives because financial resources pay for the other resources (e.g. human, physical) required for initiatives. Financial resources represent economic capital and are an investment of corporate revenue, which is mostly gained from production. Economic capital originates from production and links production and CSR. This is an indication that there can be no CSR if there is no production. An investment of economic capital helps to realize initiatives for numerous stakeholders in the areas of community, environment, marketplace and workplace. These initiatives aim to achieve results because CSR definitions mention 'goal' (Werther & Chandler, 2011, p. 5), 'obligation' (Coombs & Holladay, 2012, pp. 7-8) or 'practice and contribution' (Kotler & Lee, 2005, p. 3), where initiatives are not random but intend to mitigate a problem in society.

The results of these initiatives are positive since CSR intends to improve the lives of stakeholders. These results benefit stakeholders because stakeholders are the target of initiatives in CSR definitions (Coombs & Holladay, 2012, pp. 7-8, Kotler & Lee, p. 3, Werther & Chandler, 2011, p. 5). Yet, these results can benefit corporations (Coombs & Holladay, 2012, p. 137), more so if initiatives involve a corporation's operations. For example, an environmental initiative to lower water consumption in GAB, 2011 saves water for GAB since a lower water cost may impact revenue. Corporations may select initiatives to benefit themselves because corporations invest their own financial resources in CSR engagement. This is more probable for environmental initiatives because the environment does not have a specific human party, unlike community, marketplace and workplace.

A typology of CSR benefits can be proposed in Figure 8.1. It helps to understand how an initiative may impact corporations and stakeholders. This typology is anchored in the ordered typology of systems (Figure 2.2 in Section 2.2) and it is employed by Matthiessen (2013, p. 457) in a typology of risk in healthcare. The typology in Figure 8.1 shows which phenomenon benefits from an initiative and a benefit in one phenomenon can reverberate to other phenomena. For example, an environmental initiative primarily has physical benefits. Petronas, 2009 manages a park in KLCC and Petronas, 2011 reduces greenhouse gas emission and these initiatives bring physical benefits, such as more oxygen and fewer unhealthy gases in the air. These initiatives also impact other phenomena because a park has biological benefits through the biodiversity of flora and fauna hosted in it and social benefits through human activities like parties, picnics or exercises held in it. Similarly, reducing greenhouse gas emission has biological benefits because risks for the health of humans, flora and fauna are

mitigated. CSR engagement requires economic capital to bring about physical, biological and social benefits.

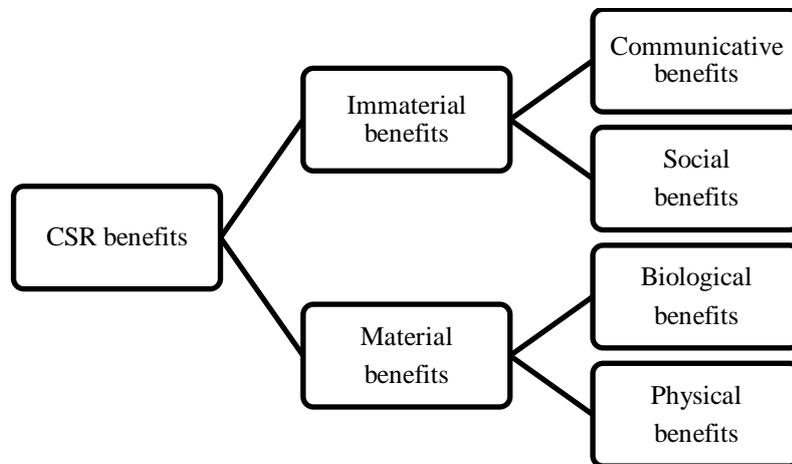


Figure 8.1: Typology of CSR benefits
(Inspired by Matthiessen, 2013, p. 457)

Moreover, CSR disclosure requires economic capital. Corporations need to disclose their CSR in a variety of registers, such as CSR reports. They do not need to spend financial resources to write and edit CSR reports because these activities are often performed internally, as said by Representatives 1 and 2 during the interviews. This is not the case of Representative 3 because he appoints consultants to write CSR reports but he edits these reports to check the work of the consultants. Writing and editing are internal activities because corporations can control the content of CSR reports and can remedy or verify content quickly, says Representative 1. Time is important to Representatives 1, 2 and 3 because they only have 3-6 months to publish CSR reports, besides continuing their other tasks.

Corporations spend financial resources to design CSR reports because these activities are performed externally, as said by Representatives 1, 2 and 3 during the interviews. Designing is an external activity because content is already decided and changes for the physical characteristics of CSR reports can be done easily. Few financial resources are

required to distribute CSR reports because shareholders receive a hardcopy by mail and other stakeholders read a softcopy online. Although corporations invest economic capital in both stages of CSR engagement and disclosure, engagement demands more economic capital than disclosure.

Corporations invest economic capital to publish CSR reports but gain other types of capital through CSR reports. CSR reports become a form of profit because profit is not solely monetary but any benefit received from accumulating any type of capital (Bourdieu, 1997, p. 54). These profits are cultural, social and symbolic capitals. CSR reports garner cultural capital for corporations. These reports are an objectified state (Bourdieu, 1997, p. 50) because CSR reports are a material object in print or electronic formats. They become a cultural good (Bourdieu, 1997, p. 50), where corporations own CSR reports in the legal sense but distribute these reports freely and widely. The value of CSR reports reside in documenting a corporation's entire CSR performance for a year and sharing it with stakeholders.

CSR reports also garner social capital for corporations. These reports disclose evidence of engagement for the government, stock exchange and stakeholders. CSR reports indicate compliance to the Malaysian CSR Framework, which is promoted by the government and stock exchange. The Framework exerts a strong influence on the type of stakeholders (Section 5.3), the presentation of initiatives and results (Section 5.5) and the organization of CEO Statements (Section 5.7). CSR reports also indicate responsibility to stakeholders because corporations cause positive benefits for stakeholders (Section 5.4 and Section 6.1). CSR reports can cement a cordial relationship between corporations and the government, stock exchange and stakeholders. This relationship may reduce legal or ethical risks for corporations

because the government, stock exchange and stakeholders trust corporations and they do not need to scrutinize corporations.

CSR reports also help corporation-to-corporation relationships. Other corporations learn about a corporation's CSR through CSR reports, as said by Representative 2. Other corporations would learn about CSR initiatives for their industry and together corporations can establish industry best practice. CSR reports also cement corporation-to-civil society relationships. Representative 1 says that civil society organizations give feedback to corporations about how to improve their engagement and disclosure. Moreover, CSR reports may win awards, where organizations, such as ACCA recognize the quality of a corporation's reporting. Since CSR reports depict corporations as compliant and responsible, other parties would recognize the positive contribution of corporations to society.

These cultural and social capitals convey symbolic capital for corporations. Corporations disclose their CSR and remain listed on the stock exchange, where the prestige of being on Bursa Malaysia continues. These corporations have proven that they comply with government and stock exchange directives for engagement and disclosure. The CSR reports in the corpus are stand-alone reports and not integrated reports. Corporations could document and share their CSR in annual reports but CSR reports continue to be produced. As gathered from Representatives 1 and 2, CSR reports demonstrate a corporation's interest to perform CSR and a corporation's CSR is explained and available for examination.

CSR reports demonstrate corporate accountability and transparency because presentation has to match reality and corporations are ready to divulge details about

CSR to other parties. Corporations are confident about their CSR and CSR reports solidify the role of corporations in sustainability. These reports demonstrate to other parties how corporations adopt ethical means and are going beyond legal means to contribute to society. In this manner, CSR reports provide symbolic capital to establish corporations as a good corporate citizen, which garners distinction for corporations in the domain of CSR. CSR disclosure can manifest communicative benefits through cultural, social and symbolic capitals.

While CSR engagement translates to physical, biological and social benefits, CSR disclosure translates to communicative benefits. Figure 8.1 captures the area of impact for engagement and disclosure and displays the linear relationship between the stages because the communicative benefits of disclosure are gained through reporting the physical, biological and social benefits of engagement. In theory, engaging in CSR is followed by disclosing CSR although in practice this may not be true because CSR reports may be CSR-washing, claiming or augmenting physical, biological and social benefits to gain communicative benefits (Coombs & Holladay, 2012, p. 30).

Corporations invest economic capital and they gain cultural, social and symbolic capitals. Economic capital initiates CSR engagement and disclosure and the other types of capital are conversions of economic capital. This represents Bourdieu's (1977, p. 178) interconvertibility. Economic capital mutates from engagement to disclosure and it might not provide financial profit but provides other types of profit for corporations. Corporations can generate economic capital through loans, sale of assets, shares and products or services and reduction of costs. Economic capital is easier to calculate and it facilitates economic legitimacy for corporations because corporations are expected to fund production and be profitable. The nature of corporations has an economic

foundation (Maxwell, 2007, pp. 161-162) and pursuing production and profit justifies their operations.

There is research analyzing the relation between CSR and CFP (corporate financial performance) (e.g. Gray, Javad, Power & Sinclair, 2001, Margolis & Walsh, 2003, Mustaruddin, Norhayah & Rusnah, 2011, Orlitzky, Schmidt & Reyes, 2003). Their findings indicate a slight positive relationship between CSR and CFP. Consequently, corporations may not perform CSR because it would contribute little to profit. Yet, the inverse has transpired because corporations continue to perform CSR.

Corporations cannot generate the other types of capital as easily because cultural, social and symbolic capitals need time to accumulate and accumulation may differ among corporations or industries. For example, it may be easier for Nestlé (in Food & Beverage) to accumulate symbolic capital than Maybank (in Banks) or Petronas (in Oil and Gas) because the industry of Banks and Oil and Gas may not be as trusted as the industry of Food & Beverage. CSR reports become a way to accumulate symbolic capital because CSR demonstrates how corporations improve society. Corporations may perform CSR not to gain economic capital but to gain cultural, social and symbolic capitals. These capitals are harder to calculate but are crucial because these facilitate social legitimacy for corporations (Christensen, Morsing & Cheney, 2008). CSR has moved from a peripheral to a core practice (Bakan, 2005, p. 31) because it enables corporations to claim a social foundation. Therefore, corporations may perform CSR not for financial profit but for non-financial profit.

Examining Bourdieu's (1977, 1997) types of capital helps to explain why corporations invest economic capital in performing CSR although CSR may not ensure financial

profit for corporations. CSR might not produce economic capital but it can produce cultural, social and symbolic capitals for corporations. While CSR engagement brings physical, biological and social benefits, CSR disclosure can bring communicative benefits. These benefits render corporations as contributing to sustainability and not solely focusing on profit.

8.3 Orthodoxy

CSR reports should be examined in their context. This is the corporate context or the broad areas of history, culture, economy and politics (Fairclough, 1995b, p. 62) that impact corporations in Malaysia. There are 4 major parties involved in Malaysia's corporate context, namely the Malaysian Government, Bursa Malaysia, corporations and stakeholders (Section 1.1.1.3). Corporations may adopt CSR to placate their various stakeholders. Stakeholders realize the role of corporations in their lives and can voice their grievances about corporations. Since stakeholders are heterogeneous (Werther & Chandler, 2011, p. 35), stakeholders can influence a corporation's entire production. For example, displeased shareholders may not invest in corporations, displeased distributors may disrupt distribution of products or services and displeased customers may not purchase products or services. Corporations are a prominent business structure (Figure 2.8 in Section 2.6) and their social and ecological impact may be large. This grants corporations more visibility and they also should have the resources to manage this impact, compared to other business structures. Hence, corporations may adopt CSR to change their social and ecological impact.

Besides stakeholders and corporations, the Malaysian Government and Bursa Malaysia can influence CSR, as said by Representative 3. Former Prime Minister Abdullah

Badawi and present Prime Minister Najib Razak mandated corporations to engage in and disclose CSR and the government provides CSR-related tax exemptions and deductions for performing CSR (Section 1.1.1.3). The stock exchange implements the government's CSR directives, such as launching the Malaysian CSR Framework in 2006 and launching a CSR fund and index after 2014 and the stock exchange can delist corporations for not performing CSR (Section 1.1.1.3). The government and stock exchange establish a platform for CSR in Malaysia. Perhaps corporations would perform CSR even if the government and stock exchange did not impose CSR. Yet, the role of the government and stock exchange cannot be disregarded because these parties establish the legal and ethical environment for business, which influences the behavior of corporations.

For Enoch (2007, p. 80), CSR operates as part of a larger system. He refers to these 4 parties (Malaysian Government, Bursa Malaysia, corporations, stakeholders) functioning in a market-driven economy, which is euphemistic for capitalism (Sarkar, 1999, p. 4). Malaysia practices a market-driven economy and although its economy experiences some government and stock exchange regulation, the economy is open to market forces. A market-driven economy encourages profit maximization (Sarkar, 1999, p. 89). Since corporations exist for the purpose of engaging in lawful activities of a business nature (Maxwell, 2007, pp. 161-162), corporations are vehicles of profit maximization by definition. The fundamental institutional design of corporations is the pursuit of profit. Corporations pursue profit through production because producing products and services would contribute to revenue and after deducting costs, taxes and dividends, corporations earn profit. Production facilitates pursuing profit and justifies corporations as economic entities.

Corporations extract society's human and natural resources for production and convert these resources into products and services. Extraction is required for production and it leaves a social and ecological impact. Corporations do not seem to remedy this impact or contribute to society. While corporations pay taxes, provide employment, infrastructure and products or services, taxes are legislated while employment, infrastructure and products or services form part of production. CSR helps to shift the focus of corporations from profit to sustainability because CSR reports explain how corporations are helping society. CSR facilitates pursuing sustainability and justifies corporations as philanthropic entities. Hence, corporations pursue production for profit and CSR for sustainability.

These 2 corporate practices of production and CSR are integrated in corporations. There does not seem to be a conflict between production and CSR because production funds CSR and CSR may contribute to ensure production. CSR sustains human and natural resources to be employed in future production. Production can continue and continuing production is critical because it helps to generate profit and profit finances future CSR. CSR is linked to profit and this is proven by profitable Malaysian corporations performing CSR (Mustaruddin, Norhayah & Rusnah, 2011, p. 181-182). Production and CSR are integrated in corporations because pursuing profit helps pursuing sustainability (Du & Sen, 2010, p. 8, Du, Shuili & Bhattacharya, 2011, p. 1). Moreover, pursuing sustainability improves production, decreases costs, increases revenue and provides cultural, social and symbolic capitals, which helps pursuing profit. Therefore, production and CSR nourish one another.

The impetus for CSR may not be philanthropic but economic because social and ecological concerns are framed by economic concerns (Banerjee, 2007, p. 144).

Production and CSR are not equal corporate practices since CSR helps to justify production (Rutherford, 2006, p. 100). Corporations become philanthropic entities to strengthen themselves as economic entities. Corporations may perform CSR in enlightened self-interest (Bakan, 2005, p. 50, Banerjee, 2007, p. 19). Yet, production and CSR may be contradictory because production requires corporations to extract society's human and natural resources while CSR requires corporations to sustain these resources. Pursuing one may negate the other (Enoch, 2007, p. 85, Sarkar, 1999, p. 150) because the objectives of production and CSR are not always compatible.

The market-driven economy emphasizes production because production brings growth (Sarkar, 1999, p. 4), particularly in terms of profit. Since CSR helps to justify production, CSR maintains the market-driven economy's emphasis on growth. Although the government and stock exchange try to regulate the market, growth is encouraged. Growth is also not questioned by the government and stock exchange because these parties gain from growth. Growth brings more profit to corporations and profitable corporations mean better tax income for the government and an improved market capitalization for the stock exchange. It is in the interest of the government, stock exchange and corporations to encourage growth. Therefore, CSR legitimizes capitalism because CSR has not confronted the logic of growth.

CSR reports form part of this legitimation and articulate a capitalist ideology. This ideology has influenced the presentation in CSR reports. From Section 2.4, ideology is the ideas and beliefs (whether true or false) which symbolize the conditions and life-experiences of a specific and socially significant class or group (Eagleton, 2007, p. 29, van Dijk, p. 8, Williams, p. 55). CSR reports position a corporation's condition and their experiences about CSR. From Sections 5.8 and 6.4, these reports employ

expounding with positive valuation to promote corporations as the source of positive initiatives and results for numerous stakeholders. These reports also employ other texts to be credible and other discourses to be accessible, as explained in Sections 7.1-7.2. From Sections 8.1-8.2, the language and image features and texts and discourses are purposeful in relation to the corporate context of Malaysia. The analysis of text, discourse practice and social practice indicate the ideology of CSR reports. This ideology posits the belief of corporations as agents of positive social change. Its main idea can be abstracted as a general principle, where corporation A recognizes problem B, proposes solution C (which is an initiative in an area of the Malaysian CSR Framework) and has positive result D for stakeholder E. The principle is seen in CEO Statements in Chapter 5 and Environment Sections in Chapter 6 and it may be expanded in more or less detail, where these sections provide non-specific or specific claims with abstract or tangible examples. The principle is also seen in Chapter 7 because the texts and discourses bolster a certain problem, solution or result and not others.

This ideology is manifested through language and image (Machin & Mayr, 2012, p. 25), since there can be no ideology if there are no signs (Vološinov, 1973, p. 9). Ideology polices content in CSR reports (de Beaugrande, 1999, p. 269), where language and image are deployed for promoting one perspective about a corporation's CSR. This ideology avoids alternative perspectives because these would not correspond to the ideology proposed. Ideology in CSR reports limits language and image to one perspective about CSR but it would not dictate the choices in language and image. While context (Chapter 8) propagates this ideology, choices in semantics and lexicogrammar (Chapters 5-7) are not tied to an ideology. The ideology in the corporate context exerts 'pressure' on semantics and lexicogrammar but their choices in language and image are not inherently ideological (Eagleton, 2007, p. 23). The presentation of

CSR, as examined in Chapters 5-7, deploys pertinent choices in language and image to promote corporations in the context of Malaysia's capitalist, market-driven economy. As in Tengblad & Ohlsson (2009, p. 664), context prompts content in CSR reports. Corporations are responsive to the corporate context, which also promotes CSR besides production.

This ideology in CSR reports is not random but purposeful. It helps to promote corporations as philanthropic entities and complements corporations as economic entities. This ideology is consistent across the corpus, despite the variety in corporations, industries and years (Table 4.2 in Section 4.1). The ideology in CSR reports becomes an official way of speaking and thinking about CSR among corporations in Malaysia. Corporations use CSR reports to depict the official way to conceptualize the role of corporations, stakeholders and CSR performance. The ideology in CSR reports represents Bourdieu's (1977, p. 168) orthodoxy, where corporations justify the pursuit of profit through the pursuit of sustainability. CSR reports sustain the status quo because these reports are not questioning profit but rather encourage profit in order to achieve sustainability. CSR becomes an ideological fix (Enoch, 2007, p. 80) because it helps to justify and sustain the present way of conducting business.

This ideology may perhaps face opposing interest because orthodoxy is confronted by heterodoxy (Bourdieu, 1977, p. 168) but this is not seen in CSR reports. Instead, heterodoxy would be available in other registers produced by the other parties involved in CSR- the government, stock exchange and stakeholders. The government and stock exchange may espouse orthodoxy because orthodoxy sustains the market-driven economy that they regulate. Since Malaysian corporations perform CSR, CSR becomes

a competitive advantage for Malaysia and draws CSR-related investment to Malaysia. An increase in investment makes Malaysia a desirable destination for business and propels the country's economy. Hence, it is up to stakeholders to scrutinize a corporation's CSR and to publish heterodox registers. These registers would query a corporation's CSR and ascertain the claims in CSR reports. CSR reports exist in a universe of discourse (Bourdieu, 1977, p. 168) and CSR reports articulate a corporation's arguments about corporations, stakeholders and CSR performance but alternative arguments about these 3 entities may be available in other registers.

8.4 Conclusion

Sections 8.1-8.3 help to answer research question 3 (Section 1.4). Research question 3 asks: 'How has ideology influenced presentation in CSR reports?' and it can now be answered. The choices in language and image in CSR reports reflect Malaysia's market-driven economy. The corporate context consists of 4 major parties, namely the Malaysian Government, Bursa Malaysia, corporations and stakeholders. CSR reports consider these parties because these reports indicate compliance to Malaysian Government and Bursa Malaysia directives for disclosure. These reports also indicate responsibility to selected stakeholders, as delineated by the Malaysian CSR Framework and selected by corporations (Section 8.1). Corporations in turn invest economic capital to engage in and disclose their CSR. While CSR engagement translates to physical, biological and social benefits, CSR disclosure translates to communicative benefits. These communicative benefits convey cultural, social and symbolic capitals for corporations (Section 8.2).

The ideology in CSR reports posits the belief of corporations as agents of positive social change. Its main idea can be abstracted as a general principle, where corporation A recognizes problem B, proposes solution C (which is an initiative in an area of the Malaysian CSR Framework) and has positive result D for stakeholder E. This represents orthodoxy, where CSR reports are the official way to conceptualize the role of corporations, stakeholders and CSR performance for corporations in Malaysia (Section 8.3). CSR helps to justify production since CSR provides corporations social legitimacy to maintain economic legitimacy. Hence, the context of the market-driven economy exerts ‘pressure’ on the content of language and image in CSR reports. In conclusion, Chapter 8 has explained the influence of stakeholders on CSR reports (Section 8.1) and the capitals invested and gained by corporations through CSR reports (Section 8.2). Then, it explained how CSR reports represent orthodoxy (Section 8.3). Lastly, research question 3 was answered (Section 8.4).

CHAPTER 9

CONCLUSION

9.0 Introduction

Chapter 9 concludes this research. It provides a synopsis of this research in Section 9.1. Next, it answers every research question in Section 9.2. It adopts a trinocular vision and proposes the registerial variables of CSR reports in Section 9.3. Then, Chapter 9 explores the implications of this research for 2 fields (CDA and corporate communication) and 2 parties (corporations and stakeholders) in Section 9.4. Future prospects from this research in terms of quantity of data and variety of methods are proposed in Section 9.5. Chapter 9 ends with a conclusion in Section 9.6.

9.1 Research synopsis

Chapters 1-8 are recapitulated. The impetus of this research was to study CSR communication in Malaysian CSR reports. CSR reports are a relatively new register in Malaysia and their context was described (Section 1.1). The niche of this research was to study language and image in CSR reports using CDA (Section 1.2). Fairclough's (1992, 1995a, b, 2003) 3-dimensional CDA model guided the research goals and questions (Sections 1.3-1.4). This research can benefit CDA and particularly corporate communication (Section 1.5). Yet, this research was not an exhaustive analysis of CSR

reports and several limitations set the boundaries of this research (Section 1.6). An overview of research was provided (Section 1.7) and the terminologies and definition employed in this research were listed (Section 1.8).

Previous research for CSR reports was segregated along 2 strands of CSR adherence (Section 2.5) and CSR communication (Sections 2.6-2.7). CSR adherence is often the focus of CSR standards while CSR communication pursues a macro or micro analysis. While a macro analysis studies the topics or stages of CSR reports, a micro analysis studies the language and image features of CSR reports although language has received more emphasis than image. These macro and micro analyses minimize the role of other texts and discourses in CSR reports. Similarly, ideology in CSR reports has received marginal interest. From Sections 2.5-2.7, previous research disclosed gaps in 3 major areas of spatio-temporal context, data and method (Section 2.8), which this research has tried to narrow. First, this research provided research from Malaysia using CSR reports from 2009 to 2011 (spatio-temporal). Second, this research studied choices in language and image in CEO Statements and Environment Sections (data). Third, this research combined corpus processes and SF-MDA in CDA (method).

This research analyzed CSR reports using Fairclough's (1992, 1995a, b, 2003) 3-dimensional CDA model (Section 3.1). It was deemed more suitable for CSR reports, compared to Wodak's DHA or van Dijk's SCA (Section 2.1). The model consists of 3 dimensions of text, discourse practice and social practice and every dimension was analyzed in this research. Firstly, text employed SF-MDA (Section 2.2), which was argued to be useful for CDA (Section 2.3). The ideational and interpersonal metafunctions in SF-MDA (Section 3.2) were employed in the analysis. It examined FIGURATION and APPRAISAL for language (Section 3.3) and Representation and

Interaction for image (Section 3.4). Then, discourse practice considered recontextualization in terms of intertextuality and interdiscursivity (Section 3.5). Next, social practice employed social theories (Section 3.6) to understand ideology (Section 2.4).

This research designed a corpus of CSR reports for analysis (Sections 4.1-4.2) and the corpus contained 27 CSR reports from 2009 to 2011 from 10 foreign and local corporations incorporated in Malaysia. Sections were selected and prepared for analysis, namely CEO Statements and Environment Sections (Sections 4.3-4.4). The entire corpus of CEO Statements had 29,031 words and 74 images and Environment Sections had 109,986 words and 608 images. The corpus was analyzed using Fairclough's (1992, 1995a, b, 2003) 3-dimensional CDA model (Section 4.5). Text analysis covered automated corpus processes for frequency and concordance and manual SF-MDA for FIGURATION, APPRAISAL, Representation and Interaction. Discourse practice meant identifying and examining the texts and discourses incorporated in CSR reports. Social practice considered the role of ideology in CSR reports. This research conducted interviews to obtain practitioner insights about CSR reports, which were integrated into the findings of text, discourse practice and social practice.

The findings of this research provided the conventions that typify CSR reports and they were reported in Chapters 5-8. Chapter 5 explains how language and image features present CSR in CEO Statements and Chapter 6 explains how language and image features present environmental CSR in Environment Sections. Chapter 7 confirms the incorporation of conventionalized and standardized texts and discourses in CSR reports and Chapter 8 postulates how content in CSR reports reflects Malaysia's corporate

context. Chapters 5-8 answer every research question in Section 1.4 and their answers are reviewed in Section 9.2.

9.2 Research questions answered

Chapters 5-8 answer every research question in Section 1.4. Every chapter satisfies one dimension of Fairclough's (1992, 1995a, b, 2003) 3-dimensional CDA model and answers one research question, as depicted in Table 9.1.

Table 9.1: Matching chapter, dimension and research question

Chapter	Dimension	Research question	
5	Text	1a	How has the CEO Statement presented CSR through language and image?
6		1b	How has the Environment Section presented environmental CSR through language and image?
7	Discourse practice	2	What is the role of other texts and discourses in CSR reports?
8	Social practice	3	How has ideology influenced presentation in CSR reports?

9.2.1 Research question 1a: CEO Statements

Research question 1a asks: How has the CEO Statement presented CSR through language and image? CEO Statements explain 3 major entities, namely corporations, stakeholders and CSR performance. The explanation has to be concise because CEO Statements have limited pages (Section 5.1). Ideational choices in language and image contribute to taxonomize these 3 entities. Corporations are construed by Achievement, Identification, Aspiration, Disclosure, Recognition and Appreciation (Section 5.2). Stakeholders are construed by positive activities or types (Section 5.3).

There is a binary relationship between corporations and stakeholders because corporations are portrayed as CSR providers and stakeholders are portrayed as CSR receivers in language and image (Section 5.4). CEO Statements also report on CSR performance, where CSR performance consists of initiatives and results. While initiatives are ordered by type, results are ordered by value, area and time. CSR performance consists of initiatives in the 4 areas of the Malaysian CSR Framework that have beneficial results that unfold in time (Section 5.5). Although language and image portray the 3 entities, language has more semiotic labor than image (Matthiessen, 2009b, p. 23) because language portrays more content than image about these 3 entities.

Interpersonal choices in language and image complement one another and contribute to simulate a close relationship between the CEO and readers. The CEO-readers relationship cultivates familiarity to naturalize the taxonomies about corporations, stakeholders and CSR performance (Section 5.6). These taxonomies unfold from the start to the end of CEO Statements through textual choices (Section 5.7). These textual choices establish topics, manage the emergence of entities in topics and enable topic transition. In CEO Statements, interpersonal and textual choices aid ideational choices to present CSR. CSR is a positive engagement from corporations to numerous stakeholders that consists of beneficial initiatives and results.

9.2.2 Research question 1b: Environment Sections

Research question 1b asks: How has the Environment Section presented environmental CSR through language and image? The generic structure potential (GSP) of Environment Sections consists of 5 elements of Introduction, Initiative, Featured Initiative, Adherence and Finance (Section 6.1). The GSP of Environment Sections is:



$(IN) \wedge IE \wedge [(FI) \bullet (A)] \wedge (F)$. This translates to: An optional Introduction is followed by an obligatory iterated Initiative. An obligatory iterated Initiative is followed by an optional Featured Initiative and/or optional Adherence OR an optional Adherence and/or optional Featured Initiative. These are followed by an optional Finance.

The Introduction and Initiative are identified as common elements in Environment Sections and are chosen for a detailed analysis. In language for the Introduction and Initiative, being and doing are prominent. Corporations are common in -er roles and the environment is in -ed roles as environmental risks or resources. Corporations manage these risks or resources through environmental initiatives and these initiatives are anchored in a specific spatio-temporal context. In image for the Introduction and Initiative, being is more prominent than doing. While being often shows the stage after environmental initiatives, doing often shows the stage during environmental initiatives. The Initiative is often structured as consecutive episodes of problem-solution-result. A problem means an environmental problem present in society. While a solution is an initiative performed to solve the problem, a result is the benefit(s) produced by an initiative.

There are common lemmas in Environment Sections (Section 6.2). The lemmas portray corporations recognizing the role of the environment because corporations are adapting their operations to incorporate environmental initiatives. The impact of these initiatives might be minimal since the locus of control only covers their operations. It does not cover society because corporations cannot compel society to adopt their environmental initiatives. There are also common images in Environment Sections (Section 6.3). These are either charts or pictures. While charts depict the result after initiatives, pictures

depict the solution during initiatives Moreover, charts depend on language to be introduced and detailed but pictures often do not need language to describe them.

Environment Sections explain 3 major entities, namely corporations, the environment and environmental initiatives. These entities have become specific, compared to the 3 major entities in CEO Statements because the section determines which entities are selected. Corporations use their resources to perform numerous environmental initiatives. The environment benefits because an environmental risk or resource can be improved through these initiatives. Environmental CSR posits that corporate involvement causes environmental improvement.

9.2.3 Research question 2: Recontextualization

Research question 2 asks: What is the role of other texts and discourses in CSR reports? It studied intertextuality and interdiscursivity. For intertextuality, CEO Statements and Environment Sections refer to several texts (Section 7.1). CEO Statements refer to documents (policies, reports, research (internal, external), standards) and individuals/groups (stakeholders, expert organizations) and Environment Sections refer to documents (policies, regulations, research (internal, external), standards) and individuals/groups (the CEO, stakeholders, expert organizations). These texts provide a way to guide or monitor CSR performance and are lined on an intertextual cline. The cline marks a decrease in corporate control and cause as it moves rightwards because corporations cannot determine or influence the content of external texts. The use of right-leaning texts may improve the credibility of CSR reports.

For interdiscursivity, CEO Statements and Environment Sections contain certain discourses (Section 7.2). CEO Statements employ public relations discourse and public relations discourse is both informational and promotional. Environment Sections employ corporate environmental discourse (CED), adherence discourse and finance discourse. CED is an amalgamation of corporate discourse, environmental discourse and public relations discourse because CED encapsulates conventions familiar to these discourses, where corporations start initiatives to preserve or change the environment with possibly beneficial consequences. While adherence discourse explains a corporation's compliance with legal or non-legal CSR criteria, finance discourse demonstrate either saving or spending by corporations. The 3 discourses in Environment Sections convey a wholistic perspective about performing environmental CSR because the connection among environmental initiatives, adherence and finance can be known. The discourses in CEO Statements and Environment Sections are non-technical discourses, which may improve the accessibility of CSR reports.

Recontextualization displays conventionalized and standardized texts and discourses to endorse a corporation's CSR. Both intertextuality and interdiscursivity complement one another because intertextuality makes the non-technical discourses credible while interdiscursivity makes the credible texts accessible.

9.2.4 Research question 3: Ideology

Research question 3 asks: How has ideology influenced presentation in CSR reports? CSR reports satisfy 4 major parties, namely the Malaysian Government, Bursa Malaysia, corporations and stakeholders. Stakeholders influence CSR reports (Section 8.1), in terms of which stakeholders are targeted and how content is prepared to cater to

them. CSR reports explain initiatives for stakeholders in the 4 areas of the Malaysian CSR Framework (community, environment, marketplace and workplace) and prepare content to enable stakeholders, mainly shareholders to understand how corporate resources are employed towards sustainability.

Corporations invest and gain capitals through CSR reports (Section 8.2). Corporations invest economic capital in CSR engagement and this investment brings physical, biological and social benefits. Corporations also invest economic capital in CSR disclosure and this investment brings communicative benefits to corporations. These benefits are a mutation of economic capital into cultural, social and symbolic capitals and demonstrate the interconvertibility among capitals (Bourdieu, 1977, p. 178).

CSR reports are evidence of compliance to government and stock exchange stipulations and responsibility to stakeholders. In this manner, CSR reports can serve the 4 parties. These parties function in a market-driven economy (Section 8.3). Corporations by definition have to pursue production to ensure profit (Maxwell, 2007), which facilitates their economic legitimacy. Yet, corporations do not seem to remedy their social and ecological impact or contribute to society. Therefore, corporations pursue CSR to ensure sustainability, which facilitates their social legitimacy (Christensen, Morsing & Cheney, 2008).

CSR justifies production, where pursuing profit enables pursuing sustainability. CSR and production are related since CSR provides social legitimacy to maintain economic legitimacy. Hence, CSR reports reflect a capitalist ideology because these reports augment arguments about the corporate pursuit of profit. The ideology in CSR reports posits the belief of corporations as agents of positive social change. Its main idea can be

abstracted as a general principle, where corporation A recognizes problem B, proposes solution C (which is an initiative in an area of the Malaysian CSR Framework) and has positive result D for stakeholder E. This ideology represents orthodoxy because CSR reports are the official way to conceptualize the role of corporations, stakeholders and CSR performance for Malaysian corporations.

The findings of this research are presented against Fairclough's (1992, 1995a, b, 2003) 3-dimensional CDA model in Table 9.2. It compiles the significant choices in language and image and their functions in Malaysian CSR reports. These choices and functions were observed in the corpus and were examined in Chapters 5-8. Table 9.2 acts as an overview of the research findings. It shows how this research has satisfied its research goals and questions (Sections 1.3-1.4) and managed to conduct a CDA of CSR reports.

9.3 Registerial variables of CSR reports

The analyses in Chapters 5-8 examine the dimensions of text, discourse practice and social practice in Fairclough's (1992, 1995a, b, 2003) 3-dimensional CDA model. These analyses can contribute to a more global view of CSR reports, which is systematized as register. Register is a configuration of meanings normally associated with a particular configuration of field, tenor and mode (Halliday & Hasan, 1989, pp. 38-39) and field, tenor and mode are a configuration of several variables. These variables are available in Matthiessen, Teruya & Lam (2010) (Table 1.2 in Section 1.7 [No. 8, 17, 26]). The variables of field, tenor and mode help to understand how the context of situation impacts semantics and lexicogrammar in CSR reports. These variables are specified by mobilizing the notion of trinocularly (Section 2.2), which spans the context of situation, semantics and lexicogrammar. The context of situation was studied to some extent in Chapter 8 and it was augmented through 3 years of research and the interviews (Section 4.5.4). Chapters 5-8 and previous research (Sections 2.6-2.7) disclosed some of the choices in semantics and lexicogrammar.

Field spans domain and activity (Matthiessen, Teruya & Lam, 2010, p. 95). The *domain* is CSR. It is a relatively new domain in Malaysia but has become one among numerous situations for corporations (Figure 2.8 in Section 2.7). The *activity* is expounding (Figure 2.3 in Section 2.2). There is a taxonomy of corporations, stakeholders and CSR performance in CEO Statements and Environment Sections (Sections 5.2, 5.3, 5.5 and 6.1) and reiterated episodes of problem-solution-result for the initiatives in Environment Sections (Section 6.1). This is seen after examining choices in FIGURATION for language and Representation for image. Similar choices may be observed in Community, Marketplace and Workplace Sections because these sections cover other

areas of the Malaysian CSR Framework. Since CEO Statements and the 4 sections comprise most of CSR reports, CSR reports can be presumed to have expounding as their activity. More research is required to confirm this presumption.

Tenor spans 6 variables of affect, familiarity, institutional roles, power, speech roles and valuation (Matthiessen, Teruya & Lam, 2010, p. 217). The *institutional roles* are clear because corporations are the writers of CSR reports and stakeholders, particularly shareholders, are the preferred readers of CSR reports. Corporations have CSR expertise and they convey it to stakeholders through CSR reports. Both corporations and stakeholders are often not known to one another. This wide social distance decreases the *affect* or the emotional charge (Matthiessen, Teruya & Lam, 2010, p. 217) between corporations and stakeholders. CSR reports narrow this social distance by simulating *familiarity* or the degree of intimacy (Matthiessen, Teruya & Lam, 2010, p. 217) through choices in pronouns and determiners, interpersonal metaphor and AFFECT for language and Interaction for image (Section 5.6). Familiarity facilitates persuasion about a common ideational ground or shared meanings about CSR.

Power is manifested in the context of situation, where corporations are often more powerful than stakeholders, since corporations have more tangible (e.g. money, property) and intangible (e.g. influence) resources than stakeholders. Power is also manifested in semantics and lexicogrammar, where FIGURATION for language and Representation for image construe corporations as CSR providers and stakeholders as CSR receivers (Sections 5.4 and 6.1). Power is unequal between corporations and stakeholders because stakeholders depend on corporations. This is strengthened by *speech roles* because corporations ‘speak’ to stakeholders in CSR reports. Opinions from corporations are recorded through statements in SPEECH FUNCTION. Although

opinions from stakeholders are included through Mental and Verbal Processes or ideational metaphor, their opinions often sustain opinions from corporations (Section 5.4).

These previous 5 tenor variables calibrate the writer-reader or corporation-stakeholder relationship. This relationship is beneficial, which *valuation* indicates. CSR initiatives can be framed as beneficial by a positive AFFECT (Sections 5.6 and 6.1). Yet, CSR initiatives are commonly framed as beneficial by inscribing and often invoking a positive APPRECIATION, as well as GRADUATION, which invite a positive JUDGEMENT of corporations. Although valuation is realized by ATTITUDE and GRADUATION, valuation frequently co-opts FIGURATION. Valuation is oriented to expounding (field) because CSR is depicted as a positive corporate practice for society.

Mode spans 6 variables of channel, division of labor, medium, orientation of language, rhetorical mode and turn characteristics (Matthiessen, Teruya & Lam, 2010, p. 144). The *channel* is visual because the content of CSR reports, either in language or image, is seen with the eye. CSR reports are monomodal because one channel is utilized but multisemiotic because 2 primary semiotic resources (language and image) are utilized, besides color, font and layout (O'Halloran, 2009). The *division of labor* favors language more than image, color, font or layout because content is mainly articulated by language. While the lack of image, color, font and layout would incapacitate CSR reports to some extent, the lack of language makes CSR reports improbable. Language plays a constitutive role because it conveys most of the content in CSR reports (Matthiessen, 2013, p. 439), as Representative 1 says.

The *medium* of CSR reports is writing but technological hardware (e.g. computer, printer, scanner) and software (e.g. Microsoft Excel, Microsoft Word, Adobe Illustrator, Adobe InDesign, PDF) are employed. CSR reports were produced in print in the past but electronic is more common presently. Representatives 1 and 2 confirm the migration in format because more stakeholders can access electronic than print CSR reports. CSR reports have an *orientation* to expounding (field) by explaining a corporation's CSR in one year. Explanation serves as the *rhetorical mode* and monologue serves as *turn characteristics*, where the explanation can be continuous because stakeholders are not expected and are not required to reply to corporations in CSR reports.

Table 9.3 furnishes the registerial variables of CSR reports. It generates 4 theoretical considerations. First, Table 9.3 shows the descriptive ability of SFL. SFL has the ability to describe the meanings that constitute a register. Table 9.3 is a contribution to the registerial cartography (Matthiessen, 2013) of corporations because one register utilized by corporations is examined, among other registers (Breeze, 2013, Kołata, 2009). Second, one variable can influence one or more variable. For example, a low affect may motivate simulating familiarity. Similarly, the unequal power relations enable CSR reports to recur to monologue as turn characteristics. A choice in one or more variable can influence meaning in CSR reports.

Third, the variables in Table 9.3 cumulatively create Malaysian CSR reports as we know them. These variables may or may not be seen in other CSR reports and Table 9.3 provides a basis for comparison among CSR reports, variable by variable. This can launch studies about how the choice of variables articulates a context of situation and activates choices in semantics and lexicogrammar. Fourth, one or more variable can be

chosen to study CSR reports but ultimately field, tenor and mode should be considered in unison because these 3 variables impact choices in language and image.

Table 9.3: Registerial variables of CSR reports

Field	Tenor	Mode
a. <i>activity</i> : expounding b. <i>domain</i> : CSR	a. <i>affect</i> : low b. <i>familiarity</i> : simulating reduced social distance c. <i>institutional roles</i> : corporations and stakeholders d. <i>power</i> : unequal, CSR providers (corporations) and CSR receivers (stakeholders) e. <i>speech roles</i> : corporations to stakeholders f. <i>valuation</i> : positive, implicit more than explicit	a. <i>channel</i> : visual b. <i>division of labor</i> : language more than image, color, font or layout c. <i>medium</i> : writing but mediated by technology d. <i>orientation of language</i> : towards field e. <i>rhetorical mode</i> : explanation f. <i>turn characteristics</i> : monologue

Table 9.3 can generate 4 practical considerations. First, modifying one or more variable may change CSR reports. For example, the medium can become speaking and the turn characteristics becomes a dialogue. This improves the interaction between corporations and stakeholders about CSR. These changes in mode can be paired with changes in field, where sharing or exploring becomes the activity because corporations give stakeholders personal involvement in CSR. Changes in variables may lead to variation in CSR reports or new registers. Second, the variables in Table 9.3 are general and may be comprehended by people unfamiliar with SFL. Practitioners of corporate communication can share concepts to explain favored and non-favored choices in language and image since there is a principled and consistent basis to deal with CSR reports. Third, the variables in Table 9.3 can predict choices in language and image in

CSR reports and practitioners can decide to maintain or modify these choices. Fourth, the variables in Table 9.3 are useful in teaching and learning about CSR reports because academics can teach students to use the variables and how to cater to a variable.

9.4 Implications

The findings of this research are useful for CDA and corporate communication, in addition to corporations and stakeholders.

9.4.1 CDA

This research studied how certain systems in the ideational and interpersonal metafunctions create meaning in CSR reports. It can contribute to the registerial cartography (Matthiessen, 2013) of corporations because this research is a step to sample and classify the relevant texts that corporations depend on as cultural institutions (Matthiessen, 2013, p. 462). There is much research to be done since CSR reports are but one register in this registerial cartography. It can be linked to notions of ideology, which is crucial for CDA.

This research has shown that CDA is useful to study CSR reports. It extended CDA to a new register because CSR reports are not commonly analyzed using CDA. The spatio-temporal context of Malaysia and 2009-2011 also indicate the novelty of this research for CDA. This research has established analytical procedures for CDA because it combined automated corpus processes and manual SF-MDA. These procedures should be systematized for examining corporate discourse and their utility for other corporate registers should be tested and later maintained or modified.

9.4.2 Corporate communication

The findings of this research can be adapted for pedagogical purposes. The use of language and image in CSR reports can be introduced in language learning or content courses. Language learning courses mean English for Specific Purposes (ESP) courses. Academics can teach students how to write CSR reports. They can also teach them the choices in language to improve their proficiency. Content courses would be those about corporate communication in business (e.g. advertizing, marketing, management) or communication programs. These programs have training in language but for proficiency. This is a myopic view of language because proficiency does not mean the ability to use language judiciously. Academics can teach students how to exploit choices in language to write CSR reports. Additionally, academics may teach about choices in image since corporate registers are increasingly multimodal, where language is seen with image, besides font and color.

This research could inspire academics to include sensitivity to language and image in corporate communication courses. Students can enhance their ability to write convincing CSR reports because these students are future corporate communication practitioners. Moreover, corporate communication practitioners can enhance their ability to write CSR reports. It would be useful for content courses to be taught in formal or informal training for students and practitioners. The aim is to produce students and practitioners who can question their choices in language and image while writing and editing CSR reports and other corporate registers. They should know how and why certain choices are employed and this encourages them to reflect on their writing and editing style. This promotes the development of interdisciplinarity in CSR

reporting (Herzig & Schaltegger, 2006, p. 309) because corporate communication embraces business, communication and now SF-MDA.

It would also be useful to develop guidelines about language and image in CSR reports and other corporate registers but guidelines should not be prescriptive. Rather, guidelines should be descriptive and be grounded on a corpus, as in Table 9.2. Guidelines note what is common in CSR reports and those in corporate communication can maintain or modify trends in language and image.

The future may see the rise of corporate semioticians, who are individuals with training in business (in one or more specialization, such as management, marketing or finance) and semiotics (in various semiotic resources, such as language and image). These semiotically-sensitive experts (Hopearuoho & Ventola, 2009, p. 203) are trained to handle the demands of corporate communication for various registers of corporate discourse (Hopearuoho & Ventola, 2009). Corporate semioticians may be internal or external to corporations but take part in writing and editing CSR reports and other corporate registers. Alternatively, corporate semioticians can provide consultation to those in corporate communication during the writing and editing stages of CSR reports and other corporate registers. The inclusion of corporate semioticians to produce CSR reports can improve the quality of corporate communication.

9.4.3 Corporations

Corporations can adopt several changes to improve future CSR reports. For language, these proposals traverse the strata of graphology (writing), lexicogrammar (wording) and semantics (meaning) (Figure 2.5 in Section 2.2). Mistakes in graphology, such as

spelling, are avoidable. YTL, 2011 utilizes ‘out standing’ and not ‘outstanding’. Spelling mistakes imply negligence but meticulous checking eliminates them.

Changes in lexicogrammar cover the lexis and grammar poles (Figure 2.7 in Section 2.2). For lexis, terminologies specific to CSR should be utilized but they have to be defined. A glossary lists definitions but it is at the end of CSR reports. It is better to list definitions in brackets or a footnote near terminologies. For grammar, several changes are probable. Mistakes in groups and phrases are avoidable. Maybank, 2010 utilizes ‘...at the HR Excellence Category’ but the right preposition is ‘...in the HR Excellence Category’. The nominal group may or may not be long but its constituents should be explained. Sentences also tend to be long in CEO Statements and particularly Environment Sections, caused by down-ranked clauses. These clauses should be unpacked and employed in shorter sentences. It eases reading because shorter sentences should not demand much endeavor to be comprehended.

Mental and Verbal Processes should be increased, where these Processes explain why corporations prefer to pursue an initiative. Circumstances of Manner: Comparison and Manner: Degree should be increased because these Circumstances can quantify the changes experienced during an initiative. Representative 2 says that corporations are not consciously given -er roles. Yet, corporations are frequently given -er roles in CSR reports. This is understandable for CEO Statements and the Introduction in Environment Sections, where corporations are established as the source of CSR initiatives. This does not need to be emphasized in other elements in Environment Sections because it becomes redundant. Corporations are obviously the source of a solution and result in their own CSR report. The use of receptive clauses, non-finite

clauses or ideational metaphor reduces mentioning corporations. Instead, a problem, solution or result can be in -er roles.

For semantics, the initiatives in Environment Sections could be organized by an environmental risk or resource, where corporations are shown to target specific problems. It is preferable to adopt the episodes of problem-solution-result in Environment Sections to describe the initiatives. A consistent method of organization makes it easier to understand the extent of a corporation's environmental CSR. It is laudable that corporations are not praising themselves through JUDGEMENT but more AFFECT could be employed. AFFECT personalizes corporations because they are able to feel for society. This is useful in Environment Sections because the emotional responses of corporations to problems, solutions and results are known and Environment Sections would not seem like a list of initiatives. Yet, AFFECT should be tempered because a lot of AFFECT may shift the focus of Environment Sections from the environment to corporations.

CSR reports explain positive events but negative events should be explained. Since corporations consider CSR to be long-term, a positive result has to be sustained and a negative result has to be ameliorated. Exact numbers should continue to be used because they help to quantify the initiatives and their results. It may be illuminating to contextualize numbers in relation to larger quantities. For example, corporations spend an amount on initiatives and this amount can be shown as a proportion of profit because it demonstrates the allocation of financial resources.

For image, the CEO can be depicted performing an initiative in CEO Statements or Environment Sections. Representative 1 says that the CEO has a personal interest in

CSR and he is an example of CSR performance. The depiction of the CEO in pictures can capture these 2 aspects. In Environment Sections, pictures and charts should continue to be utilized. Pictures can depict a scene before and after an initiative. This proves the changes by an initiative. Charts can quantify the changes before and after an initiative. This proves the empirical results of an initiative.

Environment Sections has prioritized flora but not fauna. CSR reports should consider how initiatives impact both flora and fauna because both form part of the environment. Since corporations have various initiatives, important initiatives can be depicted in language and image. This is possible for Environment Sections because there are ample pages but CEO Statements can depict a showcase initiative as a sample of a corporation's commitment. Moreover, CSR reports can include more right-leaning texts in the intertextual cline because these texts are more credible. Their content can be briefly described since stakeholders may not be familiar with these texts. CSR reports should also continue to employ non-technical discourses because these discourses are more accessible.

Corporations should consider the motivation for engaging in and disclosing CSR. It would motivate them to select the meanings that they wish to convey through wordings in CSR reports. These proposals for language and image should help corporations to improve future CSR reports. While the corporations in this research depend on the GRI (Global Reporting Initiative) to write CSR reports, its focus is language and not image (Section 2.5). The GRI is one good guide for the topics and stages of CSR reports but the GRI may not provoke thinking about choices in language and image in CSR reports.

Corporations can consult stakeholders. Since CSR reports for the corporations in this research continue to be published after 2011, priority stakeholders should be consulted about previous CSR reports. Corporations can learn the opinions of stakeholders about the choices in language and image. Consultation should be periodic and not simply use feedback forms (Dawkins, 2004, p. 112). This drives a conversation about CSR between the 2 parties most relevant to CSR, corporations and stakeholders. Corporations may adopt these changes but CSR should not merely be a semiotic exercise, where corporations publish improved CSR reports year after year. CSR reports must report on the actual physical, biological and social improvements in society (Figure 2.2 in Section 2.2). Hence, presentation has to reflect reality in society.

Yet, CSR reports are not the only register for CSR communication (Coombs & Holladay, 2012, p. 133, Du, Bhattacharya & Sen, 2010, p. 13, Guthrie & Abeysekera, 2006, p. 122, Unerman, 2000, p. 677). There should be a move to go beyond CSR reports and embed CSR communication in diverse registers. It is common to have integrated CSR reports, often in annual reports but it may be possible to embed CSR communication in more mainstream registers, such as product or service documents for customers, seminars for employees, briefings for the government and meetings for shareholders. Embedding CSR communication integrates CSR into a corporation's other practices. This lets CSR reports become one register in a repertoire of registers for CSR communication.

9.4.4 Stakeholders

CDA provides stakeholders a way to analyze CSR reports. Stakeholders can learn to use CDA to critique CSR reports. Their critique is not improvised and others can validate

their analysis by conducting CDA. CDA sensitizes stakeholders to the potential of choices in language and image in CSR reports. Stakeholders can argue about the utility of these choices in presenting CSR and should be able to give feedback on the language and image employed to report CSR, which may improve future CSR reports. Stakeholders can critique CSR reports with help from corporate semioticians since the latter has the expertise to advise the former about corporate registers (Hopearuoho & Ventola, 2009).

Stakeholders can compare presentation and reality. They should verify if the presentation in CSR reports matches the reality in their lives. There are already stakeholders verifying the reality of presentation because Representative 2 says that some non-governmental organizations seek clarification about his corporation's CSR. Stakeholders play a role in ensuring that CSR reports are not cases of CSR-washing. They need to scrutinize CSR reports to ensure that CSR is not merely a semiotic exercise but leaves actual physical, biological and social improvements in society (Figure 2.2 in Section 2.2). This encourages corporate accountability and transparency since corporations would not want to be CSR-washers. Stakeholders are exposed to orthodoxy in CSR reports and can develop heterodoxy through other registers, where alternative opinions are entertained. Heterodoxy views CSR from another perspective and may unearth useful insights about CSR.

9.5 Future prospects

This research proposes future research on CSR communication in terms of quantity of data and variety of methods.

9.5.1 Data

Several extensions in data are envisaged. This research only analyzed CEO Statements and Environment Sections. Other sections need to be analyzed, namely Community, Marketplace and Workplace Sections. This covers the 4 areas of the Malaysian CSR Framework and examines the choices in language and image across the 4 areas. These 4 areas are conveyed through language and image, which were analyzed in this research. Next, color, font and layout can be analyzed to understand their meanings. CSR reports are in English because English dominates business in Malaysia (Omar, 2007) although Malay is the national and official language. If corporations publish CSR reports in Malay, a comparison can be made with CSR reports in English. The semantics may be similar but not the lexicogrammar of English and Malay. This requires the development of SFL descriptions for Malay.

This research can be repeated but using more corporations listed in Bursa Malaysia. It shows how representative are the choices identified in this research. CSR reports can also be compared across variables like industry, foreign and local corporations and profitable and non-profitable corporations. Multinational corporations can also be included because various Malaysian corporations are now multinationals and their CSR reports have to adapt to globalization and localization (Hopearuoho & Ventola, 2009). This comparison may be extended to CSR reports from other countries. An initial investigation would be to South East Asia, particularly Singapore because it shares many contextual similarities with Malaysia. Next, research could include other Commonwealth and English-using countries. Then, research could include major languages, such as French or Spanish. Such research could be for CSR reports in the same year or selected years. A gap of 5 or 10 years should be enough to chart changes

in language and image as CSR reports become engrained in Malaysia and other countries and languages. This points to a need for synchronic and diachronic research and a lot of resources need to be invested to make it a reality. It can launch productive research in comparative studies for CSR reports.

CSR reports are but one among other registers for CSR communication (Coombs & Holladay, 2012, p. 133, Du, Bhattacharya & Sen, 2010, p. 13, Guthrie & Abeysekera, 2006, p. 122, Unerman, 2000, p. 677). While CSR reports are important, a focus should be the growth of digital technology because it is a chance for corporations to disseminate CSR communication cheaper, easier and faster to more stakeholders. Breeze (2013, p. 171) notes how annual reports transformed from print to electronic formats and these reports are published as an interactive review, video or even a computer game. This change in mode influences changes in field and tenor and would be reflected in semantics and lexicogrammar. These new mediums are the frontier of CSR communication and research must follow these developments if it wants to be relevant to CSR communication.

While data serves text, data must also be gathered for discourse practice and social practice in Fairclough's (1992, 1995a, b, 2003) 3-dimensional CDA model. For discourse practice, ethnographic methods would be a very good source of data. It can cover the production, distribution and consumption of CSR reports. For production, the people involved in writing, editing and designing CSR reports should be shadowed to learn how CSR reports are produced. Distribution queries how CSR reports reach stakeholders. It may not be fruitful because the majority of CSR reports are distributed electronically. There is no intermediary filtering CSR reports. Technology simplifies distribution and stakeholders receive CSR reports as they are from corporations, as said

by Representatives 1, 2 and 3 during the interviews. For consumption, how stakeholders interpret CSR reports must be examined, perhaps through interviews, surveys or think-aloud methods. Since stakeholders are multifaceted (Donaldson & Preston, 1995, Friedman & Miles, 2002, Mitchell, Agle & Wood, 1997, Werther & Chandler, 2011), stakeholders may interpret CSR reports in their own way. Their interpretation helps to comprehend the impact of choices in language and image on stakeholders. Ethnographic methods can be done in one event or be continuous, as determined by the scope of research. For social practice, a detailed study of the impact of history, culture, economy and politics on CSR reports in Malaysia can be pursued.

9.5.2 Method

Several improvements in method are envisaged. This research employed corpus processes. Although there are advantages for frequency and concordance (Section 4.5.1), they disable studying continuous prose and the argumentation in CEO Statements and Environment Sections is lost. The argumentation in these sections should be analyzed, to understand how CSR reports develop their presentation.

This research quantified FIGURATION but not APPRAISAL. The proportion of ATTITUDE and GRADUATION can be quantified because it displays which types of ATTITUDE and GRADUATION are favored. While invoked ATTITUDE is easy to note, inscribed ATTITUDE is not so easy to note. Inscribed ATTITUDE can be verified by checking the value loadings of a word or phrase in a reference corpus, such as the Bank of English or International Corpus of English. It is also useful to discover how systems depend on one another. For example, certain Processes may be realized with

certain Circumstances (Matthiessen, 1999, 2007) or certain figures may be realized with certain ATTITUDE.

The focus of this research was certain ideational and interpersonal systems in language and image (Sections 3.3-3.4). Other systems can be explored, including systems in the textual metafunction. For the ideational metafunction, RHETORICAL RELATIONS should be analyzed with rhetorical structure theory (RST). RST helps to discover the connection between sequences (Mann, Matthiessen & Thompson, 1992) and the connection between language and image (Taboada & Habel, 2013). For the interpersonal metafunction, EXCHANGE and SPEECH FUNCTION can be analyzed to understand the interaction between corporations and stakeholders. For the textual metafunction, INFORMATION and THEME can be analyzed to understand the unfolding of content. Other elements in Representation, Interaction and Composition should be analyzed to understand the role of images. Exploring systems in the 3 metafunctions for language and image enlightens research about how CSR reports deploy these systems to convey meanings about corporations, stakeholders and CSR performance.

The coding for SF-MDA was the work of one researcher. One researcher ensures consistency in coding (Matthiessen, 2007, p. 113) but he is limited by competence and experience. It is better to employ double coding of the systems in language and image. Inter-coder reliability can be calculated to ensure the validity of coding. Double coding is also a way to improve a researcher's coding abilities since the analysis can be discussed among the coders.

This research only analyzed literal language. It is useful to examine the role of figurative language. Of particular interest is lexical metaphor (Lakoff & Johnson, 2003), to complement grammatical metaphor in this research. It would be productive to propose the GSP of Malaysian CSR reports, as done by Mason & Mason (2012) for American CSR reports. While texts and discourses were examined, these should be quantified to obtain the frequency of texts and discourses in CSR reports. This research analyzed language and image separately although language and image depend on one another. Their interaction is a rich area of study in intersemiosis. O'Halloran (2008, 2009) has proposed several systems to analyze intersemiotic relations and these systems should be tested on CSR reports.

Hence, there are various avenues to extend this research and this is visualized in Figure 9.1. From Figure 9.1, research for CSR communication can increase the quantity of data and variety of methods. This promises to be a fruitful enterprise. Yet, CSR reports are but one register for corporations (Figure 2.8 in Section 2.7) and other corporate registers also demand research in the future. Conducting research for these registers promises to build a comprehensive understanding of corporate discourse.

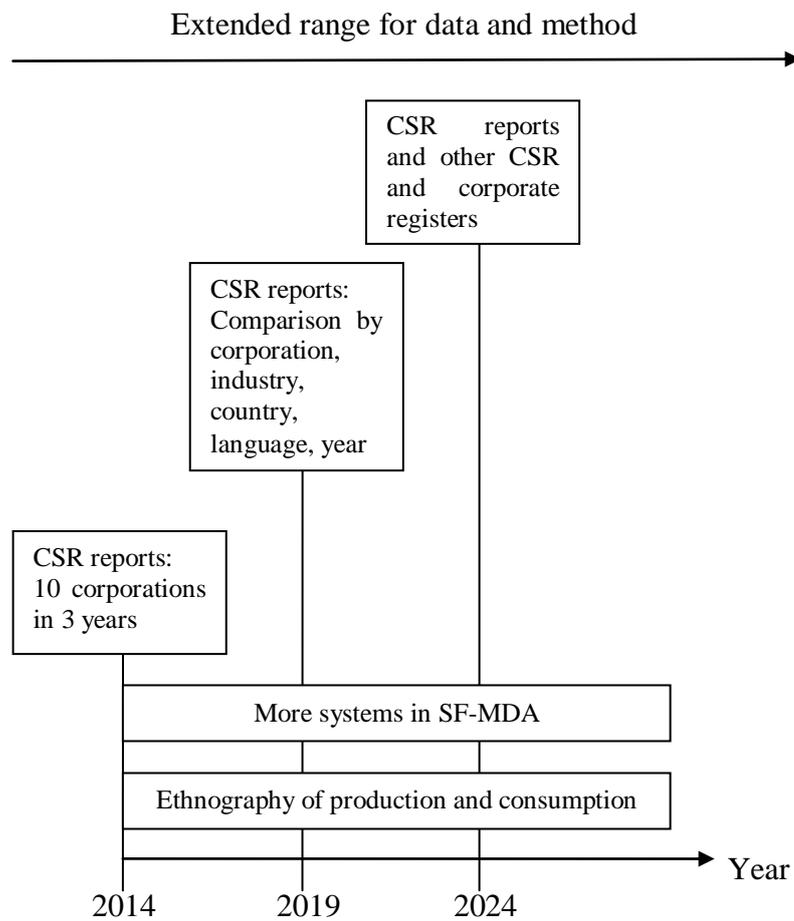


Figure 9.1: Future research for CSR communication

9.6 Conclusion

Chapter 9 ends this research. A synopsis of this research was presented (Section 9.1) and every research question was answered (Section 9.2). Then, a trinocular vision was adopted to propose the registerial variables of CSR reports (Section 9.3). It acts as a way to recognize the register of CSR reports. This research has implications for 2 fields (CDA and corporate communication) and 2 parties (corporations and stakeholders) (Section 9.4). Although this research ends, it indicates the prospects for future research (Section 9.5).

This research has studied the CSR communication in Malaysian CSR reports. It helps to understand the meanings propagated in the content of CSR reports in Malaysia's

corporate context. This research encourages reflection on the semiotic aspects of CSR but not the physical, biological and social aspects of CSR. Reflection on these aspects is vital for corporations to leave an enduring positive impact on society. CSR must not only be about CSR disclosure but CSR engagement has to be emphasized because disclosure devoid of engagement is futile.

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APPENDIX A

Cover of DiGi, 2011:



APPENDIX B

1. E-mail to corporations (Example to DiGi):

Dear Sir/Madam,

I am a lecturer at Universiti Sains Malaysia (USM). Presently, I am pursuing my PhD in English Linguistics at Universiti Malaya. I would like to inform you that I am studying the language and image features of DiGi's CSR report from 2009 to 2011 for my thesis.

Should you have any queries, you may contact me at 016 [REDACTED] or [REDACTED]@siswa.um.edu.my. E-mail is a better choice because I will be away from Malaysia from September to December 2012. On the other hand, you may contact my supervisor, Dr. Fauziah Taib at the Faculty of Languages and Linguistics, at 03 7967 3053 or fauziaht@um.edu.my.

I would be pleased to share my findings with DiGi once I have finished my research, in 2014.

Thank you.

Kumaran Rajandran

2. Responses from corporations:

a. DiGi

Hi Mr.Kumaran

Thanks for informing us. It's very interesting that you are studying the language features of our CSR Report.

Yes, please do share with us your findings, and in fact it would be good to understand what aspects you will be researching.

I am copying the new Corporate Responsibility team so they are aware of your project.

Thanks.

Regards

Sumitra

b. PETRONAS

Dear Mr Kumaran,

Thank you for your interest in PETRONAS' Sustainability Reports and for choosing to write your PhD thesis on its language features. We would like to wish you all the best in your research, and would appreciate a sharing on your findings.

With regards

Cynthia Ann Peterson
Group Sustainable Development Department
Group Health, Safety and Environment Division
Petroleum Nasional Berhad
Level 45, Tower 1, PETRONAS Twin Towers
Kuala Lumpur City Centre
50088 Kuala Lumpur
Tel: +603-23317819|Fax:+603-23313194|Mobile: +013-3918125
email: cynthia_peterson@petronas.com.my

c. RHB

Dear Mr Kumaran,

Thank you for your email.

We acknowledge the receipt of your message on your research.

Meanwhile, should you require other banking assistance, kindly call our Customer Care Centre at 03-92068118 (Kuala Lumpur) or 082-276118 (Kuching).

d. YTL

Dear Kumaran

I have been forwarded your contact message sent to our webmail enquiry email address. It is with interest that we read about your study of the language features of YTL's Sustainability Reports. Please do share your findings with us when you have completed your thesis.

Best

Ralph

Director of Environmental Investments, YTL Corp Berhad
Managing Director, YTL-SV Carbon Sdn Bhd
Trustee, Malaysian AIDS Foundation
Alternate Trustee, Reef Check Malaysia
+60123111600

APPENDIX C

CEO Statement of TM, 2009:

Corporate Responsibility (CR) is an important agenda for TM as CR is about doing business responsibly and ethically, with integrity and strong governance. For us, this extends beyond just philosophical commitment: it is embedded into how we run our business. Given its strategic importance, it has been taken up at the Board of Directors level to ensure the implementation of the best practices that would produce profit and efficiency, whilst being responsible towards the employees and all other stakeholders. Ensuring responsible operations can help to sustain long term business growth.

Last year, we took a step further in communicating our commitment to transparency and accountability by producing our inaugural Sustainability Report. The Report gave additional perspectives on TM's performance in the marketplace, workplace, community and environment, showcasing our sustainable business practices in these areas. Consistent with the need for Triple Bottom Line reporting, TM's Sustainability Report has been written in a format which complies with the Global Reporting Initiative (GRI) framework to provide our stakeholders both with financial and non-financial information against which to compare our current and future performance.

Based on the gaps identified in last year's reporting, we have extended our efforts in formulating the necessary strategies and initiatives to fill these. In this report, we have included a materiality analysis, which outlines our performance in relation to the gaps from previous years and sets future targets. The improvement initiatives undertaken include strengthening Corporate Governance, ethics and compliance as set forth in the TM Group Code of Business Ethics. We are also working cooperatively with our suppliers to ensure the adoption of social responsibility in the supply chain.

We are pleased that our efforts and commitment continues to be recognised externally. In 2009, TM won the Prime Minister's CSR Awards in the Workplace Category and the Starbiz Malaysia Corporate Responsibility Awards in the Community Category for companies with market capitalisation above RM1 billion. While I am proud of the recognition that we have received, we continue to push ourselves to do more. We have set formal goals in our primary corporate responsibility focus areas, helping to drive accountability and continuous improvement. In 2009, we set new environmental goals in key areas such as emissions reduction and biodiversity. We also launched an internal green campaign to help focus all our employees on environmental sustainability.

COMMUNITY

We are committed to serving the community in which we operate. We do this by contributing towards the community's capacity building. TM's goal is to assist in building Malaysia's human capital, in support of the Government's vision of nurturing a knowledge-rich and skilled nation. Through our foundation, we provide scholarships to outstanding and deserving students to pursue their studies locally and overseas. Donations are also given on a one-time basis to needy institutions and individuals such

as Welfare Organisations, poor families, as well as students from primary, secondary and university in support of their educational and co-curriculum activities.

As a telco, our nation-building initiatives also focus on bridging the digital divide between urban and rural communities. Between 2007 and 2010, we have adopted a total of 5 schools into the PINTAR programme, which aims to create awareness of the importance of good academic achievement among students from low household income groups, and involves the community in IT. I am pleased to see the improved performance of the students in these schools in both their academic and non-academic achievements. We have also extended our support to single parents to improve their lives and afford them a sustainable living through our Sejahtera programme.

These are just a few examples of what we are doing. At TM we are utilising our businesses, our technologies and the talents of our employees throughout the company in a coordinated manner. We aim to contribute to cultural and social progress and to support local communities. I sincerely hope that this report will provide you with a greater understanding of our efforts and our commitment to the community.

ENVIRONMENT

We have also further emphasised our role in nurturing the environment. In 2009, we have successfully launched our teleworking initiative and internal environmental awareness campaign, BumiKu. Across our operations, TM is implementing initiatives to reduce our water and energy use and also reduce the amount of waste we produce. During this year, we are committed to monitor closely and disclose our environmental performance. This report includes our performance data in relation to TM's commitment to reducing all environmental components.

Climate change has been the defining social issue in recent years. In response to this issue, our Research and Development team continues to innovate new developments such as alternative energy, renewable energy and carbon offset. We have set a target to improve energy efficiency and conservation by 3% at our headquarters, Menara TM during 2010.

MARKETPLACE

We recognise that our success in the marketplace depends on our ability to continually earn our stakeholders' trust and meet their expectations. This simply means "Doing Business Right," and it is central to our vision. Guiding our behaviour in the marketplace, TM's Code of Business Ethics applies to our Board, members of the management team, all employees and stakeholders of TM. It supports our core values by instilling and helping us to internalise the value of "uncompromising integrity".

To ensure that TM delivers on its commitment and meets stakeholders expectations, we embarked on our Performance Improvement Programme (PIP) 1.0 in 2006 and continued with PIP 2.0 in 2008. This programme is anchored by four strategic thrusts- Customer Centricity and Quality Improvements, Operational Excellence and Capital Productivity, One Company Mindset with execution orientation and Leadership through Commercial Excellence – COOL.

WORKPLACE

Investing in our employees is crucial to the sustainability of our business. They are the talent behind our success who translate complex technology into simple, effective services. To ensure their skills keep pace with emerging technologies, we constantly train and retrain our technical staff. With the deployment of Unifi, our high speed broadband service, we have embarked on particularly intensive training on fibre technology. Last year alone, 7000 employees underwent targeted IP-based training.

We are constantly improving the way we develop our people and how we communicate and engage with them so that we can continue to attract and retain the best talent. We have also taken further steps in promoting a better work-life balance with teleworking, flexible working hours and providing them the opportunity to volunteer in TM's community programmes. I am pleased that our efforts to improve our workplace practices are recognised – TM was named as one of the 10 Best Employers in Malaysia 2009.

ACKNOWLEDGEMENT

I would like to thank all employees for their continued loyalty and dedication to the Company. Working together, I am confident that we can achieve greater success in the future. With the whole organisation aligned in embracing CR and the principal that business has a responsibility beyond that of returning profit to shareholders. I believe TM is well positioned to continue delivering value to both our customers and shareholders. Finally, I wish to extend our appreciation to our regulators, business associates, business partners, clients and government authorities for their unending support throughout the years.

As always, we hope you find our Report useful and informative and we appreciate your comments and feedback which are valuable to us in developing our future initiatives in-line with the expectations of our stakeholders.

APPENDIX D

Environment Section of Media Prima, 2010:

INTRODUCTION

ENVIRONMENT

Media Prima acknowledges that environment protection is one of its key corporate responsibilities. We are strongly committed to being an environmentally-friendly company by using recycled paper and reducing electricity consumption in our offices.

INITIATIVE

MATERIALS

NSTP

Sustainable forestry and responsible paper usage is very relevant for NSTP due to the large volume of paper required to publish newspapers. Sustainable forestry helps minimize the effects of global warming and is also a good business practice. NSTP encourages a greater use of recycled fibre although the amount used in its newspapers decreased from 100% in 2006 to 75% in 2010.

In 2010, NSTP continued in its efforts to reduce paper usage. Our paper consumption reduced by 9.34 per cent from 2007 to 2008. Despite these efforts, the recent growth in our business has led to a substantial increase in paper usage. We are working to identify ways to increase the environmental attributes of the paper we use and reduce paper across our group. The table below shows our paper consumption from 2006 to 2010.

There is unfortunately an unavoidable environmental cost to printing newspapers caused by high paper consumption. The implemented business and transformation processes at our plants constantly monitor to ensure the most efficient use of paper as well as to lessen wastage.

Our total ink usage has increased from 1,360,305 to 1,951,400 kilogrammes in 2010. This can be explained by an increase in production but we are also working towards reducing heavy metals in ink and using biodegradable chemicals in our printing. This will reduce the negative effects on the environment.

NSTP

NSTP works to reduce our environmental footprint by reducing the amount of waste produced throughout our businesses.

Emissions from printing inks pose the greatest environmental concern. The most significant environmental effects of printing inks concern:

- The release of volatile organic compounds (VOCs) with potentially serious effects on human health and air quality through ozone formation
- The release of heavy metals, solvents and other hazardous chemicals as a result of the treatment, recovery, recycling and disposal of ink residues, wastes and spills with resulting effects on water quality and ecology and human health
- The use of non-renewable resources such as mineral oil
- Inks that prevent the recycling of printed matter.

NSTP recycles all waste newsprint, ink and rags from the print sites. All inks are collected, stored and labelled on the operations premises before being collected by licensed disposal contractors for proper disposal. Batteries and other electronic equipments are collected and stored prior to being sold by tender through the Office Administration Department. We consistently achieved a 98 per cent recycling rate from 2006 to 2010.

ENERGY CONSERVATION AND SAVINGS

Media Prima

Reducing and optimising energy consumption is an ongoing effort for everyone at Media Prima. We have implemented a number of measures to reduce energy. These include utilising chilled water cooling systems and raising energy awareness in our offices. Employees are encouraged to reduce their individual power usage by turning off unnecessary office lighting and powering down equipment which is not in use.

NSTP

We intend to significantly improve energy consumption efficiency and reduce the energy required for air conditioning. Our office has a centralised air-conditioning system which consumes 5% to 10% less energy than conventional cooling systems. The air-conditioning system is also fitted with inverters to monitor the motor output. For maximum efficiency, we install small air compressors for usage during low load periods. An air compressor reduces energy consumption to a minimum by avoiding completely unloaded power consumption.

Big Tree

The outdoor advertising business is a large user of energy. This is especially true of billboard advertising, where a significant amount of energy is consumed for lighting. Big Tree acknowledges that our business has a direct impact on the environment. We strive to reduce electricity consumption in our offices and on billboards.

Big Tree has developed solutions that dramatically improve on the current state of the technology. In 2009, we replaced existing normal fluorescent light to External Electrode Fluorescent Lamp (EEFL) of 5' X 3', 6' X 4', 4' X 8' lightboxes. The EEFL differs from other fluorescent lamps, with its electrodes outside of the Lamp. The source of the lamps light is produced by use of the external electrodes producing an electric field inside the lamp which in turn generates the plasma that lights the lamp.

This new generation of lamps do not emit heat and the lifetime of the lamp is greatly increased as a result. This also means that the brightness and efficiency of the lamps are

greatly improved.

We also achieve energy efficiency through:

- Upgrading static lightboxes to Plasma LCD screens
- Replacing normal usage of metal halide fittings to LED type
- Reducing power usage by installing junction boxes at KLSR Pillars

EFFICIENT USE OF ELECTRICITY

Media Prima

The reduction of electricity used in our business is also part of our energy strategy as it contributes significantly to our carbon footprint. In 2010, our facilities used a total of 23,556,023 kilowatt hours (kWh) of energy. This represents a 2.3 per cent reduction from the previous year's 24,108,400 kWh hours.

Big Tree

In 2010, the electricity consumption at our head office was 174,997 kWh. Our billboards consumed 12,951,204 kWh which represented 74 per cent of our total energy consumption.

WATER MANAGEMENT

Media Prima

Media Prima uses a chilled water air conditioning system at its headquarters in Sri Pentas to conserve energy. The primary function of the chilled water is to cool buildings and equipment. The system consists of parallel supply and return piping which circulates the chilled water throughout the building. The chilled water is supplied by energy efficient chiller units located in the adjacent building owned by property developer, See Hoy Chan. It consumes less electrical energy and as a result produces less greenhouse gases and environment contaminants.

We have managed to reduce our chilled water consumption by 2.57 percent since 2008 through our conservation efforts. As of September 2010, the total amount of chilled water used at Sri Pentas was 10,185,000 kWh.

BIODIVERSITY

Media Prima

Save Our Beach

Save Our Beach is an environmental project jointly organised by NSTP and Media Prima. The objective is to instil a sense of responsibility for the environment and educate employees on environmental preservation. The mission was to clean up a spillage at Pantai Sg. Rengit, Johor. It was held on June 2, 2010 with participation from 100 volunteers, which were mainly employees of NSTP and Media Prima.

8TV

Origins' Earth Day 2010

Origins' Earth Day 2010's event was launched by Primeworks and 8TV's 8 Style unit on 1 May 2010. Origins used this event to help raise money for the Malaysian Nature Society for reforestation. Funds were raised through the sales of Origins' reusable bags. Shoppers at Pavilion KL, who participated in this event, were seen holding Origins' bags with the satisfaction of contributing to the replantation of trees. Pavilion also presented shopping vouchers and a Mega-Sampling of over 20,000 products by Origins. This event was a good opportunity for 8 Style to go beyond promoting the latest fashion and trends and spread awareness about caring for nature.

CLIMATE CHANGE

Earth Hour

Media Prima is proud to be supporting WWF's Earth Hour, an epic global event that encourages businesses, schools, individuals and cities around the world to switch off their lights for one hour to send a strong message to world leaders that climate change demands urgent action.

Media Prima Radio Networks contributed again this year by shutting down its three stations, Fly FM, Hot FM and One FM on March 27, 2010 between 8.30-9.30pm. Fly FM's Pagi Show hosts Phat Fabes, Ben and Nadia decided to observe Earth Hour a day earlier when they presented their programme in the dark from 6am to 10am on March 26, 2010. The deejays relied on the lights from the monitors for the broadcast.

TV3's Kids News also supported this event. We participated in the campaign held at KLCC along with many others. During the power outage, we used this time to get to know each other, while conserving electricity at the same time. We managed to increase campaign awareness with other shoppers too. This was a good campaign to help give Mother Earth a well-deserved rest.

Earth Day

On July 17, 2010, a treasure hunt was organised by Primeworks and TV3's Remaja unit. The event encouraged young people to recycle and become involved with environmental activities. Throughout the treasure hunt, participants could only perform their activities using natural resources. For example, they were required to search for clues and stations without using cars. This event was productive as the participants learned a greater appreciation of nature.

OTHER ENVIRONMENTAL INITIATIVES

Big Tree

Recyclable Vinyl

Big Tree introduced BIOFlex Polyethylene recyclable vinyl for billboards in Malaysia. A large part of our visual environment is composed of billboards. These have a limited life span and ultimately become landfill after being disposed off. We converted expired billboard advertising campaigns into paper bags and mouse pads.

Illegal tapings

Illegal tapping allows mobile phone conversations to be recorded outside homes, offices or while someone is driving without proper authorisation. This activity contributes to the increase of electricity consumption. We constantly trace and take actions on the illegal tapings from our Distribution Board by conducting site inspections and referring to our electricity bills. This is part of some ongoing efforts to prevent the pilferage of electricity. Offenders are prosecuted and their contracts with Big Tree terminated.

Primeworks

Recycling campaign

A recycling campaign was organised with an NGO at a school in Rawang on March 13, 2010. The aim of this campaign was to educate school children on the importance and benefits of recycling. Basic recycling information was provided. We also demonstrated the different ways of recycling and various types of items that can be recycled including newspaper, plastic and cans. Guests from recycling companies were invited to discuss this area in further detail. To help the children understand the concept of recycling more fully we also educated them on the production of arts and crafts using recycled materials.

TV3

Shell Eco Marathon

Shell's vehicle invention competition was jointly organised with TV3's Remaja unit. Many local and international university students from around the Asian region participated in this competition on July 17, 2010. The aim of this event was to invent a more fuel efficient vehicle and the end result was judged by vehicle and fuel experts from Shell. The winning invention was the vehicle with the least fuel usage. This competition was held at the Formula One race circuit in Sepang. This event also presented opportunities for students pursuing the engineering field to demonstrate their skills to industry experts.

FINANCE

ENVIRONMENTAL EXPENDITURE

Big Tree

In 2010, our capital expenditure on environmental protection was RM 843,227. This includes our electricity consumption reduction efforts on our billboards located throughout the country.

ADHERENCE

INCIDENTS OF NON-COMPLIANCE

Media Prima and its Subsidiaries comply with statutory and regulatory environmental requirements including the:

- Environmental Quality Act 1974 on pollution prevention and control
- Factory and Machinery Act 1967
- Occupational Safety and Health Act 1994
- Local Government Act 1976 on waste dumping policy

During the FY 2010, Media Prima did not face any penalties for violations of environment-related laws and regulations. The Company complies with all significant environmental requirements under the Department of Environment's legal regulations. There were no significant fines incurred for environmental non-compliance during the course of operations.

APPENDIX E

Letter to corporations (Example to DiGi):

Kumaran Rajandran
[REDACTED]

Joachim Rajaram
Head of Communications and Corporate Responsibility
DiGi.Com Berhad
Lot 10, Jalan Delima 1/1
Subang Hi-Tech Industrial Park
40000 Shah Alam
Selangor

30th September 2013

Dear Mr. Joachim,

REQUEST FOR INTERVIEW: DATA FOR PHD THESIS

I am a lecturer at the School of Humanities, Universiti Sains Malaysia (USM). Presently, I am pursuing my PhD at the Faculty of Languages and Linguistics, Universiti Malaya (UM). My thesis studies the language and image features of Malaysian CSR reports. This includes DiGi's CSR reports from 2009 to 2011.

As part of my analysis, I am interested to learn about how CSR reports are produced at DiGi. I would like to submit a request to interview an employee involved in the process of writing these CSR reports. The interview would not last more than an hour and it consists of several questions about the function, stakeholders and choice of features in CSR reports. I plan to record the audio of the interview for reference. Whatever data gathered will be made anonymous and will only be used for non-commercial research purposes.

Should any queries arise, you may contact me at 016 [REDACTED] or [REDACTED]@hotmail.com. Alternatively, you may contact my supervisor, Dr. Fauziah Taib at 03 7967 3053 or fauziaht@um.edu.my.

I hope that you will be able to consider my request. I am available for the interview at your earliest convenience. I would be pleased to share my results with DiGi once I complete my thesis in 2014.

Thank you.

(Kumaran Rajandran)