

**INTERDISCURSIVE ANALYSIS OF CORPORATE
ENVIRONMENTAL REPORTS OF OIL AND GAS
COMPANIES IN MALAYSIA**

ALIYYAH NUHA FAIQAH BINTI AZMAN FIRDAUS

**FACULTY OF LANGUAGES & LINGUISTICS
UNIVERSITY OF MALAYA
KUALA LUMPUR**

2016

**INTERDISCURSIVE ANALYSIS OF CORPORATE
ENVIRONMENTAL REPORTS OF OIL AND GAS
COMPANIES IN MALAYSIA**

ALIYYAH NUHA FAIQAH BINTI AZMAN FIRDAUS

**DISSERTATION SUBMITTED IN PARTIAL
FULFILMENT OF THE REQUIREMENTS FOR THE
DEGREE OF MASTER OF ENGLISH AS A SECOND
LANGUAGE**

**FACULTY OF LANGUAGES & LINGUISTICS
UNIVERSITY OF MALAYA
KUALA LUMPUR**

2016

UNIVERSITY OF MALAYA
ORIGINAL LITERARY WORK DECLARATION

Name of Candidate: Aliyyah Nuha Faiqah binti Azman Firdaus

Registration/Matric No: TGB 120015

Name of Degree: Master of English as a Second Language

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

Interdiscursive Analysis of Corporate Environmental Reports of Oil and Gas Companies in Malaysia

Field of Study: Genre Analysis

I do solemnly and sincerely declare that:

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

Candidate’s Signature

Date:

Subscribed and solemnly declared before,

Witness’s Signature

Date:

Name:

Designation:

ABSTRACT

Over the last 20 years, research on corporate environmental reporting (CER) has been largely monopolised by the accounting, business and engineering disciplines. The surge in the publication of such reports has led to differing interpretations of the contents depending on the different needs and interests of the stakeholder community. Although many studies have been carried out in the past, very few have examined this genre from a linguistic perspective. An in-depth study on the discourses of CER may uncover novel insights that would contribute to its existing literature. Therefore, this study investigates the practice of environmental disclosure of five Malaysian oil and gas companies by using Bhatia's (2004) multidimensional framework for genre analysis. It examines the underlying communicative purposes and private intentions, which are discursively constructed by the corporate community. The methods used in this study include textual analysis of the reports and a semi-structured interview with a former corporate environmental report writer. Discursive strategies that are employed within this genre are discussed in relation to the rhetorical and linguistic features found in these reports. Findings show that there are multiple overlapping discourses that are strategically combined and appropriated within the discursive space of CER to realise specific communicative purposes and private intentions of these corporations. These include the discourses of accountability, discourses of compliance, discourses of promotion and discourses of self-justification. The prevalence of interdiscursivity in CER may be related to the nature of business and the function of corporate communication in oil companies.

ABSTRAK

Sepanjang 20 tahun yang lepas, penyelidikan ke atas laporan korporat alam sekitar (atau CER) dimonopoli oleh disiplin akauntansi, perniagaan dan kejuruteraan. Peningkatan mendadak dalam pengeluaran laporan tersebut telah menimbulkan pelbagai interpretasi isi kandungan laporan tersebut yang bergantung kepada perbezaan keperluan dan minat komuniti pihak yang berkepentingan. Walaupun banyak kajian yang telah dijalankan dalam topik ini pada masa lalu, hanya terdapat segelintir yang mengkajinya dari perspektif linguistik. Kajian secara mendalam mengenai wacana CER akan mengetengahkan pandangan novel yang boleh menyumbang kepada kajian kesusasteraan yang sedia ada. Oleh itu, kajian ini akan menyiasat amalan pendedahan alam sekitar oleh lima buah syarikat minyak dan gas di Malaysia dengan menggunakan rangka multidimensi Bhatia (2004) untuk kajian analisa genre. Kajian ini akan mengetengahkan sebab-sebab berkomunikasi dan niat-niat rahsia, yang dibina secara merewang oleh komuniti korporat. Antara kaedah yang digunakan dalam kajian ini adalah analisa tekstual laporan tersebut, dan sesi temu-ramah bersama dengan seorang bekas penulis korporat bagi laporan alam sekitar. Analisa strategik diskursif yang digunakan dalam genre ini dibincangkan dengan perihal yang berkaitan dengan retorik dan ciri-ciri linguistik yang dijumpai di dalam laporan-laporan tersebut. Hasil kajian menunjukkan bahawa terdapat beberapa wacana yang bertindih yang digabungkan secara strategik dan dipadankan di dalam kawasan diskursif CER untuk merealisasikan sebab-sebab berkomunikasi dan niat-niat rahsia yang spesifik bagi syarikat-syarikat tersebut. Antaranya termasuklah wacana kebertanggungjawapan, wacana pematuhan, wacana promosi dan wacana justifikasi. Kelaziman interdiskursif dalam CER mungkin berkaitan dengan sifat perniagaan dan fungsi korporat komunikasi dalam syarikat minyak dan gas.

ACKNOWLEDGEMENTS

Bismillahi-rahmani-rahim (In the name of Allah, most gracious, most merciful). Alhamdulillah (Praise be to God), for without His support and guidance, the completion of this dissertation would not have been possible. I owe a great deep sense of appreciation and gratitude to my supervisor and mentor, Prof. Dr. Azirah Hashim for her unwavering advice in improving this piece of work. May Allah S.W.T. bless her for her kindness.

A note of thanks goes to my mother, Nik Meriam Sulaiman, my father, Azman Firdaus Shafii, my siblings- Hana, Kalman, Aaqil, Danny and their respective spouses- John, Elly and Fairuz for their endless support, encouragement and friendly reminders (day and night) for me to finish this dissertation in due course.

Special thanks to Prof. Vijay Bhatia and the late Prof. Christopher Candlin, whom I have had the pleasure of meeting on several occasions to discuss about my dissertation and work in general. Not forgetting the two-member panel from FLL for their helpful comments and constructive criticism to improve the initial research proposal.

Not forgetting my wonderful colleagues at HRC and CARUM, which consists of Chee Leong, Munirah, Aqad, Dr. Nuruddeen, Dr. Seyed, Ali Attaran, Nurul Hidayah and Chang Chris. Thank you for backing me up and pushing me forward every time I felt like giving up. To my best friends (Yasmin, Nik Fatin, Tim Safri, Dila, Joanna, Eliza, Mae Sau and Syafiq) that I have been ignoring whilst preparing the final manuscript. Thank you for understanding that I needed time and space to complete this.

Lastly, to my fellow comrades in battle- Zahra, Lyla, Khosiyah and Ang. May we succeed in this endeavor and I pray that Allah S.W.T. ease our affairs.

This dissertation was inspired by the Humanities Research Cluster's UMRG Flagship project (FL022-2012) entitled Professional Communication: Integrating Academic Excellence and the Practice of the Professions (IAPP).

TABLE OF CONTENTS

Abstract	iii
Abstrak	iv
Acknowledgements	v
Table of Contents	vi
List of Figures	xi
List of Tables.....	xii
List of Symbols and Abbreviations.....	xiii
List of Appendices	xvi
CHAPTER 1: INTRODUCTION	1
1.1 Background to the Study	1
1.2 Significance of the Study.....	5
1.3 Research Objective	6
1.4 Research Questions.....	6
1.5 Scope and Limitations	6
1.6 Operational Defintions.....	7
1.7 Organisation of Dissertation.....	8
CHAPTER 2: LITERATURE REVIEW.....	9
2.1 Approaches to Genre Analysis.....	9
2.1.1 English for Specific Purposes.....	9
2.1.2 New Rhetoric Studies.....	10
2.1.1 Systemic Functional Linguistics.....	11
2.2 Genre Analysis.....	14
2.2.1 Discourse Community.....	16

2.2.2 Genre.....	17
2.2.3 Genre Set.....	21
2.2.4 Systems of Genre.....	22
2.2.5 Genre Chains.....	22
2.2.6 Genre Colony and Supergenre.....	24
2.2.6.1 Promotional Genres.....	25
2.2.6.2 Academic Introductions	26
2.2.6.3 Reporting Genres.....	27
2.2.7 Genre Mixing and Hybrid Genres.....	28
2.2.8 Move Analysis	30
2.2.9 Disciplinary Genre.....	31
2.3 Professional Genres.....	33
2.4 Genre Analysis in the Professional Context.....	35
2.5 Critical Genre Analysis (CGA).....	37
2.6 Interdiscursivity in Genre Theory.....	38
2.7 Interdiscursivity in Professional Genres.....	41
2.7.1 Discursive Practice.....	44
2.7.2 Discursive Procedures.....	45
2.7.3 Disciplinary Cultures.....	45
2.8 Multi-perspective Approach to Discourse	47
2.8.1 Textual Perspective.....	49
2.8.2 Ethnographic Perspective.....	50
2.8.3 Socio-cognitive Perspective.....	50
2.8.4 Socio-critical Perspective.....	50
2.9 The Birth and Global Disclosure Trends in Corporate Environmental Reporting.....	51
2.9.1 Global Reporting Frameworks	55

2.10	Corporate Environmental Reporting Landscape in Malaysia.....	56
2.11	Summary.....	60
CHAPTER 3: RESEARCH METHODOLOGY		62
3.1	Introduction.....	62
3.2	Rationale for Qualitative Research Design	62
	3.2.1 Grounded Theory	63
	3.2.2 Content Analysis.....	63
	3.2.3 Discourse Analysis.....	63
3.3	The Research Sample	64
	3.3.1 Data Types	64
	3.3.2 Corporate Annual Reports.....	64
	3.3.3 Semi-structured Interview.....	67
3.4	Information Needed to Conduct the Study.....	68
3.5	Overview of Research Design.....	69
3.6	Conceptual Framework: Multidimensional Perspective Framework.....	72
3.7	Data Collection Method.....	77
	3.7.1 Written Data	77
	3.7.2 Collection of Written Data (Annual Reports).....	78
	3.7.3 Interview Data.....	79
3.8	Data Analysis Method.....	79
	3.8.1 Textual Perspective	79
	3.8.2 Interview Transcriptions.....	83
3.9	Socio-cognitive Perspective.....	84
3.10	Socio-critical Perspective	85
3.11	Ethical Considerations	85
	3.11.1 Communicating Credibility	85

3.12 Summary	86
CHAPTER 4: FINDINGS AND DISCUSSION	87
4.1 Introduction.....	87
4.2 Textual Perspective.....	87
4.2.1 Macrostructure of Corporate Environmental Reports.....	87
4.2.1.1 Communicative Purposes of Corporate Environmental Reports.....	87
4.2.1.2 Generic Structure of Chairman's Statement.....	93
4.2.1.3 Generic Structure of Corporate Environmental Reports.....	118
4.2.2 Microstructure of Corporate Environmental Reports.....	131
4.2.2.1 Linguistic Features.....	131
4.2.2.2 Adjectives (positive).....	131
4.2.2.3 Simple Past Tense and Present Past Tense	131
4.2.2.4 First, Second and Third Personal Pronouns	132
4.2.2.5 Environmental Lexis Features	132
4.2.2.6 Active Verbs	133
4.2.2.7 Nominals.....	133
4.2.2.8 Metaphors	134
4.2.2.9 Repetitive Phrases	134
4.2.3 'Private Intention' in Corporate Environmental Reports.....	135
4.2.3.1 Excerpts from the Health, Safety and Environment section.....	135
4.2.3.2 Excerpts from the Compliance to Global Environmental Standards/Legitimacy Section	136
4.2.3.3 Excerpts from the Contribution to the Community Section	137

4.3	Socio-cognitive Perspective.....	138
4.3.1	Discourse of Accountability.....	139
4.3.1.1	Extracts from the Discourse of Compliance.....	140
4.3.1.2	Extracts from the Discourse of Continuity.....	141
4.3.2	Discourse of Promotion.....	142
4.3.2.1	Extracts from the Discourse of Competitive Advantage.....	143
4.3.2.2	Extracts from the Discourse of Priority.....	144
4.3.2.3	Extracts from the Discourse of Recognition.....	146
4.3.3	Discourse of Self-Justification.....	147
4.4	Socio-critical Perspective.....	149
4.5	Summary	154
CHAPTER 5: CONCLUSION.....		156
5.1	Introduction.....	156
5.2	Major Findings and Conclusion.....	157
5.2.1	Contribution of the Research.....	157
5.2.2	Implication of the Findings.....	158
5.2.2	Hybridity and Contamination in the CER Genre.....	159
5.3	Concluding Remarks.....	159
5.4	Limitations of the Research.....	159
5.5	Recommendations for Future Research.....	160
References		161
List of Papers Presented		178
Appendices		179

LIST OF FIGURES

Figure 2.1: Swales' three-level genre model.....	19
Figure 2.2: Versatility in generic description of promotional genres, adapted from (Bhatia, 2004, p. 59).....	23
Figure 2.3: Versatility in academic introductions, adapted from (Bhatia, 2004, p. 67)..	25
Figure 2.4: Reporting colony genres, adapted from (Bhatia, 2004, p. 83).....	26
Figure 2.5: Domain-specific genres	33
Figure 2.6: Patterns of discourse realization in the professional contexts, adapted from Bhatia (2010, p. 34).....	42
Figure 2.7: Interdiscursivity in the professional contexts, adapted from (Bhatia, 2010, p. 36).....	46
Figure 2.8: Perspectives on discourse, adapted from (Bhatia, 2004, p. 19).....	47
Figure 3.1: World of discourse multidimensional analytical perspective and research procedures adapted for this study (Based on Bhatia, 2004, p. 163 & 167...)	75
Figure 4.1: "Interdiscourses" and the rhetorical strategies in CER.....	155

LIST OF TABLES

Table 2.1: Analytical procedures and research procedures in the world of discourse, adapted from (Bhatia, 2004, p. 163, 167).....	48-49
Table 3.1: List of Corporate Environmental Reports data set.....	66
Table 3.2: Information needed to conduct the study.....	68-69
Table 3.3: The three types of discourses found in the Corporate Environmental Report documents.....	82
Table 4.1: A sample of moves, move-step combinations and lexico-grammatical features identified in the Corporate Responsibility section (PDB, 2012).....	90-93
Table 4.2: A sample of moves, move-step combinations and lexico-grammatical features identified in the Chairman's statement (SHELL, 2012).....	94-98
Table 4.3: Move structure of Chairman's Statement.....	99-101
Table 4.4: Overall Total Findings of the Generic Structure of the Chairman's Statement from the year 2009-2012 (20 reports).....	114-117
Table 4.5: Move structure of Corporate Environmental Reports.....	119-120
Table 4.6: Overall Total Findings of the Generic Structure of the Corporate Environmental Reports from the year 2009-2012 (20 reports).....	129-130

LIST OF SYMBOLS AND ABBREVIATIONS

ACBE	:	Advisory Committee on Business and the Environment
ACCA	:	Association of Chartered Certified Accountants
AOCA	:	AfriOceans Conservation Alliance
BHB	:	Boustead Holdings Berhad
BP	:	British Petroleum
BURSA	:	Bursa Malaysia
CARS	:	Create A Research Space
CARs	:	Corporate Annual Reports
CEO	:	Chief Executive Officer
CER	:	Corporate Environmental Reports
CERES	:	Coalition for Environmentally Responsible Economies
CGA	:	Critical Genre Analysis
CICA	:	Canadian Institute of Chartered Accountants
CO ₂	:	Carbon Dioxide
COBE	:	Code of Conduct and Business Ethics
CSyR	:	Corporate Sustainability Reporting
DANIDA- FFP	:	Not an acronym but refers to Danish international development assistance
DOE	:	Department of Environment
EHS	:	Environmental, Health and Safety
EIA	:	Environmental Impact Assessment
EMAS	:	European Union's Eco-Management and Audit Scheme
EMB	:	Esso Malaysia Berhad
EPA	:	Environmental Protection Agency

ESP	:	English for Specific Purposes
FCCG	:	Finance Committee on Corporate Governance
FLS	:	Forward-looking statements
FRSs	:	Financial reporting standards
FTSE	:	Financial Times Stock Exchange
GDP	:	Gross Domestic Product
GEMI	:	Global Environmental Management Initiative
GEMS	:	Global Environmental Management System
GES	:	Global Environmental Standard
GHG	:	Green house gas
GRI	:	Global Reporting Initiative
HSE	:	Health, Safety and Environment
HSEMS	:	Health, Safety and Environment Management System
ISO 14001	:	International Organisation for Standardisation's
KLCI	:	Kuala Lumpur Composite Index
KPMG LLP	:	Klynveld Peat Marwick Goerdeler Limited Liability Partnership
LTI	:	Loss Time Injury
MASB	:	Malaysian Accounting Standards Board
MaSRA	:	Malaysia Sustainability Reporting Awards
MCCG	:	Malaysian Code on Corporate Governance
MD	:	Managing Director
MERA	:	Malaysian Environmental Reporting Awards
MESRA	:	Malaysian Environmental and Social Reporting Award
MGCC	:	Malaysian-German Chamber of Commerce and Industry
NEM	:	New Economic Model
OSH	:	Occupational Safety and Health

PDB	:	Petronas Dagangan Berhad
PDR	:	Port Dickson Refinery
PETRON	:	Petron Malaysia
PETRONAS	:	Petroleum Nasional Berhad
PERI	:	The Public Environmental Reporting Initiative
PGB	:	Petronas Gas Berhad
PLCs	:	Public Listed Companies
PR	:	Public Relations
SD	:	Sustainable Development
SEC	:	Security Exchange Commissions
SF	:	Systemic Functional
SFL	:	Systemic Functional Linguistics
SHELL	:	SHELL Refining Company (Federation of Malaya) Berhad
SIF	:	Social Investment Forum
SI	:	Social Investment
UAC	:	A member of Boustead Group
UNEP	:	United Nations Environment Programme
ZeTo	:	Zero Tolerance

LIST OF APPENDICES

Appendix A: Move structure of the Chairman’s Statement for Esso Malaysia Berhad (now known as Petron Malaysia Refining & Marketing Bhd.) from the year 2009-2012.....	179
Appendix B: Move structure of the Chairman’s Statement for Boustead Holdings Berhad from the year 2009-2012.....	181
Appendix C: Move structure of the Chairman’s Statement for PETRONAS Gas Berhad from the year 2009-2012.....	183
Appendix D: Move structure of the Chairman’s Statement for PETRONAS Dagangan Berhad from the year 2009-2012.....	185
Appendix E: Move structure of the Chairman’s Statement for SHELL Refining Company (Federation of Malaya) Berhad from the year 2009-2012.....	188
Appendix F: Move structure of the Corporate Environmental Report for Esso Malaysia Berhad (now known as Petron Malaysia Refining & Marketing Bhd.) from the year 2009-2012.....	190
Appendix G: Move structure of the Corporate Environmental Report for Boustead Holdings Berhad from the year 2009-2012.....	191
Appendix H: Move structure of the Corporate Environmental Report for PETRONAS Dagangan Berhad from the year 2009-2012.....	192
Appendix I: Move structure of the Chairman’s Statement for PETRONAS Gas Berhad from the year 2009-2012.....	193
Appendix J: Move structure of the Corporate Environmental Report for SHELL Refining Company (Federation of Malaya) Berhad from the year 2009- 2012.....	194

Appendix K: Specialist Informant Interview Questions.....	195
Appendix L: Specialist Informant Interview Transcript.....	197
Appendix M: Specialist Informant Interview Matrix.....	219
Appendix N: Peer-debriefing session #1.....	224
Appendix O: Moves, move-step combinations and lexico-grammatical features identified in the Chairman’s Statement (EMB, 2010).....	225
Appendix P: Moves, move-step combinations and lexico-grammatical features identified in the Chairman’s Statement (PDB, 2010).....	229
Appendix Q: Moves, move-step combinations and lexico-grammatical features identified in the Corporate Responsibility section (BHB, 2012)...	233

CHAPTER 1: INTRODUCTION

1.1 Background to the Study

The Brundtland Commission defined sustainability as the “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (Brundtland report, 1987, p. 37). In general, sustainability includes anything from environmental awareness and involvement in local community issues, to capturing, measuring, and reporting green house gas (GHG) emissions data, to modifying company business procedures to reduce the operational use of natural resources and energy (KPMG, 2011).

From a business perspective, KPMG LLP (2011) defines corporate sustainability as “adopting business strategies that meet the needs of the enterprise and its stakeholders today while sustaining the resources, both human and natural, that will be needed in the future”. Corporate Social Responsibility is regarded as one of the prime assets of a company especially to those corporations that operate within a risk society who increasingly seek the legitimacy of their public audience (Topakas, S. & Topakas, A., 2010).

Corporate environmental reporting (CER) and accounting have been in existence for almost two decades now. Environmental accounting provides a “common framework for organizations to identify and account for past, present and future environmental costs in order to support management decision-making, control and public disclosure” (KPMG and UNEP, 2006, cited in Malarvizhi & Yadav, 2008, p. 3).

The process of communicating an organization’s environmental activity to stakeholders is considered a very important component of triple bottom line reporting that includes the communication of social and economical issues (Elkington, 1997, cited in Lodhia, 2004). The triple bottom line reporting is regarded as a framework for setting

forth the institutional concern about sustainability as all three elements need to be aligned in order for a company to achieve longevity (Lee & Chuan, 2012). Addressing issues on an organizations' performance should inform all stakeholders with "an account of an enterprise's impact on society. This added transparency can lead to greater accountability of the enterprise to its principal stakeholders" (Guidance on Corporate Responsibility Indicators in Annual Reports, 2008, p. 5).

There are many common attributes that link corporate environmental reports to other kinds of company-controlled communication, i.e. mission statements and annual reports. Many companies make use of reporting genres to "stress organizational values, such as their commitment to investors, clients, and the community at large" (see Bart, 1997; Bartkus, Glassman & McAfee, 2000; Morpew & Hartley, 2006; Rarick & Vitton, 1995; Stallworth –Williams, 2008; Van Riel, 1995, cited in Mason & Mason, 2012, p. 481).

The past five years have shown a steady increase in reporting despite the low level awareness of Corporate Sustainability Reporting (CSR) (Marquis & Toffel, 2012). The reason given was to follow the reporting trend in order to be seen as one of the international players. The embodiment of this action reflects upon the pressure of globalization whereby social and environmental issues have taken precedence (Azlan Amran and Siti Nabiha A.K., 2009). Some examples of notable industrial environmental and social debacles that have received worldwide scrutiny include the 1989 Exxon-Valdez oil spill, the 2010 Deepwater Horizon catastrophe, indigenous unrest which resulted in the anti-Shell protests in Nigeria and the abuse of human rights by BP in Colombia. (Frynas, 2009).

In response to the rise in demand from multiple stakeholders (government, public, non-governmental organizations, media) for companies to be more responsible towards the environment, the companies are overwhelmed by the pressure exerted upon them to justify their actions. The corporate environmental report serves as a binding document to improve their environmental and social standards (Friends of the Earth, 2005). In addition, these companies will also be viewed positively in the eyes of its stakeholders upon the publication of environmentally sound reporting.

Between the years 2005-2008, there has been a global increase in the production of corporate environmental reporting. In 2008, corporate responsibility reporting has gone mainstream where nearly 80 percent of the largest 250 companies worldwide issued reports, up from about 50 percent in 2005 (Yussri Sawani, Mustaffa Mohamed Zain & Faizah Darus, 2010).

A report by UNEP/SustainAbility (2004, p.8) states that in the ten years since they launched their first international benchmark survey on non-financial reporting, “the number of reporting companies has exploded, the overall quality of reporting has improved considerably and the range of issues addressed has broadened spectacularly”. We are now in the midst of a “transparency revolution” (UNEP/SustainAbility, 2004, p. 11).

Policymakers and regulators worldwide are advocating the call for the demands of interests in transparency and shift of focus to long-term and durable performance through the procurement of sustainability reporting- for example “Sweden’s guidelines for external reporting by state-owned companies and the Danish Financial Statements Act or mandatory integrated reporting, such as the King Code III in South Africa and the Grenelle II Act in France” (Brockett & Rezaee, 2012, p. 10).

In Malaysia, CER is still a voluntary exercise and at the infancy level (Haslinda et.al, 2005; ACCA, 2002). The number of reporting companies more than doubled in 2006. This can be attributed to the government and regulatory involvement and also the growing concern amongst local media and civil society of sustainability concerns and also the role of the private sector.

Despite the increase in corporate environmental reporting, the level of transparency and accountability has occurred unevenly across countries and industries (Marquis & Toffel, 2012). One such industry caught in the middle of this debate is the oil industry. In spite of its immense contribution to society, it is regarded as a “multinational company with a questionable record of environmental sustainability practices and a low-level of accountability and transparency” (Adenibi, 2005, p. ii).

To counter this misconception, oil companies produce voluntary corporate social reports, which disclose their environmental and social sustainability activities. Oil and gas industries are among the leading industries that champion CSR partly because of the highly noticeable negative results of their daily operations such as oil spills and the negative publicity derived from civil society group protests and indigenous people (Frynas, 2009). They are also under pressure to maintain their relationship with the wider community since they operate near “areas of high biological diversity and high ecological vulnerability, such as rain forests, mangroves and protected national parks” (ibid, p. 182). Perhaps more importantly, the environmental disclosures can be used by external parties as a tool to judge an organization’s level of environmental performance. An organization that is able to convey sound environmental management via environmental reporting would promote reputational advantages. As environmental reporting is seen as an organisational’s environmental commitment to customers, shareholders and the public, it allows society to better understand the full implications

of corporate activity. In addition, it will also “provide additional information for investors in order to make investment decisions” (Hood & Nicholl, 2002; O’Donovan, 2002, cited in Sharifah Buniamin, Bakhtiar Alrazi, Nor Hasimah Johari & Nor Raida Abd Rahman, 2011, p. 57).

However, many academics and civil society organizations are critical of the extent to which the reports render organization’s transparency, even suggesting that it is driven by legitimacy, stakeholder management, and masking conflict, rather than showcasing accountability (see, for example, Azlan Amran & Siti Nabiha A.K., 2009; Breeze, 2012). The reports are seen as a paid lip service to the community at large and even regarded as a mere public relations exercise loosely translated into a form of environmental engagement.

The textual mechanics of this reporting practice is the main driver of this research. The uprising trend of corporate reporting has brought forth with it a degree of skepticism. In practice, there exists a fine line between what is reported through corporate actions as well as perceivable outcomes and what is supplied as an explanation or justification for their absence of it.

1.2 Significance of the Study

The researcher aims to provide an assessment of the current environmental reporting practices of a selected petroleum companies and to determine transparency and accountability in communicating environmental information. As this particular genre of reporting is steadfast in becoming an upward trend, it is worth examining further at a deeper professional communication level. This study hopes to provide insights into the boundaries of corporate report writing to gather intellect on the discursive construction of this community in order to better equip us with ‘what it is that is going on’ within the context of professional discourse.

1.3 Research Objective

The main purpose of this study is to investigate the selected corporate environmental reports from a critical genre perspective. The specific objectives of this study are to discover the discursive construction of corporate environmental reports in order to understand the communicative purposes and private intentions of these oil and gas companies by examining its common linguistic features and rhetorical structure. In addition, the study also aims to provide an assessment of the current environmental reporting practices of the selected petroleum companies in determining transparency and accountability in communicating environmental information.

1.4 Research Questions

RQ1: What are the communicative purposes of CER and how are they realised in terms of moves?

RQ2: What are the interdiscursive and common linguistic features found in corporate environmental reports and how do they meet the specific communicative purposes and private intentions of these oil corporations?

RQ3: How do external factors affect the textualization of corporate environmental reports?

1.5 Scope and Limitations

Out of the total of 31 oil and gas companies listed on the Main Market Board of BURSA Malaysia, only the top five major companies will be studied as they are the main market players in the oil and gas industry. The five companies under study are Petrolia Nasional Berhad (PETRONAS), which consists of its subsidiaries (PETRONAS Dagangan Berhad (PDB), PETRONAS Gas Berhad (PGB)); SHELL Refining Company (Federation of Malaya) Berhad (SHELL); Boustead Holdings Berhad (BHB) and Petron Malaysia Refining & Marketing Bhd (PET) formerly known

as Esso Malaysia Berhad (EMB). The selection is based on the size ranking of market capitalization. The scope for this research will be confined to the corporate annual reports issued by these oil and gas companies between the years 2009-2012.

1.6 Operational Definitions

1.6.1 Account

Accounts are “rhetorical constructs that are often used to justify, explain, or clarify one’s views, arguments and/or communicative actions in a specific social or professional context”. The concept goes back to Garfinkel (1956, 1967) and Goffman (1959), who proposed accounts as “social explanations of events and verbal actions to justify unexpected or disputed social behaviour” (Bhatia, Candlin and Hafner, 2011).

1.6.2 Corporate Environmental Reporting (CER)

Corporate environmental reporting (CER) is a business practice where corporations disclose information about their environmental activities or credentials, in short the company’s environmental ‘footprint’, to a wide range of stakeholders (Lober, 1997, in Haslinda, Normahiran & Noraini, 2005; Thompson & Zakaria, 2004). It is an aspect of corporate social responsibility (CSR) reporting and is increasingly combined with social issues, economy and ethics to form ‘sustainability’ reporting.

In general, the CER initiative is motivated by stakeholder’s demands and pressures: environmental performance, internal pressures, perceived benefits, demands from external groups and government interventions.

1.6.3 Discursive Practice

Discursive practice is “an activity, procedure or operation which is performed by a member of a discourse community and is generically (textually) documented”

(Kuzmina, 2014).

1.6.4 Interdiscursivity

‘Interdiscursivity’ is defined as “interaction between discursive and professional practices in the context of professional, corporate, and institutional cultures” (Bhatia, 2010, p. 48).

1.7 Organisation of Dissertation

This dissertation is structured in the following sequence: Chapter One gives details of the background of the study, research objectives and significance of the study. Chapter Two covers the literature review and theoretical background. The conceptual framework and research tools used to analyse the data are presented in Chapter 3. Chapter Four provides the findings and discussion of the study. Finally, Chapter Five concludes the study with suggestions for future research.

CHAPTER 2: LITERATURE REVIEW

I will not stay in the man-made tree.

(Spiral Tower, 'Man-Made Tree' (2007))

Only when the last tree has died, and the last river has been poisoned, and the last fish has been caught, will we realize we can't eat money.

The Rainbow Warrior proverb of the Cree (AOCA, 2007, p. 65)

2.1 Approaches to Genre Analysis

2.1.1 English for Specific Purposes

The first school of thought, English for Specific Purposes (ESP) is a crossover of the two previous views. It is similar to the New Rhetoricians in a sense that it employs Bakhtinian's concept of intertextuality and dialogism whilst incorporating the Systemic Functional understandings of the structure of text and to a certain degree, on Vygotskian principles of pedagogy (Hyland, 2002). As a matter of fact, Bloor (1998) considers the ESP approach as bearing significance to SFL due to its emphasis placed on communicative purpose and the formal properties of texts. Swales (1990) state that genre comprises a class of communicative events that are made up of particular discourse communities who share an extensive range of communicative purposes.

Genre theory, in its infancy form was mostly concerned with the application of genre analysis to provide pedagogical solutions for ESP classrooms. Three decades on and it still remains as the most preferred and useful tool to analyze academic and professional genres for ESP applications. This was made possible largely to the works of Swales (1990 & 2004) and Bhatia (1993) on the development of genre theory to analyze

academic and professional genres, with a keen eye on applications to ESP, particularly those used in the context of research, legal and business.

2.1.2 New Rhetoric Studies

The second school of thought under the wing of genre theory is the New Rhetoric group, consisting largely of the North Americans who operate within the boundaries of a rhetorical tradition and whose work in universities and first language composition are their main sources of influence. According to Hyland (2002), this school relies on the prominent paper by Miller (1984, p. 159, cited in Mayes, 2003) who described genre as “...typified rhetorical actions based in recurrent situations” and is represented in the works of Bazerman (1988), Freedman and Medway (1994), and Berkenkotter and Huckin (1995).

Coe and Freedman (1998, p. 137) cited in Hyland (2002, p. 114) regard genre as “a socially stranded strategy, embodied in a typical form of discourse, that has evolved for responding to a recurring type of rhetorical situation”. The direction of this school is mainly concerned with understanding the social contextual knowledge that surrounds the texts in aiding the writers to select the rhetorical strategies that work in a given situation (Biber, Connor & Upton, 2007). The methodologies used for this approach lean towards ethnographic, as compared to analytic of texts, for the purposes of discovering something of the attitudes, values, and beliefs of the communities of text users that genres imply and construct (Hyland, 2002). It was not meant for classroom use as it is considered as an environment that is not authentic and lacks the state for complex negotiations and multiple audiences (ibid).

In Berkenkotter and Huckin’s (1995) work on *Genre Knowledge in Disciplinary Communication: Cognition/Culture/Power*, both authors define their theory of genre knowledge from a sociocognitive perspective and extend it further by incorporating it

into various other fields of study such as academic discourse, which includes scientific journal articles, academic conventions, and graduate school writing assignments. Throughout their 8 years of studying rhetorical and linguistic analyses of case study data focusing on the way individual writer's use language, they argued that focusing on the way writer's use genre knowledge (or failure to do so) is important especially when they undertake different types of disciplinary practices.

Their research has developed five important indicators that help to conceptualize their definition of genre:

1. Dynamism – Genres change with time as users' "sociocognitive needs change.
2. Situatedness – Genre knowledge is acquired by participation in routine communicative activities.
3. Form and Content – Genre knowledge includes both form and content, as well as knowledge concerning in which situations it is appropriate to use particular patterns.
4. Duality of Structure – When users employ genres they constitute social structures, and at the same time, reconstitute these structures.
5. Community Ownership – The "epistemology, ideology, and social ontology" of a discourse community are reflected in its genre conventions.

(Berkenkotter and Huckin, 1995, p. 4)

2.1.3 Systemic Functional Linguistics

The third school of thought has its origin in the theoretical work of Michael Halliday's Systemic Functional Linguistics (SFL), developed in the United Kingdom and later in Australia. It is widely known as the "Sydney School" in the United States. SFL was created to cater to the needs of language teaching or learning whilst the American-style linguistics evolved in the shaping of world's languages (O'Donnell, 2010). Following Halliday, Martin (1992) describes genre as a staged, goal-oriented social process. Research in this area covers the prominent stages, or moves, of genres collaboratively with the patterns of lexical, grammatical, and cohesive choices, which "construct the function of the stages of the genres" (Rothery, 1996, p. 93, cited in

Hyland, 2002). Other examples of prominent research in this approach are Cope and Kalantzis (1993), Martin (1992, 1997), and Christie and Martin (1997).

Central to the study of SFL is the idea that language must take place within the social contexts (for example, classroom settings, professional settings and language tests). Language function (what it is used for) is seen as more important than language structure (how it is composed). Halliday emphasizes the fact that meaning must not be analyzed just within the linguistic system but also by taking account of the social system that it occurs in. This task can be achieved by combining both the text and context. It is through context that people make projections about the meanings of utterances (Mayes, 2003).

Halliday draws his notion of context from Malinowski (1923, 1935) and Firth's (1950) work on the "context of situation" and also on the ethnography of speaking (Hymes 1962). He suggests the following three variables that make up the context of situation: *field, mode and tenor*. His definition of these variables are provided below:

1. The *field of discourse* refers to what social action is taking place.
2. The *tenor of discourse* refers to the participants and includes their social roles and social relationships, both those that are directly related to the interaction and those of a more permanent nature.
3. The *mode of discourse* refers to the role that language plays in the interaction. This includes the status, function, channel (spoken/written), and rhetorical mode (persuasive, expository, etc.) of the text.

(Halliday and Hasan, 1985, p. 12)

Halliday defines registers as "...a configuration of meanings that are typically associated with a particular situational configuration of field, mode, and tenor" (Halliday and Hasan, 1985, p. 38-39). He downplays the lexico-grammatical aspects of registers and gives emphasis towards the semantic aspect:

A register is a semantic aspect. It can be defined as a configuration of meanings that are typically associated with a particular situational configuration of field, mode, and tenor. But since it is a configuration of meanings, a register must also, of course, include the expressions, the lexicogrammatical and phonological features, that typically accompany or release these meanings. And sometimes we find that a particular register also has indexical features, indices in the form of particular words, particular grammatical signals, or even sometimes phonological signals that have the function of indicating to the participants that this is the register in question, like my first example once upon a time. ‘Once upon a time’ is an indexical feature that serves to signal the fact that we are now embarking on a traditional tale.

(Halliday and Hasan, 1985, p. 39)

In brief, SF theory says, “particular aspects of a given context (such as the topics discussed, the language users and the medium of communication) define the meanings likely to be expressed and the language likely to be used to express those meanings” (Chapelle, 1998).

In summary, all three approaches have differing views on their method of analysis. The ESP approach looks at the moves to analyze the textual patterns of the texts. It not only looks at the level of the text but also at the lexico-grammatical level, i.e., looking at the use and the meaning of a particular word or phrase in a particular genre. The Australian linguistic approach has its roots in the systemic functional approach, which stresses on social function. Whereas the New Rhetoric approach looks at genre from the point of view of the society in which the genre is established in. Thus, making the method of analysis leaning towards ethnomethodology. Yunick provides a well-defined description of all three approaches:

With respect to drawing relations between language and its social functions, New Rhetoric focuses on the social purposes end of the spectrum, while genre analysis in ESP brings more focus to moves in discourse structure. Australian linguistics explicitly and theoretically hooks up grammar and lexicon as well as discourse structure to social function.

(Yunick, 1997, p. 322)

2.2 Genre Analysis

Genre studies is a branch of discourse analysis which focuses on three aspects of discourse: textualization of lexico-grammar, organization of discourse and contextualization of discourse (Zhou, 2012). Genre analysts attempt to analyze the rhetorical functions of the linguistic features of a particular text that belong to a specific set of discourse community to make it more beneficial for learners to understand.

Bhatia (1997, p. 181) describes genre as a study of “situated linguistic behavior in institutionalized academic or professional settings”, whether it is viewed from a rhetorical action, as in Miller (1984), and Berkenkotter and Huckin (1995); regularities of staged, goal oriented social processes, as in Martin, Christie, and Rothery (1987) and Martin (1993); or through consistency of communicative purposes, which are found in the works of Swales (1990) and Bhatia (1993).

In essence, genres can be defined as “language use in a conventionalized communicative setting in order to give expression to a specific set of communicative goals of a disciplinary or social institution” (Bhatia, 2004, p. 23). Swales (1990, p. 54) notably mentions that “knowledge of the conventions of a genre and their rationale is likely to be greater in those who routinely or professionally operate within that genre rather than those who become involved in it occasionally”. He extends this notion further by adding that “these active members give genre names to classes of communicative events that they recognize as providing rhetorical action”.

Genres can be categorized as possessing the following characteristics; they are similar to notions like *schema*, *frame*, *prototype*, *speech activity*, etc. and even the more general like *social structure*. All of these concepts are rooted in the idea that “our ability to interpret the actions of others and act appropriately in a given situation is based on

previous experience with situations that are perceived as similar” (Mayes, 2003, p. 18-19). Another important characteristic is that they are both made up of schematic aspects (i.e., aspects that are predictable based on experience with typified patterns) and emergent aspects (i.e., aspects that change as interaction occurs) (ibid.). Genres are also continuous and intertextual. The former relates to the fact they vary from highly conventionalized (institutionalized) genres to less conventionalized (spontaneous) genres. Intertextuality however using the basis of prior discourse, links genres to “abstract models of situation-specific language use” (Mayes, 2003, p. 19).

As mentioned above, this point of view of language use places heavy emphasis on the use of conventions whereby all three formulations of genre theory are central to the formation of generic description (Bhatia, 2004). Another key attribute of genre theory is that although it is connected with “recurring rhetorical contexts, and are identified on the basis of a shared set of communicative purposes...”, they are not static (ibid, p. 23).

Berkenkotter and Huckin (1995, p. 5) state that

...genres are inherently dynamic rhetorical structures that can be manipulated according to conditions of use, and that genre knowledge is therefore best conceptualized as a form of situated cognition embedded in disciplinary cultures.

Since the early 1980s, many studies have been carried out using a genre-analytic approach and communicative goal has been used as an important and often primary criterion for deciding whether a particular discourse falls within a particular generic category. In Swales’ genre analysis theory, he mentions three main concepts that it was built upon, that is, “discourse community, genre and language-learning task” (Swales, 1990, p. 9). The linkages of all three concepts are explained below:

Discourse communities are socio-rhetorical networks that form in order to work towards sets of common goals. One of the characteristics that established members of these discourse communities possess is familiarity with the particular genres that are used in the communicative furtherance of those sets of goals. In consequence, genres are the properties of discourse communities; that is to say, genres belong to discourse communities, not to individuals, other kinds of grouping or to wider speech communities. Genres themselves are classes of communicative events which typically possess features of stability, name recognition and so on. Genre-type communicative events (and perhaps others) consists of texts themselves (spoken, written, or a combination) plus encoding and decoding procedures as moderated by genre-related aspects of text-role and text-environment. These processing procedures can be viewed as tasks. The acquisition of genre skills depends on previous knowledge of the world, giving rise to content schemata, knowledge of prior texts, giving rise to formal schemata, and experience with appropriate tasks. Thus, the teaching of genre skills essentially involves the development of acquisition-promoting-text-task activities.

(Swales, 1990, p. 9-10)

He adds that the “communicative purpose” acts as the binder of all three concepts in his theory (Swales, 1990, p. 10).

2.2.1 Discourse Community

Language plays an important role within a community in shaping discourse practices. One shared attribute of a discourse community is that they possess a familiarity with the particular genres in order to achieve the communicative furtherance of those goals (Swales, 1990). The definition of a discourse community by Swales is as follows:

1. A discourse community has a broadly agreed set of common public goals.
2. A discourse community has mechanisms of intercommunication among its members.
3. A discourse community uses its participatory mechanisms primarily to provide information and feedback.
4. A discourse community utilizes and hence possesses one or more genres in the communicative furtherance of its aims.
5. In addition to owning genres, a discourse community has acquired some specific lexis.

6. A discourse community has a threshold level of members with a suitable degree of relevant content and discursual expertise.

(Swales, 1990, p. 24)

2.2.2 Genre

One of the most extensive definitional discussions of the concept proposed by Swales is as follows:

A genre comprises a class of communicative events, the members of which share some set of communicative purposes. These purposes are recognized by the expert members of the parent discourse community and thereby constitute the rationale for the genre. This rationale shapes the schematic structure of the discourse and influences and constrains choice of content and style. Communicative purpose is both a privileged criterion and one that operates to keep the scope of a genre as here conceived narrowly focused on comparable rhetorical action. In addition to purpose, exemplars of a genre exhibit various patterns of similarity in terms of structure, style, content and intended audience. If all high probability expectations are realized, the exemplar will be viewed as prototypical by the parent discourse community but typically need further validation.

(Swales, 1990, p. 58)

The definition tries to set up a relationship between the purpose accomplished by a genre and the structure of the genre by suggesting that the communicative purpose of a genre (a privileged criterion) shapes the genre and provides it with an internal structure—a schematic structure. The key feature of a genre is the communicative purpose, which tries to decode the mysteries of the item being studied. To put it simply, communicative purposes express the main idea or the purpose of the genre. Examples of genres by Swales are research papers, letters of personal reference, poems, recipes, and news broadcasts (Swales, 1990, p. 62). Texts that belong to a single genre share the same communicative purpose. However, other features like form, structure and audience expectations are recognized with the “prototypical rhetorical structure of the genre” (Swales, 1990, p. 52).

Swales' 1993 definition of genre is seen as a recognizable communicative event characterised both by their 'communicative purposes' identified and by various patterns of 'structure, style, content' and intended audience. It is mutually understood by members of the professional or academic community which it regularly occurs. It is often exploited by the expert members of the discourse community to achieve private intentions within the framework of socially-recognized purposes.

Bhatia (1993a) is in agreement with Swales' emphasis on the importance of genre that is based on "a set of mutually accessible conventions" shared by members of the professional and institutional organisation. Bhatia gives his view on genre as follows:

"...a recognizable communicative event characterized by a set of communicative purpose(s) identified and mutually understood by the members of the professional or academic community in which it regularly occurs. Most often it is highly structured and conventionalized with constraints on allowable contributions in terms of their intent, positioning, form and functional value. These constraints, however, are often exploited by the expert members of the discourse community to achieve private intentions within the framework of socially recognized purpose(s)."

(Bhatia, 1993a, p. 13)

In his definition, he highlights the fulfillment of the communicative purpose as highly important. The communicative purpose is the factor that defines and shapes the genre. Specialist members are able to recognize the genre in its own specific discourse community. Although the genre in itself is laden with restrictions and possess its own set of structure, the writer has the freedom of using linguistic resources in any way that s/he likes in order to achieve the communicative purpose. Bhatia (2004, p. 24) mentions that expert members are given the 'tactical freedom' to exploit generic resources to negotiate individual responses to recurring and novel rhetorical situation [but] within rather than outside the generic boundaries in terms of recurrence of rhetorical situations

(Miller, 1984), consistency of communicative purposes (Swales, 1990) and existence and arrangement of obligatory structural elements (Hasan, 1985)”.

The diagram below shows the interdependency of the three concepts as proposed by Swales’ genre model.

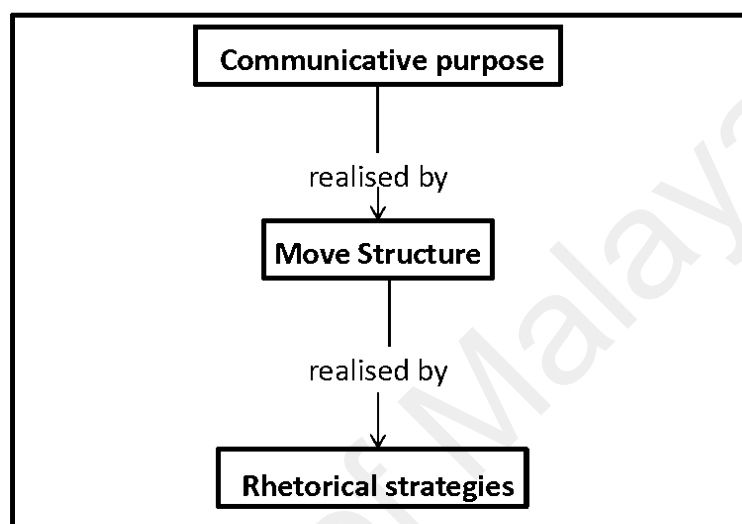


Figure 2.1: Swales’ three-level genre model

Furthermore, Swales mentions the importance of understanding the rationale behind the discourse structure of a particular genre (1990, p. 53-54) in which he describes the interrelationship between communicative purposes, rationale and conventions as “recognition of purposes provides the rationale, while the rationale gives rise to constraining conventions” (Swales, 1990, p. 53).

The existence of nomenclatures in a discourse community is profound (Swales, 1990, p. 54-57). Swales provides examples that have premodifying nominals of purpose (for example, introductory lecture, qualifying exam, survey article, review session, writing workshop), a purposive head-noun (for example, grant application, reprint request, course description), and also those that are self-descriptive of the occasion (for example, final examination, plenary lecture, festschrift, faculty meeting or graduation address).

His justification on nomenclatures is as follows:

One consequence is that these active members give genre names to classes of communicative events that they recognize as providing recurring rhetorical action. These names may be increasingly adopted first by overlapping or close discourse communities and then by farther and broader communities. Particular attention therefore needs to be given to the genre nomenclatures created by those who are most familiar with and most professionally involved in those genres.

(Swales, 1990, p. 55)

Nevertheless, he stresses a warning that such nomenclatures in genre names should be treated cautiously as there exists some genre names that do not have any genre relation to them or some genres that have no name at all.

2.2.3 Genre Set

Genre set is made up of a collection of genres that interact with one another to achieve communicative purposes. Within the domain of professional communication, Devitt (1991, p. 340) has investigated “the accountant’s genre system, a set of genres interacting to accomplish the work of the tax department” and has revealed that “any text is best understood within the context of other texts” (1991, p. 336). Bazerman (1994) goes further on the genre set claims established by Devitt to imply a notion of systems of genres. He explored the system used for creating patents and stated that examining a genre system requires the analysis of interrelated genres generated through generic turns by a few participants that belong to that system. Under the domain of academic or research, Samraj (2005) classified the research articles and abstract as a genre set.

Miller (1984, cited in Samraj, 2005) states that culture can be characterized by looking at its genre set. She claims that a comprehensive characterization of a disciplinary culture needs to have a discussion of its genre set. In academic writing,

disciplinary norms may be displayed not just in terms of “the genres important to that discipline and variation in generic structure but also in the relationships among related genres” (2005, p. 142). To put it simply, understanding academic writing across disciplines not only requires a consideration of how a specific genre varies across disciplines but an investigation into how two or more genres are linked to one another in differing disciplines.

2.2.4 Systems of Genre

Bazerman (1994, p. 97) extends the notion of a genre set, which he refers to all “the interrelated genres that interact with each other in specific settings” and prescribes the following definition for systems of genre:

The system of genres would be the full set of genres that instantiate the participation of all the parties – that is the full file of letters from and to client, from and to the government, from and to the accountant. This would be the full interaction, the full event, the set of social relationships as it has been enacted. It embodies the full history of speech events as intertextual occurrences, but attending to the way that all the intertext is instantiated in generic form establishing the current act in relation to prior acts.

On the other hand, Bhatia (2004, p. 55) states that “the notion of systems of genre is more comprehensive than the notion of genre sets, and is a very useful tool for investigating intertextuality and interdiscursively related genres embedded within a specific professional category”.

2.2.5 Genre Chains

Genre chains are a succession of genres in chronological order whereby one genre is often a complimentary member to the other. Fairclough (2003) defines “genre chains” as different genres, which are regularly linked together, involving systematic transformations from genre to genre, such as official documents, associated press

releases or press conferences, reports in the press or on television. Below is an illustration of a genre chain by Swales (2004, p. 18-20):

Call for Abstract – Conference Abstract – Review Process – (Accept/Reject) – Instructions...Oral Presentation

2.2.6 Genre Colony and Supergenre

Bhatia (2004, p. 57-59) states that most super genres are regarded as “colonies” of related genres, comprising members that do not necessarily respect disciplinary or domain boundaries. In the case of business, there are advertisements, sales promotion letters, news reports, business reports, book reviews, book blurbs, etc. Genre colony brings a degree of versatility to genre identification and description. It allows principled relationships between supergenres, genres and sub-genres. It is also possible to relate these categories to features of context.

Bhatia (2004, p. 58) relates the concept of genre colony to ‘discourse colony’ as suggested by Hoey (1986). Even so, Fairclough incorporates the process of colonization, which he terms as ‘commodification’ and defines it as

the process whereby social domains and institutions, whose concern is not producing commodities in the narrower economic sense of goods for sale, come nevertheless to be organized and conceptualized in terms of commodity production, distribution and consumption. In terms of orders of discourse, we can conceive of commodification as the colonization of institutional orders of discourse, and more broadly of the social order of discourse, by discourse types associated with commodity production.

(Fairclough, 1992, p. 207, cited in Bhatia, 2004, p. 58)

Colonization is thus regarded as the invasion of integrity of one genre onto the other or genre convention, leading to the creation of a hybrid form that indistinctively shares some aspects of its predecessor. The genre of promotion, academic introductions and reports can be considered as super or macro genres and also identified as colonies of

‘promotional genres’, ‘academic introduction’ and ‘reporting genres’ (Bhatia, 2004). An explanation of all three genres is provided in the next sub-section.

2.2.6.1 Promotional Genres

Genre colonies are made up of closely linked genres that aim to achieve similar communicative purposes, but not entirely all of it for in some cases they serve multiple purposes. A genre colony displays the versatility of the genre (Bhatia, 2004) as illustrated in Figure 2.2 below.

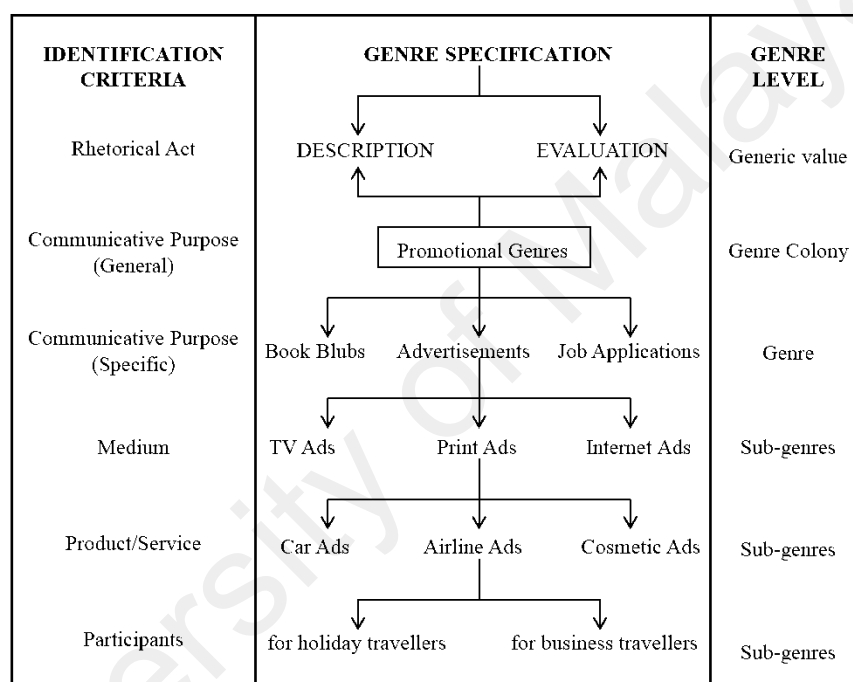


Figure 2.2: Versatility in generic description of promotional genres, adapted from (Bhatia, 2004, p. 59)

In general, genres are classified according to their communicative purposes that can be characterized at different levels of generalization and realized simultaneously in terms of a mixture of rhetorical acts that Bhatia (2002) labels as ‘generic values’. Professional genres allow several levels of generalizations. For instance, in the case of promotional genres, the highest level of generalization would be ‘promotional discourse’ comprising a host of a few similar genres with an overlapping communicative purpose to promote a product or service to a potential customer (Bhatia,

2004). Some examples include advertisements, promotional letters, book blurbs, job application letters. All of these are united under an overlapping communicative purpose which is the sole reason of their existence in forming a closely linked colony.

2.2.6.2 Academic Introductions

Taking off from promotional genres, introductions also possess some levels of generalization, giving it a super genre status, which forms a colony of introductory genres (Bhatia, 2004). Academic introductions consist of journal article introductions, book introductions, and essay introductions, operating within the academic context. Although they serve a similar communicative purpose, i.e. introducing academic work, they have their own distinctive communicative objective. In research article introductions, equal participation is expected of the participants, therefore the “tenor of discourse is based on equal interaction” (Bhatia, 2004, p. 66), however the situation for book introductions becomes more complex as it depends on the subcategories associated with it. Student essay introductions emphasize on unequal interaction as the student tries to establish a connection with his or her teacher in communicating his or her knowledge about the subject of study. Academic introductions are therefore made up of a few introductory genres operating within the academic context as shown in Figure 2.3.

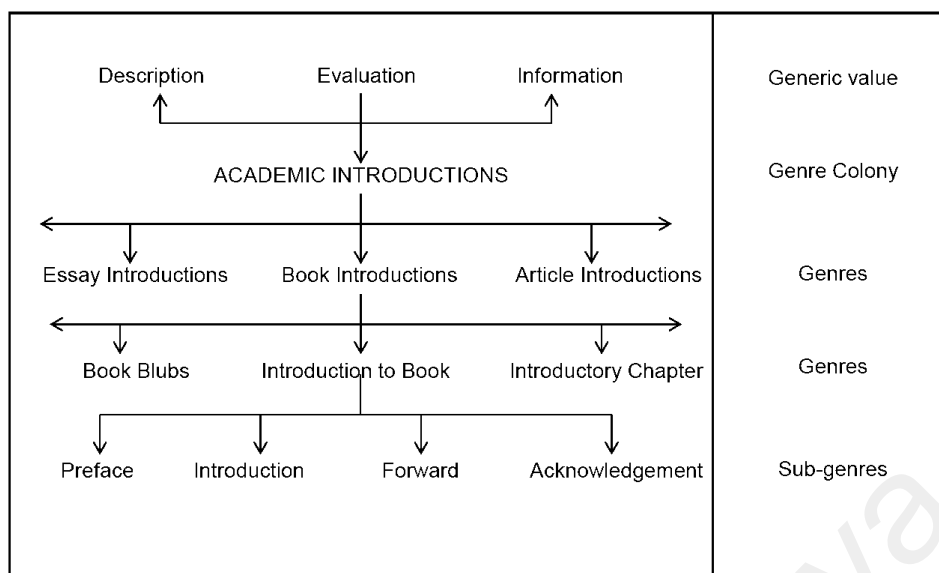


Figure 2.3: Versatility in academic introductions (adapted from Bhatia, 2004, p. 67)

2.2.6.3 Reporting Genres

Bhatia (2004) mentions that the reporting genre is the most used generic value found in the domain of professional discourse. A few examples of reports include business reports, news reports, law reports, medical reports and so forth. It is possible to go a level deeper into each of these reports and identify other variations, for instance the business reports comprises of company report, financial report, feasibility report, investigation report. There exists an overlap in the communicative purpose of these reports, namely to report on events, but the variety of lexico-grammatical features including rhetorical variations are in abundance (Bhatia, 2004). In the case of news reports that originally draw upon objective, detached and factual persona, they can also transgress into sub-specialized topics like science, business, and economics. An interesting fixture is that whilst this individual genre forms part of a specific disciplinary domain, it can also overlap between a few disciplinary domains like in Figure 2.4.

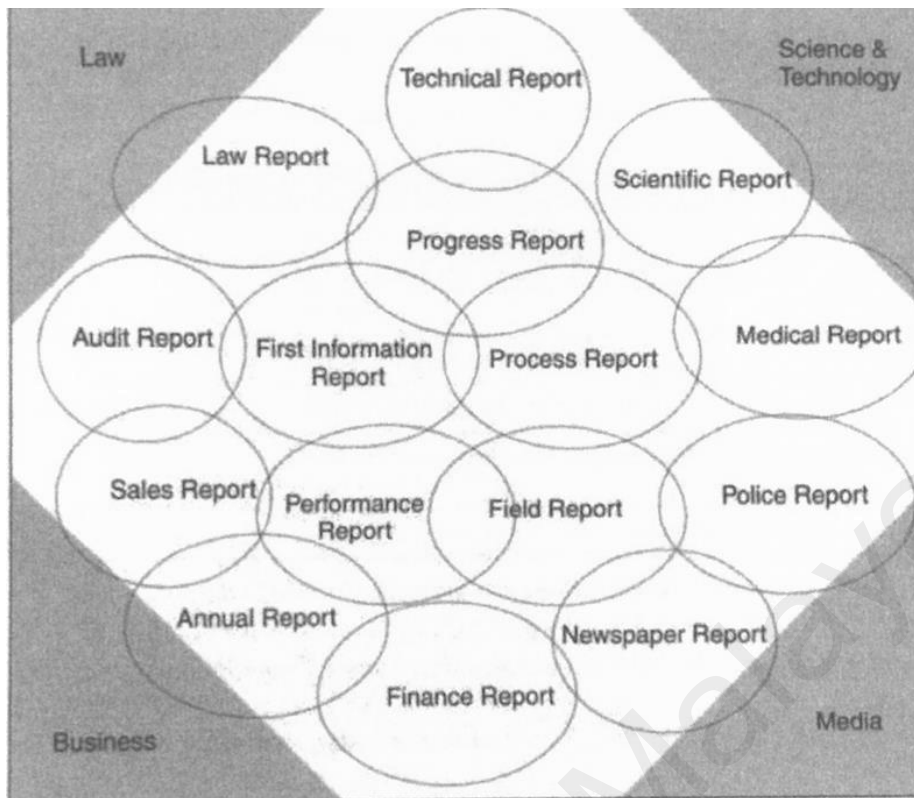


Figure 2.4: Reporting colony genres (adapted from Bhatia, 2004, p. 83)

2.2.7 Genre Mixing and Hybrid Genres

The relationship between genres and texts is a complicated one. A text does not necessarily fall into “a single genre”, for it may belong to a “mix” or “hybridize” genres (Bhatia, 2004; Fairclough, 2003). Genre mixing is a result of the interdiscursivity of texts. Fairclough (2003) states that there have been a host of social researches and theorists moving in towards the possibility, in which social boundaries are blurred in contemporary social life, leading to the forms of ‘hybridity’ or mixing of social practices. Bhatia (2004, p. 90) and Fairclough (1992, p. 207) define “hybrid genres” as such

genres which are the result of the blurring of boundaries between discourses, and which appear to be especially prominent in the domain of contemporary media.

(cited in Fairclough, 2003, p. 35)

The concept of genre mixing has been widely covered by Bhatia (1997), who mentions that while a genre is recognized by the typical communicative purpose that it serves, quite a number of professional genres offer a variety of purposes linked with novel and changing contexts. Similar to Fairclough (1995), Bhatia witnesses a rising invasion of promotional elements ploughed into information-giving genres such as news editorials, academic book introductions, legal documents, and bureaucratic reports. Furthermore, he noticed an inclination brought about by professional genres who not only use a variety of communicative purposes, but also private intentions within the context of socially recognized communicative purposes (Bhatia, 1997).

Berkenkotter and Huckin (1995) note that genres are dynamic and subject to manipulation, they react to contextual changes after a long period of time. Hyland (2002) is of the opinion that the extent to which we can pin point features as 'borrowing' from another genre is uncertain because the whole concept of 'mixing' is to assume the existence of 'pure' and independent generic forms. This is implying that academic introductions were mere informational texts until they became infused with promotional or persuasive features. Identifying a genre as 'hybrid' requires an establishment of what constitutes a 'homogenous text' and producing a model of how mixing is achieved (ibid, p.122).

However, recent research has shown the development of hybrid texts in the form of corporate social responsibility (CSR) reports. In her study, Bhatia (2012) discovered the existence of multiple overlapping discourses, namely discourse of promotion, self-justification and goodwill. CSR reports are going beyond that of actual reporting into promoting the company. This shows the "hybridized" form of the reports. It can also be associated with the act of window-dressing and a public relations exercise rather than giving a transparent account of company practices.

2.2.8 Move Analysis

Swales (1981) invented the rhetorical moves found in genre analysis to study the rhetorical organizational patterns of research articles. It functions to describe, “the communicative purposes of a text by categorizing the various discourse units within the text according to their communicative purposes or rhetorical moves” (Kanoksilapatham, 2008, p. 23). A move thus refers to the specific communicative function on a section of the text with each move having its own purpose yet complimenting the overall communicative purposes of the genre (ibid, 2008). As Swales puts it, these purposes shape the rationale of the genre, which in turn “shapes the schematic structure of the discourse and influences and constrains choice of content and style” (1990, p. 58).

Previous studies using move analysis centered on academic genres such as grant proposals (Connor, 2000; Connor & Mauranen, 1999), sections of the research article (Dubois, 1997; Holmes, 1997). Some studies have also covered the business genres for instance direct mail letters (Upton, 2001), business letters (Pintos dos Santos, 2002) and even on specialized genres such as corporate environmental reports (Mason & Mason, 2012) and personal statements for entry into medical and dental schools (Ding, 2007). Even so, there are cautions to analyzing texts in an oversimplifying manner that disregards the authors’ complex purposes and “private intentions” by presuming that the texts are mono-functional (Bhatia, 1999).

Move analysis constitutes the general organizational patterns of texts typically deployed as containing a series of moves, with moves acting as functional units in a text to achieve the overall communicative purpose of the genre (Connor, Davis & De Rycker, 1995, cited in Kanoksilapatham, 2008, p. 24). Swales (1981) developed a method to analyse genres using moves analysis, whereby each move acts as a part of the

schematic structure of a genre and is assigned a role (Azirah Hashim & Norizah Hassan, 2011). The following model was created based on Swales' analysis of research articles:

Move 1: Establishing the field

- A. Showing Centrality of the Topic, or
- B. Stating Current Knowledge of the Topic, or
- C. Ascribing Key Characteristics

Move 2: Summarising Previous Research

Move 3: Preparing for Present Research by

- A. Indicating a Gap, or
- B. Question Raising, or
- C. Extending a Finding

Move 4: Introducing Present Research by

- A. Giving the Purpose, or
- B. Describing Present Research

(Swales, 1981, p. 22, cited in Azirah Hashim & Norizah Hassan, 2011, p. 146)

Over time, this model has been developed by other researchers and also by Swales himself. In his study of research article introductions (1990), he perfected his predecessor model with the following three-move schema for article introduction known as the Create a Research Space (CARS) model:

Move 1: Establishing a territory

- Step 1: Claiming centrality and/or
- Step 2: Making topic generalization(s) and/or
- Step 3: Reviewing items of previous research

Move 2: Establishing a niche

- Step 1A: Counter claiming or
- Step 1B: Indicating a gap or
- Step 1C: Question raising or
- Step 1D: Continuing a tradition

Move 3: Occupying the niche

- Step 1A: Outlining purposes or
- Step 1B: Announcing present research
- Step 2: Announcing principal findings
- Step 3: Indicating RA structure

(Swales, 1990, p. 141)

Swales' (1990) model has been widely accepted and referred to by other researchers. Even so, ensuing research on the introduction part of research articles in other disciplines has helped us to understand how different disciplines alter a common genre, i.e. research articles to fulfill their own communicative needs (Kanoksilapatham, 2008). In lieu of this, Swales (2004) made some modifications to his model to showcase the diversity in research article introductions. His revised model, as shown below reflects a wider scope of communicative purposes of Move 1 and Move 2 and especially reflects the assorted features found in research article introductions in Move 3.

Move 1: Establishing a territory (citation required) via Topic generalizations of increasing specificity

Move 2: Establishing a niche (citations possible) via:

Step 1A: Indicating a gap, or

Step 1B: Adding to what is known

Step 2: Presenting positive justification (optional)

Move 3: Presenting the present work via:

Step 1: Announcing present research descriptively and/or purposively (obligatory)

Step 2: Presenting research questions or hypotheses* (optional)

Step 3: Definitional clarifications* (optional)

Step 4: Summarizing methods* (optional)

Step 5: Announcing principal outcomes (optional)**

Step 6: Stating the value of the present research (optional)**

Step 7: Outlining the structure of the paper (optional)**

* Steps 2-4 are less fixed in their order of occurrence than the others.

** Steps 5-7 are probable in some fields, but unlikely in others.

(Swales, 2004, p. 230, 232)

Move analysis has ventured into other areas of English for Specific Purposes (ESP) such as English for Business and Technology (Bhatia, 1993a, 1997) and English for Professional Communication (Flowerdew, 1993). The domains of academic and professional texts have also been influenced by Swales' framework. Previous works

done in academic writing include those by Samraj (2002) in the field of biology, the methods section of human resource management research articles by Lim (2006) and even in the area of medicine (Nwogu, 1997).

Professional discourse has also been explored using moves analysis, especially in the works of Bhatia (1993b) on legal discourse, philanthropic discourse- focusing on direct mail letters (Upton, 2002; Upton & Connor, 2001). Bhatia's (1993b) contribution to this field is in his detailed description of the procedure of genre analysis. He proposes that a genre analyst should go through the following seven steps when analyzing a genre:

1. Placing the given genre-text in a situational context
2. Surveying existing literature
3. Refining the situational/contextual analysis
4. Selecting corpus
5. Studying the institutional context
6. Levels of linguistic analysis:
 - Level 1: Analysis of lexico-grammatical features
 - Level 2: Analysis of text-patterning or textualization
 - Level 3: Structural interpretation of the text-genre
7. Specialist information in genre analysis

(Bhatia, 1993a, p. 22-36)

Steps 1 to 3 relate to exploring the area of genre and discourse community: in such a way that the analyst familiarizes him or herself with their historical, socio or cultural and philosophical background. By surveying existing literature, the analyst can become more well versed with the linguistic features used by members of the discourse community. Once the corpus has been selected, the analyst can begin his or her work in analyzing how the genre is used in the community. In so doing, the analyst is able to be comfortable around the social rules that surround the genre in question.

Afterwards, the analyst must choose the level of linguistic analysis. The first level involves the statistical analysis of lexico-grammatical features that include specific verbs and clause patterns. To complete this level of analysis, the analyst should offer an explanation as to why certain sentences are structured that way. The second level

requires the analysis of the function of syntactic feature present in the genre. For example, the analyst must provide an explanation to the abundance of noun phrases in the genre. The third level draws attention to the textual organization of the genre made possible by the cognitive moves analysis.

The final step requires the analyst to confirm his or her findings with an expert member of the discourse community for validation purposes.

In summary, move analysis posits that genres are made up of “definable and predictable functional components - that is, ‘moves’ of certain types”. (Kanoksilapatham, 2008, p. 32). Bhatia (1993a) mentions that the move structuring of a genre is the sole property of the genre itself, and is not fabricated by the reader.

2.2.9 Disciplinary Genre

Bhatia (2004, p. 54-55) suggests that it is almost necessary to go beyond a system of genres and take into consideration a more general category of genres that are beyond the borders of a particular professional activity. He suggested a study of well-defined and closely linked group of genres situated in a specific professional and disciplinary domain rather than a genre that lies in its own professional activity. For example, in the case of law, there are a few professional legal activities such as lawyer-client consultation, drafting of wills, drawing contracts, conveyance of property, drafting affidavits, etc. The field of law mainly depends on two of the most conventionally standardized disciplinary genres – legislation and judgments to achieve its disciplinary goals. This centrality signals the intertextual and interdiscursive patterning displayed in all forms of legal discourse.

In summary, domain-specific genres are made up of three different categories, which incorporate “a limited set of genres representing an increasing range of and level of

discursive practices” (Bhatia, 2004, p. 55). The first category is ‘genre set’, which Devitt (1991) describes as incorporating a class of typical professional genres that a particular professional engage in as part of his or her routine professional activity. The second is ‘genre system’ that represents “a complete set of discursive forms that are invoked by all the participants involved in a professional activity” (ibid, p. 55). ‘Disciplinary genres’ make up the third category that provides an extension to the system to “include all those discursive forms that are invoked in all professional practices associated with a particular disciplinary of professional domain” (ibid, p. 55). The following diagram provides a visual representation of domain-specific genres.

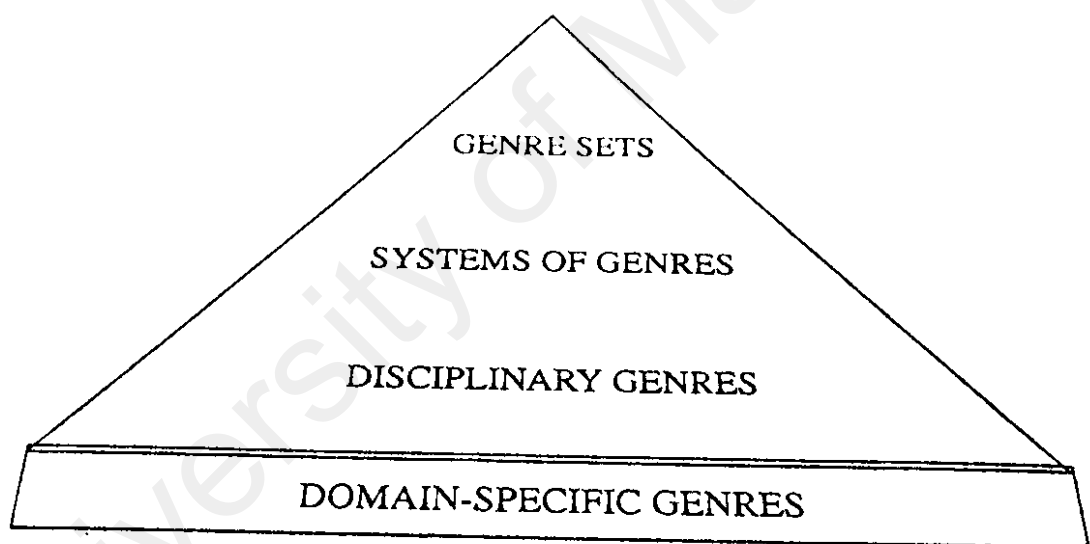


Figure 2.5: Domain-specific genres (adapted from Bhatia, 2004, p. 55)

2.3 Professional Genres

The hunt for thicker descriptions of language use has popularized the term genre analysis, where efforts are made to provide a more solid description of language use in educational, academic or professional settings. It goes beyond the linguistic description of language use to linguistic explanation and attempts to answer the question, “*Why do members of specific professional communities use the language the way they do?*”. The

answer to the above question needs to be addressed not only from the point of view of linguistics, but from sociolinguistics and ethnographic studies, psycholinguistics and cognitive psychology, communication research, studies of disciplinary cultures and most importantly, insights from members of such specialist communities (Bhatia, 1997).

The study of professional genres requires one to be well informed about the written genres in order to be fully equipped in their disciplinary and professional cultures. Genres are connected to the discipline's methodology, packaging information in the course of complying with a discipline's norms, values and ideologies (Cheong, 2013). Hence, the understanding of a genre in its own written field is of utmost importance to ensure professional success. Genre knowledge refers to the individual's collections about the genre and his encounters with it- be it immediate or through distanced communication such as the print media and to the more recent like electronic media. The harmonization of professional genres and professional practices act in such a way that they are co-constructed in specific professional contexts, yet impart influence on each other.

According to Bhatia (2004, p. 193), one of the most noticeable characteristics of any professional community is the availability and typical use of a range of genres, which serve the goals of the community. The recurrent use of such discursual forms creates solidarity within its membership giving them their most powerful weapon to keep the outsiders at bay. He goes on to mention that if this is true of other professions, it is most true of the legal profession. In the professional contexts, genres are often the outcome of collaborative activities between a few professional members with designated duties in constructing the genre. The next characteristic is that they are "products of a set of established procedures that form an important part of the disciplinary culture within a profession" (Bhatia, 2004, p. 129).

Each discipline or profession possesses its distinctive language. This rings true of academics, economists, physicists, political scientists, marketing specialist, legal academics or linguists; even more so of professionals, be it doctors, lawyers, scientists, computer specialists, recipe writers or even politicians. One finds it unimaginable for a profession to be without its own language (Bhatia, 2004, p. 136). In support of this, Hudson (1979, p. 1, cited in Bhatia, 2004, p. 36) says, “If one wished to kill a profession, to remove its cohesion and its strength, the most effective way would be to forbid the use of its characteristic language”.

Genre is a “rhetorical strategy used within a professional culture to organize knowledge in the form of professional action to achieve the objectives of professional communities” (Bhatia, 2004, p. 179). In a way, genres describe to us the way in which professional communities evolve, use and manipulate genres to set up professional knowledge to manage their own specific business. To put it simply, genres are seen as constructions of professional community discourse whereby the meaning is conjured by and for the usage of the members of the professional community (ibid, p.179). From this, it is inferred that understanding of genres need to have the inclusion of the professional communities’ perceptions, experiences and practices.

2.4 Genre Analysis in the Professional Context

Genre analysis has quickly gained popularity in the practices of teaching and learning in specific disciplines like engineering, science, law and business. It offers a dynamic explanation of the way expert users of language cleverly tamper with generic conventions to achieve a mixture of complex goals “associated with their specialist disciplines and focuses attention on the variation in language use by members of various disciplinary cultures” (Bhatia, 1997, p. 313).

There are four main facets of acquiring genre that are revealed by professional users when handling specialist genres. It is made up of *knowledge of the code*, *genre knowledge* associated with disciplinary cultures, *sensitivity to cognitive structuring*, and as described by Berkenkotter and Huckin (1995), *genre ownership*. This gives professional writers the confidence to exploit generic knowledge.

Knowledge of the code

It is a prerequisite to become an expert communicator regardless of any specialist or even, everyday discourse. Even so, possessing a perfect knowledge of the language is by no means a sufficient condition to acquire the genre.

Genre knowledge

Taking part in a specialist communicative event means gaining access to the specialist discourse communities' communicative goals and also the communicative purposes that are intertwined with the specific use of genres in order to achieve those goals (Bhatia, 1997). Before expert professionals can claim supremacy of these professional genres, they need to have some degree of skill over this kind of genre knowledge, which includes "procedural knowledge (the knowledge of tools, methods and interpretative framework typically used in a discipline) and social knowledge (in the sense of familiarity with the rhetorical and conceptual context)" (Bhatia, 1997, p. 314).

Sensitivity to cognitive structures

The way knowledge is structured is unique to every disciplinary culture. Expert professionals have access to their communities' goals but also the conventions that are governed with specialist genres used by them. In addition, the exertion of complete control is given on how these goals are achieved considering the socio-cognitive

demands in specific professional contexts. They are sensitive to the content of specific genres but also to the shapes that these genres take in response to changes in social practice (Bhatia, 1997, p. 314).

Genre ownership

Specialist genres are the product of good professionals who know how to interpret them, use them, and exploit them. They are used freely in response to familiar and not so familiar rhetorical contexts, thus making them non-strict followers of conventions. As a result, expert genre writers often display what Bhatia (1995, 1997) terms as *genre mixing* and *genre embedding* in order to achieve ‘private intentions’ within the context of ‘socially recognized communicative purposes’.

2.5 Critical Genre Analysis (CGA)

CGA is an effort to expand genre theory further than the analyses of semiotic resources present in professional genres to understand and make clear professional practices or actions in the academic and professional contexts. It is a way of “demystifying” professional practice through the use of genres. The analysis presents interesting characteristics in that it touches a lot on generic artefacts, professional practices, and as much on what is explicitly or implicitly mentioned in genres, as what is not mentioned, as much on socially recognized purposes and on “private intentions” (Bhatia, 1995) that are utilized by professional writers to understand professional practices or actions of the members of the companies, institutions and professional organizations.

CGA does not play assumption to professional, institutional or organizational practices but they are negotiated, as there always seems to be a battle between competing interests. With its emphasis on practice, CGA regards individual members of

professional organizations, though restricted by their common goals and objectives, still possessing ample flexibility to include “private intentions” into the notion of professionally shared values, genre conventions, and professional cultures.

A concept of practice portrays the connection between shared values and flexibility as dynamically complex, in that “institutional and organizational ideologies, and constraints are often conventionalized and standardized, but not always static or inflexible” (Bhatia, 2012, p. 23). In the era of computer-mediated communication, CGA also takes into account the influence of technology in professional life. This allows professional practices to mold actions in specific professional contexts, which are ever present as long as the members of the professional community uphold the conventions, which are shared by members of a specific discourse community.

CGA is committed not only to give an account, but to explain, clarify, and “demystify” professional practice. Based on this, CGA does not present itself as an agent to change professional practices of individual disciplinary, institutional, and corporate communities, but to give a comprehensive account on the ways professional writers utilize the language to reach the objectives of their professions (Bhatia, 2012, p. 24).

2.6 Interdiscursivity in Genre Theory

Interdiscursivity (Bhatia, 2010) is regarded as one of the most important concepts in understanding and interpreting professional genres and practices. It has been found that in the concept of genre and professional practice, professional writers are always working within and across generic boundaries giving rise to new but related and/or hybrid (both mixed and embedded) forms to give expression to their “private intentions” within the socially accepted communicative practices and shared generic norms (Bhatia, 1995; Fairclough, 1995).

Interdiscursivity is at all times across discursive events that could be genres, professional activities, or even more so like professional cultures. It grounds itself on shared generic or contextual characteristics involving two or more discursive constructs and some understanding of these shared features is required in order to have a better view of the new construct. Therefore, interdiscursivity can be considered as a function of “appropriation of generic resources across three kinds of contextual and other text-external resources: genres, professional practices, and professional cultures” (Bhatia, 2012, p. 24).

From a genre theory perspective, especially in the context of professional communication, it is imperative to distinguish between the two appropriations across text-internal and text-external resources, the former being known as intertextuality and the latter as interdiscursivity. The frame of operation for intertextuality lies within the “textual space” and has been largely researched on; however a large number of appropriations usually take place across text-external semiotic resources at differing levels of professional, institutional and disciplinary discourses, like genres, professional, institutional, and disciplinary practices, and professional, institutional and disciplinary cultures to meet socially shared professional, institutional, and disciplinary expectations and objectives, to sometimes achieve “private intentions”.

These recent formations of appropriations function in what is known as “socio-pragmatic space” which are naturally interdiscursive. All of these appropriations, be it text-internal or text-external, discursively work together at all levels of discourse to achieve the purposive meaning, and have been used immensely in the “recontextualization, reframing, resemiotisation or reformulations of existing discourses and genres into novel or hybrid forms” (Bhatia, 2012, p. 25). Supplementary to this,

appropriation of generic resources is also becoming popular in different forms of hybrids, like mixing, embedding and bending of genres.

Bhatia (2010) made an attempt to explore the nature and function of interdiscursivity of text-external resources in genre theory with a claim that it is key to understanding professional genres and practices, thus advocating the move towards critical genre analysis.

Using genre-based professional, corporate and institutional actions as his focus, the study also made an attempt to examine the interrelationship between discursive practices (constructing, interpreting, and using professional genres) and professional practices (managing professional activities such as corporate disclosures, public relations, negotiating investor confidence, selling corporate performance, conducting arbitration negotiations, raising funds for philanthropic purposes, etc.) in typical professional, corporate, and institutional contexts.

A more theoretical level calls for the tension between ‘generic identity’ (Bhatia, 1993, 1995 2004) and ‘appropriation of generic resources’ (Bhatia, 1997, 2004) in professional discourse. Bhatia (2010) calls for a critical study of discursive activities of professional cultures by focusing on ‘interdiscursivity’ as “interaction between discursive and professional practices in the context of professional, corporate, and institutional cultures” (Bhatia, 2010, p. 48).

Bhatia (2012) takes interdiscursivity in genre theory as one of the important functions of “appropriation of generic and other semiotic resources across various dimensions of genres, professional practice, and professional culture” (p. 24). Traditional text-based approaches in genre analysis should be upgraded to include contextualization (Bhatia, 2004) to highlight the crucial role of text-external resources

not just for the establishment of professional discourses but also for the perpetuated success of professional activities by professionals to reach their professional objectives.

By focusing on critical moments of interaction within specific sites of professional engagement, the key role of disciplinary, institutional, organizational or professional practices of specialist communities in the study of the discursive practices of established members of specific professional cultures have been brought into focus.

2.7 Interdiscursivity in Professional Genres

In the analysis of professional genres, there lies a differential degree of importance between text and context. The early developments of genre (Bhatia, 1993; Swales, 1981, 1990) paid more attention to the text, whilst context was often overshadowed. However, according to current versions of genre analysis (Bhatia, 2004, 2008a, 2008b; Swales, 1998) context has been given a more important role, leading to the reinvention of genre that combines both text-external and text-internal factors, which subsequently brings it to involve two kinds of relationship; texts and contexts. Text-internal elements represent the interrelationships between and across texts, otherwise known as intertextual, whereas, text-external elements represent the interactions across and between genres, also known as interdiscursive. Discourse and genre theory has given more attention to intertextuality than that of interdiscursivity.

Bhatia (2004) suggests a three space multidimensional and multi-perspective model for analysing written discourse, which plays strength to context in genre theory. The three overlapping elements of space which are represented by textual, socio-pragmatic (including genre-based discursive and professional practices), and social aid the discourse analyst to focus on one or more of these three dimensions of space to analyse and interpret professional discourse. However, by paying close attention to professional discourse, it is noticeable that most professional discourses function at the same time

within and across “four different but overlapping levels to construct and interpret meanings in typical professional contexts” (Bhatia, 2010, p. 33). Based on this framework (Bhatia, 2004), these levels have come to be known as “textual, genre-specific, professional practice, and professional culture”, as visually represented in Figure 2.6.

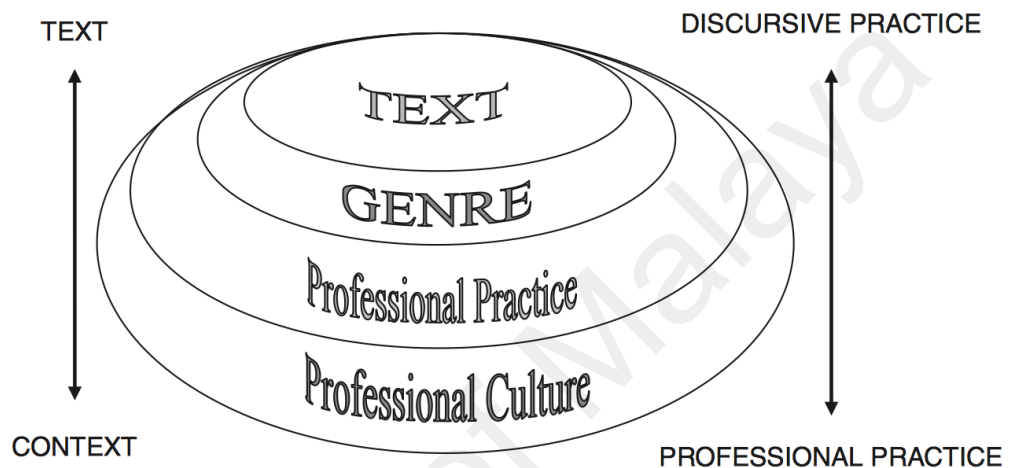


Figure 2.6: Patterns of discourse realization in the professional contexts (adapted from Bhatia, 2010, p. 34)

Other additions to the construction of professional discourse are “conventions of the genre in question, the understanding of the professional practice in which the genre is embedded, and the culture of the profession, discipline, or institution” (Bhatia, 2010, p. 33) which withhold the use of textual resources for a particular discursive practice. To put it simply, any occurrence of professional communication operates in sync and can be analysed according to the four levels, which are text, representation of genre, realization of professional practice and as expectation of professional culture.

The sudden realization of professional discourse has led to the discovery of two forms of relationship, with the first one being the text-context relationship, and the other being the discursive-professional practice relationship. In essence, the two types of

relationship represent the function of “text-internal and text-external semiotic resources and constraints” (Bhatia, 2010, p. 34). Underneath text-external resources lies the conventions that constrain generic constructs as well as professional practices, and perhaps even specific disciplinary cultures that motivate these practices, which are both discursive and professional practices. In order to get a thorough understanding of the world of professional communication, the analysis must include and combine all aspects of these semiotic resources-textual and intertextual resources, generic conventions, professional practices, and professional cultures within the context of which the other three are seemingly embedded. Any theory or framework that seeks to undermine any of the four aspects of language use is incapable of providing a complete analysis of the specific genre in study related to a professional activity in order to achieve specific professional, disciplinary, and institutional objectives. (ibid, 2010).

According to Bhatia (2010), the appropriation and exploitation of textual and other semiotic resources as well as conventions have become more apparent as of late, especially at the differing levels of professional engagement for the purposes of constructing and interpreting the discursive and disciplinary practices. These actions weave a more interesting and interactive pattern of intertextuality and interdiscursivity. Contrary to popular belief, the notion of interdiscursivity has been in existence for quite some time and its lineage can be tracked as far back to the works by Bakhtin (1986), Candlin and Maley (1997), Fairclough (1995), Foucault (1981), Kristeva (1980), and many others. These two concepts are seemingly underexplored and underdeveloped in analysing the complexities found in discursive and professional practices located in the genre analytical literature.

A distinctive comparison can be made between the two related concepts by safely saying that intertextuality is referred to the use of “prior texts transforming the past into

the present often in relatively conventionalized and somewhat standardized ways” (Bhatia, 2010, p. 35). Interdiscursivity involves creating different types of hybrid and original constructs by “appropriating or exploiting established conventions or resources associated with other genres and practices”.

To summarize, interdiscursivity contains a multitude of discursive processes and professional practices, resulting in the ‘mixing’, ‘embedding’, and ‘bending’ of generic norms in professional contexts (Bhatia, 1995, 1997, 2000, 2004). More importantly, it can be perceived as an act of taking semiotic resources (which includes textual, semantic, socio-pragmatic, generic and professional) across any two or more of these different levels, especially related to genre, professional practice and professional culture. These acquiring acts across texts proliferate intertextual relations whereas the acquiring acts across professional genres, practices, and cultures establish interdiscursive relations.

2.7.1 Discursive Practice

Bhatia (2004) mentions three factors that make a genre possible- discursive practice, discursive procedures and disciplinary cultures which inevitably make up what he means by text-external semiotic resources that is key to understanding the concept of interdiscursivity in professional genres. Discursive practices are made up of two-fold-one being the deliverable of specific professional procedures and the other that is embedded in specific professional cultures. Factors like the selection of a certain genre to achieve a specific objective and the appropriate and effective mode of communication associated with such a genre make up discursive practices.

2.7.2 Discursive Procedures

Discursive procedures contain factors that are linked with the

characteristics of participants who are authorized to make a valid and appropriate contribution; participatory mechanism, which determines what kind of contribution a particular participant is allowed to make at what stage of the genre construction process; and the other contributing genres that have a valid and justifiable input to the document under construction.

(Bhatia, 2010, p. 35)

Both of these factors combined operate within the typical disciplinary setting and professional cultures that a particular genre originates from.

2.7.3 Disciplinary Cultures

Disciplinary and professional cultures define the scope of various constraints, for example “generic norms and conventions, professional and disciplinary goals and objectives, and the questions of professional, disciplinary and organizational identities” (see Bhatia, 2004).

Bhatia (2010) further proposes interdiscursivity as an appropriation of generic resources in relation to the concept of genre and professional practice whereby the expert professional writers work within and across generic boundaries forming new but related and/or hybrid (mixed and embedded) styles that convey their ‘private intentions’ within socially accepted communicative practices and shared generic norms (Bhatia, 1994; Berkenkotter and Huckin, 1995; Fairclough, 1995). It is therefore fair to say that interdiscursivity operates across discursive events (for example, genres, professional activities, or even more generally professional cultures).

In order to obtain a comprehensive understanding of a new construct, it is imperative to note that interdiscursivity operates on “shared generic or contextual characteristics across two or more discursive constructs” (Bhatia, 2010, p. 36). Therefore,

interdiscursivity is seen as a function of *appropriation of generic resources* spanning three types of contextual and other text-external boundaries: professional genres, professional practices and professional cultures, as illustrated in Figure 2.7.

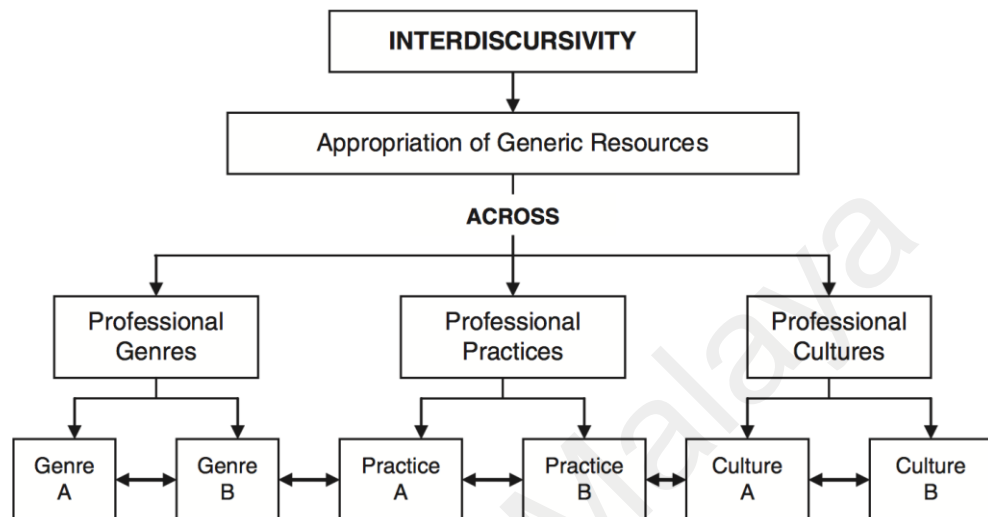


Figure 2.7: Interdiscursivity in the professional contexts (adapted from Bhatia, 2010, p. 36)

In essence, both *Intertextuality* and *Interdiscursivity* are strategic appropriations that contain all forms of semiotic resources spanning texts, genres, social practices, and cultures. The genre theory perspective requires a distinction between the two especially in the context of professional communication. It is intertextual in nature due to the appropriation across text-internal resources within what is known as ‘textual space’; and it is interdiscursive because of the appropriation across text-external semiotic resources whilst operating within the ‘socio-pragmatic space’ (Bhatia, 2010, p. 37). It is worth mentioning that these appropriations, be it text-internal or text-external, discursively work together at all levels of discourse to project the intended meaning.

2.8 Multi-perspective Approach to Discourse

Current linguistic analysis on written discourse calls for looking at the bigger picture by using a range of methodological procedures, namely ethnographic, socio-cognitive and socio-critical. What matters most is to connect all of these different components into one cohesive analytical tool. To achieve this, Bhatia (2004) suggests revisiting his earlier model of discourse analysis that explains the utilization of the concept of space. The three spaces are textual space, socio-cognitive space and the professional space, as illustrated in Figure 2.8.

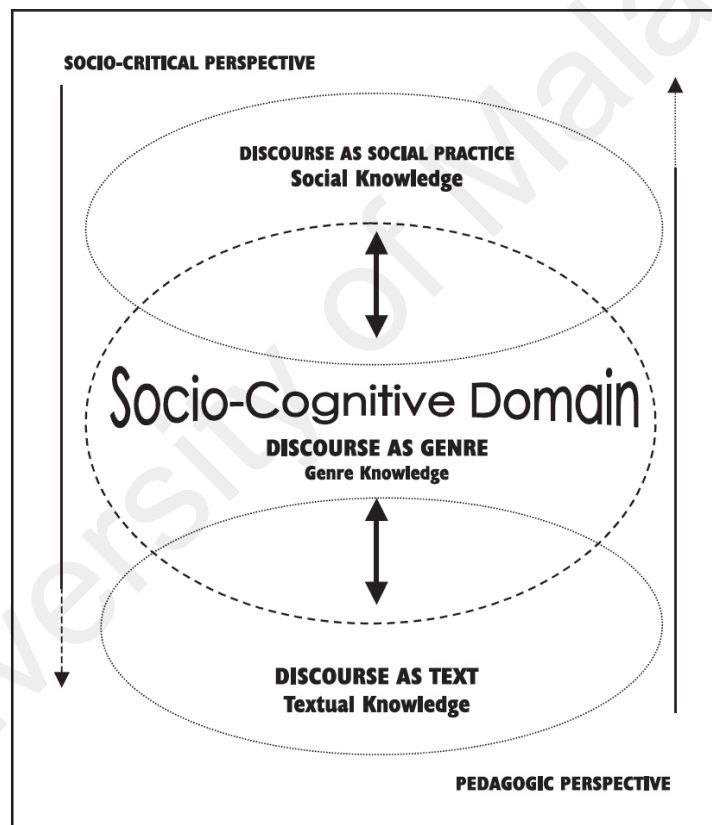


Figure 2.8: Perspectives on discourse (adapted from Bhatia, 2004, p. 19)

Analysis of textual space includes examining the lexico-grammatical features, including the values carried by it within the context of “rhetorical moves, discourse strategies, regularities of organization, intertextuality and some aspects of interdiscursivity” (Bhatia, 2004, p. 156). Next, is to analyse the socio-cognitive space, focusing on the tactical aspects of language use, particularly the relationship between

text-internal and text-external factors. The last space to explore is the professional space, which looks at the “relationships of participants, and their contributions to the genre construction process, interpretation, use and exploitation in the context of disciplinary, professional and other institutional practices and constraints” (ibid, p. 156).

Bhatia (2004) proposes a multi-perspective analytical model, represented in Table 1, incorporating the four perspectives; textual, ethnographic, socio-cognitive and socio-critical and each of its procedures for analysis. All four of the perspectives are elaborated below.

Table 2.1: Analytical procedures and research procedures in the world of discourse (adapted from Bhatia, 2004, p. 163,167)

Dimensions	Analytical Perspectives	Research Procedures
Textual	<p>Analysis of</p> <ul style="list-style-type: none"> • Statistical significance of lexicogrammar • Textual corpora • Textualization of lexicogrammatical resources • Discourse/rhetorical or cognitive structures • Intertextuality and interdiscursivity • Generic conventions and practice 	<ul style="list-style-type: none"> • Linguistic description and analysis • Corpus-based analysis of texts • Analysis of cohesion and intertextuality • Studies of generic conventions and practices
Sociocognitive	<p>Analysis and understanding of</p> <ul style="list-style-type: none"> • Patterns of generic integrity • Patterns of audience reception • Nature and function of disciplinary cultures • Modes and patterns of professional practice • Appropriation of generic resources • Use and exploitation of rhetorical strategies • Patterns of interdiscursivity 	<ul style="list-style-type: none"> • Accounts of practitioner advice, manuals, etc. • Studies of social structure and interactions, etc. • History, beliefs, goals of disciplinary cultures, etc. • Analyses of texts intertextuality linked • Analysis of other contributing genres • Studies of audience reception • Studies of relevant disciplinary cultures • Studies of reading and

		interpretive behaviour
Ethnographic	<p>Analysis and understanding of</p> <ul style="list-style-type: none"> • Critical sites of engagement or moments of interaction • Practitioner advice and guidance • Social structure, interactions, history, beliefs, goals of the professional community • Physical circumstances influencing genre construction • Modes available for genre construction & communication • History and development of the genre 	<ul style="list-style-type: none"> • Observational accounts of expert behavior • Lived experiences of members of community of practice • Convergent narrative accounts of active professionals • Textography of discursive practices • Accounts of recipients of genres
Socio-critical	<p>Analysis and awareness of</p> <ul style="list-style-type: none"> • Patterns of language, ideology and power • Interaction of language and social structures • Interaction between discourse and social changes • Discourse and social practices • Cross-cultural, intercultural constrains 	<ul style="list-style-type: none"> • Accounts of language, ideology and power • Discussions of language and social structures • Studies of social changes reflected in discourses • Studies of social practices, identities and motives • Studies of organizational behavior • Studies of socio-cultural backgrounds

2.8.1 Textual Perspective

Textual analysis has been a popular method in analyzing texts. It involves examining the surface layer of the text, including the “statistical significance of lexico-grammar in a corpus, textualization resources used in the corpus, discursal patterns, rhetorical or cognitive structuring of sentences and intertextuality as well as interdiscursivity” (Bhatia, 2004, p. 160). Its usefulness in the teaching and learning of language is undeniable, however it needs to be complimented with other perspectives as well.

2.8.2 Ethnographic Perspective

Inside the socio-cognitive space, exist two primary perspectives that come together in constructing genre, they are, ethnographic and socio-cognitive. Scollon (1998, cited

in Bhatia, 2004, p. 161) is of the opinion that “ethnographic investigations focus on typical sites of engagement or interaction, highlighting analysis and understanding of practitioner advice and guidance, social structure, interactions, history, beliefs, goals of the professional community, physical circumstances” that impact the construction of genre and communication.

2.8.3 Socio-cognitive Perspective

For the socio-cognitive, it aims to identify and analyse the multiple aspects of the integrity of systems of genre utilized as “part of the typical discursive practices of specific disciplinary cultures” (Bhatia, 2004, p. 161). Not only does this involve the analysis of the procedures of genre construction, but also the audiences’ reception procedures and intuitions and perhaps the analysis of rhetorical strategies, the appropriation of generic resources. It also advocates a community perspective and not an individual perspective by basing it on “the regularities of textual patterns within the context of specific professional practices and disciplinary cultures” (ibid, p. 161-162).

2.8.4 Socio-critical perspective

Examination within this perspective employs the analyst to go beyond the territory of common professional or disciplinary practices, and should take into account the vast web of socio-critical practices, [consisting of “ideology and power, wider social structures, social changes, more general social practices, identities and motives and cross-cultural and intercultural environment” (Bhatia, 2004, p. 162)].

The multidimensional and multi-perspective approach in analyzing genre of written discourse requires a few types of analytical data. First, it employs the usage of textual data by positioning the genre as an indication of discursive practices of disciplinary communities. Next, it pursues genre as action based on the ethnographic data, which is embedded in the experiences of the expert members of the community of

practice. Besides that, it also extracts from socio-cognitive and institutional data due to its linkages with historically and heavily laden accounts of the circumstances placed on the construction of the systems of genres, the interpretation, the usage and exploitation by expert members of disciplinary cultures to succeed in their typical goals found within their everyday professional lives (Bhatia, 2004).

The usage of this framework suits the aims and purpose of this study and will help to demystify the construction of professional discourse in CER. In addition, the multi-perspective framework will offer a comprehensive view of the CER.

2.9 The Birth and Global Disclosure Trends in Corporate Environmental Reporting (CER)

The 1960s and 1970s witnessed the birth of sustainability reporting in Europe, followed by the United States shortly after. This came as a result of corporations' realizations of their impending role in society and to go past profit maximization. In the United States, the sustainability movement and reporting began during the first Earth Day held on April 22, 1970. The movement gathered momentum with the publication of a 1987 United Nations report entitled, *Our Common Future* or widely known as the Brundtland Report.

This report advocates sustainability as a way of “balancing economic and environmental issues and considering the tradeoff between short-term economic benefits and long-term impacts on future generations” (Zoelter & Rezaee, 2012, p. 28). In the 1970s, as a result of countries such as France and the Netherlands embracing corporate social responsibility, other European nations such as Austria, Germany, and Switzerland began to produce environmental reports as well.

The early 1980s saw major developments of the environmental aspect of sustainability reporting in the United States with the establishment of the U.S. Environmental Protection Agency (EPA) and the passage of Clean Air, Clean Water, and Endangered Species Acts. Finland became the first country to impose a mandatory sustainability reporting law in 1997. Not far behind are countries with similar laws like Australia, Austria, Canada, China, Denmark, France, Germany, Greece, Indonesia, Italy, Malaysia, Netherlands, Norway, Portugal, Sweden, and the United Kingdom (Zoelter & Rezaee, 2012).

A study done by Kolk (1998) revealed three trends that were shaping environmental reporting- the imposition of legal obligations on some firms to publish annual reports by a few countries, outcries from other stakeholders (both primary and secondary) to be open on environmental issues and firms that do report are expected to disclose more than just environmental statements and intentions to quantified, comparable and verifiable information.

Jones (2000) suggests “the main reason for incorporation of environmental info inside annual reports is to increase stakeholders’ awareness of the company’s activities, performance, and interactions with the environment” (cited in Pramanik, Shil and Das, 2008, p. 149). Other reasons for such disclosure could be attributed to the heightened globalized awareness of environmental issues in the public dominion throughout the years, such as the controversial high-profile cases of the Bhopal gas leak in 1984, Chernobyl nuclear power plant accident in 1986, the Exxon Valdez oil spill in 1989 and the current 2010 Deepwater Horizon oil spill in the Gulf of Mexico. These ‘accidents’ have sparked outrage amongst the world citizens and established movements to pressure corporations to become more responsible entities and accountable for their actions.

A globalized economy has set forth the motion for more concerned corporate individuals such as policy makers, corporate executives, country's citizens and environmentalists about sustainable development. Gray's work (such as Gray, 1983, Gray et. al, 1987, 1988 and 1991) (cited in Haslinda et al., 2005, p. 52) emphasizes the notion of "account (or explanation) about [companies] operations that require communication of environmental information to relevant groups". In light of this, many corporations are taking effective measures to promote sustainable development.

In addition, a recent survey conducted by KPMG (2008) identifies ethical considerations and innovation emerging as some of the most common drivers for reporting as well as risk management. According to Bhatia (2012), the most prevalent type of discourse in the corporate reports reflects upon the promotion of the company image. Although all of the analyzed reports (from the banking and aviation industries) recorded instances of discourse of goodwill and promoted company engagement with society, the corporate reports from the oil industry employed more discourse on self-justification, attributing company actions to external pressures.

Other studies on sustainability reporting (see Bowers, 2010) see a shift from mere compliance to social and environmental regulations to efforts in communicating the perceived economic benefits to the company brought forth by sustainable actions. Nielsen and Thomsen (2007) utilised a critical discourse analysis approach on selected corporations' Corporate Social Responsibility (CSR) reporting and found that the reports differed according to topics and are expressed in multiple perspectives, contextual information, stakeholder priorities and level of ambition.

Patten (1991) researched the relationship between social disclosure, public pressure and profitability measures and concluded that social disclosure was more related to public pressure and used to grapple with the environmental risks that companies are

facing. In 1992, Patten studied how external events (i.e. the Exxon Valdez oil spill disaster) affect the environmental disclosure of oil companies other than Exxon in their annual report. He found an extraordinary amount of increase in environmental disclosure by the companies as a result of the spill. Patten's findings showed that corporations responded to external stimuli categorized by an immediate response to the oil spill by the major corporations in the oil industry to minimize stakeholder concern.

The current environmental sustainability initiatives performed by companies in the oil industry could be a swift move in tackling growing globalized stakeholder concern over the industry's deduced answerability on environmental pollution, abuse and the human health hazard as outlined in the following excerpt from BP's 2003 Sustainability Report:

“This year, in response to external feedback, we have produced an integrated report that explains the relationship between environmental, social and ethical issues and our business strategy, including many factors relevant to the long-term future of the group. We have therefore given it a new title: BP Sustainability Report 2003.”

By taking action to stakeholder concerns, oil companies are striving to charm or to manipulate stakeholders by showcasing legitimizing behavior that not only adds to the longevity of the industry's survival rate, but also increases each oil companies' financial viability in the long run (Adenibi, 2005).

2.9.1 Global Reporting Frameworks

Attempts to promote ethical and social performance by the United States and the United Kingdom have led to the introduction of ethical investment funds in the 1980s, ignoring firms that dealt with the tobacco or alcohol industries. As a result of the Exxon Valdez disaster in 1989, the U.S.-based Coalition for Environmentally Responsible Economies (Ceres), a Boston-based nonprofit organization set up the “Ceres/Valdez

Principles”. These principles helped to pan out a set of environmental reporting guidelines on behalf of the Social Investment Forum (SIF).

Financial and nonfinancial reporting key performance indicators received favourable acceptance throughout the 1990s with the introduction of values reporting, which focused on social, environmental, and animal protection issues. Ceres introduced a Global Reporting Initiative (GRI) seven years on that targeted at “developing a sustainability information disclosure framework” (Zoelter & Rezaee, 2012, p. 28). In 1999, the United Nations Environment Programme (UNEP) consolidated with Ceres as an ally in the GRI project. Dawn of the new millennium gave issuance to the first GRI Sustainability Reporting Guidelines whereby almost 50 companies produced sustainability reports using these guidelines.

Within a year, GRI became an independent organization and shifted their base to the Netherlands. GRI was launched to set the standards for reporting guidelines on the *triple bottom line*: economic, social, and environmental performance. It was during this span of time that voluntary corporate social responsibility reports gathered speed partly because of the demands by “socially responsible investors as well as managerial initiatives on brand reputation building and encouragements from policymakers, regulators, and standard-setters” (Zoelter & Rezaee, 2012, p. 28).

To date, there are numerous types of corporate environmental reporting guidelines emerging with three different groups attempting to develop guidelines- international or national industrial organizations (CERES, The Public Environmental Reporting Initiative (PERI), Global Environmental Management Initiative (GEMI), government initiatives (European Union’s Eco-Management and Audit Scheme (EMAS), Advisory Committee on Business and the Environment (ACBE) and initiatives from accountancy

bodies (Canadian Institute of Chartered Accountants (CICA), Association of Chartered Certified Accountants (ACCA)).

Asian countries have also joined in the race for voluntary environmental disclosure. For example, the Japanese Industrial Association KEIDANREN's "Global Environmental Charter" and Malaysia's Corporate Environmental Policy have influenced the corporate reporting landscape in both countries. In India, the Bhopal disaster resulted in the enactment of the "Environmental (Protection) Act, 1986". Other regulations followed suit. The level of environmental related disclosure in the corporate annual reports, both financial and non-financial, is not at an encouraging level due to the lack of accounting standard or guidelines (Pramanik, Shil & Das, 2008).

2.10 Corporate Environmental Reporting Landscape in Malaysia

Although the practice of CSR in Malaysia is still a voluntary exercise and at the infancy level, there does seem to be an increasing trend in reporting (Janggu et al., 2007; Mohamed Zain & Janggu, 2006, cited in Yussri Sawani et al., 2010; Haslinda et al., 2005; ACCA, 2002). Environmental reporting in Malaysia only emerged not more than ten years ago. ACCA Malaysia played a pivotal role in the development of sustainability reporting with the introduction of the Malaysian Environmental Reporting Awards (MERA) in 1999 with 25 participants. This number gradually increased to 60 in the year 2003 (Yussri Sawani et al., 2010).

The reporting awards were further developed and in 2005 ACCA Malaysia introduced the Malaysian Environmental and Social Reporting Award (MESRA). In 2008, the awards were rebranded again as the ACCA Malaysia Sustainability Reporting Awards (MaSRA) to further encourage companies to reflect upon and report based on the triple bottom line reporting: people, planet and profit. The MaSRA awards have

grown steadily in strength and reputation with 52 entrants from just 11 in 2002 (Lopez, 2010).

There are several reporting recommendations and guidelines with direct or indirect reference to environmental information. These include the financial reporting standards (FRSs) by the Malaysian Accounting Standards Board (MASB), the Malaysian Code on Corporate Governance (MCCG) and the Association of Chartered Certified Accountant's (ACCA) Environmental Reporting Guideline.

The Finance Committee on Corporate Governance (FCCG) of the Securities Commission introduced the MCCG in 2000. Paragraph XVII of this part suggests that the board of directors seeks and assesses information that goes beyond financial performance of the company, including environmental performance. Additionally, Paragraph 10 of FRS 101- *Presentation of Financial Statements* encourages business entities to prepare environmental reports to supplement the financial statements. Meanwhile FRS 137- *Provisions, Contingent Liabilities and Contingent Assets* which was issued in 2001 provides explicit examples on environmental contingent liabilities in the Appendix 4 of such standard.

(Sharifah Buniamin et al, 2011, p. 57)

In addition to that, the ACCA with the collaboration of the Malaysian Department of Environment (DOE) published the "Environmental Reporting Guidelines for Malaysian Companies" in March 2003. This report explains what environmental reporting is and provides an overview of its evolution in the past 12 years. It also contains guidance on what environmental reports might consist of, drawing from best practice guidelines and using selected examples from published environmental reports of a number of large companies from around the world (Sharifah Buniamin et al., 2011, p. 57).

Moreover, the proper report of environmental cost and obligation is now gaining profound interest in the business community as it has been debated in the accounting profession and authoritative bodies (Rezaee et al., 1995 cited in Sharifah Buniamin et al., 2011). Environmental cost and obligation will continue to grow in line with the

consciousness of society, government regulation and corporation towards the environmental concerns (Rezaee et al., 1995 cited in Sharifah Buniamin et al., 2011).

In a bid to advocate good corporate behavior and transparency, the Malaysian governments budget speech centered on CSR from 2006, which called upon public-listed companies (PLCs) to disclose their CSR activities in a move to “inculcate a culture of corporate social responsibility” (Lopez, 2010, p. 11). To embed the culture of sustainability reporting, regulators have taken measures to mandate disclosure. In September 2006, Bursa Malaysia amended its Listing Requirements to include a “requirement to provide a description of the corporate social responsibility activities or practices undertaken by the listed issuer and its subsidiaries or if there are none, a statement to that effect” (Lopez, 2010, p. 12).

Within the same year, Bursa Malaysia also launched a Corporate Social Responsibility (CSR) Framework, which will act as a guide for PLCs to report on CSR. The framework looked at four main areas of CSR practice- the environment, the workplace, the community and the marketplace.

A survey on the state of corporate environmental and social reporting in Malaysia was conducted in 2004 by ACCA. Results indicated that 44% of the survey respondents reported on their Environmental, Health and Safety (EHS) in their annual reports. Other forms used are Environmental Reports, Environmental Health and Safety Reports (EHS), Health and Safety Reports, Social Reports, Sustainability Reports and websites. The main driver in reporting are enhancing and maintaining reputation or brand. Other drivers include- demands for greater disclosure, and accountability, meeting customer interest and demand, relationship management with suppliers, government encouragement, enhancing company image or reputation as employer of choice,

growing investor pressure and access to foreign capital investment and reporting awards scheme (ACCA, 2004).

Most companies disclose environmental concerns in the section called health, safety and environment in the annual report. (Haslinda et al., 2005; Thompson & Zakaria, 2004). A study by Sumiani Yusoff, Haslinda Yusoff & Lehman (2006) on the current Malaysian environmental reporting practices revealed that the most reported information in their general statement is that they have an environmental management system and the most reported information in qualitative issues is that environmental policies or concerns are being highlighted.

The analyses of past research on corporate environmental disclosure in Malaysia mainly used content analysis (Haslinda et al., 2005, Romlah Jaafar, (2006), Thompson & Zakaria, (2004) in analyzing corporate reports. Romlah Jaafar (2006) found two types of information that can be reported: positive (credits the action on the company) and negative (discredit on the company). The results of that study have proven that companies are reluctant to provide negative environmental performance information especially those that are prone to cause environmental damage. Instead, they opt for displaying positive information in the hope that it will salvage them from any bad publicity.

The level of CSR is still in its early stages in Malaysia but has seen commendable improvements over the past few years. The majority of the companies showed significant improvement in disclosing environmental related information from a non-disclosure to a more qualitative disclosure. A discourse analysis study conducted by Azlan Amran & Siti Nabihah A.K., (2009) found that the rising number of reports was summed up as the action of western mimicry.

Haslinda Yusoff and Lehman (2009) carried out a comparative study through the semiotic perspective of uncovering the motives of corporate environmental reporting between companies operating in Australia and Malaysia. In their study, they found that corporate environmental disclosures made by the public companies in Malaysia and Australia signify similar forms of motives. The tones, orientations, and patterns of environmental disclosures indicate that environmental information is a strategic mechanism used towards enhancing good corporate reputation.

There seems to be a dearth in the literature of corporate environmental reporting pertaining to the studies on oil companies in Malaysia, as most of the research mentioned above focused on multi industries instead of single industries. The forms of analysis used are mainly content analysis and stakeholder analysis and the closest linguistic reference used is by adopting a critical discourse analysis and semiotics. There exists some research using genre analysis on CER in Asia but not in the Malaysian context. This study, therefore, attempts to fill in the gap by adopting a new approach to the study of corporate environmental reports using genre analysis to analyse the linguistic and rhetorical features of the reports of oil companies in Malaysia.

2.11 Summary

Corporate environmental reporting serves as the environmental footprint of companies. According to the works reviewed previously, reasons for disclosure is due to demand for companies (in particularly oil and gas companies) to be more accountable for their actions towards the environment. In Malaysia, environmental reporting disclosures are a result of being ahead in the race of other global companies in becoming a socially responsible nation. The genre theory proposed by Swales drew its influences from the field of systemics, sociolinguistics and discourse analysis. Studies

based on the works of Swales' theory have to identify the prototypical rhetorical structure in the form of lexico-grammatical features.

University of Malaya

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Introduction

This chapter provides a detailed description of the data that is used in the study, the analytical procedures and methodological framework adopted to answer the following research questions: (a) What are the moves that define the communicative purposes in the construction of corporate environmental reports? (b) What are the interdiscursive features found in corporate environmental reports and how do they meet the specific communicative purposes and private intentions of these oil corporations? (c) How do external factors affect the textualization of corporate environmental reports?

3.2 Rationale for Qualitative Research Design

Qualitative research inquiry adopts a constructivist worldview that attempts to explain and provide a deeper understanding of an activity or social setting from the point of view of the participants. This approach entails exploring, discovering, and describing. In contrast, quantitative research seeks to explain present conditions, probe relationships, and examine cause-effect phenomena (Bloomberg & Volpe, 2012). This study resembles a qualitative research design because (a) it hopes to present an explanation for the communicative purposes of corporate environmental report (henceforth known as CER) writers in producing the CER; (b) it used an inductive approach whereby the categorization of codes and themes that emerged from the data were later refined to a generalized model or theory (Creswell, 2009). There are many strategies of inquiries associated with qualitative studies; however, those most suited to this study are grounded theory, content analysis and discourse analysis.

3.2.1 Grounded Theory

The goal of grounded theory is to enable the researcher to discover or generate a “general, abstract theory of a process or action grounded in the views of the participant” (Charmaz, 2006, Strauss & Corbin, 1990, 1998 cited in Creswell, 2009, p. 13). According to Creswell (2009, p.13), there are two distinct characteristics of grounded theory, the “constant comparison of data with emerging categories and the theoretical sampling of different groups to maximize the similarities and the differences of information”. This study utilized the systematic procedures to derive theory obtained from the data by comparing and contrasting the themes in order to achieve a higher level of accuracy.

3.2.2 Content Analysis

Qualitative content analysis is a “research method for subjective interpretation of the content of text data through the systematic classification process of coding and identifying themes or patterns” (Hsieh & Shannon, 2005, p. 1278, cited in Cho & Lee, 2014, p. 3). It was employed to seek the answers as to what, why and how are the common patterns present in the CER data thus enabling a more holistic extraction of meanings and insights. (Kracauer, 1952; Heikkilä & Ekman, 2003, p. 138, *ibid*, 2014, p. 6).

3.2.3 Discourse Analysis

The main inquiry of analysis carried out in this study was discourse analysis; which is a study of semantics whereby patterns are developed through the continuous process of logical development. Genre analysis shares the same objective but takes on a pedagogical point of view and goes beyond that of understanding the logical development pattern of the text with an attempt to explain it. To achieve this, the researcher had to have a good knowledge of the lexico-grammatical and textual norms

of the CER genre. Two levels of analysis were examined, the macrostructure, made up of the rhetorical structures and the microstructure of the documents; consisting of the linguistic features. Discourse analysis was also used to acquire a surface-deep analysis, allowing for (in Geertz's 1973 term) a thin or thick description of language in use.

3.3 The Research Sample

A purposive sampling approach was used to describe and understand the phenomena of CER writing production.

3.3.1 Data Types

The primary data for this particular study was extracted from the corporate annual reports produced by Petroliam Nasional Berhad (PETRONAS), which consists of its subsidiaries (PETRONAS Dagangan Berhad (PDB) and PETRONAS Gas Berhad (PGB)), SHELL Refining Company (Federation of Malaya) Berhad (SHELL), Boustead Holdings Berhad (BHB) and Petron Malaysia Refining & Marketing Bhd (PET) formerly known as Esso Malaysia Berhad (EMB). The textual data gathered from these reports was supplemented with a semi-structured interview with a former corporate environmental writer of a well-known oil and gas company.

3.3.2 Corporate Annual Reports

Corporate annual reports (CARs) in the past have been used as a communication tool for disseminating information to stakeholders about a company's financial performance. They have also been regarded as a "medium for portraying environmental information" (Bebbington & Gray, 2000 cited in Lodhia, 2004, p. 2). However, other communication mediums such as stand-alone environmental reports, advertisements and brochures, media report on organizations' sustainability practices are also available.

From a total of thirty-one oil and gas companies listed on the Main Market Board of Bursa Malaysia, only the five largest local and international companies were selected during the period of 2009-2012. The selection is based on the size ranking of market capitalization as in Hackston and Milne (1996); Guthrie and Parker (1990) and Guthrie (1983). The market capitalization ranking for the companies listed on Bursa Malaysia was obtained from the FTSE Bursa Malaysia KLCI Fact Sheet and additional sources such as Bloomberg.com. For the purpose of this research, annual reports of PETRONAS consisting of its subsidiaries-PDB and PGB, SHELL, BHB and Petron (formerly known as Esso Malaysia Berhad (EMB)) were chosen as the primary source of data as they are deemed “the fundamental source of environmental reporting” (Neu et al., 1998; Chua et al., 1994; Guthrie & Parker, 1989; Wiseman, 1982 cited in Haslinda et al., 2005). Due to the nature of accessibility of the annual reports through the Bursa Malaysia website and also from the respective companies’ corporate websites, only company annual reports that can be obtained were analysed.

The time period of 2009-2012 was chosen following the announcement made by the Bursa Malaysia Securities Berhad Main Market Listing Requirements (Listing Requirements) which was revised in September 2006 under Part A of Appendix 9C (paragraph 29) has made it mandatory for all public listed companies to disclose their corporate responsibility practices or activities initiated by them. If there were no activities or practices conducted by them within that year, the companies are required to issue a statement to that effect. Failure to abide by these listing requirements will result in the company to be “imposition of a fine not exceeding RM 1 million” (Companies Commission of Malaysia, 2013, p. 6). This period is crucial to examine the gradual development of corporate social responsibility (henceforth known as CSR) disclosure from the early stages of implementation until the intermediate stage of implementation since the listing requirement amendment was made. Table 3.1 below lists the data set of

this study.

Table 3.1 List of Corporate Environmental Reports data set

No	Company	Year			
		2009	2010	2011	2012
1.	PETRONAS Gas Berhad (PGB)	✓	✓	✓	✓
2.	PETRONAS Dagangan Berhad (PDB)	✓	✓	✓	✓
3.	SHELL Refining Company (Federation of Malaya) Berhad (Includes SHELL Gas)	✓	✓	✓	✓
4.	Petron Malaysia Refining & Marketing Bhd (formerly known as ESSO Malaysia Berhad-EMB)	✓	✓	✓	✓
5.	Boustead Holdings Berhad (BHB)	✓	✓	✓	✓

The area of focus for this study centers on oil and gas companies as they are deemed as “environmentally sensitive” industries (Deegan & Gordon, Wilmshurst & Frost cited in Haslinda et al., 2005, p. 54). The nature of business is bound to interact with environmental concerns or matters especially on management issues. Their involvement in these highly sensitive environmental areas will project a need for them to tread more cautiously, as to not cause more environmental damage than required. Major focal themes will be explored in this research such as health, safety, environment and

security, corporate greening or green culture, greenwashing, sustainability with reference to corporate social responsibility and corporate environmental reporting.

Environmental reporting in annual reports is not sufficient to reflect a company's social and economic decisions because it is "biased, not accurate and not complete" (Romlah, 2006, p. 45). The Association of Chartered Accountants (ACCA), 2002 (cited in Thompson & Zarina, 2004, p.134) acknowledges that the focus on annual reports may provide an incomplete picture of the disclosure practices. For this reason, data from a semi-structured interview was also collected to supplement these reports.

3.3.3 Semi-structured Interview

Semi-structured interview is "a process in which the interviewer focuses her questions on some limited number of points. She may range quite widely around a point, but this would be done only as means of getting the required information on that particular point" (Smith, 1972, cited in Azlan Amran & Siti Nabiha, A.K. 2009, p. 365). Interviews are an excellent way to better understand another persons' viewpoints, perceptions, meanings and constructions of reality (Punch, 1998, cited in Azlan Amran & Siti Nabiha, A.K. 2009).

A semi-structured interview was conducted to obtain a wholesome and balanced view of the corporate environmental and social reporting situation of these companies. The collection of interview data from the existing sample pool of companies proved to be quite challenging due to the inaccessibility of data by outside personnel. With that being said, the researcher managed to conduct a semi-structured interview with a former corporate environmental report writer who worked for a renowned oil company for the past 10 years. This interview data will provide additional insights using comparative analysis from the managerial and layman perspective.

The interview was conducted in person and on a one-on-one basis. The interviewee was termed as a ‘specialist informant’ and chosen based on her credentials and experience as a former corporate environmental report writer at a renowned oil company based in Malaysia. Interview questions focused on the purposes of producing the environmental report, the organizational culture and practices, stakeholders/audience of the environmental report, challenges in producing the report. Sample research questions include: a) Tell us (in brief) about your background as a former corporate report writer? b) What role(s) did you play in producing/formulating the corporate environmental report (CER) to your organisations’ stakeholder (eg: Researcher, Editor, Proofreader) c) What were the purposes for disclosing environmental issues in your corporate environmental report? d) Did you/the organization inhibit any CER culture throughout the process of producing the environmental report? e) What are the most commonly encountered problems in the production of corporate environmental reports- difficulties in language, content, structure of the report? (The full set of questions can be found in Appendix K)

3.4 Information Needed to Conduct the Study

The information needed to seek answers to the three research questions was determined by the multidimensional perspective framework and divided into the following categories:

Table 3.2: Information needed to conduct the study

Type of information	What the researcher needed	Method
Contextual	(i) Organizational documents of the oil companies (ii) Corporate annual report between the years 2009-2012 (with a special focus on sections related to the environment)	Document review

	(iii) External documents/guidelines on the global trends, best practices, surveys on corporate social responsibility reports and sustainability reporting	
Demographic	Demographic profile of specialist informant (age, gender, education, years of working experience)	Interview
Theoretical	Genre Analysis Critical Genre Analysis (CGA) Multidimensional perspective model (Bhatia, 2004) Professional practices Organizational culture	Document review
Research Question 1. What are the communicative purposes of CER and how are they realised in terms of moves?	The rhetorical structure of corporate environmental reports and the strategies used to achieve the communicative purposes	Document review Coding Peer-debriefing
Research Question 2. What are the interdiscursive and common linguistic features found in corporate environmental reports and how do they meet the specific communicative purposes and private intentions of these oil corporations?	The overlapping discourses by use of genre mixing, genre embedding, genre bending (features of a hybrid genre) to achieve the private intentions of these oil companies	Document review Coding
Research Question 3. How do external factors affect the textualization of corporate environmental reports?	The organizational or governmental or business principles' role in shaping the textualization of the corporate environmental reports	Document review

3.5 Overview of Research Design

As mentioned earlier, this research is a qualitative study and used a multidimensional perspective framework with an additional set of tools (i.e. semi-structured interview, peer-debriefing and document review) to analyse unfamiliar genres (i.e. corporate environmental reports) (Bhatia 1993; 2004).

The following was carried out:

1) Placing the given genre-text in a situational context

Flowerdue (2002, p. 91) describes situational context as “the purposes and functions of genres and the attitudes, beliefs, values and behaviours of the members of the discourse communities within which genres are situated”. As a non-member of this discourse community, the researcher proposes that the reports are produced as a means to communicate about the companies’ environmental activities (to both shareholders and stakeholders) whilst keeping in line with the companies’ goals and objectives.

2) Surveying existing literature on linguistic analyses of the genre in question or other related or similar genres; tools, methods or theories of linguistic/discourse/genre analysis which might be relevant to this situation, seek practitioner advice, guide books, manuals, etc. relevant to the speech community in question and partake in discussions of the social structure, interactions, history, beliefs, goals, etc. of the professional or academic community that uses the genre in question. The researcher has performed an analysis of the current literature available and summarized it in the previous chapter (Refer to Chapter 2- Literature Review).

3) Refining the situational/contextual analysis by defining the speaker/writer of the text, the audience, their relationship and their goals; defining the historical, socio-cultural, philosophic and/or occupational placement of the community in which the discourse takes place; identifying the network of surrounding texts and linguistic traditions that form the background to this particular genre text; and identifying the topic/subject/extra-textual reality that the text is trying to represent, change or use and the relationship of the text to that reality. For the purpose of this analysis, the writers of the texts were defined as planners who work in the Department of Health, Safety and Environment (HSE). They are hired by the companies to work in the HSE departments. Their task would be to submit a write-up from their department by referring to their own main documents and other supporting documents such as the internal intranet as well as the Quarterly Financial Results presentation pack. The occupational placement of the community, which consists of the planners, is within the Health, Safety and Environment (HSE) aspects of the companies. The discourse takes place as the working strategy of the companies where the workers are to read and follow the directives found in the internal documents. The relationship of the text to reality lies in the form of structured documents, which are to be followed by the workers of the company. (from Najwa Zain, personal communication).

4) Selecting the corpus

The corpus for this study was selected by defining the CER genre/sub-genre that the researcher is currently working on in a way that it is made discernible from other genres that are closely linked to it. The genre is defined by the common use of communicative purposes and the situational context(s) and some unique textual characteristics of the genre-text or a mixture of these two elements. The researcher ensured that the chosen text is based on a selective criteria to highlight that it belongs to a particular genre. This

is illustrated further in section 3.7 under the heading Data Collection.

5) Textual, intertextual and interdiscursive perspective

This section analyses the text by applying the following levels of analysis- (a) statistical significance of lexico-grammar, (b) text patterning or textualization, (c) cognitive or discourse structuring and (d) analysis of the role of intertextuality and interdiscursivity. This is illustrated further in Chapter 4- Findings and Discussion.

6) Studying institutional context

As mentioned by Bhatia (2004, p. 166), studying institutional context includes the “system and methodology in which the genre is used and the disciplinary conventions that govern the use of the language in such institutional settings”. Members of the discourse community usually inconspicuously follow these conventions. It can be extracted from guidebooks, manuals and practitioner advice. This part was analysed by looking at the company’s philosophy or code of business ethics (Refer to Chapter 4- how external factors affect the textualization of the report on pages 148-150).

3.6 Conceptual Framework: A Multidimensional Perspective Framework

The nature of Corporate Environmental Reports (CER) is a rather complex blend of discursive features with multiple dimensions. To address this, this study employed a multi-dimensional discourse analytical framework, namely critical genre analysis developed by Bhatia (2004). It is hoped that this framework will highlight the key concept of interdiscursivity which will bring about the two main concepts of the CER in this study: the nature, form and function of the CER and the use and exploitation of this genre to communicate the real intentions of the corporate players (Bhatia, 2012). The

overall concern, as emphasized by Bhatia (2004) is to get a better understanding of why the reports are written the way they are.

There are four perspectives in this framework-“textual”, “ethnographic”, “socio-cognitive” and “socio-critical” which aim to offer a multiple perspective view in analyzing the CER. In order to answer the question posed by Bhatia (1993), ‘why do professionals use the language the way they do’, analysis should go beyond the linguistic descriptions of text and include the text-internal and text-external factors that shape and influence the “production as well as the reception of these generic artefacts” (Bhatia, 2004; Cheong, 2013, p. 94).

The conceptual framework adopted in this study analyses the CER genre from the textual, socio-cognitive and socio-critical perspectives and includes the following:

Textual perspective:

- Textualisation of lexico-grammar
- Rhetorical structure
- Intertextuality and interdiscursivity
- Generic conventions and practices

Socio-cognitive perspective:

- Patterns of generic integrity
- Appreciation of generic resources
- Use and exploitation of rhetorical strategies
- Patterns of interdiscursivity

Socio-critical perspective:

- Interaction between discourse and social changes
- Discourse and social practices

Only three out of the four perspectives from Bhatia’s (2004) multidimensional framework will be used because these three perspectives are sufficient for the aims of the present study. The textual perspective will examine the CER as a form of text that is

limited to exploring the surface level of the discourse. Although discourse is often placed in context, the analysis of text in the first perspective excludes any relations to context. The socio-cognitive perspective however will incorporate the meaning of context in a wider sense to not only provide how the text is formed but the way it is “interpreted, used and exploited in specific contexts, whether social, institutional, or more narrowly professional, to achieve specific goals” (Bhatia, 2002, p. 17). The socio-critical perspective will expand the notion of context in the social context direction, moving away from the textual basis to the contextual element (e.g. how do they incorporate private intentions and the identities of the participants involved). The ethnographic perspective was not utilised in this study because the study focused more on the text and rhetorical strategies and also due to the constraints in gaining access to the companies. Figure 3.1 summarizes the different analytical procedures used to analyse the data extracted from the reports. Some parts of the quadrant model have been modified to fit the current research study.

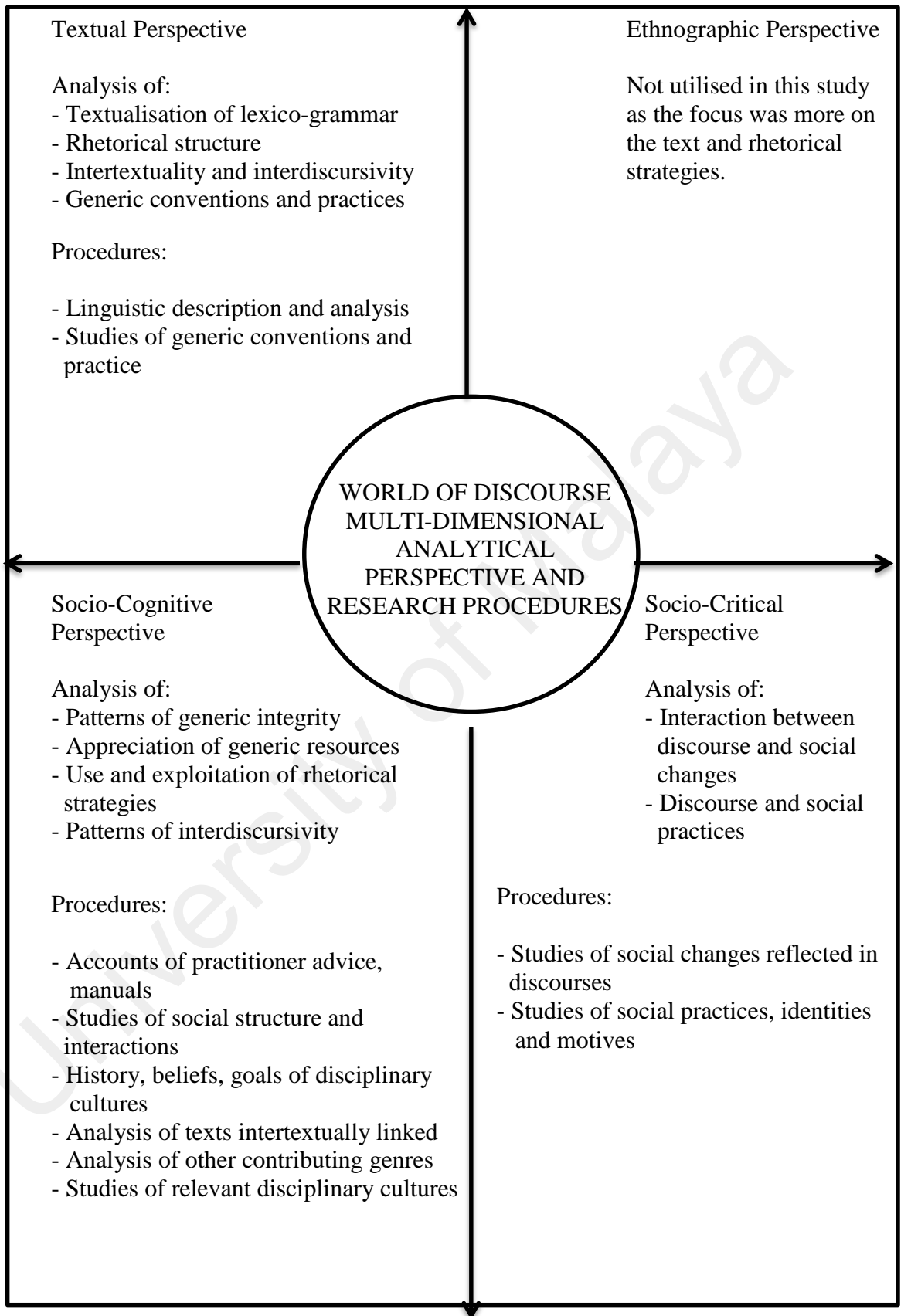


Figure 3.1: World of discourse multidimensional analytical perspective and research procedures adapted for this study (Bhatia, 2004, p. 163 & 167)

The CER consists of a document that is rich in interdiscursivity, in that it seems to emanate several distinct discourses found within its reporting genre. Foucault (1972) demonstrates that “texts mean not because of their supposed “objective” structures, but because they are the result of *discursive formations*” which are woven into society’s ideological processes (Bhatia, 2012, p. 225). This view then regards discourse as a construction of social practice.

In a similar manner, Birch, 1989 (cited in Bhatia, 2012, p. 225) points out that:

“the term discourse in this sense extends beyond everyday practice to include formations that are much larger than individual language texts”. These larger discourses can be read as texts, where the “author” of the text is not a named individual, as is often the practice with other texts, but is a set of community practices that have been historically determined and have produced a number of material objects and signs by which to read the text...can therefore be read as a text by examining and analyzing these signs and how they *form a discourse*”.

Research done by Bhatia (2010, p. 35) provided a more comprehensive view on how one can view interdiscursivity, more so in the context of professional discourse by stating that interdiscursivity:

refers to more innovative attempts to create various forms of hybrid and relatively novel constructs by appropriating or exploiting established conventions or resources associated with genres and practices. Interdiscursivity thus accounts for a variety of discursive processes and professional practices, often resulting in “mixing”, “embedding”, and “bending” of generic norms in professional contexts.

Critical Genre Analysis (CGA) deals with the concept of interdiscursivity. It places emphasis on the purpose, form and function of textual genres, in this case CER. It can also help to “determine how the selected reports are constructed, interpreted, and often used, highlighting conventions that govern and constrain CSR practice” (Bhatia, 2012, p. 226). Besides that, genre analysis also brings into focus the underlying motivations that occur in the drafting of such texts as either an attempt to repair or maintain

company reputation, because companies operate within the scrutiny of the society at large and not in solitude.

With the focus on the interdiscursive nature of the selected reports, it allows for an investigation into how the CER can be used to highlight the intertwining relationship between “discursive practices, including the construction and interpretation of professional genres, and professional practices in typical professional and corporate contexts” (Bhatia, 2012, p. 226). The choice in the usage of this framework will help to demystify this corporate genre by analyzing its communicative nature, its linguistic features (nominalizations, usage of prepositions, active verbs, first, second and third pronouns, adjectives) and also the multiple discourses embedded within. In addition to Bhatia’s (2004) framework, the CER corpus was also analyzed using frequency counts and percentages analysis for identifying the rhetorical structure in CER (see: Kanoksilapatham, 2007).

3.7 Data Collection Method

A combination of written data in the form of annual reports ranging between the years 2009-2012 and oral data from a semi-structured interview were collected and comprised of the following:

3.7.1 Written Data

A total of twenty annual reports from PDB, PGB, SHELL, BHB and Petron (formerly known as Esso Malaysia Berhad) (averaging about 60-150 pages each) have been identified as the main corpus in this study. The selection of the annual reports was based on the following criteria: companies who have experience with environmental or social or corporate social responsibility (CSR) reporting at least once, be listed on the Main Market Board of Bursa Malaysia, the reports must be published annually and are available in English on the companies’ and Bursa Malaysia’s website.

Due to the vastness of information contained within the annual reports, the sections that will be of special interest are those that focus on the companies' responsibility and policy on the environment and social activities. The sections that report corporate actions related to the environment and social aspects are the Chairman's Statement (4 pages), Corporate Social Responsibility/Corporate Responsibility/Sustainability Reporting/Corporate Commitment/Corporate Citizenship Highlight (averaging between 10-15 pages), Awards and Recognitions (3 pages), and Community Events (3 pages).

A supplementary corpus of external documents and guidelines (obtained from the official company website of PETRONAS such as the PETRONAS Code of Conduct and Business Ethics), industry best practices relating to corporate social responsibility and sustainability reporting training manuals (obtained from the CSR Competence Center, of the Malaysian-German Chamber of Commerce and Industry) were sourced out to provide organizational and corporate insight.

3.7.2 Collection of Written Data (Annual reports)

The data was collected by accessing the official company websites and also the Bursa Malaysia website, by following the links on the website, usually under headings such as "Investor Relations" or "Annual Reports" that will lead to the company's annual report (uploaded by the company in all cases in pdf format and in English). The Internet has made the gathering of public discourse extremely convenient, though extra precaution must be taken to ensure reliability of data.

To ensure the credibility and trustworthiness of the data, the reports were deemed as authentic by downloading it from the official company websites and/or Bursa Malaysia website which bears the company logo and includes a signed letter by the chairperson. More so, the data were not be tampered with, and since the reports are published in English, there is no need for translation (Bhatia, 2012).

3.7.3 Interview Data

The structure of the interview was based on a standardized guideline especially for the main questions to steer the answers of the respondent into the intended information required. The questions were in open-ended format to create an atmosphere of conversational participation between the interviewer and interviewee.

Prior to the interview, the standard definition of CER was included in the letter to the interviewee. The duration of the interview was scheduled between 30-60 minutes and conducted in English. Taking ethical issues into consideration, consent was sought from the interviewee as to whether the interview session could be audiotaped or not.

3.8 Data Analysis Method

3.8.1 Textual Perspective

The main inquiry of analysis carried out in this study was discourse analysis, namely genre analysis. Genre analysis takes on a pedagogical point of view and goes beyond that of understanding the logical development pattern of the text with an attempt to explain it. To achieve this, the researcher had to have a good knowledge of the lexicogrammatical and textual norms of the CER genre. Two levels of analysis were examined, the macrostructure, made up of the rhetorical structures and the microstructure of the documents; consisting of the linguistic features. At the macro-linguistic level, emphasis was placed on the organization or structure of the text whilst analysis on the micro-linguistic level focused on the aspects of lexicon and grammar. Discourse analysis was also used to acquire a surface-deep analysis, allowing for (in Geertz's 1973 term) a thin or thick description of language in use.

Qualitative content analysis was also employed to seek the answers as to what, why and how common patterns are present in the CER data thus enabling a more holistic extraction of meanings and insights. (Cho & Lee, 2014, p. 6).

This investigation is qualitative in nature as it is based on a written corpus of a selection of annual reports (focusing on CER) from five oil and gas companies in Malaysia. The reports were analyzed as content according to the criteria's highlighted before. Then, the reports were analyzed as discourse using some of the tools from genre analysis; in particular, the use of "linguistic and rhetorical resources to reveal the kinds of internal rhetorical structuring the corpus seem to display" (Bhatia, 2012, p. 228).

A frequency count and percentages analysis was used to answer research question one which sought to find out the communicative purposes that identify the moves in the construction of corporate environmental reports. In addition, two other characteristics of moves were identified with the first being some move types that are more common than others (obligatory) with a cut-off of a 60% occurrence rate while the other moves are considered optional (Kanoksilapatham, 2005, 2007). The model used to analyse the rhetorical structure was adapted from Kanoksilapatham (2005, 2007). The following steps were carried out to identify the move of this genre. First, an overall understanding of the text in the CER genre was acquired. Second, the function of each text segment was evaluated by conducting multiple readings and reflections of the text. The third step involved searching for any common functional and/or semantic themes by the different text segments. Next, a pilot coding was conducted to fine tune the definition of moves. A coding protocol was developed to pinpoint the examples of move types and steps. This was followed by the coding of the text itself and the process of a peer debriefing to verify the moves and how the move/step were accomplished in the text. Identifying the moves in CER revealed the unique rhetorical structuring of the reports, which highlight the communicative purpose(s) of this genre.

In order to answer research question two (identifying the interdiscursive features in CER and how do they meet the specific communicative purposes and private intentions

of the text), text-internal indicators of generic integrity developed by Bhatia (2004), was used to analyse the text by extracting certain clauses or sentences that contained a varying degree of the lexis of environment. For example, the usage of such words as sustainability, environmental care, environmental protection and environmental practices. Upon extraction, the selected texts will then be grouped in different focal themes (such as accountability, promotion, self-justification) to see the emerging patterns mediated within the text itself.

The selection of linguistic features analysed in this study include adjectives (positive), simple present tense and present perfect tense, first, second and third personal pronouns, environmental lexis features, active verbs, nominal, metaphors, repetitive phrases as they represent the salient features found in the CER text. Previous studies done by Bhatia (2004) on publisher book blurb's, Zhou's (2010) study on advertorials and Mason & Mason's (2012) study on corporate environmental reports highlighted similar features.

To further illustrate the statement above, below is an excerpt from one of the Malaysian oil companies which highlights the discourse of accountability:

PGB continues to improve its HSE practices in-line with the PGB Health Safety and Environmental Management System (HSEMS), which is a set of control parameters that is used to proactively manage all the HSE hazards and consequences which are associated with the business activity and to provide assurance to all stakeholders that HSE risks in the business are being managed to a level that is as low as reasonably practicable. In the year under review, the HSEMS was improved through the integration of procedures and work instructions relating to environmental risks. This is to ensure compliance with ISO14001:2004 (Petronas Gas Berhad (PGB), 2010, p. 78 – CR in the environment).

The extract above indicates a clear notion of accountability through the usage of words such as **in-line with**, **proactively manage**, and **ensure compliance with ISO14001:2004**. Through this written information, the company is making an attempt

to address the issue that it is being a responsible corporation, which complies with a set of international standards.

A custom coding scheme was developed to highlight the different types of discourses found in the CER documents:

Table 3.3: The three types of discourses found in CER documents

<p>Theme 1. Accountability (ACC)</p> <ul style="list-style-type: none"> • Compliance (COMP) • Continuity (CONT)
<p>Theme 2. Promotion (PRMT)</p> <ul style="list-style-type: none"> • Competitive Advantage (CA) • Priority (PRIO) • Recognition (RCOG)
<p>Theme 3. Self-Justification (SJ)</p>

Apart from text-internal indicators, this study also utilized the text-external indicators that include “the conventions that constrain generic constructs as well as professional practices, and perhaps more appropriately, specific disciplinary cultures that motivate these practices, both discursive as well as professional practices” (Bhatia, 2011, p. 34). These text-external indicators are made up of three primary factors-discursive practices, discursive procedures and disciplinary cultures.

According to Bhatia (2011, p. 35), discursive practices are “the outcome of specific professional procedures and embedded in specific professional cultures (eg: choice of a

particular genre to achieve specific objective), whilst discursive procedures are factors associated with the characteristics of participants who are authorized to make a valid and appropriate contribution”. Both of these factors take place within the confinement of the typical disciplinary and professional cultures to which a particular genre belongs.

3.8.2 Interview Transcriptions

As a supplementary analysis to the textual perspective, a narrative account of an expert member of the community was collected (see Appendix L for full transcript). The interview script was analyzed thoroughly and transcribed using the analytic methods proposed by Miles & Huberman (1994). According to Miles and Huberman, 1994 (cited in Azlan Amran & Siti Nabiha, A.K., 2009, p. 366),

even though there are diverse methods in approaching qualitative research, some analytic practices may still be used across different qualitative research types. They proposed that qualitative analysis consists of three linked sub-processes, namely, data reduction, data display and data conclusion drawing/verification. Miles and Huberman (1994) stated that these sub-processes happen concurrently. Overall, the analysis process adopted by this study loosely followed these three sub-processes.

Following this, the transcribed data was sorted out based on the underlying themes found in the interview process. Upon the advancement of this process, a comprehensive coding scheme was developed followed by a data reduction process where summaries of the patterns was made. Data reduction is described as “the process of selecting, focusing, simplifying, abstracting and transforming the data that appear from the transcribed data” (Miles and Huberman, 1994, cited in Azlan Amran & Siti Nabiha, A.K., 2009, p. 366). Next, the coded summarized data was compared and cross analyzed with the profile of the respondent and the result of this comparison was displayed in a detailed matrix table.

3.9 Socio-Cognitive Perspective

The socio-cognitive perspective deals with the “identification and analysis of various aspects of the integrity of systems of genres employed as part of the typical discursive practices of specific disciplinary cultures” (Bhatia, 2004, p. 161). This perspective attempts to complement the analyses in the textual perspective by providing further explanation between the linkages of texts and how they appropriate other generic resources (borrowed from advertising and promotional discourse) to bend the norms and conventions of report writing (providing information). These kinds of appropriation of generic resources are often prevalent in discourse areas that inhibit promotional concerns, especially in those that were traditionally non-promotional or informational (Bhatia, 2002).

Corporate environmental reports are considered the environmental carbon footprint of corporate companies. Their main purpose is to provide an account or summary of the previous year’s activities related to the environment, community engagement efforts, education and accomplishments of the company. In spite of that, corporate environmental reports seem to be shifting their purpose from ‘informing and reporting’ to steadily ‘promoting’ their companies’ environmental achievements. This is achieved by cleverly exploiting to ‘bend’ the norms and conventions of ‘reporting’ by the use of “specific lexico-syntactic as well as socio-pragmatic resources” (Bhatia, 2010, p. 39). In a sense, the company introduces the environmental measures undertaken by the company in being accountable for its action, yet at the same time it spells out its achievements by way of promotion and also provides evidence on self-justification for undertaking certain measures. The ethnographic perspective was omitted from this study, as the researcher was unable to gain access into the organizational site. The specialist informant interview helped to provide additional insight into the operational aspect of the CER.

3.10 Socio-Critical Perspective

The socio-critical perspective investigated the interaction between discourse and social changes and also social practices. It will provide an explanation on how the corporate environmental report surfaced and progressed into achieving the aims of the discourse community. This perspective will also show the rhetorical strategies used by the report writers to identify the moves as it also deals with the social changes that affect the development of the corporate environmental genre (Cheong, 2013).

3.11 Ethical Considerations

Taking into account the confidentiality issues related to the personal data of the interview respondent, the researcher ensured that prior consent was obtained from the interviewee in the form of a consent form. It was made clear to the interviewee that her personal information would remain anonymous and would not be disclosed except regarding matters related to research purposes.

3.11.1 Communicating Credibility

A peer debriefing (Bloomberg & Volpe, 2008, p. 77) session was conducted with two peers to help confirm the move analysis and increase the accuracy of the researchers' findings. It involved a discussion on a sample of the data set (4 text samples were chosen at random) between the researcher and the 'peer-debriefers' with a set of questions being asked. Feedback from the peer debriefing session was encouraging and in coherence with what the researcher found (i.e. the language used in the reports were positive and made an impression on them at first glance). Although both of them felt that there was a lack of detailed explanation pertaining to the waste management issue and the reports were not comprehensive enough (eg: no mention of a public complaint section, the duration of the time scope of this non-renewable resource,

or mention of the Environmental Impact Assessment (EIA)). [Note: A sample of the peer-debriefing questions can be found under Appendix N)

3.12 Summary

To sum up, this chapter provided a detailed explanation on the research methodology used for this study. A qualitative analysis was deployed to seek a ‘thicker description’ of the language used in CER. The research corpus contained a total of twenty reports from the top five major oil and gas companies on the Main Market Board of BURSA Malaysia between the years 2009-2012. A conceptual framework was derived from a multi-perspectival view of discourse to gather a wholesome view of the study. Issues on ethical considerations and credibility were addressed in this chapter as well.

University of Malaysia

CHAPTER 4: FINDINGS AND DISCUSSION

4.1 Introduction

This chapter presents and discusses the findings drawn from the intertextual and interdiscursive analysis of twenty corporate environmental reports (CER) produced by five oil and gas companies in Malaysia between the years 2009-2012. The analyses will be presented in accordance to three out of four perspectives established by Bhatia (2004); namely the textual perspective, socio-cognitive and socio-critical perspective. Only three out of the four perspectives from Bhatia's (2004) multidimensional framework will be used because these three perspectives are sufficient for the aims of the present study.

4.2 Textual Perspective

This section covers three main aspects of linguistic analysis, (1) the lexicogrammatical features of the text which are the rhetorical strategies and linguistic features employed by the writers or creators of the document (i.e. Corporate Environmental Reports) (2) the text-patterning or as described by Widdowson (1979) textualization by examining the generic conventions and professional conduct, disciplinary cultures consisting of discursive and professional practices that are used to achieve the specific communicative purposes and private intentions of these corporations and (3) schematic structuring/structural organization of the text that consists of the moves that define the communicative purposes of this genre.

4.2.1 *Macrostructure of Corporate Environmental Reports*

4.2.1.1 **Communicative Purposes of Corporate Environmental Reports**

In general, company annual reports serve several audiences such as their stakeholders, their staff and in some cases, their customers along with a multitude of purposes such as to keep its shareholders updated on the companies' state of affairs or

performance, to inform its staff of the companies' latest developments and progress and also as a tool to communicate with its customers. It can also be persuasive in nature to attract and maintain shareholder confidence and continued support in the company. The CERs are regarded as a hybrid or mixed genre (Bhatia, 2004) as it resonates from the discursive generic values of reporting genres (such as arguments and narrations) and also promotional genres (such as evaluations and descriptions). The combination of these two types of genres reveal its communicative purposes, which are (i) to provide an account or summary of the previous year's activities related to the environment, community engagement efforts, education and accomplishments of the company including its subsidiaries in Malaysia, (ii) to communicate the importance of environmental related issues and (iii) to promote an image of good environmental consciousness.

As a whole document, the CER's first communicative purpose aims to give a general overview on the types of activities that took place in the past year by dividing it into categories such as environment, safety and health of its employees, community engagement efforts, education, awards and achievements of the company. The segmentation of activities portrays the diversity of activities executed by the company (see an example of CER by Petronas Dagangan Berhad (PDB, 2012) for Move 1. Headline and Move 2. EST. Establishing credentials in Table 4.1). The second communicative purpose relays the importance of environmental related issues highlighting the companies' commitment and public declaration to protect, maintain and conserve the environment. This is shown in Move 3. INTHSE: Introducing the Health, Safety and Environment initiatives. As these oil companies operate within a volatile environment, it is deemed important for them to justify their actions and pledge to be responsible companies, thus complimenting the third communicative purpose, which is

to promote an image of good environmental consciousness as shown in Move 4.DESCOM: Describing community engagement and development.

Due to the hybridized nature of these reports, there exists room for companies to be competitive with one another for staff and customer loyalty. Different companies employ different perspectives and outlooks based on their company's philosophy, goals and objectives. For ESSO Malaysia Berhad (EMB), their lead paragraph in their Corporate Citizenship Highlights section states (emphasis added):

Corporate social responsibility, or corporate citizenship as we like to call it, has long been a tradition in our 117 year history in Malaysia. At Esso Malaysia Berhad (EMB) we **strive to be a leader in corporate responsibility** by **operating with integrity, maintaining a steadfast commitment to safety, health and the environment** and **observing the highest ethical standards** in the way we conduct our business. We **treat our employees and customers with respect** and **seek help to improve the quality of life in the community** where we operate. This section describes the corporate citizenship efforts and accomplishments of EMB and the other subsidiaries of ExxonMobil in Malaysia. (EMB, 2009, p. 14-Corporate Citizenship Highlights)

In comparison to the lead paragraph by SHELL Refining Company (Federation of Malaya) Berhad as shown below:

Your Company is **a part of the society** in which it operates and has **ingrained corporate social responsibility in all we do to ensure that we deliver a positive impact to benefit communities, enrich lives and help to improve the quality of life.** (SHELL, 2009, p. 53- Corporate Social Responsibility).

Both companies denote that CSR is a core part of their company's corporate responsibility agenda and set high standards to achieve them by including attractive benefits (i.e. treating employees and customers with respect and vowing to improve the living standards of the communities in which the companies operate in). From a discourse development point of view, the combination of reporting and promotional activities further enhances the writers' private intentions (i.e. exploitation of discursive devices) to better position the company in a "contemporary (environmentally friendly)

corporate paradigm” (Barrow, 2005; Bhatia, 2004; Ottman, 1994, cited in Mason & Mason, 2012, p. 486).

Table 4.1: A sample of moves, move-step combinations and lexico-grammatical features identified in the Corporate Responsibility section (PDB, 2012)

Move	Step	Lexico-Grammar
Move 1. Headline		Corporate responsibility
Move 2. EST: Establishing credentials	Step 1: Introducing the company's broad objectives and goals	<p>PDB is committed to ensure sustainable development and performance of its business operations as part of its strategy to build trust with all its stakeholders.</p> <p>At PDB, we are steadfast in our efforts to align all our operations towards the goal of having a “sustainable” business. We want to flourish not just as a business entity but as a sustainable organisation as well.</p> <p>Towards this end, we have put in place concrete measures covering a wide spectrum of our operations to be in line with the seven key result areas of PETRONAS’ Corporate Sustainability Framework:</p> <ul style="list-style-type: none"> • Shareholder Value • Product Stewardship • Societal Needs • Health, Safety and Environment • Natural Resource Use • Climate Change

	<p>Step 2: Elaboration of corporate responsibility in the Marketplace</p> <p>Step 3: Elaboration of corporate responsibility in the Workplace</p>	<ul style="list-style-type: none"> • Biodiversity <p>In April 2011, PDB unveiled its new tagline, ‘All The Way’ to put into “action” our efforts in translating sustainability to the market place. In line with this, the Company continues to go every step of the way to provide its valued stakeholders with innovative products and service excellence that exceed industry standards...</p> <p>As a responsible employer, PDB is committed in providing a conducive and progressive workplace for its employees. PDB continues to further improve to ensure that employees’ well-being is being taken care off. For the period under review, the Company had offi ciated the new office in Kota Kinabalu located at Kompleks Karamunsing, furnished with the latest workplace design and complete with its own gym. In Quarter 3 of 2011, renovation works for the Central Region Office in Dayabumi had taken place as one of the many initiatives to encourage employees to push the bar to greater success.</p>
<p>Move 3.INTHSE: Introducing the Health, Safety and Environment initiatives</p>	<p>Step 1: Outlining the company’s environmental policy</p>	<p>Health, Safety and Environment Management</p> <p>Continuing the ‘safety first’ culture, the Company remains committed to adhere to world-class health, safety and environment (HSE) practices across its employees, business partners and vendors.</p>

	<p>Step 2: Introducing the health, safety and environment aspects</p> <p>Step 3: Displaying company credibility</p>	<p>This includes strict adherence to the Zero Tolerance (ZeTo) Rules that was officially implemented in the last financial year to reduce operational hazards at the work place. The ZeTo Rules supplement the safety rules and regulations imposed by PETRONAS and any laws and regulations applicable at locations where work is carried out.</p> <p>HSE Performance</p> <p>For the period under review, there was no reportable fatality incident as the result of strict adherence to the HSE policies. Lost Time Injury Frequency (LTIF) and Total Reportable Case Frequency (TRCF) were 0.54 and 1.25 compared to 0.87 and 0.87 in FY2010/11 respectively.</p> <p>It is important to note that major Loss of Primary Containment (LOPC) incidents decreased from five in FY2010/11 to two incidents in the period under review. Another category that marked a significant drop is the reportable fire incidents. The total number of fire incidents was four in this review period compared to eleven incidents in FY2010/11.</p>
<p>Move 4.DESCOM: Describing community engagement and development</p>	<p>Step 1: Introducing the community engagement activities</p>	<p>Societal Needs</p> <p>As a responsible corporate citizen, PDB continues its efforts in reaching out to the community where it operates. In line with the nature of its business, road safety awareness remains a priority for PDB, in addition to other contributions made to the local communities.</p> <p>As an ardent advocate of road</p>

		<p>safety, PDB again organized its flagship road safety campaign – PETRONAS Coffee Break for the 12th consecutive year during the festive seasons. The campaign is in line with the efforts of the Ministry of Transport to prevent and minimise road accidents during the ‘balik kampung’ exodus. During the campaign, 32 participating PETRONAS Stations located along the highways and major trunk roads across Malaysia offered complimentary beverages and snacks to refresh motorists before continuing their journey. Practical road safety tips and vehicle inspection were also provided to further enhance the effectiveness of the Campaign.</p> <p>For the period under review, the Campaign successfully reached more than 800,000 motorists. In addition to the yearly Campaign, PDB also fuelled 50 St John Ambulance vehicles that provide 24-hour emergency service on all the major highways throughout the country during the ‘balik kampung season’.</p>
--	--	--

4.2.1.2 Generic Structure of Chairman’s Statement

The first section within the corporate annual report showed an occurrence of 50% (10 out of 20 reports = 50%. Refer to Table 4.4 for further details) concerning the environment in the Chairman’s Statement. The statement usually appears after the management profile section of the annual report. It is written in a skillful manner to accomplish a specific communicative and social purpose. An example of a Chairman’s Statement from SHELL, 2012 is shown in Table 4.2:


Table 4.2: A sample of moves, move-step combinations and lexico-grammatical features identified in the Chairman’s statement (SHELL, 2012)

Move	Step	Lexico-Grammar
<p>Move 1. OPN: Opening the report</p>	<p>Step 1: Salutation greeting and/or</p> <p>Step 2: Prelude statement of company’s resilience despite the challenging economic environment</p> <p>Step 3: Introducing the report</p>	<p>Dear shareholders,</p> <p>In 2013, Shell Refining Company (“SRC”) will celebrate its 50th year of operations in Port Dickson. It is a major milestone, especially as it converges with the operational start up of Hijau Phase 1- one of your company’s newest assets designed to sustain competitive performance as refining margins continue to come under pressure from an overarching in capacity.</p> <p>On behalf of your Board of Directors (Board), I present our performance for the past year.</p>
<p>Move 2. ECON. Reporting on the economic environment</p>	<p>Step 1: Providing a description of the global market’s condition</p> <p>Step 2: Providing a description of the local market’s description</p> <p>Step 3: Reporting on the current condition of the company in response to market condition</p>	<p>2012 was a challenging year for the global oil and gas industry as energy demand was still in a state of flux. Five years after the onset of the financial crisis, and despite the extraordinary fiscal and monetary support, global economic recovery remains fragile.</p> <p>Against this backdrop, Malaysia’s economic resilience in 2012 was remarkable. The year saw the growth in domestic demand for energy that required the industry to draw on all its resources. Malaysia’s GDP grew five per cent and energy needs increased accordingly.</p> <p>In 2012, we also signed five new exploration production sharing contracts (“PSCs”) and two enhanced oil recovery (“EOR”)</p>

		<p>PSCs. Under the new EOR contracts, Shell Malaysia's upstream companies and partner PETRONAS Carigali Sdn. Bhd. will further develop six oil fields in the Baram Delta offshore Sarawak, and three oil fields in the North Sabah development area offshore Sabah, using EOR or other appropriate related technologies for the next 27 years.</p> <p>The development is expected to have a positive impact on Malaysia's oil reserves and benefit the country as a whole. It also extends the sustainability of Shell Malaysia's upstream operations in the country for at least another generation.</p>
<p>Move 3. FNP. Reporting on the financial performance of the company</p>	<p>Step 1: Describing the overall performance of the company</p> <p>Step 2: Providing the financial results of the company</p>	<p>In 2012, due to fluctuations in oil prices and product demand, refining margins were under pressure globally, despite a slight respite in the third quarter.</p> <p>Your Company posted a net loss aftertax of RM95 million for the year in review, compared to an after-tax loss of RM126 million in 2011, due to better refining margin as a result of global refinery outages in 2012.</p>
<p>Move 4. OPC. Reporting on the operational performance of the company</p>	<p>Step 1: Displaying company credibility</p> <p>Step 2: Describing the performance review of the company</p>	<p>SRC's response was to focus on world class reliability, keeping tight control on costs and producing high quality products to the market – and to do that in a way that is efficient, safe, and environmentally sensitive.</p> <p>We take pride in your Company's achievements in these areas. In the last five decades, your Company has maintained asset integrity, and</p>

		<p>achieved a reputation for reliability, safety and engagement with the community.</p> <p>It has built ties with over three generations of Port Dickson residents and performed to exemplary standards with continuous improvement.</p> <p>At the same time, we are also heading towards greater cost competitiveness through Hijau. With a flawless start up of Hijau, your Company can start to capitalise on the advantage of refining more sour crudes that offer better margin performance. This is a timely achievement as new refining facilities with bigger capacities are set to come on stream and make refining in Malaysia even more competitive in the near future.</p>
<p>Move 5. CR. Introducing the corporate responsibility initiatives</p>	<p>Step 1: Introducing the continued investment on human capital development</p>	<p>As we move towards an exciting oil and gas future which will be fueled by greater competition, human resource development is a key concern in the industry. In this aspect, SRC has a strong advantage as it leverages on the resources of one of the biggest oil and gas companies in the world.</p>
<p>Move 6. FBIZP. Highlighting future business prospects</p>	<p>Step 1: Expectation for the future economy</p> <p>Step 2: Reporting on future plans and strategies to remain competitive and/or</p> <p>Step 3: Introducing the continued investment on human capital development</p>	<p>Global demand still looks to be sluggish in 2013 as the US continues to struggle and the Euro-zone sentiment remains pessimistic.</p> <p>Your Company's key focus areas continue to be improving its financial and operational performance including ensuring processing flexibility, cost competitiveness and high plant reliability.</p> <p>We continue to safeguard your Company's assets and people through asset integrity, and process and people safety programmes. In</p>

		<p>many instances, this requires a change in culture, and a determination to learn from unfortunate incidents that happen to others in the industry. The Board and I are committed to ensure that there are no major untoward incidents during our watch.</p>
<p>Move 7. ACK. Acknowledgement</p>	<p>Step 1: Concluding appreciations to staff of all of the employees, shareholders, dealers and customers</p> <p>Step 2: Announcing the resignation of a board member and details of his/her last date of appointment and/or</p> <p>Step 3: Expressing gratitude to the former board member(s) for their level of service</p> <p>Step 4: Announcing the appointment of a new board member in replacement of a former board member</p>	<p>On behalf of your Company, I would like to record my utmost appreciation to our shareholders, the Board of Directors, the management, our employees, contractors and all our other stakeholders for your continued support, perseverance and dedication in the face of the year's volatile economic situation and our challenging business environment.</p> <p>In June 2012, we bid farewell to the illustrious Datuk Mohd Anuar bin Taib, who was at the helm of the Board for two years before moving on to new challenges. I take this opportunity to express the Board's regard and gratitude to Datuk Anuar.</p> <p>Under his stewardship, your Company made great progress in its journey to be a top quartile refinery. This included the achievement of 10 years without loss time injury, the conception of Hijau, as well as the superb execution of the statutory Major Turnaround in 2011.</p> <p>Additionally, please join me in extending a warm welcome to our new Director, Mr. Chew Seng Heng, who is also the Finance Director of Shell Malaysia. Mr. Chew brings with him over 20 years of experience in the finance sector and involvement with other Shell companies. It is</p>

	Step 5: Ending politely	indeed a privilege and pleasure having him on board. I look forward to taking your Company to even greater heights. Thank you.
Move 8. CLS. Closing the report	Step 1: Signature of the Chairman of the company Step 2: Official credentials of the Chairman of the company and/or	 Iain John Lo Chairman

From this sample, we can concur that the communicative purpose of the Chairman's Statement of these reports were to promote the positive aspect of the company by use of legitimization in the form of facts, figures and mention of awards. The shift from the original purpose of 'informing and reporting' to 'promoting' the company is done by "mystifying' corporate weakness through 'bending' of socially accepted communicative norms of corporate disclosure genres" (Bhatia, 2008b, p. 168). In order to achieve this purpose, the analysis showed that the Chairman's Statement consisted of the following moves and steps (see Table 4.3). In support of these eight main moves are lists of steps that seem to vary from one oil and gas company to another (refer to the overall total findings of the generic structure of the Chairman's Statement in Table 4.4).

This corpus followed the categorization of moves and steps according to Kanoksilapatham (2005, 2007) that were either conventional (C) with a cut-off of a 60% occurrence rate or otherwise optional (O).

Table 4.3: Move structure of the Chairman's Statement

Move 1.OPN: Opening the report

Structure A:

Step 1: Salutation greetings

and/or

Step 2: Prelude statement of company's resilience despite the challenging economic environment

Step 3: Introducing the report

Structure B:

Step 1: Prelude statement of company's resilience despite the challenging economic environment

and/or

Step 2: Salutation greetings

Step 3: Introducing the report

Structure C:

Step 1: Salutation greetings

Step 2: Introducing the report

Move 2.ECON: Reporting on the economic environment

Step 1: Providing a description of the global market's condition

Step 2: Providing a description of the local market's condition

Step 3: Reporting of measures taken by the government to strengthen the local market's condition

Step 4: Reporting on the current condition of the company in response to market condition

Move 3.FNP: Reporting on the financial performance of the company

Structure A:

Step 1: Describing the overall performance of the company

Step 2: Providing the financial results of the company

OR

Move 3.FFP: Foreseeing future prospects

Structure B:

- Step 1: Pledging reassurance on the safety of its employees
 - Step 2: Providing strategies to improve the safety process
 - Step 3: Pledging continued investment on human capital development
-

Move 4.OPC: Reporting on the operational performance of the company

Structure A:

- Step 1: Displaying company credibility
- Step 2: Describing the performance review of retail and industrial business
- Step 3: Introducing the company's Corporate Citizenship initiatives

Structure B:

- Step 1: Providing a general account on the current workforce situation in Malaysia
 - Step 2: Introducing the company's commitment on the training and development of its employees
 - Step 3: Mentioning of investment of resources for development
 - Step 4: Presenting new company policies
-

Move 5.CSER: Introducing the corporate social and environmental responsibility Initiatives

- Step 1: Introducing the Health, Safety and Environment (HSE) efforts conducted by the company
- Step 2: Introducing the continued investment on human capital development
- Step 3: Introducing the social responsibility programmes conducted by the company and/or
- Step 4: Displaying company credibility

OR

Move 5.BIZ: Introduction of new business strategies

Move 6.FBIZP: Highlighting future business prospects

Structure A:

Step 1: Expectations for future economy

Step 2: Reporting on the current local economic state
and/or

Promising to meet the national agenda of the country

Step 3: Providing a disclaimer that may affect the companies' performance for the
following year

Step 4: Reporting on future plans and strategies to remain competitive

Structure B:

Step 1: Providing reassurance of the company's performance

Move 7.ACK: Acknowledgement

Step 1: Announcing the resignation of a board member and details of his/her last
date of appointment

Step 2: Announcing the appointment of a new board member in replacement of a
former board member

Step 3: Expressing gratitude to the former board member(s) for their level of service

Step 4: Concluding appreciations to staff of all of the employees, shareholders,
dealers and customers

Step 5: Ending politely

Move 8.CLS: Closing the report

Step 1: Signature of the Chairman of the company

Step 2: Official credentials of the Chairman of the company and/or

Step 3: Date of signature

Move 1- Opening the report. Move 1 is an obligatory (100% of the time) move present in all of the samples. The first noticeable feature was that the Chairman's Statement was in the format of a letter to shareholders. This indicates that they followed the 'conventional indicators' that is usually present in the genre of letters. It began with a formal address to the shareholders and proceeded with a presentation of the report (Bhatia, 2004; Nickerson & De Groot, 2005). It is interesting to note that the formal opening addressed the readers and presented the report but not the chairman's statement. In this regard, the chairman's statement now functions as the introduction to the report.

The formal opening of the chairman's statement only appears once at the beginning of the report and is made up of three different strategies. It is regarded as the formal opening of the report and not the letter because it introduces the annual report, which is not confined to the chairman's statement only and this could be considered an aspect of intertextuality as it connects the sub-genre of the chairman statement to other sub-genres found in the annual report (Bhatia, 2004; 2010; Mobasher & Afida Mohammad Ali, 2015). M1.OPNs1A (whereby M refers to Move, s refers to step, and A or B or C refers to Structure A or B or C and so forth) is a salutation greeting to the shareholders and this indicator was also exemplified in De Groot's (2008) study. Some examples of M1.OPNs1A and M1.OPNs2B are 'Dear shareholder', 'Dear shareholders' or 'Dear stakeholders'. However, M1.OPNs1C did not appear for two of the oil and gas companies, Esso Malaysia Berhad (EMB or now known as Petron Malaysia Refining & Marketing Bhd.) and PETRONAS Dagangan Berhad (PDB) during the period between 2009-2011 (EMB09-EMB11) and 2009-2010 (PDB09-PDB10) respectively.

The second step; M1.OPNs2A (or the first step; M1.OPNs1B) is not a common fixture across the annual report samples as most of the reports continue with introducing

the report. Its function is to boost the confidence level of the shareholders to continue investing in the company by highlighting the company's positive achievements. It begins with a dismal display of the current market conditions but soon changes to a brighter outlook supported by facts and figures. The placement of this step either at the beginning before the salutation or after the salutation greeting shows that it is meant to attract the attention of the readers and to entice the reader to continue reading. Some examples of M1.OPNs2A and M1.OPNs1B are:

(1) It is indeed heartening that our efforts to rise above global challenges and yet remain competitive have produced noteworthy results. Your Group has delivered a strong performance and is pleased to report a profit before tax of RM726 million. (BHB, 2010, p. 8-Chairman's Statement)

(2) 'The Company's total revenue grew by 9% to RM24.4 billion from the RM22.3 billion recorded in the previous financial year'. (PDB, 2009, p. 29-Chairman's Statement)

The varying structures (A and B) shown in the examples above could be due to the different companies focuses or idiosyncracies that are linked to the specific companies' goals and aims or intentions. For BHB, the year 2010 highlights the company's recovery after the global economic downturn encountered in 2008-2009. For PDB, their 2009 statement on the company's resilience was placed first to reassure shareholders that the company is performing well despite the challenging economic environment.

The third step, M1.OPNs3A/B (or the second step; M1.OPNs2C) formally introduces the report using the following phrases complete with the year the report belongs to, as illustrated below. This step was also present in De Groot's (2008) study.

(1) I am glad to present you with our Annual Report for the year ended 31 December 2010. (BHB, 2010, p. 9-Chairman's Statement)

(2) On behalf of the Board of Directors, I am pleased to present the Annual Report of PETRONAS Dagangan Berhad (the Company) for the financial year ended 31 March 2009. (PDB, 2009, p. 29-Chairman's Statement)

(3) On behalf of the Board of Directors, I am please to report on the financial and operating performance of the Company for the year ended December 31, 2011. (EMB, 2011, p. 2-Chairman's Statement)

Move 2- ECON: Reporting on the economic environment. This move describes the company's general performance in the past year. The elements that are typically present include the challenges faced by the companies and the description of immediate response by the companies against those threats. However, this move was not found in the Esso Malaysia Berhad's (EMB09-EMB11) and SHELL (SHL10) sample. The chairman's statement across all samples in the year 2009 had similar bleak accounts of the current economic state due to the global economic recession of 2008-2009. M2.ECONs1 provides an account of the current global economic condition. A similar step was also found in De Groot's (2008) study. A sample of M2.ECONs1 is:

(1) While the world economy experienced the worst effects of the global economic downturn in the first half of 2009, most economies experienced a recovery in the second half of the year. (PGB, 2010, p. 31-Chairman's Statement)

M2.ECONs2 presents the local market's economic condition in response to the global economic condition. Examples of move M2.ECONs2 reads:

(2) The Malaysian economy was not spared. Prior to the crisis, Gross Domestic Product registered a strong growth of 7.1% in the first half of the year. (PDB, 2009, p. 29-Chairman's Statement)

(3) The Malaysian economy contracted by 6.2% in the first quarter of 2009 after registering a slight growth of 0.1% in the fourth quarter of 2008. (BHB, 2009, p. 6-Chairman's Statement)

M2.ECONs3 describes the measures introduced by the government to strengthen the local market's condition. An excerpt of this move is:

(4) In response, the Malaysian Government introduced much needed stimulus packages that helped to prop up the domestic economy. (BHB, 2009, p. 6-Chairman's Statement)

M2.ECONs4 presents the company's current condition in response to the dynamic economic conditions often in general terms. An example of this would be:

(5) Your Company faced these challenges by delivering another year of improved reliability, profitability and performance. Our steadfast focus on increasing margins through prudent operational strategies, cost optimization and leveraging on an optimal supply structure underpins our ability to deliver to our stakeholders. (SHELL, 2009, p. 42-Chairman's Statement)

Move 3- Reporting on the financial performance of the company. Arguably the most important move in the chairman's statement as it provides an account of how much profit and dividend the company made in the past year. This move was present in all of the samples (100% of the time) and displayed the figures. It was also found in De Groot (2008) and Nickerson & De Groot's (2005) study on management foreword of the UK and Netherlands. M3.FNPs1 states the overall performance of the company using a positive tone. An example of this would be:

(1) The Group has exceeded expectations, in line with its objective to surpass the previous year's performance. (BHB, 2010, p. 9-Chairman's Statement)

M3.FNPs2 provides the financial results of the company including the total revenue, before tax profit, after tax profit, and dividend per share. Examples include:

(2) The Company recorded an after tax profit of RM 153 million in 2011 compared to a profit of RM 269 million recorded in 2010 as earnings from higher sales volumes... (EMB, 2011, p. 2-Chairman's Statement)

(3) With regards to your Company's performance, your Board has recommended a final dividend of 30 sen per RM1 unit share...(SHELL, 2010, p. 38-Chairman's Statement)

An alternative **Move 3.FFP- Foreseeing future prospect** was also identified in one of the annual reports (SHL10) This particular report had a different structure than the rest because it presented its future prospect before their dividends announcement. M3.FFPs1B pledges reassurance on the safety of its assets and employees as the environment they work in can be unpredictable. For example:

(4) We continue to safeguard your Company assets and people through asset integrity, and process and people safety programmes...The Board and I are committed to ensure that there are no major untoward incidents during our watch. (SHELL, 2010, p. 38-Chairman's Statement)

M3.FFPs2B acts as a justifier to the aforementioned promise by providing strategies to improve the safety process:

(5) We aim to be in the Top Quartile of refineries in the world. To achieve this, your Company will continue to focus on these areas, with specific emphasis on process and people safety. They are: Improving our health, safety, security and environmental performance, Employing world-class reliability and maintenance programmes to deliver high plant availability. (SHELL, 2010, p. 38-Chairman's Statement)

Move 3.FFP concluded with M3.FFPs3B's focus on its continued investment in human capital development because its employees represent the backbone of the company. Their statement reads as follows:

(6) Your Company will continue to invest time, money and energy in developing the human resources needed to man and grow its operations in the country. (SHELL, 2010, p. 38- Chairman's Statement)

Move 4- OPC: Reporting on the operational performance of the company.

Besides reporting on the financial performance of the company, public listed companies are also required to disclose the operational performance of the company as mentioned in the Bursa Malaysia listing requirements (Bursa Malaysia Security Berhad, 2013). Under this move, the company provides details of its whole performance that includes

its retail businesses, industrial business, refinery, mention of awards and achievements, introduction of new business strategies and company policies, environmental and social initiatives, human capital development. Previous studies (Nickerson & De Groot, 2005; De Groot, 2008) have also shown that purposes of reporting past performance are to report on financial performance and on operational/non-financial performance. Both of these two functions may be viewed as ‘complimentary moves’ whereby they complete one another but can also stand-alone. The structure of Move 4 especially the steps seems to vary from company to company. In M4.OPCs1A, it begins with a display of company credibility (awards received and the introduction of safety programmes). A sample of this step is:

(1) The refinery and product terminals continued its strong commitment to safe operations and environmental protection, with the refinery receiving the Prime Minister’s Hibiscus Notable Award from a non-profit organization which is supported and endorsed by the Ministry of Environment, and the ExxonMobil Asia Pacific Environmental Award for continued improvement in emissions level. (EMB, 2011, p. 2-Chairman’s Statement)

M4.OPCs2A describes the performance review of the retail and industrial businesses. The business scope of oil companies revolves around the upstream, midstream and downstream business, thus the need to provide information on all three businesses’ performance. An example would be:

(2) The Company invested approximately RM55 million mainly in retail service station development, site upgrading and brand harmonization programmes to continue to provide a high quality service station network. (EMB, 2011, p. 5-Chairman’s Statement)

M4.OPCs3A is introducing corporate citizenship initiatives. For example:

(3) In the area of corporate citizenship, the Company continued its long-standing tradition of investing in the community by funding a variety of projects in the four key focus areas of human capital development, environment and energy literacy,

safety and health and corporate governance. (EMB, 2011, p. 7-Chairman's Statement)

A different structure in describing the strategies of Move 4 was found in sample BHB09. M4.OPCs1B began by providing a general account on the current workforce situation in Malaysia.

(4) Talent is crucial to our success and human capital is paramount in order for us to achieve results. We are fortunate to have developed a wide spectrum of talent, with defined skills and expertise. (BHB, 2009, p. 11-Chairman's Statement)

The second step M4.OPCs2B reported on the company's commitment on the training and development of its employees:

(5) During the year, we ploughed in more investments be it time, resources or funds to improve the personal development and skills-set of our human capital. (BHB, 2009, p. 11-Chairman's Statement)

The third step M4.OPCs3B introduced new company policies such as:

(6) The year under review saw the initiation of a new policy whereby executive and non-executive employees are now required to complete a minimum number of hours in training annually. (BHB, 2009, p. 11-Chairman's Statement)

The high emphasis placed on nurturing the company's talent is to ensure that the human capital is developed.

Move 5- CSER. Introducing the corporate social and environmental responsibility initiatives. This part is of particular interest to this study as it deals with the achievements and acts of corporate social responsibility (CSR) instead of the company's performance. Previous analysis has shown that CSR is used to promote a positive image for the company, which indirectly influences the financial performance of the company (Bhatia, 2010). Displaying company credibility was also identified as

one of the steps utilized to achieve this purpose. M5.CSERs1 places a strong emphasis on the introduction of the Health, Safety and Environment (HSE) efforts conducted by the company. This is to reassure the reader that the company does not compromise on the HSE aspects as the nature of business of oil and gas companies are volatile. An example would be:

(1) Health, Safety and Environment (HSE) will always be the main focus of the Company in doing business and the HSE culture is continuously inculcated within the hearts of our employees and contractors through pervasive implementation of HSE programmes and activities at all levels. (PGB, 2010, p. 33-Chairman's Statement)

M5.CSERs2 introduces the continued investment on human capital development as in the following excerpt:

(2) Human capital remains as one of PGB's greatest assets and we continue to encourage a culture of learning among our employees as part of our efforts to develop future leaders for the organisation. (PGB, 2010, p. 33-Chairman's Statement)

M5.CSERs3 is displaying company credibility that is done through reporting on the CSR programmes conducted by the company, awards/recognition/certification received. De Groot (2008, p. 143) also found two steps that deal with displaying company credibility, 'involvement in HRM/CSR' and 'focus on strength and credibility'. This study combined both of the aforementioned steps into one as they both account for displaying company credibility and shape a positive image for the company. Both steps are mutually exclusive to one another as displayed in this example:

(3) As a responsible and caring organization, the Company also believes in giving back to the community through involvement in various projects...The concerted efforts on HSE, corporate social responsibility and aggressive business improvement activities have resulted in the Company being recognized for its superior brand performance, winning many prestigious awards like the Reader's Digest Trusted Brand 2009 Gold Award...(PDB, 2010, p. 33- Chairman's Statement)

An alternative **Move 5.BIZ- Introduction of new business strategies** was also identified in one of the annual reports (PGB09-11) This particular report presented additional information regarding its business strategies to maintain a competitive edge and it could be due to shareholder interest as well. An example of M5.BIZ is displayed below:

(4) Owing to the Company's vast expertise and experience in pipeline project management, the 500km Sabah Sarawak Gas Pipeline project from Kimanis in Sabah to Bintulu in Sarawak has progressed into its initial execution phase. The Company also, together with Yayasan Sabah, agreed to develop a 300 megawatt gas power plant and its related facilities in Kimanis to meet the growing demand for electricity requirement in Sabah. This led to the setting up of a joint venture company between the Company and Yayasan Sabah with equity participation of 60% and 40%, respectively. (PGB, 2009, p. 32-Chairman's Statement)

Move 6- FBIZP. Highlighting future business prospects. According to Bhatia (2004), this move is called forward-looking statements (FLS) and was present in all of the samples (100% of the time). The Security Exchange Commissions (SEC) strongly advises companies to provide forward-looking statements about their future plans and expectations for the future. The positive written statements usually describe the hopes for future plans of the company although not in detail but in a general summary. This move has a direct impact on the investors' continued support in the company, as they need to make informed decisions. Each company varied in the way it presented Move 6. Some of the companies had only a single paragraph describing the future prospect as in M6.FBIZPs1B which provides reassurance of the company's performance in spite of the challenging business environment, as shown below:

(1) Demand for gas is expected to remain strong in line with the projected economic growth of the Malaysian economy. With continued challenges arising from tight gas supply and high cost environment, the Company will continue on leverage on its experience and expertise in the business to forge ahead and deliver value to its stakeholders. (PGB, 2010, p. 35-Chairman's Statement)

In another example, M6.FBIZPs1C describes the expectations for the future economy:

(2) Looking ahead, the global economy is expected to sustain a gradual recovery trend. Global growth is forecasted at 3.9% in 2010 compared to -0.8% in 2009. (PDB, 2010, p. 33-Chairman's Statement)

M6.FBIZPs2A reports on the current local economic state and includes the national agenda of the country as part of its business strategy. An example of this would be:

(3) On the domestic front, Malaysia's GDP is anticipated to achieve growth of about 5% in 2010, driven by both Government initiatives as well as those private sectors. In addition, the introduction of the New Economic Model (NEM) to be implemented along with the 10th Malaysia Plan will ensure sustainability in the domestic economic growth between 2011 and 2015. (PGB, 2010, p. 33-Chairman's Statement)

M6.FBIZPs4A reports on the future plans and strategies to remain competitive as exemplified in this statement:

(4) The Company will continue to strive towards superior performance through service excellence, innovation and cost optimization initiatives, creating value for the Company and upholding the vision to be the 'Brand of 1st Choice'. (PGB, 2010, p. 33-Chairman's Statement)

Move 7- ACK. Acknowledgement. This section of the chairman's statement contains a token of gratitude to the following persons who had contributed directly or indirectly in the operational and managerial aspects of the company. They are usually

the Board of Directors, management and staff, shareholders, dealers, partners, customers and also the Government. An example of this move is:

(1) I would like to express my deepest appreciation to all our customers, dealers, partners, shareholders and especially the Government for their relentless support. Last but not least, to our Board of Directors, thank you for your insightful guidance, support and cooperation. (PDB, 2010, p.33-Chairman's Statement)

Steps that are occasionally present in this move is M7.ACKs3A-expressing gratitude to the former board member(s) for their level of service as described here:

(2) The Company wishes to express its utmost gratitude to the previous MD/CEO...for his leadership, commitment and hardwork to bring the Company to where it is today. (PDB, 2010, p.33-Chairman's Statement)

The other move is M7.ACKs2A-announcing the appointment of a new board member:

(1) The Company would like to welcome the new MD/CEO, Encik Amir bin Azizan. (PDB, 2010, p.33-Chairman's Statement)

Move 8- CLS. Closing the report. The chairman's statement has a formal closing (Bhatia, 2004; Nickerson & De Groot, 2005) which concludes the chairman's statement only. The dual role of the chairman's statement is first; it separates the chairman's statement from the other sections found in the annual report and second; it acts as an authentication of the information provided in the letter by confirming who the writer is (Mobahser & Afida Mohammad Ali, 2015). The following steps provide proof of verification that all of the information presented in the letter is reliable as a member of the top management of the company disclosed it. M8.CLSs1 displays the signature of

the Chairman of the company. M8.CLSs2 states the official credentials of the Chairman of the company and is a part of his professional identity. M8.CLSs3 is an occasional move whereby the date of the signature is provided. This step was however only present in four out of twenty (20%) of the samples analysed.

Table 4.4 displays the overall total findings of the generic structure of the Chairman's Statement from the year 2009-2012 (20 reports). The individual move structure of the Chairman's Statement for each company can be found in Appendix A – E.

University of Malaysia

Table 4.4: Overall Total Findings of the Generic Structure of the Chairman’s Statement from the year 2009-2012 (20 reports)

Move/Step	Year/Classification				
	2009	2010	2011	2012	% of corpus
Generic move structure of the Chairman’s Statement (20 reports)					
Move 1.OPN: Opening the report	(5)	(5)	(5)	(5)	100
<u>Structure A: BHB09-12, SHL09-12</u>					
Step 1: Salutation greetings and/or	(2)	(2)	(2)	(2)	40
Step 2: Prelude statement of company’s resilience despite the challenging economic environment	(2)	(2)	(2)	(2)	40
Step 3: Introducing the report	(2)	(2)	(1)	(2)	35
<u>Structure B: PDB09-12, PGB09-12</u>					
Step 1: Prelude statement of company’s resilience despite the challenging economic environment and/or	(1)	(0)	(2)	(2)	25
Step 2: Salutation greetings	(1)	(1)	(1)	(1)	20
Step 3: Introducing the report	(2)	(2)	(1)	(1)	30
<u>Structure C: EMB09-PET12</u>					
Step 1: Salutation greetings	(0)	(0)	(0)	(1)	5
Step 2: Introducing the report	(1)	(1)	(1)	(1)	20
Move 2.ECON: Reporting on the economic environment	(4)	(3)	(4)	(3)	70
Step 1: Providing a description of the global market’s condition	(4)	(3)	(2)	(2)	55
Step 2: Providing a description of the local market’s condition	(4)	(3)	(4)	(4)	75
Step 3: Reporting of measures taken by the government to strengthen the local market’s condition	(1)	(1)	(1)	(1)	20
Step 4: Reporting on the current condition of the company in response to market	(2)	(1)	(2)	(2)	35

condition					
Move 3.FNP: Reporting on the financial performance of the company	(5)	(5)	(5)	(5)	100
<u>Structure A: EMB9-PET12, BHB09-12, PDB09-12, PGB09-12</u>					
Step 1: Describing the overall performance of the company	(4)	(4)	(4)	(4)	80
Step 2: Providing the financial results of the company	(5)	(5)	(5)	(5)	100
OR					
Move 3.FFP: Foreseeing future prospects	(1)	(1)	(1)	(1)	20
<u>Structure B: SHL10</u>					
Step 1: Pledging reassurance on the safety of its employees	(1)	(1)	(1)	(1)	20
Step 2: Providing strategies to improve the safety process	(1)	(1)	(1)	(1)	20
Step 3: Pledging continued investment on human capital development	(0)	(1)	(0)	(0)	5
Move 4.OPC: Reporting on the operational performance of the company	(4)	(4)	(3)	(4)	75
<u>Structure A: EMB09-PET12, PGB09-12, PDB09-12, SHL09-12</u>					
Step 1: Displaying company credibility	(4)	(4)	(3)	(4)	75
Step 2: Describing the performance review of retail and industrial business	(4)	(4)	(3)	(3)	70
Step 3: Introducing the company's Corporate Citizenship initiatives	(2)	(1)	(2)	(1)	30
<u>Structure B: BHB09-12</u>					
Step 1: Providing a general account on the current workforce situation in Malaysia	(1)	(1)	(1)	(1)	20
Step 2: Introducing the company's commitment on the training and development of its employees	(1)	(1)	(1)	(1)	20

Step 3: Mentioning of investment resources for development	(1)	(0)	(0)	(0)	5
Step 4: Presenting new company policies	(1)	(0)	(1)	(1)	15
Move 5.CSER: Introducing the corporate social and environmentally responsibility Initiatives	(3)	(3)	(3)	(1)	50
Step 1: Introducing the Health, Safety and Environment (HSE) efforts conducted by the company	(2)	(1)	(2)	(0)	25
Step 2: Introducing the continued investment on human capital development	(1)	(1)	(1)	(0)	15
Step 3: Introducing the social responsibility programmes conducted by the company and/or	(1)	(1)	(1)	(0)	15
Step 4: Displaying company credibility	(1)	(0)	(1)	(0)	10
OR:					
Move 5.BIZ: Introduction of new business strategies (PGB09-11)	(1)	(1)	(1)	(0)	15
Move 6.FBIZP: Highlighting future business prospects	(5)	(5)	(5)	(5)	100
<u>Structure A: EMB09-PET12, BHB09-12, PDB09-12, SHL09-12, PGB09,11,12</u>					
Step 1: Expectations for future economy	(4)	(4)	(4)	(4)	80
Step 2: Reporting on the current local economic state and/or Promising to meet the national agenda of the country	(4)	(3)	(4)	(4)	100
Step 3: Providing a disclaimer that may affect the companies' performance for the following year	(4)	(3)	(0)	(0)	35
Step 4: Reporting on future plans and strategies to remain competitive	(5)	(4)	(5)	(4)	90

Structure B: PGB10 Step 1: Providing reassurance of the company's performance	(0)	(1)	(0)	(0)	5
Move 7.ACK: Acknowledgement	(5)	(5)	(5)	(5)	100
Step 1: Announcing the resignation of a board member and details of his/her last date of appointment	(3)	(2)	(1)	(2)	40
Step 2: Announcing the appointment of a new board member in replacement of a former board member	(3)	(2)	(1)	(3)	45
Step 3: Expressing gratitude to the former board member(s) for their level of service	(3)	(2)	(2)	(3)	50
Step 4: Concluding appreciations to all of the employees, shareholders, dealers and customers	(5)	(5)	(5)	(5)	100
Step 5: Ending politely	(1)	(1)	(1)	(1)	20
Move 8.CLS: Closing the report	(5)	(5)	(5)	(5)	100
Step 1: Signature of the Chairman of the company	(5)	(5)	(5)	(4)	95
Step 2: Official credentials of the Chairman of the company and/or	(5)	(5)	(5)	(5)	100
Step 3: Date of signature	(1)	(1)	(1)	(1)	20

Note: Cut-off rate for conventional (C) move is 60%, otherwise it is considered as an optional (O) move.

4.2.1.3 Generic Structure of Corporate Environmental Reports

An analysis of the CERs revealed that there are four main moves (see Table 4.5) that perform the reporting and promotional aspect of the genre. The CER moves provide an elaboration to what was briefly mentioned in the Chairman's Statement Move 5.CSER: Introducing the corporate social and environmental responsibility initiatives (see pages 106-108). Since the Chairman's Statement acts as an opener to the contents of the annual report, it can be assumed that the sub-genre of the chairman statement is intertextually linked to other sub-genres found in the annual report, such as the corporate environmental reports. The role of the Chairman as the face of the company also plays an important part in endorsing the corporate environmental activities and initiatives mentioned in brief in the Chairman's Statement and further elaborated in the CER. A few studies in the field of critical discourse analysis (namely Fairclough, 1993) and genre analysis (Bhatia, 2005) described the versatility of the promotional genre, traversing and influencing other genres, be it academic or professional. The promotional discourse is usually associated with advertising, which is often used to inform and promote in order to sell ideas, goods, or services to a selected group of people (Bhatia, 1993). In 2004, Bhatia reveals the typical rhetorical moves used in advertisements:

1. Headlines
2. Targeting the market
3. Justifying the product or service by 'establishing a niche'
4. Detailing the product or service
5. Establishing credentials
6. Endorsement or testimonials
7. Offering incentives
8. Using pressure tactics
9. Soliciting response

10. Signature line and Logo etc.

Although not every aspect of the CERs reflects the rhetorical structure above, there exists some interdiscursive elements which were appropriated from the promotional genre as mentioned above in the CERs, therefore suggesting that this genre is a mixture of reporting and promotional. The moves and steps of the CER are described in Table 4.5.

Table 4.5: Move structure of Corporate Environmental Reports

Move 1.HEAD: Headline

Move 2.ESTCRE: Establishing credentials

Structure A:

Step 1: Introducing the company's broad objectives and goals

Step 2: Introducing organizational governance and business integrity

Structure B:

Step 1: Introducing the company's broad objectives and goals

Step 2: Providing an account of labour practices

Step 3: Displaying company credibility (community and education)

Structure C:

Step 1: Introducing the company's broad objectives and goals

Step 2: Elaboration of corporate responsibility in the Marketplace

Step 3: Elaboration of corporate responsibility in the Workplace

Step 4: Displaying company credibility

Move 3.INTHSE: Introducing the Health, Safety and Environment initiatives

Structure A:

Step 1: Outlining the company's environmental policy

Step 2: Displaying company credibility

Step 3: Introducing the safety aspect in the product and workplace

Structure B:

Step 1: Outlining the company's environmental policy

Step 2: Displaying company credibility

Structure C:

Step 1: Outlining the company's environmental policy

Step 2: Introducing the health, safety and environment aspects

Step 3: Displaying company credibility

Move 4.DESCOM: Describing community engagement and development

Step 1: Introducing the community engagement activities

Move 1- Headlines. The function of the headline is to catch the readers' attention and to inform the reader of the current section that is being presented. In this study, the headlines for these CERs appear 95% of the time (making it a conventional move) across the sample. They are labeled differently by each company but share the same purpose. Some examples of M1.HEAD are 'Corporate Citizenship - Highlights', 'Corporate Social Responsibility' or 'Corporate Responsibility or Responsibilities'. They usually appear at the top most or bottom most section of the page in a larger font size compared to the text in order to grab the readers' attention.

Move 2-Establishing credentials. The second move is also a conventional move that is present in all of the reports. It is preceded by a step paragraph that explains the company's broad objectives and goals. To sound more convincing, the writer highlights the achievements of the company and its corporate responsibility experience that it can be proud of. This is often achieved by using a 'we' position, for example in M2.ESTCREs1A:

(1) At Esso Malaysia Berhad (EMB) we strive to be a leader in corporate responsibility by operating with integrity, maintaining a steadfast commitment to safety, health and the environment and observing the highest ethical standards in the way we conduct our business. (EMB, 2009, p. 14-Corporate Citizenship - Highlights)

In some cases, the writer may also opt to use a 'your' position by creating a personal connection and a sense of belonging with the reader that both the company and 'you'

(i.e. the reader) strive for corporate social responsibility together, as indicated below in

M2.ESTCREs1C:

(2) Your Company is a part of the society in which it operates and has ingrained corporate social responsibility in all we do to ensure that we deliver a positive impact to benefit communities, enrich lives and help to improve the quality of life. (SHELL, 2009, p. 53- Corporate Social Responsibility)

The subsequent steps in the establishing credentials move are an elaboration of how the company aims to attain the said objectives and goals of the company by outlining the company's actions in the areas of the marketplace that covers corporate governance, and also in the workplace where labour practices and quality of life of the workers are addressed. Below are some examples found in the CER reports of these oil and gas companies:

(3) M2.ESTCREs2A

Our efforts to be a good corporate citizen are demonstrated in many fronts, but none is more fundamental than setting and meeting the highest ethical standards for the way we do business. We support transparency, oppose corruption and are committed to honest and ethical behaviour wherever we operate. Our philosophy on business ethics is enshrined in our *Standards of Business Conduct*...(EMB, 2010, p. 14 – Corporate Citizenship - Highlights)

(4) M2.ESTCREs2B

The Group recognizes that our success over the years has been built on the foundation of a skilled and talented workforce. Therefore, we are aware that it is crucial to nurture our diverse talent pool in order to meet the needs of our different divisions, which call for varying skills, capabilities and expertise from our employees. (BHB, 2011, p. 51- Corporate Responsibility: Human capital)

(5) M2.ESTCREs2C

In Shell, our day-to-day business activities are governed by the three core values of Honesty, Integrity and Respect for People, which are captured in our General Business Principles. In short, our General Business Principles define the “Shell way of doing business”... (SHELL, 2009, p. 55- Corporate Social Responsibility: Marketplace)

The final step in Move 2 deals with a display of company credibility, which was only present in 40% of the sample. This is shown by way of mentioning awards and recognition that the company has received as a result of its exemplary performance. These companies also hope to retain the trusts of their shareholders and customers by including this information in their reports. An example of M2.ESTCREs4C is:

(6) In the period under review, the Company was accorded the Readers' Digest Trusted Brand 2008 Gold Award for the seventh consecutive year. The Gold Trusted Brand winners are those which stand out clearly above competitors... (PDB, 2009, p. 49- Corporate Social Responsibility: Marketplace)

Move 3-Introducing the Health, Safety and Environment initiatives. Move 3 is a conventional (100% of the time) move existent throughout the sample and arguably the most important move in the CER. This is so because it supports the second move (establishing credentials) by providing a chronology of activities, plans and/or future initiatives/practices by the company to promote health, safety and environment stewardship. It also serves as a header to the various steps that indicate how the company is dealing with environmental sustainability issues. In business terminology, this is known as product-detailing (Bhatia, 1993, p. 50), the product being mentioned here are the health, safety and environment initiatives put forth by the companies. By informing the customers (i.e. internal and external readers) of the valuable traits of their product, they are able to 'sell' their implied promises of CER commitment and belief to them. The following steps help to realize this

M3.INTHSEs1A/B/C refers to the company's outline of its environmental policy. This step always appears in the beginning of the report (90% of the time) with a mention of the company's name (as the subject) as evident in the examples below:

(1) We are committed to operating our business in a way that protects the environment and takes into account the economic and social needs of the communities where we operate. Our environmental management processes are guided by our *Protect Tomorrow. Today. Initiative* which outlines expectations for delivering superior environmental performance and achieving industry leadership in key environmental areas. (EMB, 2009, p. 15-Corporate Citizenship - Highlights)

(2) Boustead is a firm believer in conservation efforts aimed at protecting the environment. We have implemented several policies and agronomic practices in order to work towards a sustainable future. We have put into practice a zero-burning policy, which is aimed at preserving good air quality. (BHB, 2010, p. 64- Corporate Social Responsibility: Environment)

(3) PETRONAS Gas Berhad (PGB) continues to demonstrate its full commitment and effort in sustaining its Health, Safety and Environment (HSE) performance. As one of the main components under HSE, environment has always been the focus for the Company...During the year under review, the Company through HSE Department has outlined four strategic objectives to achieve the vision "Internalisation of HSE Culture through comprehensive implementation of HSE Management System (HSEMS)". (PGB, 2011, p. 96-CR in the Environment)

M3.INTHSEs2 is the elaboration of the health, safety and environment aspects implemented by the oil and gas companies. These three aspects work in tandem to protect the employees, the public and the environment by abiding to the laws and regulations in an effort to salvage the company's reputation. It was shown in 75% of the sample making it a conventional move. In 70% of the sample, this step was complemented by a display of company credibility to promote an image of positive conduct. The companies display this move-step differently as shown by the following excerpts.

For Esso Malaysia Berhad (EMB), M3.INTHSEs2A referred to a display of the company's credibility as in the following statements:

(1) In recognition of its accomplishments in energy efficiency, PDR was presented with the ExxonMobil Refining Energy Award for first quartile performance and the ExxonMobil Refining Award for best ever performance in energy efficiency for 2009. (EMB, 2009, p. 15-Corporate Citizenship - Highlights)

(2) EMB together with ExxonMobil's retail businesses in the Asia Pacific region received the ExxonMobil Fuels Marketing President's Safety Award, for achieving 15 million work hours without LTI. EMB's construction services provider, which services ExxonMobil's Asia Pacific retail business achieved 5.6 million manhours without LTI while its maintenance and repair services provider clocked 4.7 million manhours without LTI. (EMB, 2011, p. 15- Corporate Citizenship - Highlights)

M3.INTHSEs2C introduces the health, safety and environment policy that address issues related to waste management, air pollution, biodiversity, climate change, energy use/greenhouse gas emissions, collaboration efforts and emergency response rate. These steps were often observed in the corpus; and they indicate that these companies have a vested stake in addressing the public's concern about the environment. As the following issues were addressed in 60% of the corpus, they have been classified as conventional. Example (1) and (2) illustrates the company's efforts to reduce its environmental footprint:

(1) Through our environmental policies, we have put in place strict pollution control initiatives including the monitoring of air emissions, management of scheduled waste storage before licensed disposal, monitoring waste water quality, and energy conservation efforts. (BHB, 2011, p. 55-Corporate Social Responsibility: Environment)

(2) In 2009, CO₂ emissions from your Company were 7% higher compared to the previous year. Lower emission in 2008 is mainly attributed to the major turnaround that your Company underwent in second quarter of 2008. (SHELL, 2009, p. 63-Corporate Social Responsibility: Environment)

In example (1), the company gives an overall statement on the types of environmental initiatives it undertook to meet the company's promises as outlined in the establishing credentials move. Example (2) provided a more specific illustration in quantitative form in the company's bid to reduce greenhouse gas emissions.

The issue of collaborative efforts is a unique one as it diverts the readers' attention to the company's sustainable business practices by partnering with an external body

(Mason & Mason, 2012). Example (3) shows how the company performs this strategic partnership alliance:

(3) The system was commissioned on 25 August 2006 in collaboration with DANIDA-FFP and this has made PDB the first company to adopt the system in the country. The VRU enables the Company to reduce hydrocarbon emission into the atmosphere and therefore minimises environmental pollution. (PDB, 2009, p. 54-Health, Safety and Environment Management)

Although this step is not a permanent feature in the sample compared to the energy use/greenhouse gas emissions, waste management, it provides a sense of legitimacy to the idea of sustainable development by riding on the bonds of partnerships to form and develop corporate rhetoric, especially if the organisation is a well-established one (see Livesey, 1999 cited in Mason & Mason, 2012). According to Parguel et al. (2011, p. 16), the existence of such an alliance that is not “as controlled by the company increases the positive effect of CSR campaigns”.

The health and safety aspect of their employees are given priority as well as it is aligned and complies with the international standard on quality assurance such as the ISO14001:2004 plus the legal and business requirements. These are exemplified in Example (4) and (5):

(4) PGB continues to improve its HSE practices in-line with the PGB Health Safety and Environmental Management System (HSEMS), which is a set of control parameters that is used to proactively manage all the HSE hazards and consequences...This is to ensure compliance with ISO14001:2004. (PGB, 2010, p. 78-CR in the Environment)

(5) Continuing the ‘safety first’ culture, the Company remains committed to adhere to world-class health, safety and environment (HSE) practices across its employees, business partners and vendors. This includes strict adherence to the Zero Tolerance (ZeTo) Rules that was officially implemented in the last financial year to reduce operational hazards at the work place. The ZeTo Rules supplement the safety rules and regulations imposed by PETRONAS and any laws and regulations applicable at locations where work is carried out. (PDB, 2011, p. 99-Environment)

M3.INTHSEs3A described the safety aspect in the product and workplace. This is a common fixture for companies that operate in a tumultuous environment. Reassurance on the safety of its employees and product will ensure the continued trust and support from the company's shareholders. This is represented by the following examples:

(1) We are dedicated to minimising the risks and impacts associated with the manufacturing and use of our products, from development through to their end use and ultimate disposal. We have processes in place to ensure the quality and high standards of our products. (EMB, 2010, p. 16-Corporate Citizenship - Highlights)

(2) We know that the success of our business lies fundamentally in the personal well-being and professional growth of our employees. During the year, we ran a number of occupational health programmes and initiatives to reduce the risk of occupational injury or illness and to raise awareness of the importance of health among employees, contractors and others involved in our operations. (EMB, 2010, p. 17-Corporate Citizenship - Highlights)

M3.INTHSEs3B/C displayed the company's credibility by mentioning the awards and recognitions received as a result of the company's achievement in implementing sustainable business practices. These awards and achievements are made more auspicious because they are governed at the local and international level. By securing these awards, the company's brand image is also lifted to a more positive level in the eyes of its readers. This is an important step as it lends proof to what the company pledges in the establishing credentials move being firmly rooted in this section:

(1) The year under review also saw PGB once again receiving the Merit Award in Sustainability Development (SD) category at PETRONAS level...With good HSE track records and collective commitment by staff and contractors alike, PGB was accredited with eight MSOSH awards. This year, it was a special achievement for PGB after successfully clinching three Grand Awards, four Gold Merit and a Gold Class I Award. (PGB, 2011, p. 99-CR in the Environment)

(2) We are proud to report that our commitment to occupational safety and health, as well as good corporate practices won us the following awards in 2010:

Malaysian Society of Occupational Safety and Health Awards 2009

Shell Malaysia facilities won multiple safety awards from the Malaysian Society of Occupational Safety and Health (“MSOSH”) in recognition of our outstanding occupational safety and health performance. In 2010, your Company won the MSOSH Grand Award 2009 for superior OSH performance.

Shell 2010 Manufacturing Executive Vice President’s Awards in Process Safety

Your Company was awarded three of the coveted awards by Shell Global Manufacturing in recognition of its best practices and high level observance in the area of Process Safety, HSSE and Margin. (SHELL, 2010, p. 75-Environment: Awards and Certificates)

(3) Meanwhile, UAC Berhad’s eco-friendly range of products for the manufacturing sector was accredited with Type III Environment eco-labelling by the German Institute of Construction & Environment and the Green Label by the Singapore Environment Counsel. It is currently pursuing the SIRIM Eco Label certification. (BHB, 2012, p. 67-Corporate Social Responsibility: Environment)

The third aspect of the triple bottom line reporting includes the social commitment and this is realised in Move 4. In renewed interest of looking out for the community in which the company operates, M4.DESCOM describes the community engagement and development practices implemented by the company. M4.DESCOMs1 introduces the community engagement activities:

(1) ExxonMobil has a long tradition of community involvement via employee volunteerism and financial contributions. We work with government and non-government bodies and community leaders to identify areas of need and make positive contributions through projects that bring sustainable, long-term benefits in the areas of human capital development, health and safety, energy literacy and corporate governance. In 2010, about RM1.3 million was contributed by EMB and other ExxonMobil subsidiaries to some 35 organisations to support a number of human capital development, environment, safety and health projects. (EMB, 2010, p. 17- Corporate Citizenship - Highlights)

(2) For the year under review, the Company continues with its PETRONAS Coffee Break Campaign, which has been running for the 13th consecutive year. During the Campaign, the Company offered practical road safety trips and complimentary snacks and beverages at PETRONAS stations located along the highways and major trunk roads across Malaysia. (PDB, 2012, p. 106-Sustainability Report: Community)

(3) The Company continues to implement a broad range of Corporate Social Responsibility (CSR) programmes where it operates. Among these initiatives are the *Program BAKTI Pendidikan PETRONAS* (PBPP), interaction activities with the local authorities, public awareness programmes and other social responsibility programmes. (PGB, 2010, p. 82-CR in the Community)

Table 4.6 displays the overall total findings of the generic structure of the Corporate Environmental Reports from the year 2009-2012 (20 reports). The individual move structure of the Corporate Environmental Reports of each company can be found in Appendix F – J.

University of Malaya

Table 4.6: Overall Total Findings of the Generic Structure of the Corporate Environmental Reports from the year 2009-2012 (20 reports)

Move/Step	Year/Classification				
	2009	2010	2011	2012	% of corpus
Generic move structure of the Corporate Environmental Reports (20 reports)					
Move 1.HEAD: Headline	(5)	(5)	(5)	(4)	95
Move 2.ESTCRE: Establishing credentials	(5)	(5)	(5)	(4)	95
<u>Structure A: EMB09-PET12</u>					
Step 1: Introducing the company's broad objectives and goals	(1)	(1)	(1)	(0)	15
Step 2: Introducing organizational governance and business integrity	(1)	(1)	(1)	(0)	15
<u>Structure B: BHB09-12</u>					
Step 1: Introducing the company's broad objectives and goals	(1)	(1)	(1)	(1)	20
Step 2: Providing an account of labour practices	(1)	(1)	(1)	(1)	20
Step 3: Displaying company credibility (community and education)	(1)	(1)	(1)	(1)	20
<u>Structure C: PGB09-12, PDB09-12, SHL09-12</u>					
Step 1: Introducing the company's broad objectives and goals	(3)	(3)	(3)	(3)	20
Step 2: Elaboration of corporate responsibility in the Marketplace	(3)	(3)	(3)	(3)	20
Step 3: Elaboration of corporate responsibility in the Workplace	(3)	(3)	(3)	(3)	20
Step 4: Displaying company credibility	(2)	(1)	(2)	(3)	40
Move 3.INTHSE: Introducing the Health, Safety and Environment initiatives	(5)	(5)	(5)	(5)	100
<u>Structure A: EMB09-12</u>					
Step 1: Outlining the company's environmental policy	(1)	(1)	(1)	(0)	15
Step 2: Displaying company credibility	(1)	(1)	(1)	(0)	15
Step 3: Introducing the safety aspect in the product and workplace	(1)	(1)	(1)	(0)	15

<u>Structure B: BHB09-12</u>					
Step 1: Outlining the company's environmental policy	(1)	(1)	(1)	(1)	20
Step 2: Displaying company credibility	(0)	(0)	(1)	(1)	10
<u>Structure C: PGB09-12, PDB09-12, SHL09-12</u>					
Step 1: Outlining the company's environmental policy	(3)	(2)	(3)	(3)	55
Step 2: Introducing the health, safety and environment aspects	(3)	(3)	(3)	(3)	60
Step 3: Displaying company credibility	(1)	(3)	(2)	(3)	45
<u>Move 4.DESCOM: Describing community engagement and development</u>	(5)	(5)	(5)	(5)	100
Step 1: Introducing the community engagement activities	(5)	(5)	(5)	(5)	100

Note: Cut-off rate for conventional (C) move is 60%, otherwise it is considered as an optional (O) move.

4.2.2 Microstructure of Corporate Environmental Reports

4.2.2.1 Linguistic Features

4.2.2.2 Adjectives (positive)

The description of these environmental and social activities within the Chairman's Statement and CER mainly used positive words such as *committed, the best, first class, flourish, success* to project a positive image of the corporation. It can be concluded that the communicative aim is laden with promotional purposes. These positive word indicators remain a common fixture throughout the Chairman's Statement and CERs and are in line with the findings of previous scholarly research done on annual reports (for example: Kong, 2001; Thompson & Zakaria, 2004; Zanola, 2010, Bhatia, 2012, 2014).

4.2.2.3 Simple Past Tense and Present Perfect Tense

The Chairman's Statement shows that past achievements of the company are described in simple past tense and present perfect tense. For example "...the Company *expanded* and *diversified* the business...", "...the Company *entered* into an agreement with...", "*has further evolved*...". The typical usage of past, perfect tenses and positive word choices show that the text is embedded in a specific business context (especially when paired with nominals such as *business performance, active measures, business practices*). It is interesting to note the usage of time sequence in the Chairman's Statement, whereby it starts with the current repercussion of past events and advances towards future events or predictions. The number of engagement in past events depends on the company's performance in the previous year. If the company has performed well, there will be a lengthy elaboration of its achievements, however if the company had a dismal performance, the likelihood of a brief elaboration is mentioned. Prospects related

to the company's future direction and growth is often worded in a positive way to project a 'forward-looking' image. Description of environmental and social activities in the CER are also reflected in present perfect tense such as "We *have implemented* several policies and agronomic practices in order to work towards a sustainable future", "We *have* a long tradition of investing in the community through both corporate contributions and employee volunteerism.". The typical use of perfect tense seems to be a common fixture when relating to the past achievements of the company, as in *have implemented and have a long tradition*.

4.2.2.4 First, Second and Third Personal Pronouns

To indicate future prospects in the Chairman's Statement, there lies a combination of the third person personal pronoun- *The Company or The Group*. Whereas in the CER section, under Move 1, Step 1, the text appears to be communicating at a more personal level to the reader with common usages of the personal pronoun "*We*" and "*our*" to refer to the company and also by referring to its shareholders as "*your*" and "*you*". By doing so, it delimits the organizational distance between the management (writer) and the shareholder (reader). It can also be used to denote a sense of shared responsibility between the company and the shareholders as depicted in the example below:

Through *our* sustainable development policy, *your Company* integrates the economic, environmental and societal aspects in *our* business in order to achieve sustained financial success, safeguard the environment and maintain *our* reputation as a partner and provider of first choice for *our* shareholders, customers, employees and those with whom we do business, as well as society and the future generations. (SHELL, 2012, p. 72- Corporate Social Responsibility: Environment)

4.2.2.5 Environmental Lexis Features

In order to describe the environmental initiatives conducted by the companies, the CER contain words often associated with the environment or being green to add more credibility to their environmental activities. Examples of environmental lexis include "Climate Change, Biodiversity, Environment, Waste Management, Natural Resources".

There are specific areas in the report that covers the section of “Health, Safety and Environment (HSE)”. The text contains representations of compliance and examples of best management practices in all areas to reflect HSE’s degree of importance. For example: “Health, Safety and Environment Management System (HSEMS) Awareness Trainings were also conducted prior to the self-assessment to ensure better understanding on HSEMS implementation and its impact on PDB’s HSE Performance”.

4.2.2.6 Active Verbs

Active verbs such as *continue*, *pursue*, *contribute*, *poised*, *expand* are commonly found in both the Chairman’s Statement and CER. According to Thomas, 1997, cited in Kong, 2001, business annual reports are dominated by this specific type of verb because it implies growth and process. Therefore, corporate business communicators tend to use a greater amount of these active verbs to display a more positive and assertive image of the company:

The Company continues to conduct our businesses in line with the seven key result areas of PETRONAS’ Corporate Sustainability Framework: Health, Safety and Environment. (PDB, 2011, p. 78 – Sustainability report)

By embracing high governance standards we hope to ensure that the Group will continue to chart positive growth and contribute extensively towards the economic, social and environmental spheres. (PGB, 2012, p. 90-Embracing Sustainability)

Asset integrity as well as strong people, health, safety, security, environmental performance will continue to be our major priorities. (SHELL, 2009, p. 50-Chairman’s Statement)

Besides providing an image of accelerated progress, these active verbs also indicate a positive tone, which helps to promote the company in a good light.

4.2.2.7 Nominals

The heavy usage of nominalizations such as *business performance*, *active measures*, *business practices*, *nation’s economic growth*, *strong track record* reflects the business

genre of the discourse. These nominals are usually paired with positive adjectives and active verbs to reinforce the statement:

As a firm believer in preserving and protecting the environment, we are dedicated to maintaining sustainable business practices. (BHB, 2012, p. 67-Corporate Responsibility: Environment)

We take active measures at our facilities to reduce emissions, improve energy efficiency, prevent environmental incidents and minimise our environmental footprint through various systems and initiatives...(EMB, 2009, p. 15-Environmental performance).

4.2.2.8 Metaphors

Instances of metaphors were mostly found in the CER section. Some examples include *environmental stewards*, *growing a sustainable future*.

4.2.2.9 Repetitive Phrases

Interestingly, there existed extracts from the CERs that used unusually similar phrasing throughout the years; found across almost all of the CERs. This could indicate that CERs are a “lip service to a company’s activities and a public relations exercise instead of a factual report of the company’s yearly activities” (Bhatia, 2013, p. 322).

Some examples are shown below:

- (1) We are committed to protecting the environment, an integral aspect of our HSSE, SP and SGBP policies which state requirements for integrating environmental and social factors into the way we plan, design and take investment decisions on new projects. (SHELL, 2011, p. 76-Corporate Social Responsibility: Environment)
- (2) We are committed to protecting the environment, an integral aspect of our HSSE, SP and SGBP policies which state requirements for integrating environmental and social factors into the way we plan, design and take investment decisions on new projects. (SHELL, 2012, p. 72-Corporate Social Responsibility: Environment)
- (3) Being a good corporate citizen is embedded in every facet of our operations; from ensuring the highest standards in safety and health, to protecting the environment, operating with the highest business integrity and contributing to the communities where we work. This section describes the corporate citizenship efforts and accomplishments of EMB and the other subsidiaries of ExxonMobil Malaysia. (EMB, 2010, p. 14- Corporate Citizenship –Highlights)

- (4) Being a good corporate citizen is embedded in every aspect of our operations; from ensuring the highest standards in safety and health, to protecting the environment, operating with the highest business integrity and contributing to the communities where we work. This section describes the corporate citizenship efforts and accomplishments of EMB and the other subsidiaries of ExxonMobil Malaysia. (EMB, 2011, p. 14- Corporate Citizenship –Highlights)

4.2.3 ‘Private Intention’ in Corporate Environmental Reports

The CER that contains promotional material together with actual reporting is described by Bhatia (2005) as the notion of “private intention within the socially accepted communicative purpose of a specific genre” (Bhatia, 2013, p. 320). This is illustrated in the following sections of the reports.

4.2.3.1 Excerpts from the Health, Safety and Environment (HSE) Section

(1) The Company’s new flagship HSE initiative-the 4G Initiative: Green Care, Green Mind, Green Ownership and Green Growth has borne fruit in just under a year since its inception. 4G Initiative is a five-year sustainability roadmap which comprises multiple programmes with the aim to improve staff awareness and commitment towards environmental sustainability and to inculcate among themselves the importance of appreciating green issues and nature at their workplace and their daily life, in support of the Company’s sustainable aspiration (PGB, 2011, p. 88-CR in the Environment: 4G-Our Pride and Joy).

(2) Our service station dealers are trained on safety and environmental procedures to ensure safety at our sites and to minimise the impact of any security or environmental incident that may occur (EMB, 2009, p. 15-Product safety & stewardship).

(3) We take a structured and long-term approach to the product stewardship of our fuels and lubricants. It is essential that we identify, manage and minimise the health, safety and environmental risks of a product (SHELL, 2010, p. 59 – Corporate social responsibility: Product stewardship).

The HSE section is mutually exclusive to the oil and gas industry. Since these companies operate within a harsh environment, aspects concerning health, safety and environment of its workers and products are considered top priority. In the above extracts, the companies present an account of being responsible to the environment and

the health and safety of their workers and product by introducing ' The Company's new flagship HSE initiative', 'trained on safety and environmental procedures', 'to minimise the impact of any security or environmental incident that may occur', 'identify, manage and minimise the health, safety and environmental risks of a product'. This strategy in moving away from the traditional form of reporting by showcasing accountability and appealing from the readers that lists actions taken but also a general sense of responsibility, gives an idea that despite the type of industry that it operates in, an awareness towards responsibility is ever present. The use of action verbs such as 'trained, inculcate, identify, manage, minimise' coupled with nouns of intention 'ensure safety, improve staff awareness, appreciating green issues and nature' assist in the company's efforts in projecting growth, development and action, even though there exist a lack of detailed explanation into how those intentions are carried out.

4.2.3.2 Excerpts from the Compliance to Global Environmental Standards/Legitimacy

(1) In our daily operations, your Company adheres to environmental standards specified by the Shell Group in the mandatory Global Environmental Standard ("GES") and with guidance from the Global Environmental Management System ("GEMS") Guideline for its activities worldwide. Your Company is also in full compliance with the Malaysian legislations and other related international conventions and protocols. (SHELL, 2009, p. 48-Chairman's Statement)

(2) PGB continues maintaining high standards of PETRONAS Health, Safety and Environment Management Systems (HSEMS) by adhering to the set standards and focusing on compliance to the established procedure and processes through the implementation of the HSEMS Audits (PGB, 2010, p. 75 – CR in the workplace).

(3) Our Operations Integrity Management System provides a disciplined framework for controlling and managing safety, health, security and environmental risks at all our facilities. It is designed to help minimise operational incidents and meets the requirements of the International Organisation for Standardisation's stand for environmental management systems (ISO 14001) (EMB, 2010, p. 14 – Corporate citizenship - Highlights).

The excerpts above contain verbs like ‘adhere’, ‘compliance’, ‘continues’, ‘focusing on’, ‘minimise’ that are often associated with ‘intentions to act’ rather than ‘actions taken’ (Bhatia, 2013). These are most often associated with features of promotional discourse rather than reporting discourse (ibid, 2013). These intentions are further legitimised by mentioning the fact that their actions are subjected to the global environmental standards such as the ‘Global Environmental Management System (“GEMS”)', ‘International Organisation for Standardisation’s stand for environmental management systems (ISO 14001)’ or even to the local ‘Malaysian legislations’ and their own ‘PETRONAS Health, Safety and Environment Management Systems (HSEMS)’.

4.2.3.3 Excerpts from the Contribution to the Community Section

(1) On this premise, we continue to reach out to the communities we operate in as we believe corporate responsibility is the cornerstone of our efforts in making positive contributions towards the development of human capital, the community, the environment and stakeholders in general. (BHB, 2009, p. 50-Corporate Social Responsibility)

(2) Social Investment (“SI”) is Shell’s voluntary contribution to support communities and the broader society in which we operate. We have been involved in SI programmes for many years, supporting a wide range of community welfare initiatives and projects aimed at: health, environment and safety-related issues (SHELL, 2010, p. 74 – Community: Social investment).

In these excerpts, the working relationships between the Company and its stakeholders are clearly represented by a display of being involved in the community such as through ‘reach out to the communities’ by ‘making positive contributions towards the development of human capital, the community, the environment and stakeholders in general’ and via ‘supporting a wide range of community welfare initiatives and projects’. Even so, there is no clear indication of how these actions were played out on behalf of the company although the intention and commitment to maintaining such relationships do exist.

4.3 Socio-cognitive Perspective

There are multiple overlapping discourses that are strategically combined and appropriated within the discursive space of CER to realize specific communication purposes and private intentions of these corporations. The findings revealed a unique blend of three different types of discourses found in the CER, integrated into one single annual report, largely due to the interdiscursive nature that exists between them and also through the use of “specific lexico-syntactic as well as socio-pragmatic resources” (Bhatia, 2010, p. 39) which exploit to ‘bend’ the norms of conventional reporting into ‘promoting’ a positive outlook of the company. The gradual increase in issues related to sustainable development especially in the corporate sector has raised a cause for concern for these companies to disclose information about their environmental footprint to be seen as being responsible corporate citizens. In addition, they also need to comply with the legal requirements set by the BURSA Malaysia in the interest of the shareholders. The three kinds of discourses present in what is conventionally known as a corporate environmental report are:

- 1) Discourse of accountability, which shapes a large portion of the Corporate Environmental Report dealing with corporate responsibility and compliance to global environmental standards and regulations
- 2) Discourse of promotion, endorsed by the Chairman’s Statement and illustrated through the unique selling point of the company, conferment of awards and recognitions
- 3) Discourse of self-justification, which cites reasons for actions undertaken by the company.

The prevalence of interdiscursivity in CER may be related to the nature of business and the function of corporate communication in oil companies. The discourse of

accountability is complemented by the discourse of promotion through its strategic use of examples of best management practices as a result of compliance to international standards; list of awards and recognitions received including prioritization areas (fully endorsed by the Chairman of the company in his statement) and further appropriated to construct the discourse of self-justification to strengthen the claims made earlier in the previous discourses.

4.3.1 Discourse of Accountability

Communicating transparency is one of the reasons why companies produce corporate social responsibility reports. A study done by Livesey and Kearins (2002, p. 248), mentioned that “transparency, a concept central to regulation-required financial reporting, was extended first to environmental reporting...and more recently to social reporting...and integrated sustainability values reporting...”. By doing so, companies would hope to minimise the impact of public condemnation, allowing room for them to project their own versions of what is authentic as opposed to what is sought after by NGOs or other social activist groups. Accountability is seen as an obligation on the part of companies to implement “an account of action or reckoning of those actions for which one is held responsible” (Gray et al., 2002, p. 422).

As mentioned by the specialist informant, multinational companies are “quite particular about the transparency. Transparency and accurate reporting. One such reason is by showcasing transparency, that means, you’re not trying to hide things. If you’re open about it. If you give data, then people can see for themselves. Actually doing something about it. Especially if you show reduction in emission”. The informant was of the opinion that the oil and gas company she used to work for was “very concerned about sustainability and the image (of the company)”. Therefore, showcasing accountability is a manner of importance to the overall outlook of the company.

There are two sub-discourses under the discourse of accountability, discourse of compliance and discourse of continuity. The following extracts illustrate the sub-discourse of compliance in CER (underline and bold emphases added by the author):

4.3.1.1 Extracts from the Discourse of Compliance

(1) Continuing the ‘safety first’ culture (PRIO), the Company remains committed to adhere to (COMP) world-class health, safety and environment (HSE) practices across its employees, business partners and vendors. This includes strict adherence to (ACCT) the Zero Tolerance (ZeTo) Rules...The ZeTo Rules supplement the safety rules and regulations imposed by PETRONAS and any laws and regulations (COMP) (PDB, 2011, p. 99-Sustainability report: HSE management)

(2) PGB continues (CONT) to improve its HSE practices in-line with (COMP) the PGB Health Safety and Environmental Management System (HSEMS), which is a set of control parameters that is used to proactively manage (COMP) all the HSE hazards and consequences which are associated with the business activity and to provide assurance (COMP) to all stakeholders that HSE risks in the business are being managed...In the year under review, HSEMS was improved through the integration of procedures and work instructions relating to environmental risks. This is to ensure compliance with (COMP) ISO14001:2004 (PGB, 2010, p.78-CR in the environment)

(3) In our daily operations, your Company adheres to environmental standards specified by the Shell Group in the mandatory Global Environmental Standard (“GES”) and with guidance from the Global Environmental Management System (“GEMS”) Guideline for its activities worldwide. Your Company is also in full compliance with the Malaysian legislations and other related international conventions and protocols. (COMP) (SHELL, 2009, p. 48-Chairman’s Statement)

(4) Exxon Mobil Corporation, as the Company's ultimate holding company, has developed a series of policies and management systems (COMP) that are designed to create and support a strong system of corporate governance ... The management systems are designed to achieve high standards of performance in the areas of safety, operations integrity, internal control and legal and environmental compliance (EMB, 2010, p. 19 – Corporate governance).

Usage of words such as “adhere to”, “fully complies”, “committed to”, “in-line with” indicate a language of doing. It is unclear to what extent has actual action been taken to achieve those promises of compliance. By doing this, the company is making an attempt to highlight the fact that it is being a responsible corporation, which follows a set of company rules, local legislations and also international environmental standards. Besides that, the mention of all these rules and regulations in Extracts (1), (2) and (3)

“Zero Tolerance (ZeTo) Rules”, “ISO14001:2004” and “Global Environmental Standard (“GES”)...Global Environmental Management System (“GEMS”) Guideline” will most likely not be familiar to the reader unless that reader is a member of the discourse community. As mentioned by Frynas (2012), corporate responsibility reporting is just “a means to an end” for a company. Aside from acting on compliance, these companies also provided reassurance to its shareholders that the health, safety and environment (HSE) practices of its employees, business partners and vendors are taken into consideration. For example, Extract (1) mentions the: “continuing the ‘safety first’ culture, the Company remains committed to adhere to world-class health, safety and environment practices across its employees, business partners and vendors.” and also in Extract (4) “The management systems are designed to achieve high standards of performance in the areas of safety, operations integrity, internal control and legal and environmental compliance”. Being a company that operates in a risky environment, these aspects should not be overlooked and made clear.

4.3.1.2 Extracts from the Discourse of Continuity

The second sub-discourse present in CER is the continuity discourse, explained below:

(1) The **Company continues (CONT) to place priority on Health, Safety and Environment (HSE) in all its operations (PRIO)**. (PDB, 2009, p. 30-Chairman’s Statement)

(2) We have **committed ourselves to a more progressive stance towards saving the environment based on the fact that we are a founding member of the Roundtable of Sustainable Palm Oil (COMP)**. This environmentally prudent initiative will ensure that we **continue to adopt good agricultural practices (CONT)**. (BHB, 2009, p. 53-Corporate Social Responsibility: Environment)

(3) We **continuously seek to improve (CONT)** how we mitigate negative impacts from our operations. Examples of common impacts include: Environmental impacts that become social issues- e.g. pollution/deforestation-affecting farming, fishing and hunting (SHELL, 2011, p. 82-Corporate Social Responsibility: Managing Impacts).

Another rhetorical strategy used to achieve accountability is through the use of pledging continuity in the form of improving operational performance by emphasizing on reducing environmental impacts. As mentioned in Extracts (1) – (3), the companies plan to “place priority on Health, Safety and Environment (HSE) in all its operations”, “adopt good agricultural practices” and “improve how we mitigate negative impacts from our operations”. The words “continues”, “committed”, “continuously” indicate an on-going effort by the company to achieve this purpose. In Extract (2), the company uses an affiliation strategy to save the environment as they “are a founding member of the Roundtable of Sustainable Palm Oil”.

4.3.2 Discourse of Promotion

The competitive state of the oil and gas industry requires companies to be at the forefront on issues related to sustainability and corporate responsibility. This in turn has resulted in companies heavily promoting and even going to the extent of repairing the images of their company to be seen as good corporate citizens. This phenomenon is also known as ‘corporate greenwashing’ – a public relations exercise executed by members of the discourse community as part of the professional practices of the company.

Insights from the specialist informant interview also showed that the purposes of disclosing environmental information was to increase the positive image of the company by way of “the PR mileage, they (the company) appear in the paper and all that. The second one is whether they (the company) can save money”. The informant cited no problems or constraints in creating the CER but rather the difficulty in getting internal support in pursuit of producing the report as “people in the corporate sector are more bothered about the bottom line and the profits of the operations. It’s to get the buy in internally, because your budget comes from different-different departments, you know, within the company”. It was also reported that getting support from the upper

level management is “Yes, very very important to get buy in from the top. Many people are tunnel vision, the locals”. Without the support of the management, it would be difficult to run the CER programme.

In terms of inhibiting a best practices culture in the company, the informant mentioned that they referred to best practices in other countries (i.e. developed countries). Regarding the organizational culture of the company towards being involved in the CER programme, the informant mentioned that they are less inclined to join “because you see anything that disrupts their working hours, they’re not keen you know”. To get the employees more involved, the informant had to “get the CEO to tell someone to send an email out, that they should attend. Otherwise they wont come. Apathy is a problem. And their priority is always work, work. Private sector”.

The discourse of promotion consists of three sub-discourses which are discourse of competitive advantage, discourse of priority and discourse of recognition. The following extracts illustrates the discourse of competitive advantage:

4.3.2.1 Extracts from the Discourse of Competitive Advantage

(1) Many activities and programmes were carried out to **instil good HSE practices in the hearts and minds of each and every staff (PRIO)**. In addition to process safety management programs, health talks and seminars were conducted. In the year under review, the Company also launched the **Environmental 4G initiative (CA)**, a comprehensive environmental sustainability programme which symbolises Green Care, Green Mind, Green Ownership and Green Growth (PGB, 2011, p. 44 – Q&A with the Chairman).

(2) Our service station dealers are **trained in preventive and responsive safety and environmental procedures (CA)** to ensure safety at all our sites and to minimise the impact of any security or environmental incident that may occur (EMB, 2011, p.16-Product Safety & Sustainability).

(3) As an energy company **we look beyond meeting the energy needs of today to ensure that we are on the path to meeting the world’s growing energy needs (CA)** in economically, environmentally and socially responsible ways. (SHELL, 2009, p. 53-Corporate Social Responsibility)

The above extracts show the different pursuit of the companies according to their professional goals and objectives. For PETRONAS Gas Berhad (PGB), they aim to introduce a HSE culture among their employees and created their own environmental initiative. As for EMB, they ensure that their staffs are “trained in preventive and responsive safety and environmental procedures” and SHELL mentions a future outlook for its company with regards to the economy, environment and social responsibility. This exemplifies each company’s unique approach in remaining competitive whilst maintaining a good corporate image.

Bhatia (2005) mentions what he defines as an invasion of promotional discourse in professional genres, as a result of the “compulsive nature of advertising and promotional activities in business and other areas of social concern, and the essentially competitive nature of much professional and academic activities” (p. 213). Even in the CSR reports of traditional finance sectors like banking and investment, they have turned “advertising into a subtle art form rather than traditional hard selling” (p. 213). Featherstone (1991), cited in Bhatia (2012), highlights that we are living in a “consumerist” cultural space, whereby companies are constantly scrutinized by the public, driven by competitive pursuit of power and resources and the contested view of social reality, thus resulting in the promotional discourse being enclosed in the corporate discourse found in this study.

4.3.2.2 Extracts from the Discourse of Priority

(1) We work to **ensure** that **our presence** creates a **positive impact (PRIO)** on the people, environment, business and organisations around us...Environment and Biodiversity-Raptor Watch (SHELL, 2011, p. 86 & 87-2011 Community Events).

(2) At Esso Malaysia Berhad (EMB) we **strive** to be a **leader in corporate responsibility (PRIO)** by operating with integrity, maintaining a **steadfast commitment (PRIO)** to safety, health and the environment and observing the highest ethical standards in the way we conduct our business (EMB, 2009, p. 14- Corporate Citizenship Highlights).

(3) The **PETRONAS sustainability strategy focuses on excellence in operations including in Health, Safety and Environment (HSE) and societal stewardship in a phased manner. (PRIO)** **In line with the Group’s sustainability agenda (COMP),** PDB has put in place a strategy to address the sustainability aspects of the Company. The Company is well aware that it must address the sustainability agenda in a holistic, yet practical and workable framework. For this, **the Company has clearly outlined its initiatives to integrate sustainability practices in all aspects of its business. (CA)** The Company is **committed to place the sustainability agenda at the core of the Company’s business practices to build trust and long term value for stakeholders. (PRIO)** (PDB, 2012, p. 98-Corporate Responsibility: Sustainability Report)

The forenamed extracts list the set of priorities of the different companies and present in the CER are instances of its hybrid nature currently under study. Apart from the inclusion of traditional forms of company reporting practices, lies a subdued agenda in promoting the company. This is evident in the phrases that are scattered throughout the reports such as “We work to ensure that our presence creates a positive impact on the people, environment, business and organisations around us”, “we strive to be a leader in corporate responsibility”, “committed to place the sustainability agenda at the core of the Company’s business practices to build trust and long term value for stakeholders”. The careful insertion of these extracts help to realise and promote the company’s image. For example, Extract (1) tries to establish a relationship with the surrounding community by pledging to “create a positive impact”. By demonstrating that they care about the society in which they operate in, the company expects to be given due credit for being a caring corporate entity. Extract (2) establishes its credentials by striving to be a “leader in corporate responsibility” and gives an explanation on the steps to achieve it. This line directly promotes the company as being the frontrunner among its competitors. Extract (3) displays the company’s commitment to “integrate sustainability practices in all aspects of its business” in a bid to look after the interests of their stakeholders by gaining their trust and ensuring “long term value”.

4.3.2.3 Extracts from the Discourse of Recognition

- (1) **World class (RCOG) Health, Safety and Environment (HSE) practices also forms an integral part of our CR philosophy.** You don't have to worry about any compromise in this area. It is **embedded** in our Key Performance Indicators. **All 2,374 of us.** Not only do we **strive to comply (COMP)**, we **strive to take HSE beyond compliance (COMP)** (PGB, 2011, p. 76-Corporate responsibility: Reimagining and Reinventing CR).
- 2) **During the year under review, the Company achieved 100% target completion of planned risk assessment on Health, Safety and Environment at the Company site operations in Malaysia. (RCOG)** (PDB, 2012, p. 104-Corporate Responsibility: Sustainability Report)
- 3) Meanwhile, **UAC Berhad's eco-friendly range of products for the manufacturing sector was accredited with Type III Environment eco-labelling by the German Institute of Construction & Environment and the Green Label by the Singapore Environment Counsel. (RCOG)** It is currently pursuing the SIRIM Eco Label certification. (BHB, 2012, p. 67-Corporate Responsibility: Environment)
- 4) **Through our Sustainable Development policy, your Company integrates the economic, environmental and societal aspects of our business in order to achieve sustained financial success, safeguard our environment and develop our reputation as a partner and provider of first choice for our shareholders, customers, employees and those with whom we do business, as well as society and the future generations (RCOG)** (SHELL, 2011, p. 76-Corporate Social Responsibility: Environment)

The companies may not seem to be diverging from promoting themselves as observable in the above extracts. Through the phrases like “World class Health, Safety and Environment (HSE) practices”, “achieved 100% target completion of planned risk assessment”, “accredited with Type III Environment eco-labelling” and “develop our reputation as a partner and provider of first choice”. They establish their credentials by highlighting the companies' achievements in the area of environmental concern as proof of being socially responsible. This is achieved by providing examples of international accreditation found in Extract (3) “Type III Environment eco-labelling by the German Institute of Construction & Environment and the Green Label by the Singapore Environment Counsel” and by incorporating sustainability practices in their business development plans (Extract 1, 2 and 4).

Based on the presented extracts, there lies promotional discourse next to informational accounts of company activities, a positive façade and the inclusion of words such as “world class”, “positive impact”, “excellence”, “leader”, “achieved”, “accredited” and “first choice”. The companies promote their image whilst at the same time establish their credibility together with the presentation of informational facts. Bhatia (2005) describes this practice of including promotional aspects in what is expected to be a traditional reporting genre as an “invasion of territorial integrity”, where authors discredit generic conventions by exploiting the generic boundaries and embed “non-traditional generic patterns used for promotional purposes”. Bhatia claims that “all the genres which have invaded the territorial integrity of most professional and academic genres, ‘advertising’ clearly stands out to be the most predominant instrument of colonization” (ibid p. 220).

4.3.3 Discourse of Self-Justification

The build up to the discourse of self-justification emerged as a result of the previous two discourses (i.e. discourse of accountability and discourse of promotion), whereby companies justify their actions to shroud public criticism. Wodak (1991, p. 8) cited in Bhatia (2012) states that

strategies of self-justification enable speakers to make normative evaluations of the outgroup and to assign guilt or responsibility to members of that group or to the group as a whole. The aim of such a discourse of self-justification...is to allow the speaker to present herself or himself as free of prejudice...or even as a victim of so called ‘reverse prejudice’.

(1) The VRU enables the Company to reduce hydrocarbon emission into the atmosphere and therefore minimises environmental pollution. **The Company has also introduced several products to promote recycling and proper waste management among customers and local community alike, hence reducing environmental concerns. (SJ)** In the period under review, a more environmentally friendly plastic bag by the name of Eco Plus™, made from High Density Polyethylene (HDPE), was introduced at our Kedai Mesra convenience store. (PDB, 2009, p. 54-Corporate Social Responsibility: Health, Safety and Environment Management)

(2) We are **in support (COMP)** of the Government's call to environmental consciousness and have taken steps to intensify our investment in sustainable business practices and processes...Boustead is **fully dedicated to adhering to (COMP)** environmental laws and regulations and we **constantly upgrade (SJ)** our production process and operations to keep up with the changing environmental standards and regulations. Through our environmental policies, we have **put in place strict pollution control initiatives (SJ)**...(BHB, 2011, p. 55-Corporate Social Responsibility:Environment)

(3) We **conduct environmental assessment (SJ)**, including the potential impact on biodiversity, prior to all new activities and the significant modification of existing activities...We have an **in-house mapping system (SJ)** to help identify environmentally sensitive sites and map them against existing or planned activities (SHELL, 2011, p. 79-Corporate Social Responsibility: Biodiversity)

From the analysed CER, the most common rhetorical strategy used is to introduce the company's environmental initiatives or activities. The phrases such as "Usage of strict pollution control initiatives", "conduct environmental assessment", and "in-house mapping system", "promote recycling and proper waste management" represent the company's justification as legitimizing their motives and actions as environmental stewards. The magnitude of reverse prejudice depends on the nature of the industry. Since the nature of the oil and gas industry is volatile, the propensity of this industry to evade as being seen as the victim of the situation to that of being a custodian is greater. As a counter measure of self-defense, they issue environmentally friendly statements to minimise the effects of public criticism. These companies legitimize their motives by providing examples of environmentally friendly activities.

By introducing these environmental initiatives; "a more environmentally friendly plastic bag by the name of Eco Plus™, made from High Density Polyethylene (HDPE), was introduced at our Kedai Mesra convenience store" and "constantly upgrade our production process and operations to keep up with the changing environmental standards and regulations", the company is seen as being actively pursuing the sustainability agenda. Another strategy is to transfer the cause for conducting these activities as a result of external pressure. For example in Extract (2) "We are in support

of the Government's call to environmental consciousness and have taken steps to intensify our investment in sustainable business practices and processes...Boustead is fully dedicated to adhering to environmental laws and regulations". The company responds to the move made by the government to be more "environmentally conscious" and highlights that in their business practices to display conformity to higher authority. It can be concluded that the discourse of self-justification is to ensure continuous stability of the company's environmental consciousness by providing exemplary display of measures as an act to convince others.

4.4 Socio-critical Perspective

The CER is presented as an institutionalized form of document that is seen as a clash of two different types of corporate practices: one is reporting on the company's corporate social and environmental activities and financial results in accordance to the standard legislative and audit requirement practice, and the other is a form of marketing and public relations practice. Both used different types of textual resources and rhetorical strategies: the first with a few mentions of environmental and corporate governance regulatory requirements of national and international standards, inclusion of audited numbers and figures while the other with an inclusion of promotional and prediction-based rhetoric. Yet, they are both placed in the same document. This leads to the assumption that the main intention of having the two together in such close textual proximity is to give some credibility to the marketing and public relations genre that is often associated by the legislative and numerical data (Bhatia, 2008c). When the shareholders read the corporate social and environmental activities section and see parts of it summarized and mentioned in the Chairman's Statement, the activities are seen as being 'endorsed' by the head of the company lending support to the statements as measurable accounts of corporate activity.

The incorporation of these private intentions are achieved by expert corporate communicators who creatively ‘bend’ instead of ‘break’ the generic norms by mixing the widely known ‘public relations’ or ‘promotional’ discourse together with the traditional ‘reporting’ genre (Bhatia, 2008a). This form of hybridity is done by cleverly controlling the tension between the positive accolades (awards, merits, recognitions) received by the company and the actions performed by the companies. In addition, mentions of adhering to legal and regulatory frameworks, standards and guidelines reinforce that the accountability and transparency objectives of these companies are ‘met’.

From a critical perspective, the marketing, public relations and reporting discourses are used by those with vested interests (corporate communicators) to seek and shape organizational or company policy and material practices, to pursue their private intentions, including to maintain their reputation and position of power. In the words of Fairclough (1995, p. 2), “the power to control discourse is seen as the power to sustain particular discursive practices with particular ideological investments in dominance over other alternative (including oppositional) practices”. These discourses also help to achieve the professionally shared values of these oil and gas companies, which is to position themselves as responsible corporate companies who do not harm the environment. As modern societies become more aware of the social and environmental costs of industrialization, there is a movement for businesses, governments and societies to envision a viable future (Roper, 2012). In a 2008 report by McKinsey, “Businesses must act on global warming and other issues to narrow a general trust gap between them and the public” (Bonini et al., 2008, p. 1).

In the context of this study, there are several external factors that shape the textual aspects of the CER. One of them being the requirements set by the Prime Minister of

Malaysia in his 2008 Budget Speech for all companies to disclose their CSR activities to instill a socially responsible culture (Ruhaya Atan & Noraida Mohd Razali, 2013). Bursa Malaysia launched its own CSR Framework in September 2006 as a guide for public listed companies in implementing and reporting their CSR agenda. Their framework covers four main elements (listed in no particular order), which are the Environment, the Workplace, the Community and the Marketplace. These elements were notably present in the CER of companies such as SHELL, PDB and PGB throughout the years 2009-2012. Since the companies are publicly listed on the Bursa Malaysia Main Market Board, they are under the influence of Bursa Malaysia that enforces government policies on CSR disclosure and corporate governance. It is through the institutionalization of the government's aspirations and commitment to CSR that appropriately describes the description for Malaysian CSR practices (ibid, 2013).

The second external factor is the PETRONAS Code of Conduct and Business Ethics (COBE) issued by the Corporate Governance and International Compliance Unit of PETRONAS. This COBE serves as a general reference for all countries in which PETRONAS operates in. There are four parts namely, Part I: Core Values and Culture, Part II: Duties of Good Faith, Fidelity, Diligence and Integrity, Part III: Workplace Culture and Environment, Part IV: Discipline, Disciplinary Process and Sanctions. The part that has a direct relation to the CER analysed in this study is found in Part III: Workplace Culture and Environment. Out of the nine sections within Part III, the following three sections influenced the CER of PGB and PDB. The sections are Section 1. Significance of safe, secure and conducive workplace environment, Section 3. Sustainable Development and Section 7. Occupational Health Safety and Environment).

Section 1 of Part III states the following:

1. Significance of safe, secure and conducive workplace environment

PETRONAS is committed to providing, in collaboration with you, a safe, secure and conducive workplace culture and environment, where the values of mutual and reciprocal respect, trust and confidence are upheld and actively promoted. (PETRONAS Code of Conduct and Business Ethics, 2012, p. 34- Part III-Workplace Culture and Environment)

Paragraph 3 of Part III states the following:

3. Sustainable Development

3.1 PETRONAS is committed to sustainable development in order to help meet the world's growing energy needs through economical, environmental and socially responsible efforts.

3.2 You should aim to create lasting social benefits; safeguard the health and safety of employees, contractors and neighbours; minimise disruptions to the community; lower emissions; minimise impact on ecosystems and biodiversity; and use energy, water and other resources more efficiently. (PETRONAS Code of Conduct and Business Ethics, 2012, p. 34- Part III-Workplace Culture and Environment)

Section 7 of Part III states the following:

7. Occupational Health Safety and Environment

7.1 PETRONAS is committed to providing a safe and healthy workplace for all employees working at its facilities and minimising the impact of its operations on the environment.

7.2 Every PETRONAS group employee must conscientiously and diligently comply with all HSE requirements, measures, work rules and standard operating procedures set out in manuals, handbooks and documents issued by PETRONAS as amended and updated from time-to-time and all applicable laws and regulations. (PETRONAS Code of Conduct and Business Ethics, 2012, p. 36- Part III-Workplace Culture and Environment)

As mentioned in the above sections, PETRONAS has made a commitment to providing a safe and conducive working environment, sustainable development and uphold occupational health, safety and environment. These organizational pledges are

transgressed into the CER itself (under the headings of CR in the Environment, CR in the Marketplace, CR in the Workplace and CR in the Community) bearing more prominence in the reports of PGB and PDB in the year 2012 than in 2009-2011 since the COBE was published in the same year.

The third external factor is the CSR and Sustainability Reporting manual obtained from the CSR Competence Center, of the Malaysian-German Chamber of Commerce and Industry (MGCC). This manual serves as a tool for companies to create a proof-binding report of CSR disclosure and strategies. It mentions the purposes of reporting which include among others relaying “robust and credible communications, risk management, employee retention, competitive advantage, and demonstrate responsibility (or accountability)” (Netterstrom, 2014, p.8). Among those purposes mentioned above were highlighted in the CER of this study.

The manual also mentioned some key benefits of reporting which are to enhance the “image/reputation/brand of the company, to strengthen stakeholder dialogue (two ways communication), increase confidence, transparency and accountability, as well as to gain competitive advantage on the market” (Netterstrom, 2014, p. 9). Some of the reasons cited from the manual were realised via the CER discourses (discourse of accountability, discourse of promotion, discourse of self-justification) analysed in this study. Results from the Helikon Disclosure Compass 2013 survey on Malaysian respondents’ opinion on the most important aspects that they find important for a successful report were “a balance of positive and negative aspects, robust data and target, stakeholder management as part of the reporting process, factual information, and third party assurance” (cited in Netterstrom, 2014, p. 17).

Besides providing info on the purposes and benefits of reporting, the manual also promotes and encourages the use of the 2013 G4 Global Reporting Initiative (GRI)

guideline for effectively communicating the language of sustainability reporting. The GRI Reporting Principles consists of materiality, completeness, stakeholder inclusiveness and sustainability context. The implementation of the 2013 G4 Global Reporting Initiative guideline will possibly enhance the language structure of the CER found in this study by producing a well-structured report by following international guideline standards.

4.5 Summary

The macrostructure and microstructure of corporate environmental reports in this study are positioned to shape the readers' perception of a certain kind of business ideology, mainly responsible business practices and company environmental stewardship. The first part of the analysis examined the macrostructure, which identified the moves that were sequenced in a hierarchical order to present a green agenda. The second part of the analysis presented the microstructure whereby descriptions of the language use were revealed to inform and persuade its readers.

Findings indicate that these companies structure their corporate environmental reports in a persuasive manner to show the reader that they are practicing responsible business strategies to protect the environment. This is achieved by utilizing a hybrid discourse genre to convince the readers at the macrostructure and microstructure level. This hybrid discourse combines both the factual and promotional discourse (public relations exercise). The three overlapping discourses; (a) discourse of accountability, (b) discourse of promotion and (c) discourse of self-justification serve the following purposes: (a) to promote company engagement with law and society (conformity), (b) establishing credentials and (c) emphasizing concrete measures or action plan of the company (See Figure 4.1 for a summary).

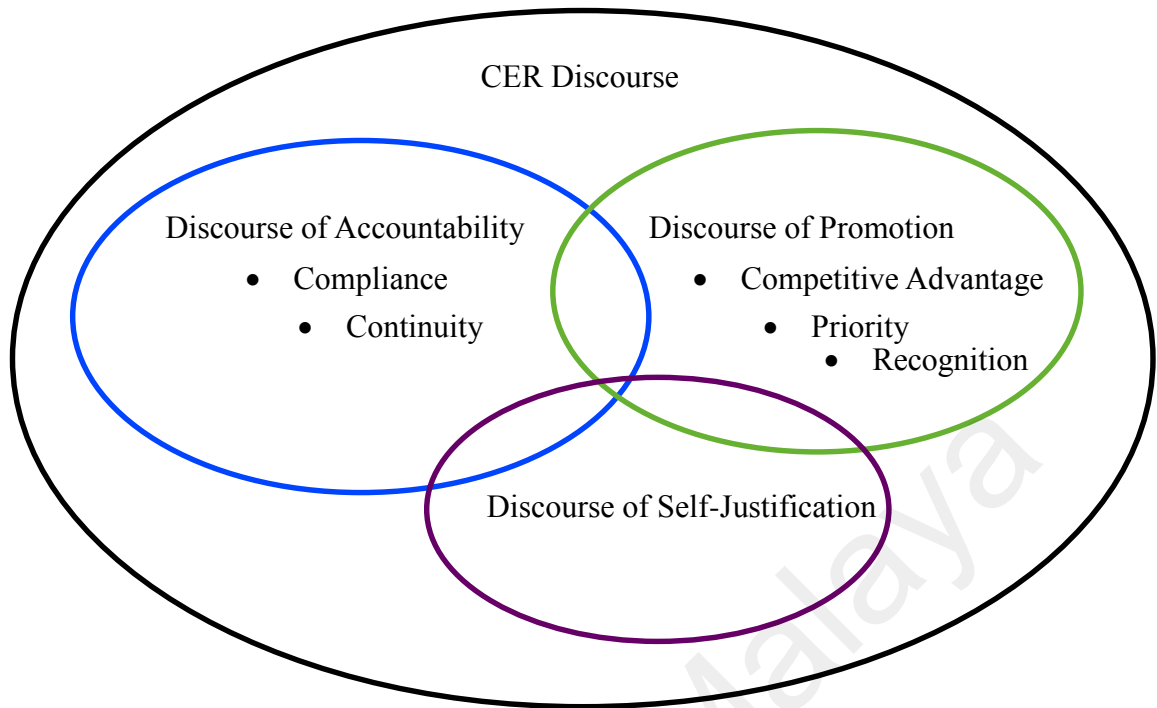


Figure 4.1: “Interdiscourses” and the rhetorical strategies in CER

University of Malaysia

CHAPTER 5: CONCLUSION

5.1 Introduction

The main purpose of this study was to investigate the selected corporate environmental reports from a critical genre perspective. The specific objectives of this study set to discover the discursive construction of corporate environmental reports in order to understand the communicative purposes and private intentions of these oil and gas companies by examining its common linguistic features and rhetorical structure. In addition, the study also aimed to provide an assessment of the current environmental reporting practices of the selected petroleum companies and to determine transparency and accountability in communicating environmental information. This study set out to answer the following research questions: (a) What are the moves that define the communicative purposes in the construction of corporate environmental reports? (b) What are the interdiscursive features found in corporate environmental reports and how do they meet the specific communicative purposes and private intentions of these oil corporations? (c) How do external factors affect the textualization of corporate environmental reports?

This study revealed findings from the intertextual and interdiscursive analysis of twenty corporate environmental reports (CER) produced by five oil and gas companies in Malaysia between the years 2009-2012. The analyses was presented in accordance to three out of four perspectives established by Bhatia (2004); namely the textual perspective, socio-cognitive and socio-critical perspective. Only three out of the four perspectives from Bhatia's (2004) multidimensional framework were used because three perspectives are sufficient for the aims of the present study.

5.2 Major Findings and Conclusions

A hybrid form of discourse was revealed in the CER of these oil and gas companies, which was a combination of factual and promotional form of discourse. The CER was seen as a form of “corporate green washing” whereby companies act in an environmentally-friendly manner to comply with the regulations and remain in the public interest of the stakeholders. The existence of promotional elements in the CER could be attributed to the highly competitive nature of the business environment in the globalized world and not fully developed nature of CER practice itself. This results in a confused state of the genre that allows room for flexible adjustments and individual interpretation of it (Zhang & Swanson, 2006; Bhatia, 2012).

Although the findings cannot be generalized to the CER patterns of all the Malaysian public listed companies in general, there seems to be a trend of corporate discourse being colonized by non-traditional genres (Bhatia, 2012). This is what Bhatia (2004) defines as the “private intention” part displayed by these companies within the socially accepted communicative purposes. It is evident that CER has the potential to address environmental challenges but less potential in addressing community development and governance issues. Environmental challenges can benefit greatly from the expertise of companies due to the technical and managerial skills that aid in improving the environment. This also leads to a win-win situation for the company if they are able to reduce the environmental issues plagued by the company (Frynas, 2009). However, companies could benefit even more with better-enhanced community relations.

5.2.1 Contribution of the Research

This study has presented a considerable understanding into how the CER of Malaysian oil and gas companies are constructed and also revealed the ‘private intention’ of the companies. The interpretation and deconstruction of this genre will aid

in the training of corporate communication writers and public relations personnel. The CER analyses are also beneficial to academics and students who are interested in the area of corporate communication or corporate social responsibility related professions or research.

5.2.2 Implication of the Findings

The findings revealed that the companies shape an ideological belief in the minds of its audiences regarding their environmentally friendly business practices through the macrostructural, microstructural and discourse characteristics of this genre. At a macrostructural level, the sequence of moves (in a ranked order) in the Chairman's Statement and Corporate Environmental Reports represent the direction that the company intends to report and promote. By reporting on the financial and operational performance of the company in the beginning, and promoting the introduction of the social and environmental initiatives of the company afterwards, it gives an indication of the company's commitments in a valid and legitimate way.

The microstructural level reveals the different types of linguistic features that provide the mechanisms in shaping audiences' beliefs about companies and the environment. It provides an idea on how the companies inform their audience about their stance on the environment. In this study, the companies are presented as actional beings with assistance from the distinctive linguistic features (for example, active verbs, environmental lexis features, nominals and metaphors) identified in the report. The three overlapping discourses (discourse of accountability, discourse of promotion and discourse of self-justification) work intertwiningly to achieve the communication purposes and private intentions of these companies.

By understanding the structure of corporate environmental reports and the language used in this genre, it will provide an outlook into how the audience members are led into assessing and absorbing corporate green ideology (Mason & Mason, 2012).

5.2.3 Hybridity and Contamination in the CER Genre

The hybrid nature of this genre has resulted in an eclectic mix of reporting and promoting, giving rise to a contaminated genre. In principle, contamination here means “adaptation” (Bloomfield, 1933, p. 521). This study uses ‘contaminated’ not by the literal meanings of the word, like ‘illness’, or ‘pollution’. The term ‘contaminated genre’ is used in reference to the hybrid genre that is present in the CER texts, which may be seen as a blend of different and several capabilities. Corporate communication writers face a number of challenges and complexities because of the ambiguous situations that they write about, which depends also on different perspectives (Zanola, 2010).

5.3 Concluding Remarks

In summary, CER is a fine example of the “Pollyanna Principle” (Matlin & Stang, 1978). It is a phenomenon whereby “positive, affirmative words are used more often than negative words” (Hildebrandt & Snyder, 1981, p.6 cited in Rutherford, 2005, p. 356). Positive words are used to describe the conditions, plans, actions, measures taken by the company in their pursuit to be recognised as an ‘environmentally-friendly company’.

5.4 Limitations of the Research

This research was unable to fulfill the ethnographic perspective of Bhatia’s (2004) multi-perspectival view of discourse analysis as the researcher was unable to gain access into the perimeters of these oil and gas companies. Attempts were made to contact the person in charge after a formal e-mail and letters were sent; yet these actions

seemed to be ineffective. Persistent action and strategizing is required in order to convince these companies to allow access or at least an interview with one of their corporate writer personnel. Another limitation was that the researcher could only secure one interview with a former corporate environmental report writer. The research would have had more information on the inner detailing of the discourse community if more than one interview was conducted.

5.5 Recommendations for Future Research

For future research, it is recommended to conduct a multimodal perspective analysis of the CER by examining the semiotic features of the CER (images, symbols and signs) as well to see how it is integrated and contributes to the overlapping discourses present. A different industry such as the Palm Oil industry would make an interesting comparison to the oil and gas industry. A comparative study between a developed and developing country in implementing the sustainability agenda would make an engaging research as well.

REFERENCES

- ACCA (2002). Summary of a report prepared by ACCA Malaysia: The state of corporate environmental reporting in Malaysia.
- ACCA (2004). Towards transparency: Progress on global sustainability reporting 2004.
- Adenibi, B. (2005). Quality of environmental disclosure by multi-national oil companies: a corporate governance perspective. Centre for Corporate Governance and Regulation Working Paper Series. 1-87. Retrived from <http://eprints.bournemouth.ac.uk/3152/1/430.pdf>
- AfriOceans Conservation Alliance (2003). About AOCA. Retrieved January 21, 2014 from <http://www.aoca.org.za/about.htm>
- Azirah Hashim & Norizah Hassan. Genre Analysis. In Azirah Hashim, David, M. & Mclellan, J. (Eds.) *Text, Discourse and Society* (pp. 143-164). Frankfurt: Peter Lang.
- Azlan Amran, & Siti Nabiha, A.K. (2009). Corporate social reporting in Malaysia: a case of mimicking the West or succumbing to local pressure. *Social Responsibility Journal*, 5 (3), 358-375.
- Bazerman, C. (1988). *Shaping written knowledge*. Madison: University of Wisconsin Press.
- Bazerman, C. (1994). Systems of genres and the enactment of social intentions. In A. Freedman & B. Medway (Eds.), *Genre and the new rhetoric* (pp. 79-101). London: Taylor and Francis.
- Berkenkotter, C. & Huckin, T. (1995). *Genre knowledge in disciplinary communication*. Hillsdale, NJ: Lawrence Erlbaum.

- Bhatia, V.K. (1993a). *Analysing genre: Language use in professional settings*. Essex:Longman Group Ltd.
- Bhatia, V.K. (1993b). Simplification vs easification. The case of legal texts. *Applied Linguistics*, 4 (1), 42-54.
- Bhatia, V.K. (1994). Generic integrity in professional discourse. Text and talk in professional contexts. In B. L. Gunnarsson, P. Linell & B. Nordberg (Eds.), *Skriftsrie 6* (pp. 61-76). Uppsala, Sweden: ASLA
- Bhatia, V.K. (1995). Genre-mixing and in professional communication. The case of 'private intentions' v. 'socially recognized purposes'. In P. Bruthiaux, T. Boswood, & B. Du-Babcock (Eds.), *Explorations in English for professional communication* (pp. 1-18). Hong Kong: City University of Hong Kong.
- Bhatia, V. K. (1997). Introduction: Genre analysis and world Englishes. *World Englishes*, 16(3), 313-319. DOI: 10.1111/1467-971X.00066
- Bhatia, V. K. (1999). Integrating products, processes, processes and participants in professional writing. In C. Candlin & K. Hyland (Eds.), *Writing: Texts, processes and practices* (pp. 21-39). London: Longman.
- Bhatia, V. K. (2002). Applied genre analysis: a multi-perspective model. *IBÉRICA*, 4, 3-19. Retrieved October 5, 2015 from www.aelfe.org/documents/text4-Bhatia.pdf
- Bhatia, V. K. (2004). *World of Written Discourse: A Genre-Based View*. (Candlin, C.N. & Sarangi, S.Eds.). London: Continuum.
- Bhatia, V.K. (2005). Generic patterns in promotional discourse. In H. Halmari & T. Virtanen (Eds.), *Persuasion Across Genres* (pp. 213-225). The Netherlands: Jogn Benjamins.

- Bhatia, V. K. (2008a). Creativity and accessibility in written professional discourse. *World Englishes*, 27 (3/4) 319-326. Retrieved from ScienceDirect database.
- Bhatia, V. K. (2008b). Towards critical genre analysis. In Bhatia, V., Flowerdue, J. & Jones, R. (Eds.), *Advances in Discourse Studies* (166-177). NY: Routledge.
- Bhatia, V. K. (2008c). Genre analysis, ESP and professional practice. *English for Specific Purposes*, 27, 161-174. Retrieved from ScienceDirect database.
- Bhatia, V. K. (2010). Interdiscursivity in professional communication. *Discourse & Communication*, 4 (32), 32-50. Retrieved from SAGEPublications.
- Bhatia, V., Candlin, C., & Hafner, C. (2011). Arbitration awards as accounts. Working Paper.
- Bhatia, V.K. (2012). Critical reflections on genre analysis. *Ibérica*, 24, 17-28. Retrieved January 17, 2016 from http://www.aelfe.org/documents/03_24_Bhatia.pdf
- Bhatia, A. (2012). The corporate social responsibility report: the hybridization of a “confused” genre (2007-2011) Research Article. *IEEE Transactions on Professional Communication*, 55 (3), 221-238. Retrieved November 22, 2012 from <http://ieeexplore.ieee.org/stamp/stamp.jsp?tp=&arnumber=624787&tag=1>
- Bhatia, A. (2013). International genre, local flavour: Analysis of PetroChina's Corporate and Social Responsibility Report. *Revista Signos. Estudios de Lingüística*, 46 (83), 307-331. DOI: 10.4067/S0718-09342013000300002
- Biber, D., Connor, U. & Upton, T. (2007). *Discourse on the move: Using corpus analysis to describe discourse structure*. Amsterdam: John Benjamins Publishing Company.
- Bloomberg, L. & Volpe, M. (2008). *Completing Your Qualitative Dissertation: A Roadmap From Beginning to End*. Los Angeles, London: Sage Publications

- Bloomberg, L. & Volpe, M. (2012). *Completing Your Qualitative Dissertation: A Roadmap From Beginning to End* (2nd ed.). Los Angeles, London: Sage Publications
- Bloor, M. (1998). English for Specific purposes: The preservation of the species (some notes on a recently evolved species and on the contribution of John Swales to its preservation and protection). *English for Specific Purposes*, 17, 47-66.
- Blowfield, M. & Frynas, J. G. (2005). Setting new agendas. Critical perspectives on corporate social responsibility in the developing world. *International Affairs*, 81 (3), 499-513. Retrieved January 15, 2015 from http://www.researchgate.net/profile/Jedrzej_Frynas/publication/261530014_Editorial_Setting_new_agendas_critical_perspectives_on_Corporate_Social_Responsibility_in_the_developing_world/links/5454059d0cf2cf51647c28d4.pdf
- Boustead Holdings Berhad. (2009). *Annual Report 2009*.
- Boustead Holdings Berhad. (2010). *Annual Report 2010*.
- Boustead Holdings Berhad. (2011). *Annual Report 2011*.
- Boustead Holdings Berhad. (2012). *Annual Report 2012*.
- Bowers, T. (2010) From image to economic value: A genre analysis of sustainability reporting. *Corporate Communications: An International Journal*, 15 (3), 249 - 262. <http://dx.doi.org/10.1108/13563281011068113>
- Breeze, R. (2012). Legitimation in corporate discourse: oil corporations after Deepwater Horizon. *Discourse & Society*, 23 (1), 3-18. Retrieved from SAGE Publications.
- Brockett, A. & Rezaee, Z. (2012). *Corporate Sustainability: Integrating performance and reporting*. Hoboken, NJ: John Wiley & Sons.

Brundtland Commission. (1987). *Brundtland Report: Our Common Future*. World Commission on Environment and Development (WCED). Oxford: Oxford University Press.

British Petroleum (2003). Sustainability Report. Retrieved February 14, 2015 from http://www.bp.com/content/dam/bp/pdf/sustainability/group-reports/BP_Sustainability_Report_2003.pdf

Bursa Malaysia Security Berhad. (2013). Retrieved February 22, 2016 from https://www.fimm.com.my/wp-content/uploads/latest-news/App1_Main%20LR%20Amendment%20-%20BT&Foreign.pdf

Chapelle, C. (1998). Some notes on Systemic Functional Linguistics. Retrieved from <http://www.public.iastate.edu/~carolc/LING511/sfl.html>

Cheong, Cecilia Yin Mei (2013). *A multi-dimensional genre analysis of tourism homepages and web-mediated advertorials*. PhD thesis, University of Malaya.

Cho, Ji Young & Lee, Eun-Hee. (2014). Reducing confusion about grounded theory and qualitative content analysis: Similarities and differences. *The Qualitative Report*, 19 (64), 1-20. Retrieved January 25, 2015 from <http://www.nova.edu/ssss/QR/QR19/cho64.pdf>

Christie, F. & Martin, J. R. (1997). *Genre and Institutions: Social Processes in the Workplace and School*. London: Cassell.

Companies Commission of Malaysia (2013). Best Business Practice Circular 5/2013. Corporate Responsibility: Guidance to Disclosure and Reporting. Retrieved January 15, 2015 from http://www.ssm.com.my/sites/default/files/cr_agenda/BBPC%205-2013%20-%20low%20res.pdf

Connor, U. (2000). Variation in rhetorical moves in grant proposals of US humanists and scientists. *Text*, 20, 1 - 28.

- Connor, U. & Mauranen, A. (1999). Linguistic analysis of grant proposals. A corpus linguistic analysis. In U. Connor. & Upton, T. (Eds.), *Discourse in the professions: Perspectives from corpus linguistics* (pp. 235-256). Amsterdam: John Benjamins.
- Cope, B. & Kalantzis, M. (Eds.). (1993). *The power of literacy: A genre approach to teaching writing*. Bristol, PA: Falmer Press.
- Creswell, J. (2009). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (3rd ed.). Los Angeles: Sage Publications, Inc.
- De Groot, E. (2008). *English annual reports in Europe: A study on the identification and reception of genre characteristics in multimodal annual reports originating in the Netherlands and in the United Kingdom*. Utrecht: LOT.
- Devitt, A. (1991). Intertextuality in Tax Accounting: Generic, Referential, and Functional. In C. Bazerman & J. Paradis (Eds.), *Textual Dynamics of the Professions: Historical and Contemporary Studies of Writing in Professional Communities* (pp. 335-357). Madison WI: University of Wisconsin Press.
- Ding, H. (2007). Genre analysis of personal statements: Analysis of moves in application essays to medical and dental schools. *English for Specific Purposes*, 26, 368- 392. doi:10.1016/j.esp.2006.09.004
- Dubois, B. (1997). *The biomedical discussion section in context*. Ablex Publishing Corporation.
- Esso Malaysia Berhad. (2009). *Annual Report 2009*.
- Esso Malaysia Berhad. (2010). *Annual Report 2010*.
- Esso Malaysia Berhad. (2011). *Annual Report 2011*.

Esso Malaysia Berhad. (2012). *Annual Report 2012*.

Fairclough, N. (1992). Discourse and Text: Linguistic Intertextual Analysis within Discourse Analysis. *Discourse and Society* 3,(2), 193–217.

Fairclough, N. (1995). *Media Discourse*. London etc: Edward Arnold.

Fairclough, N. (2003). *Analysing Discourse: Textual Analysis for Social Research*. London: Routledge.

Firth, J. 1950 [1957]. Personality and language in society. In Firth, J. *Papers in Linguistics (1934-1951)* (pp. 177-189). Oxford : Oxford University Press.

Freedman, A. & Medway, P. (1994). *Genre and the New Rhetoric*. London: Taylor & Francis.

Flowerdew, L. (1993). An educational, or process, approach to the teaching of professional genres. *ELT Journal*, 47, (4), 305–316.

Flowerdew, L. (2002) Corpus-based analyses in EAP. In J. Flowerdew (Ed.) *Academic Discourse* (pp. 95-114). London: Longman.

Friends of the Earth. (2005). *Briefing: Corporate Accountability*. London, U.K.: Author. Retrieved September 23, 2013 from http://www.foe.co.uk/resource/briefings/corporate_accountability1.pdf

Frynas, G. (2009). Corporate Social Responsibility in the Oil and Gas sector. *Journal of World Energy Law & Business*, 2, (3), 178-195.

Garfinkel, H. (1956). Conditions of successful degradation ceremonies. *American Journal of Sociology*, 61, 420-424.

- Garfinkel, H. (1967). Good organizational reasons for 'bad' clinical records. In G. Harold, *Studies in Ethnomethodology* (pp. 186-207). Englewood Cliffs, NJ, Prentice Hall.
- Geertz, C. (1973). *The Interpretation of Cultures: Selected Essays*. Retrieved January 11, 2015 from http://hci.stanford.edu/courses/cs376/private/readings/geertz_thick_description.pdf
- Goffman, E. (1959). *The presentation of self in everyday life*. Garden City, NY: Doubleday-Anchor.
- Guthrie, J. (1983). Corporate social accounting and reporting: An Australian empirical study. Paper presented to AAANZ Conference in Brisbane, Australia.
- Guthrie, J. & Parker, L.D. (1990). Corporate social disclosure practice: A comparative international analysis. *Advances in Public Interest Accounting*, 3, 59-175.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8 (2), 47-77. Retrieved November 22, 2012 from <http://www.emeraldinsight.com/journals.htm?articleid=869644>
- Hackston, D. & Milne, M. (1996). Some determinants of social and environmental disclosures in New Zealand companies, *Accounting, Auditing & Accountability Journal*, 9 (1), 77 - 108. <http://dx.doi.org/10.1108/09513579610109987>
- Halliday, M. & Hasan, R. (1985). *Language, context, and text: Aspects of language in a social-semiotic perspective*. Oxford: Oxford University Press.
- Hasan, R. (1985). Meaning, Context, and Text: Fifty Years after Malinowski. In J.D. Benson & W.S. Greaves (Eds.). *Systemic Perspectives on Discourse*. Norwood, NJ: Ablex Publishing.

Haslinda Yusoff, Normahiran Yatim, & Noraini Mohd Nasir (2005). Analysis on the development of environmental disclosure practices by selected Malaysian companies from 1999-2002. *Malaysian Accounting Review*, 4 (1), 49-68.

Haslinda Yusoff & Lehman, G. (2009). Corporate environmental reporting through the lens of semiotics. *Asian Review of Accounting*, 17 (3), 226 - 246. <http://dx.doi.org/10.1108/13217340910991938>

Hoey, M. (1986). The discourse colony: A preliminary study of a neglected discourse type. *Discourse analysis monographs*, 13, 1-26.

Holmes, R. (1997). Genre analysis and the social sciences: An investigation of the structure of research article discussion sections in three disciplines. *English for Specific Purposes*, 16, (4), 321-337.

Hyland, K. (2002). Genre: Language, context, and literacy. *Annual Review of Applied Linguistics*, 22, 113-135.

Hymes, D. (1962). The Ethnography of Speaking. In T. Gladwin & W. C. Sturtevant (Eds.), *Anthropology and Human Behavior* (pp. 13-53). Washington, DC: Anthropology Society of Washington.

Kanoksilapatham, B. 2007. Introduction to move analysis, in Douglas Biber, Ulla Connor & Thomas A. Upton. (Eds.), *Discourse on the move. Using corpus analysis to describe discourse structure*, pp. 23-40. Amsterdam: John Benjamins Publishing.

Kanoksilapatham, B. (2005). Rhetorical structure of biochemistry research articles. *English for Specific Purposes*, 24, 269-292. Retrieved from ScienceDirect database.

Kolk, A. (1998). From voluntary to obligatory? Trends in Corporate Environmental Reporting. *Presented at the 7th International Conference of the Greening of Industry Network, November 15-18, 1998 at Rome.*

Kong, K. (2001). Marketing of Belief: Intertextual construction of Network Marketers' identities. *Discourse & Society*, 12, 473-501. Retrieved from SAGEPub Database.

Kuzmina, J. (2014). *Genre contextualisation and rhetorical organisation aspects in English written communication for information technologies*. (Doctoral dissertation, University of Latvia). Retrieved from https://dspace.lu.lv/dspace/bitstream/handle/7/4958/44710-Jana_Kuzmina_2014.pdf?sequence=1

KPMG. (2008). *KPMG International Survey of Corporate Responsibility Reporting 2008*. KPMG, London. Retrieved September 24, 2014 from http://www.kpmg.com/EU/en/Documents/KPMG_International_survey_Corporate_responsibility_Survey_Reporting_2008.pdf

KPMG LLP. (2011). *Sustainability reporting – What you should know*. KPMG, U.S.A. Retrieved September 25, 2014 from <https://www.kpmg.com/US/en/IssuesAndInsights/ArticlesPublications/Documents/iarcs-sustainability-reporting-what-you-should-know.pdf>

Lee, Cheng Ean & Chuan, Teck Leong. (2012). Communicating environmental sustainability in Malaysia: A case study. *OIDA International Journal of Sustainable Development*, 3, (3), 67-76.

Lim, Jason Miin Hwa (2006). Methods sections of management research articles: A pedagogically motivated qualitative study. *English for Specific Purposes*, 25, 282–309.

Livesey, S. & Kearins, K. (2002). Transparent and Caring Corporations? A Study of Sustainability Reports by the Body Shop and Royal Dutch/Shell. *Organization Environment*, 15(3), 233-258. doi: 10.1177/1086026602153001

Lodhia, S. (2004). Corporate environmental reporting media: a case study for the world wide web. *Electronic Green Journal*, 1, (20), 1-19.

- Lopez, J. (15 November 2010). *ACCA MaSRA 2010: Sustainability reporting picks up trend*. Retrieved November 20, 2012 from <http://www.theedgemaalaysia.com/features/178472-acca-masra-2010-sustainability-reporting-trend-picks-up-pace.html>
- Malarvizhi, P. & Yadav, S. (2008). "Corporate environmental reporting on the internet" An insight into Indian practices. *Presented at the 11th Annual Convention of the Strategic Management Forum, May 8-12, 2008 at Indian Institute of Technology, Kanpur, India.*
- Malinowski, B. (1923). The problem of meaning in primitive languages. In C. Ogden & I. Richards (Eds.), *The meaning of meaning. A study of the influence of language upon thought and of the science of symbolism.*(pp. 296-336). London: Kegan Paul.
- Malinowski, B. (1935). *Coral gardens and their magic*. London: Allen & Unwin.
- Matlin, M. & Stang, D. (1973). *The Pollyanna principle: Selectivity in language, memory and thought*. Cambridge, MA: Schenkman.
- Martin, J. (1992). *English text-systems and structure*. Philadelphia: Amsterdam. John Benjamins.
- Martin, J. (1993). Genre and literacy — modelling context in educational linguistics. *Annual Review of Applied Linguistics, 13*, 141–172.
- Martin, J. (1997). Analysing genre: Functional parameters. In F. Chrstie & J.R. Martin (Eds.), *Genres and institutions: Social processes in the workplace and school* (pp. 3-39). London: Cassell.
- Martin, J., Christie, F., & Rothery, J (1987). Social processes in education: A reply to Sawyer and Watson (and others). In I. Reid (Ed.), *The place of genre in learning: Current debates* (pp. 35–45). Geelong, Australia: Deakin University Press.

- Marquis, C. & Toffel, M. (2012). When do firms greenwash? Corporate visibility, civil society scrutiny and environmental disclosure. Working Paper. 1-62. Retrieved October 31, 2012 from <http://hbswk.hbs.edu/item/6725.html>
- Mason, M. & Mason, R. D. (2012). Communicating a green corporate perspective: Ideological persuasion in the Corporate Environmental Report. *Journal of Business and Technical Communication*, 26 (4), 479-506. Retrieved from SAGEPublications.
- Mayes, P. (2003). *Language, social structure, and culture: A genre analysis of cooking classes in Japan and America*. Amsterdam: John Benjamins.
- Miller, C. (1984). Genre as social action. *Quarterly Journal of Speech*, 70, 151-167. Retrieved January 15, 2016 from <http://www4.ncsu.edu/~crmiller/Publications/MillerQJS84.pdf>
- Mobasher, A. & Afida Mohamad Ali. (2015). Exploring the macrostructure of management forewords of Corporate Annual Reports. *International Journal of Applied Linguistics & English Literature*, 4(1), 14-25. <http://dx.doi.org/10.7575/aiac.ijalel.v.4n.1p.14>
- Mustaruddin Saleh, Norhayah Zulkifli & Rusnah Muhamad. (2010). Corporate social responsibility disclosure and its relation on institutional ownership: Evidence from public listed companies in Malaysia. *Managerial Auditing Journal*, 25 (6), 591 – 613. Retrieved February 25, 2015 from <http://www.emeraldinsight.com/doi/abs/10.1108/02686901011054881>
- Netterstrom, R. (2014). *Sustainability Reporting and Communications*. Kuala Lumpur, Malaysia.
- Nickerson, C., & de Groot, E. (2005). Dear Shareholder, dear Stockholder, dear Stakeholder: the business letter genre in the annual general report. In P. Gillaerts & M. Gotti (Eds.), *Genre variation in business letters* (pp. 325–346). Bern: Peter Lang.

Nielsen, A. & Thomsen, C. (2007) Reporting CSR – what and how to say it?, *Corporate Communications: An International Journal*, 12 (1), 25 - 40.
<http://dx.doi.org/10.1108/13563280710723732>

Nwogu, K. N. (1997). The medical research paper: Structure and functions. *English for Specific Purposes*, 16, (2), 119-138.

O'Donnell, M. (2010). Language, function, cognition: Part 2: Systemic Functional Linguistics. Retrieved from <http://web.uam.es/departamentos/filoyletras/filoinglesa/Courses/LFC-SFL/LFC-SFL-2010.pdf>

Patten, D. (1991). Exposure, Legitimacy and Social Disclosure. *Journal of Accounting Public Policy*, 10, (1), Spring, 297-308.

Patten, D. (1992). Intra-industry Environmental Disclosures in Response to the Alaskan Oil Spill: A Note on Legitimacy Theory'. *Accounting, Organizations and Society*, 17 (5), 471-475.

Petronas Code of Conduct and Business Ethics. (2012). Retrieved 20, June , 2012 from [http://www.petronas.com.my/about-us/governance/Documents/PETRONAS CoBE 2012.pdf](http://www.petronas.com.my/about-us/governance/Documents/PETRONAS_CoBE_2012.pdf)

Petronas Dagangan Berhad. (2009). *Annual Report 2009*.

Petronas Dagangan Berhad. (2010). *Annual Report 2010*.

Petronas Dagangan Berhad. (2011). *Annual Report 2011*.

Petronas Dagangan Berhad. (2012). *Annual Report 2012*.

Petronas Gas Berhad. (2009). *Annual Report 2009*.

Petronas Gas Berhad. (2010). *Annual Report 2010*.

Petronas Gas Berhad. (2011). *Annual Report 2011*.

Petronas Gas Berhad. (2012). *Annual Report 2012*.

Pinto dos Santos, V. B. M. (2002). Genre analysis of business letters of negotiation. *English for Specific Purposes*, 21, 167-199. Retrieved January 15, 2015 from <http://www2.feu.ac.th/admin/pr/newscontrol/atts/D20120524222001.pdf>

Pramanik, A., Shil, N. & Das, B. (2008). Corporate environmental reporting: an emerging issue in the corporate world. *The International Journal of Business and Management*. 3, (12), 146-154

Ruhaya Atan & Noraida Mohd Razali. (2013). CSR Reporting by Government Linked Companies and their Corporate Attributes. *Australian Journal of Basic and Applied Sciences*, 7(4), 163-171. Retrieved February 10, 2016 from <http://ajbasweb.com/old/ajbas/2013/March/163-171.pdf>

Romlah Jaafar. (2006). The environmental reporting practice of 'environmentally problematic companies' in Malaysia. *The International Journal of Accounting, Governance & Society*, 1, 37-47.

Roper, J. (2012). Environmental risk, sustainability discourses, and public relations. *Public Relations Inquiry*, 1, 69-87. DOI: 10.1177/2046147X11422147

Rutherford, B. (2005). Genre analysis of corporate annual report narratives: A corpus linguistics-based approach. *Journal of Business Communication*, 42 (4), 349-378.

Samraj, B. (2002). Introductions in research articles: Variations across disciplines. *English for Specific Purposes*, 21,(1), 1-17.

Samraj, B. (2005). An exploration of a genre set: Research article abstracts and introductions in two disciplines. *English for Specific Purposes*, 24, 141–156.

Sharifah Buniamin, Bakhtiar Alrazi, Nor Hasimah Johari & Nor Raida Abd Rahman (2011). Corporate governance practices and environmental reporting of companies in Malaysia: finding possibilities of double thumbs up. *Jurnal Pengurusan*, 32, 55-71. Retrieved November 23, 2012 from http://journalarticle.ukm.my/2105/1/jurus_32-06-lock.pdf

SHELL Refining Company (Federation of Malaya) Berhad. (2009). *Annual Report 2009*.

SHELL Refining Company (Federation of Malaya) Berhad. (2010). *Annual Report 2010*.

SHELL Refining Company (Federation of Malaya) Berhad. (2011). *Annual Report 2011*.

SHELL Refining Company (Federation of Malaya) Berhad. (2012). *Annual Report 2012*.

Sumiani Yusof, Haslinda Yusoff & Lehman, G. (2007). Environmental reporting in a developing country: a case study on status and implementation in Malaysia. *Journal of Cleaner Production*, 15, 895-901. Retrieved from ScienceDirect Database.

<http://search.proquest.com/docview/1447619980/803B9151426C406FPQ/1?accountid=28930>

Swales, J. (1981) *Aspects of Article Introductions*. ESP Monograph No. 1
Language Studies Unit: Aston University.

Swales, J. (1990). *Genre analysis: English in academic and research settings*.
Cambridge: Cambridge University Press.

- Swales, J. (2004). *Research genres: Exploitations and applications*. Cambridge: Cambridge University Press.
- Thompson, P. & Zakaria, Z. (2004). Corporate social responsibility reporting in Malaysia: progress and prospects. *The Journal of Corporate Citizenship*, 13, 125-136.
- Topakas, S. & Topakas, A. (2010). Risk Society and the Natural Environment: The Response of Oil Companies to Societal Changes in their Communications on the World Wide Web. Paper presented at the 26th EGOS Colloquium Lisbon 2010.
- United Nations Conference on Trade and Development. (2008). *Guidance on Corporate Responsibility Indicators in annual reports*. Retrieved December, 31 2014 from http://unctad.org/en/docs/iteteb20076_en.pdf
- UNEP/SustainAbility. (2004). "Risk and opportunity: best practice in non-financial reporting", The Global Reporters 2004 Survey of Corporate Sustainability Reporting, UNEP, London. Retrieved November 24, 2012 from http://www.gppi.net/fileadmin/ggpi/SustainAbility.Risk_Opportunity2004.pdf
- Upton, T. & Connor, U. (2001). Using computerized corpus analysis to investigate the textlinguistic discourse moves of a genre. *English for Specific Purposes*, 20, 313-329.
- Upton, T. (2002). Understanding direct mail letters as genre. *International Journal of Corpus Linguistics*, 7 (1), 65-85.
- Widdowson, H. (1979). New starts and different kinds of failures. In Widdowson, H. (Ed). 1984 . *Explorations in Applied Linguistics 2*. (pp. 54-67). Oxford: Oxford University Press.
- Yunick, S. (2003). Genres, registers and sociolinguistics. *World Englishes*, 16, (3), 321-336.

Yussri Sawani, Mustaffa Mohamed Zain & Faizah Darus (2010). Preliminary insights on sustainability reporting and assurance practices in Malaysia. *Social Responsibility Journal*, 6 (4), 627 – 645 Retrieved November 28, 2012 from <http://www.emeraldinsight.com/journals.htm?articleid=1886735>

Zanola, A. (2010). The Annual Report: An interdisciplinary approach to a 'contaminated' new genre. Presented at the International Conference on "Genre on the Move. Hybridization and Discourse Change in Specialized Communication", December 9, 2009 at Università Federico II, Napoli, Italy.

Zhou, S. (2012). 'Advertorials': A genre-based analysis of an emerging hybridized genre. *Discourse & Communication*, 6, (3), 323-346. DOI:10.1177/1750481312446265

University of Malaya

LIST OF PAPERS PRESENTED

Aliyyah Nuha Faiqah Azman Firdaus, Azirah Hashim & Yee Chee Leong. (2013, April). *Interdiscursivity in Corporate Environmental Reporting of Oil Companies in Malaysia*. Paper presented at the 4th FLL International Postgraduate Conference FLLIPC 2013, April 11-12, 2013 at the Faculty of Languages & Linguistics, University of Malaya, Kuala Lumpur, Malaysia.

Aliyyah Nuha Faiqah Azman Firdaus & Azirah Hashim. (2015, Nov). *Interdiscursivity in Corporate Environmental Reporting of Oil Companies in Malaysia*. Paper presented at the 18th English in Southeast Asia Conference, November 16-17, 2015 at the Faculty of Arts & Social Sciences, Universiti Brunei Darussalam, Brunei Darussalam.

University of Malaya

APPENDIX A

Move structure of the Chairman's Statement for ESSO Malaysia Berhad (now known as PETRON Malaysia Refining & Marketing Bhd.) from the year 2009-2012

Move/Step	Year/Classification				
	2009 EMB09	2010 EMB10	2011 EMB11	2012 PET12	% of corpus
Move structure of the Chairman's Statement for Esso Malaysia Berhad (now known as Petron Malaysia Refining & Marketing Bhd.)					
Move 1.OPN: Opening the report	(C)	(C)	(C)	(C)	100
Step 1: Salutation greetings	(O)	(O)	(O)	(C)	25
Step 2: Introducing the report	(C)	(C)	(C)	(C)	100
Move 2.ECON: Reporting on the economic environment	(O)	(O)	(O)	(O)	-
Step 1: Providing a description of the global market's condition	(O)	(O)	(O)	(O)	-
Step 2: Providing a description of the local market's condition	(O)	(O)	(O)	(C)	25
Step 3: Reporting of measures taken by the government to strengthen the local market's condition	(O)	(O)	(O)	(O)	-
Step 4: Reporting on the current condition of the company in response to market condition	(O)	(O)	(O)	(O)	-
Move 3.FNP: Reporting on the financial performance of the company	(C)	(C)	(C)	(C)	100
Step 1: Describing the overall performance of the company	(O)	(O)	(O)	(O)	-
Step 2: Providing the financial results of the company	(C)	(C)	(C)	(C)	100
Move 4.OPC: Reporting on the operational performance of the company	(C)	(C)	(C)	(C)	100
Step 1: Displaying company credibility	(C)	(C)	(C)	(C)	100
Step 2: Describing the performance review of retail and industrial business	(C)	(C)	(C)	(C)	100
Step 3: Introducing the company's Corporate Citizenship initiatives	(C)	(C)	(C)	(O)	75

**Move structure of the Chairman's Statement for ESSO Malaysia Berhad (now known as PETRON Malaysia Refining & Marketing Bhd.)
from the year 2009-2012 (continued)**

Move 5.FBIZP: Highlighting future business prospects	(C)	(C)	(C)	(C)	100
Step 1: Reporting on the current local economic state	(C)	(C)	(C)	(C)	100
Step 2: Providing a disclaimer that may affect the companies' performance for the following year	(C)	(C)	(C)	(C)	100
Step 3: Reporting on future plans and strategies to remain competitive	(C)	(C)	(C)	(C)	100
Move 6.ACK: Acknowledgement	(C)	(C)	(C)	(C)	100
Step 1: Announcing the resignation/demise of a board member and details of his/her last date of appointment	(C)	(C)	(O)	(C)	100
Step 2: Announcing the appointment of a new board member in replacement of the former board member	(C)	(O)	(O)	(C)	50
Step 3: Expressing gratitude to the former board member(s) for their level of service	(C)	(O)	(O)	(C)	50
Step 4: Concluding appreciations to all of the employees, management team, Board of Directors, shareholders, dealers and customers	(C)	(C)	(C)	(C)	100
Move 7.CLS: Closing the report	(C)	(C)	(C)	(C)	100
Step 1: Signature of the Chairman of the company	(C)	(C)	(C)	(O)	75
Step 2: Official credentials of the Chairman of the company	(C)	(C)	(C)	(C)	100
Step 3: Date of signature	(C)	(C)	(C)	(C)	100

Legend: (C)= Conventional (O)= Optional

APPENDIX B

Move structure of the Chairman's Statement for Boustead Holdings Berhad from the year 2009-2012

Move/Step	Year/Classification				
Move structure of the Chairman's Statement for Boustead Holdings Berhad	2009 BHB09	2010 BHB10	2011 BHB11	2012 BHB12	% of corpus
Move 1.OPN: Opening the report	(C)	(C)	(C)	(C)	100
Step 1: Salutation greetings	(C)	(C)	(C)	(C)	100
Step 2: Prelude statement of company's resilience despite the challenging economic environment	(C)	(C)	(C)	(C)	100
Step 3: Introducing the report	(C)	(C)	(C)	(C)	100
Move 2.ECON: Reporting on the economic environment	(C)	(C)	(C)	(C)	100
Step 1: Providing a description of the global market's condition	(C)	(C)	(C)	(O)	75
Step 2: Providing a description of the local market's condition	(C)	(C)	(C)	(C)	100
Step 3: Reporting of measures taken by the government to strengthen the local market's condition	(C)	(C)	(C)	(C)	100
Step 4: Reporting on the current condition of the company in response to market condition	(C)	(O)	(O)	(C)	50
Move 3.FNP: Reporting on the financial performance of the company	(C)	(C)	(C)	(C)	100
Step 1: Describing the overall performance of the company	(C)	(C)	(C)	(C)	100
Step 2: Providing the financial results of the company	(C)	(C)	(C)	(C)	100

Move structure of the Chairman's Statement for Boustead Holdings Berhad from the year 2009-2012 (continued)

Move 4.OPC: Reporting on the operational performance of the company	(C)	(C)	(C)	(C)	100
Step 1: Providing a general account on the current workforce situation in Malaysia	(C)	(C)	(C)	(C)	100
Step 2: Introducing the company's commitment on the training and development of its employees	(C)	(C)	(C)	(C)	100
Step 3: Mentioning of investment resources for development	(C)	(O)	(O)	(O)	25
Step 4: Presenting new company policies	(C)	(O)	(C)	(C)	75
Move 5.FBIZP: Highlighting future business prospects	(C)	(C)	(C)	(C)	100
Step 1: Expectations for future economy	(C)	(C)	(C)	(C)	100
Step 2: Reporting on future plans and strategies to remain competitive	(C)	(C)	(C)	(C)	100
Move 6.ACK: Acknowledgement	(C)	(C)	(C)	(C)	100
Step 1: Announcing the resignation/demise of a board member and details of his/her last date of appointment	(O)	(O)	(C)	(O)	25
Step 2: Announcing the appointment of a new board member in replacement of the former board member	(O)	(O)	(O)	(C)	25
Step 3: Expressing gratitude to the former board member(s) for their level of service	(O)	(O)	(C)	(O)	25
Step 4: Concluding appreciations to all of the employees, management team, Board of Directors, shareholders, dealers and customers	(C)	(C)	(C)	(C)	100
Move 7.CLS: Closing the report	(C)	(C)	(C)	(C)	100
Step 1: Signature of the Chairman of the company	(C)	(C)	(C)	(C)	100
Step 2: Official credentials of the Chairman of the company	(C)	(C)	(C)	(C)	100
Step 3: Date of signature	(C)	(C)	(C)	(C)	100

Legend: (C)= Conventional (O)= Optional

APPENDIX C

Move structure of the Chairman's Statement for PETRONAS Gas Berhad from the year 2009-2012

Move/Strategy	Year/Classification				
	2009 PGB09	2010 PGB10	2011 PGB11	2012 PGB12	% of corpus
Move structure of the Chairman's Statement for PETRONAS Gas Berhad					
Move 1.OPN: Opening the report	(C)	(C)	(C)	(C)	100
Step 1: Prelude statement of company's resilience despite the challenging economic environment	(C)	(O)	(O)	(C)	50
Step 2: Salutation greetings	(C)	(C)	(O)	(O)	50
Step 3: Introducing the report	(C)	(C)	(O)	(O)	50
Move 2.ECON: Reporting on the economic environment	(C)	(C)	(C)	(O)	75
Step 1: Providing a description of the global market's condition	(C)	(C)	(O)	(O)	50
Step 2: Providing a description of the local market's condition	(C)	(C)	(C)	(O)	75
Step 3: Reporting on the current condition of the company in response to market condition	(O)	(C)	(C)	(O)	50
Move 3.OPC: Reporting on the operational performance of the company	(C)	(C)	(C)	(C)	100
Step 1: Displaying company credibility	(C)	(C)	(C)	(C)	100
Step 2: Describing the performance review of the utilities business	(C)	(C)	(C)	(C)	100
Step 3: Describing the maintenance activities of its operations	(C)	(C)	(C)	(O)	75
Move 4.FNP: Reporting on the financial performance of the company	(C)	(C)	(C)	(C)*	100
Step 1: Describing the overall performance of the company	(C)	(C)	(C)	(C)*	100
Step 2: Providing the financial results of the company	(C)	(C)	(C)	(C)*	100

Move structure of the Chairman's Statement for PETRONAS Gas Berhad from the year 2009-2012 (continued)

* Financial results as Move 3 for year 2012					
Move 5.BIZ: Introducing new business ventures	(C)	(C)	(C)	(O)	75
Move 6.CSER: Introducing the corporate responsibility initiatives	(C)	(C)	(C)	(C)	100
Step 1: Introducing the Health, Safety and Environment (HSE) efforts conducted by the company	(C)	(C)	(C)	(C)	100
Step 2: Introducing the continued investment on human capital development	(C)	(C)	(C)	(C)	100
Step 3: Introducing the social responsibility programmes conducted by the company	(C)	(C)	(C)	(C)	100
Step 4: Displaying company credibility	(C)	(C)	(C)	(C)	100
Move 7.FBIZP: Highlighting future business prospects	(C)	(C)	(C)	(O)	75
Step 1: Expectations for the future economy	(C)	(O)	(C)	(O)	50
Step 2: Reporting on the current local economic state and/or Providing reassurance of the company's performance	(C)	(C)	(O)	(O)	50
Step 3: Providing a disclaimer that may affect the companies' performance for the following year	(C)	(O)	(O)	(O)	25
Step 4: Reporting on future plans and strategies to remain competitive	(C)	(O)	(C)	(C)	100
Move 8.ACK: Acknowledgement	(C)	(C)	(C)	(C)	100
Step 1: Announcing the resignation/demise of a board member and details of his/her last date of appointment	(C)	(O)	(O)	(O)	25
Step 2: Concluding appreciations to all of the employees, management team, Board of Directors, shareholders, dealers and customers	(C)	(C)	(C)	(C)	100
Move 9.CLS: Closing the report	(C)	(C)	(C)	(C)	100
Step 1: Signature of the Chairman of the company	(C)	(C)	(C)	(C)	100
Step 2: Official credentials of the Chairman of the company	(C)	(C)	(C)	(C)	100

Legend: (C)= Conventional (O)= Optional

APPENDIX D

Move structure of the Chairman's Statement for PETRONAS Dagangan Berhad from the year 2009-2012

Move/Step	Year/Classification				
	2009 PDB09	2010 PDB10	2011 PDB11	2012 PDB12	% of corpus
Move structure of the Chairman's Statement for PETRONAS Dagangan Berhad					
Move 1.OPN: Opening the report	(C)	(C)	(C)	(C)	100
Step 1: Prelude statement of company's resilience despite the challenging economic environment	(C)	(O)	(C)	(C)	75
Step 2: Salutation greetings	(O)	(O)	(C)	(C)	50
Step 3: Introducing the report	(C)	(C)	(C)	(C)	100
Move 2.ECON: Reporting on the economic environment	(C)	(C)	(C)	(C)	100
Step 1: Providing a description of the global market's condition	(C)	(C)	(C)	(C)	100
Step 2: Providing a description of the local market's condition	(C)	(C)	(C)	(C)	100
Step 3: Reporting on the current condition of the company in response to market condition	(O)	(O)	(O)	(O)	-
Move 3.FNP: Reporting on the financial performance of the company	(C)	(C)	(C)	(C)*	100
Step 1: Describing the overall performance of the company	(C)	(C)	(C)	(C)*	100
Step 2: Providing the financial results of the company	(C)	(C)	(C)	(C)*	100
* Financial results as Move 4 for year 2012					
Move 4.OPC: Reporting on the operational performance of the company	(C)	(C)	(O)	(C)*	75
Step 1: Displaying company credibility	(C)	(C)	(O)	(C)*	75
Step 2: Describing the performance review of the lubricant/commercial business and/or	(C)	(C)	(O)	(C)*	75
Step 3: Reporting of new business projects	(C)	(O)	(O)	(C)*	50

Move structure of the Chairman's Statement for PETRONAS Dagangan Berhad from the year 2009-2012 (continued)

and/or Step 4: Reporting on PDB's 30 years of operation * Operational results as Move 3 for year 2012	(O)	(O)	(C)	(O)*	25
Move 5.CSER: Introducing the corporate responsibility initiatives	(C)	(C)	(C)	(C)	100
Step 1: Introducing the Health, Safety and Environment (HSE) efforts conducted by the company	(C)	(C)	(C)	(O)	75
Step 2: Introducing the corporate sustainability framework and/or new policies of the company	(O)	(O)	(C)	(C)	50
Step 3: Introducing the continued investment on human capital development	(O)	(C)	(C)	(O)	50
Step 4: Introducing the social responsibility programmes conducted by the company	(C)	(C)	(C)	(O)	75
Step 5: Displaying company credibility	(O)	(O)	(C)	(O)	25
Move 6.FBIZP: Highlighting future business prospects	(C)	(C)	(C)	(C)	100
Step 1: Expectations for the future economy	(C)	(C)	(C)	(C)	100
Step 2: Reporting on the current local economic state and/or Promising to meet the national agenda of the country	(C)	(C)	(C)	(C)	100
Step 3: Providing a disclaimer that may affect the companies' performance for the following year	(C)	(C)	(C)	(O)	75
Step 4: Reporting on future plans and strategies to remain competitive	(C)	(C)	(C)	(C)	100
Move 7.ACK: Acknowledgement	(C)	(C)	(C)	(C)	100
Step 1: Expressing gratitude to the former board member(s) for their level of service	(C)	(C)	(C)	(C)	100
Step 2: Announcing the appointment of a new board member in replacement of the former board member	(C)	(C)	(C)	(C)	100
Step 3: Concluding appreciations to all of the employees, management team, Board of Directors, shareholders, dealers and customers	(C)	(C)	(C)	(C)	100

Move structure of the Chairman's Statement for PETRONAS Dagangan Berhad from the year 2009-2012 (continued)

Move 8.CLS: Closing the report	(C)	(C)	(C)	(C)	100
Step 1: Signature of the Chairman of the company	(C)	(C)	(C)	(C)	100
Step 2: Official credentials of the Chairman of the company	(C)	(C)	(C)	(C)	100

Legend: (C)= Conventional (O)= Optional

University of Malaya

APPENDIX E

Move structure of the Chairman's Statement for SHELL Refining Company (Federation of Malaya) Berhad from the year 2009-2012

Move/Step	Year/Classification				
Move structure of the Chairman's Statement for SHELL Refining Company (Federation of Malaya) Berhad	2009 SHL09	2010 SHL10	2011 SHL11	2012 SHL12	% of corpus
Move 1.OPN: Opening the report	(C)	(C)	(C)	(C)	100
Step 1: Salutation greetings	(C)	(C)	(C)	(C)	100
Step 2: Prelude statement of company's resilience despite the challenging economic environment	(C)	(C)	(C)	(C)	100
Step 3: Introducing the report	(C)	(C)	(O)	(C)	75
Move 2.ECON: Reporting on the economic environment	(C)	(O)	(C)	(C)	75
Step 1: Providing a description of the global market's condition	(C)	(O)	(O)	(C)	50
Step 2: Providing a description of the local market's condition	(C)	(O)	(C)	(C)	75
Step 3: Reporting on the current condition of the company in response to market condition	(C)	(O)	(C)	(C)	75
Step 4: Reporting of new business projects and/or continued investments on its facilities	(O)	(O)	(C)	(C)	50
Move 3.OPC: Reporting on the operational performance of the company	(C)*	(C)	(C)	(C)	100
Step 1: Displaying company credibility	(C)*	(C)	(C)	(C)	100
Step 2: Describing the performance review of all of the company's businesses	(C)*	(O)	(O)	(C)	50
Step 3: Describing the ongoing activities of its operations	(O)*	(O)	(C)	(C)	50
Step 4: Introducing the continued investment on human capital development	(O)	(O)	(O)	(C)	25
* Operational results as Move 4 for year 2009					
Move 4.FFP: Reporting on the financial performance of the company	(C)*	(C)	(C)	(C)**	100
Step 1: Describing the overall performance of the company	(C)*	(C)	(C)	(C)**	100
Step 2: Providing the financial results of the company	(C)*	(C)	(C)	(C)**	100

Move structure of the Chairman’s Statement for SHELL Refining Company (Federation of Malaya) Berhad from the year 2009-2012 (continued)

* Financial results as Move 3 for year 2009					
** Financial results as Move 5 for year 2012					
Move 5.CSER: Introducing the corporate responsibility initiatives	(C)	(C)	(C)	(O)	75
Step 1: Introducing the company’s environmental carbon footprint/initiatives	(C)	(O)	(C)	(O)	50
Step 2: Introducing the continued investment on human capital development	(C)	(O)	(O)	(O)	25
Step 3: Displaying company credibility	(C)	(O)	(O)	(O)	25
Move 5.FBIZP: Highlighting future business prospects	(C)	(C)*	(C)	(C)	100
Step 1: Expectations for the future economy	(C)	(C)*	(C)	(C)	100
Step 2: Reporting on future plans and strategies to remain competitive	(C)	(C)*	(C)	(C)	100
*Future prospects as Move 3 for year 2010					
Move 6.ACK: Acknowledgement	(C)	(C)	(C)	(C)	100
Step 1: Announcing the resignation/demise of a board member and details of his/her last date of appointment	(C)	(C)	(O)	(C)	75
Step 2: Expressing gratitude to the former board member(s) for their level of service	(C)	(C)	(O)	(C)	75
Step 3: Announcing the appointment of a new board member in replacement of the former board member	(C)	(C)	(O)	(C)	75
Step 4: Concluding appreciations to all of the employees, management team, Board of Directors, shareholders, dealers and customers	(C)	(C)	(C)	(C)	100
Step 5: Ending politely	(C)	(C)	(C)	(C)	100
Move 7.CLS: Closing the report	(C)	(C)	(C)	(C)	100
Step 1: Signature of the Chairman of the company	(C)	(C)	(C)	(C)	100
Step 2: Official credentials of the Chairman of the company	(C)	(C)	(C)	(C)	100

Legend: (C)= Conventional (O)= Optional

APPENDIX F

Move structure of the Corporate Environmental Report for ESSO Malaysia Berhad (now known as PETRON Malaysia Refining & Marketing Bhd.) from the year 2009-2012

Move/Step	Year/Classification				
	2009 EMB09	2010 EMB10	2011 EMB11	2012 PET12	% of corpus
Move 1.HEAD: Headline	(C)	(C)	(C)	(O)	75
Move 2.ESTCRE: Establishing credentials	(C)	(C)	(C)	(O)	75
Step 1: Introducing the company's broad objectives and goals	(C)	(C)	(C)	(O)	75
Step 2: Introducing organizational governance and business integrity	(C)	(C)	(C)	(O)	75
Move 3.INTHSE: Introducing the Health, Safety and Environment initiatives	(C)	(C)	(C)	(O)	75
Step 1: Outlining the company's environmental policy	(C)	(C)	(C)	(O)	75
Step 2: Displaying company credibility	(C)	(C)	(C)	(O)	75
Step 3: Introducing the safety aspect in the product and workplace	(C)	(C)	(C)	(O)	75
Move 4.DESCOM: Describing community engagement and development	(C)	(C)	(C)	(O)	75
Step 1: Introducing the community engagement activities	(C)	(C)	(C)	(O)	75

Legend: (C)= Conventional (O)= Optional

APPENDIX G

Move structure of the Corporate Environmental Report for Boustead Holdings Berhad from the year 2009-2012

Move/Step	Year/Classification				
	2009 BHB09	2010 BHB10	2011 BHB11	2012 BHB12	% of corpus
Move structure of the Corporate Environmental Report for Boustead Holdings Berhad					
Move 1.HEAD: Headline	(C)	(C)	(C)	(C)	100
Move 2.ESTCRE: Establishing credentials	(C)	(C)	(C)	(C)	100
Step 1: Introducing the company's broad objectives and goals	(C)	(C)	(C)	(C)	100
Step 2: Providing an account of labour practices	(C)	(C)	(C)	(C)	100
Step 3: Displaying company credibility (community and education)	(C)	(C)	(C)	(C)	100
Move 3.INTHSE: Introducing the Environment initiatives	(C)	(C)	(C)	(C)	100
Step 1: Outlining the company's environmental policy	(C)	(C)	(C)	(C)	100
Step 2: Displaying company credibility	(O)	(O)	(C)	(C)	50
Move 4.DESCOM: Describing community engagement and development	(C)	(C)	(C)	(C)	100
Step 1: Introducing the community engagement activities	(C)	(C)	(C)	(C)	100

Legend: (C)= Conventional (O)= Optional

APPENDIX H

Move structure of the Corporate Environmental Report for PETRONAS Dagangan Berhad from the year 2009-2012

Move/Step	Year/Classification				
Move structure of the Corporate Environmental Report for PETRONAS Dagangan Berhad	2009 PDB09	2010 PDB10	2011 PDB11	2012 PDB12	% of corpus
Move 1.HEAD: Headline	(C)	(C)	(C)	(C)	100
Move 2.ESTCRE: Establishing credentials	(C)	(C)	(C)	(C)	100
Step 1: Introducing the company's broad objectives and goals	(C)	(C)	(C)	(C)	100
Step 2: Elaboration of corporate responsibility in the Marketplace	(C)	(C)	(C)	(C)	100
Step 3: Elaboration of corporate responsibility in the Workplace	(C)	(C)	(C)	(C)	100
Step 4: Displaying company credibility	(C)	(O)	(O)	(O)	25
Move 3.INTHSE: Introducing the Health, Safety and Environment initiatives	(C)	(C)	(C)	(C)	100
Step 1: Outlining the company's environmental policy	(C)	(O)	(C)	(C)	75
Step 2: Introducing the health, safety and environment aspects	(C)	(C)	(C)	(C)	100
Step 3: Displaying company credibility	(O)	(C)	(O)	(C)	50
Move 4.DESCOM: Describing community engagement and development	(C)	(C)	(C)	(C)	100
Step 1: Introducing the community engagement activities	(C)	(C)	(C)	(C)	100

APPENDIX I

Move structure of the Corporate Environmental Report for PETRONAS Gas Berhad from the year 2009-2012

Move/Step	Year/Classification				
	2009 PGB09	2010 PGB10	2011 PGB11	2012 PGB12	% of corpus
Move 1.HEAD: Headline	(C)	(C)	(C)	(C)	100
Move 2.ESTCRE: Establishing credentials	(C)	(C)	(C)	(C)	100
Step 1: Introducing the company's broad objectives and goals	(C)	(C)	(C)	(C)	100
Step 2: Elaboration of corporate responsibility in the Marketplace	(C)	(C)	(C)	(C)	100
Step 3: Elaboration of corporate responsibility in the Workplace	(C)	(C)	(C)	(C)	100
Step 4: Displaying company credibility	(C)	(O)	(C)	(C)	75
Move 3.INTHSE: Introducing the Health, Safety and Environment initiatives	(C)	(C)	(C)	(C)	100
Step 1: Outlining the company's environmental policy	(C)	(C)	(C)	(C)	75
Step 2: Introducing the health, safety and environment aspects	(C)	(C)	(C)	(C)	100
Step 3: Displaying company credibility	(O)	(C)	(C)	(C)	75
Move 4.DESCOM: Describing community engagement and development	(C)	(C)	(C)	(C)	100
Step 1: Introducing the community engagement activities	(C)	(C)	(C)	(C)	100

Legend: (C)= Conventional (O)= Optional

APPENDIX J

Move structure of the Corporate Environmental Report for SHELL Refining Company (Federation of Malaya) Berhad from the year 2009-2012

Move/Step	Year/Classification				
Move structure of the Corporate Environmental Report for SHELL Refining Company (Federation of Malaya) Berhad	2009 SHL09	2010 SHL10	2011 SHL11	2012 SHL12	% of corpus
Move 1.HEAD: Headline	(C)	(C)	(C)	(C)	100
Move 2.ESTCRE: Establishing credentials	(C)	(C)	(C)	(C)	100
Step 1: Introducing the company's broad objectives and goals	(C)	(C)	(C)	(C)	100
Step 2: Elaboration of corporate responsibility in the Marketplace	(C)	(C)	(C)	(C)	100
Step 3: Elaboration of corporate responsibility in the Workplace	(C)	(C)	(C)	(C)	100
Move 3.INTHSE: Introducing the Health, Safety and Environment initiatives	(C)	(C)	(C)	(C)	100
Step 1: Outlining the company's environmental policy	(C)	(C)	(C)	(C)	100
Step 2: Introducing the health, safety and environment aspects	(C)	(C)	(C)	(C)	100
Step 3: Displaying company credibility	(C)	(C)	(C)	(C)	100
Move 4.DESCOM: Describing community engagement and development	(C)	(C)	(C)	(C)	100
Step 1: Introducing the community engagement activities	(C)	(C)	(C)	(C)	100

Legend: (C)= Conventional (O)= Optional

APPENDIX K

Specialist Informant Interview Questions

Specialist Informant Interview Objectives:

- To uncover the key drivers of environmental disclosure of petroleum companies in Malaysia
- To understand the processes of producing a corporate environmental report from a corporate report writer's perspective
- To investigate the communicative purposes of formulating corporate environmental reports of petroleum companies in Malaysia

Instruction:

Your personal information shall remain private and confidential. Any direct quotes/names and/or other identified parties that are mentioned in the interview will be referred anonymously in all related documentation for academic/research purposes only.

No.	Question
1	<p>Introduction</p> <p>a) Tell us (in brief) about your background as a former corporate report writer.</p>
2	<p>Roles & Responsibilities</p> <p>a) What role(s) did you play in producing/formulating the corporate environmental reporting (CER) to your organizations' stakeholders? (eg: Researcher, Editor, Proof reader)</p>
3	<p>Production Process</p> <p>a) What were the purposes for disclosing environmental issues in your corporate environmental report?</p> <p>b) What were the stages or processes involved in the construction of the corporate environmental report? (the people/departments who are involved). Does it differ from the general procedure of the Annual Report?</p> <p>c) What were the main documents and supporting documents used in the construction of the corporate environmental reports?</p> <p>d) Did you adopt any global reporting framework (GRI, GEMS, EMAS) as a guideline when drafting the corporate environmental report? If yes, which one and why? If no, which one do you use and why?</p> <p>e) Did you send your corporate environmental report for auditing by a third party (i.e. third party assurance)? If yes, why and to whom? If no, why?</p> <p>f) How do these external regulations (eg: MS ISO 14001/OHSAS 18001) affect the</p>

	way the reports are written?
4	<p>Stakeholders/Audience of Corporate Environmental Report</p> <p>a) Who were your primary and secondary audience of your corporate environmental report?</p> <p>b) Did you cater the structure of your corporate environmental report to meet their needs and expectations?</p>
5	<p>Organizational Culture & Practices</p> <p>a) Did you/the organization inhibit any CER culture throughout the process of producing the environmental report?</p> <p>b) Did you/your organization partake in any communal practices whilst developing the CER? (eg: usage of templates, group brainstorming for conceptual ideas/design aspects)</p>
6	<p>Others</p> <p>a) What were the challenges faced whilst preparing the corporate environmental report for the first time?</p> <p>b) What are the most commonly encountered problems in the production of corporate environmental reports-difficulties in language, content, structure of the report?)</p> <p>c) How did you solve those issues (if any) in your organization? (eg. brainstorming solutions with the respective Business Heads, consult external regulators, etc)</p> <p>d) Have you done any post-evaluation review on your corporate environmental reporting practices?</p>

APPENDIX L

Specialist Informant Interview Transcript

Subject : Noraini Hashim
Date : 18 October 2013
Time : 1230 – 130 pm
Interviewer: Aliyyah Nuha
Observers : Observer A & B

Note: Names of both Observer A & B have been changed to ensure confidentiality.

Legend:

NOR: Noraini
ALI: Aliyyah
OA: Observer A
OB: Observer B

No.	Question
1	<p>Introduction</p> <p>a) Tell us (in brief) about your background as a former corporate report writer.</p> <p>Four years ago I left BP-British Petroleum, at that time I was in the Corporate Social Responsibility division lah, dealing with CSR projects focusing on the environment. Ahh, but not from a technical angel it was like CSR for example, we do a Biodiversity Awareness Program, Climate Change Forum. It's more from the CSR angel uh. In doing so, we do liaise with the technical people. For example for Climate Change, we got the Climate Change Expert to go there- Gurmit Singh to the plant, the acidic plant in Terengganu. He walked around the plant and gave recommendations on how to reduce carbon emissions from the plant, how to improve efficiency, so we liaise with them on the data, how much was it to install the device to reduce emissions and whether the emissions were actually reduced. So we collected data like that and while we were collecting for our own report in KL, the plants are already submitting to London because it's a MNC, there is a requirement to send in emissions data to the HQ. So, that means they send two sets, one is the more detailed one to the HQ for the technical people and then the more general ones for us in KL lah. We will do the CSR reporting to our CEO lah. Basically.</p> <p>OA: Are there two versions of the same report?</p> <p>NOR: No one will be very detailed-a lot of data because here in KL, KL people are not interested to look at the detailed figures so you just summarize basically. Whether there is a reduction, how much it costs, whether it's cost effective, that</p>

sort of thing. Also, when you, got the retail, those in charge of the, like uhh the lubricants market to deal with, you know they use these trucks to move their products, that was a bit difficult because they had to persuade those trucks drivers to take steps to reduce emissions which is not easy because they are on contract. They're not BP staff you see. So info from there also we got. The rest of the info from the KL side is more on a write up on what we have done on CSR. For example, we do a Biodiversity Awareness Program involving students, Turtle Conservation Program at Pantai Pengerang. It's more like a text-wordy product. Not so much in terms of data figures.

OB: The wordy text is it promotional in nature?

NOR: Yes, of course you have to say that lah. (laughs) Normally the bosses, they will only fund if they have mileage right. Our English boss was very concern about PR and mileage. So you must make sure he appears in the paper (laughs).

OB: I see, Publicity.

ALI: Was it intentionally using promotional language to promote a certain image?

NOR: I wouldn't say it's promotional language. It's just simple English, we write reports and then when the press come to interview during the events, they report based on what is happening lah. And then we worked with government departments, other NGOs. For example, the Biodiversity Awareness Program targeted at teachers in school. We worked with partners outside because we don't have the experts in BP. We depend on people like Dr Mazlin, UKM, then we have MNS experts and WWF. Then our Climate Change is Gurmit Singh. We identify the experts out there, people who know and then we network with them. And then we form committees, that's how we used to work lah in CSR. We would fund it lah of course, because normally we are the only private sector in that committee. But we also do our part, in fact I think we work the hardest because they only come in for meetings to give their, to contribute their knowledge and expertise. All the running around and organizing is left to us lah. Normally we can't expect-

OB: The coordination part.

NOR: Usually the private sector don't direct the government people. It's not the done way. (laughs) So actually we do most of the work. We just tap their knowledge.

OB: So, it's sort of a collaboration.

NOR: Ah yes, a collaboration. But they expect us to do most of the work lah. Because we are relying on them for their—

OA: The universities came in also?

NOR: The Universities came in. Intan, Intan came in. And then you're Marine-what's his name—

OA: Khalijah

NOR: A few of them were quite interested.

OA: From the Faculty?—

NOR: Ah yes.

OB: But does it mean that the universities, the people who are involved right, have some projects that run by the university, which is also funded by BP?

NOR: Not really, for example, like that Dr Mazlin, he came in not expecting any payment.

OB: Ok..

NOR: But for example, if we use big, greater use of them, I think these Marine biologists in UM, was it Rosmah? Can't remember. We pay them an honorarium--

OB: Ok..

NOR: Because we expect him to write. Prepare like the lecture notes for the workshops. But we pay them lah. Those who come in willingly, they don't expect payment. Even the other NGOs are quite kind actually. Because if they know that you are genuine and your motives are good, normally they will come and help also. So normally we just buy makan (laughs). Buy lunch la. But we do take them out station. Then of course we pay for their flight. We brought once Prof Dato' Latif and Dr Mazlin to Terengganu.

OB: Like a field visit-

NOR: Yeah, field visit. We pay for that lah, yeah. So other wise, I don't think we can carry out such projects without other peoples' knowledge and expertise. Because who in BP will know about these things. Actually, there's no one who knows.

OB: How much of aa, you know like this narratives or maybe texts that's gathered—

NOR: Ahh—

OB: I mean, written by all these experts—

NOR: Yes—

OB: That will be included as part of the corporate report?

NOR: For example if it is like a manual, a teaching manual for Biodiversity for students and teachers, it's included in that manual lah. What they write up. We are not the experts right, it's them. Yeah, Mmmm.

OB: But then, that means in the Annual Report of BP, you all just mention that these are the programs that has been carried out.

NOR: Actually, BP doesn't even have a Malaysian Annual Report, we just have our own internal-that CSR Reporting for the CEO.

OB: Oh, okay. But you don't uh publish it for the ahh—

NOR: Only for—

OB: Shareholders?

NOR: London. International.

OA: The one that appears in their report. Was it that BP report that you saw?

ALI: Umm, Maybe yeah.

OA: International? That one International?

NOR: Malaysia got ah?

OA: Was it environmental?

ALI: Couldn't find any from BP.

NOR: No, there's none.

ALI: I don't remember there being any. None.

NOR: Yeah Maybe SHELL has. Because we are very small yeah in Malaysia.

OB: So you mentioned for the London umm—

ALI: Office

OB: Yeah office, so what do they do with this report actually? Do they review?

NOR: Oh, the report! They just-you mean the CSR report?

OB: Ah yes.

NOR: It's included in the Annual Report as well and given to all the shareholders.

OB: The international section?

ALI: So they make it available to the public?

NOR: Yes yes yes. They're very particular. They audit you know. They will not just simply accept, they will. They will actually come and audit people who contributed to the report, interview the data in their report.

OA: So if you say that you did all these CSR report, they will audit and check.

NOR: Check that you really did and yeah-

OB & ALI: Wow

NOR: But they were more concerned about the plants la, they are not so concerned about the oil and CSR Department. Because normally the audit is quite straight forward.

OA: Audit comes from outside or what?

NOR: They come from the UK-

ALI: External?

NOR: Yeah yeah

OB: You mean the HQ?

NOR: They will appoint an auditor lah.

OB & ALI: Oh right. Okay.

ALI: Because I think in Malaysia, there's a lack of people who do auditing and not many of the reports are being audited by third party assurance. Because like they find it too costly-

NOR: You mean CSR Audit?

ALI: Yeah. That's lacking here.

NOR: Yeah, I think you're right. Quite lacking. I think not many CSR auditors here. I can't think of any also.

ALI: If they do, they will charge a lot of money. And these small companies, they're not willing to pay for that—

NOR: Yeah yeah.

ALI: They can just stake the claim or whatever they want.

OA: Who employed the CSR Auditor? The company?

NOR: I think the big companies, they have to la. Maybe Shell and EXXON do it. But um, I don't think we have to do it in Malaysia. But we had people come from UK to interview us lah. To find out what we're really doing what we said. (laughs) What we said on paper uh. That we're really doing it, yeah. They're quite particular about the transparency lah. Transparency and accurate reporting. Quite particular about that. I don't know about local companies. I think maybe not as bothered lah. Because although we are small, we are affiliated to a multinational, so yeah. We have to follow the HQ.

2

Roles & Responsibilities Time:

a) What role(s) did you play in producing/formulating the corporate environmental reporting (CER) to your organizations' stakeholders? (eg: Researcher, Editor, Proof reader)

ALI: So, thank you for that. What roles did you play in producing or formulating the report? Were you a researcher, editor-

NOR: Um, yeah, actually CSR is more like a organizing, implementing. First you think about the programme, then you get approval from your bosses, like you get the funding, then you command the programme. In terms of reporting, I didn't do an annual report because it wasn't a requirement, but you do a yearly CSR report, CSR reporting. Because internally also they need it, because they want to asses whether you want to continue with that programme next year or drop out. Whether it has impact or it's worth while doing. Whether its sustainable impact. And we don't like doing one off things-like donations or give cheques, it's more on a sustainable. Means it's education or awareness type of projects. So, then they will assess based on the reports. If not, how do they assess right? Then also HQ will ask for your report. So we send it la. Yeah, yeah.

ALI: So the reports that you worked were mainly for internal circulation?

NOR: And also to London. And also for awards lah. We won the PM's award for Environment. Many years back.

ALI: The Hibiscus Award. Is that the one?

NOR: Uhhm, PM's Award.

ALI: They have their Hibiscus Award.

NOR: Yeah yeah yeah. Hibiscus. Yeah, we won the PM's Award for Environment, many years back. So we received the award from, that time was Pak Lah, I think.

OA: How many companies took part?

NOR: I suppose uhh quite a number of companies, MNCs, it was very good for us. It was the Turtle Sanctuary that won the award. The turtle sanctuary got us a lot of mileage because we were even nominated for the Chairman's Award in London. So, I actually went to London also lah (laughs).

OA: Is it still there? The turtle sanctuary?

NOR: Yes, still there. But we're not so involved. Then I think also in BP, I think also in SHELL and EXXON, the HSE officer will be much more impressive. The BP HSE officer doesn't know anything about the environment. Actually they focus on 'S' you know. The Safety part.

OB: But when it comes to like, US, or finding your knowledge, age or whatever, write up right, does this person-

NOR: This HSE guy?

OB: Yeah.

NOR: No lah, in the end he didn't even talk to me. Yeah, luckily I didn't need him also.

OB: Then how do then the Safety is being highlighted in the report?

NOR: Oh, he will prepare his own report. I will deal with the, more on the environment. But social responsibility, environment.

OB: So, it's more on the programme, that enhances awareness.

NOR: Normally when you talk about CSR, it doesn't include safety. It's mostly environment right.

ALI: And social, welfare.

NOR: Yeah, and social welfare. Humanitarian or Environment. Depending on your focus area lah. BP happened to be more on the environment.

OB: Understood.

ALI: Do they decide earlier on that this is the area that they will focus on? Environment or Social?

NOR: Yeah.

ALI: Or is that per company..

NOR: Actually I persuaded the CEO because I got Masters in Environment Technology (laughs). Because he's an English CEO so easier to talk too, you know. (laughs) And I think he's an engineer, so they appreciate environmental projects. Need to have good impact on the community, not just..

OA: That time was quite new? Because maybe not everybody was so..

NOR: Yess,

OB: Like not many people know about it.

NOR: Yeah, like go to the orphanage, and just paint the wall and that's all. I think it's not so good. And then you disappear, and then one year later, you come back. They don't quite like that kinda thing.

OA: But now all the companies doing CSR still?

NOR: And now, yes. Now they've come to realize that. But I think we did it quite early actually. Yeah.

OA: From what year?

NOR: I think from uh, let me see. 1990s.

OB: Was this after, when you joined the company or they have been doing it?

NOR: Umm, I think after I joined. (laughs) Not to claim credit lah, but you need to have someone with the interest and the commitment to carry it through.

OB: Yeah. That's true.

NOR: It's much easier to organize the one off-one off events.

OB: Yeah, then it's like a one stop, punch and go thing.

NOR: Yeah, because these others are more sustained. Because if you have a developed relationship people will come back, your experts. Must make sure that you're always nice to them. So that they will stay.

ALI: Does the office still run, is BP still running such programmes? Even after you've left?

OA: Focus on the money funding.

NOR: No, because the retail arms went to Boustead. I think the public's service station is not there anymore. Because all the service stations have been rebranded.

ALI: It's BHP now. The same thing for Petron.

OB: But I think the International is still strong.

ALI: They had their oil spill thing that Obama had to clean up.

NOR: That was very bad. I think they're still paying for it.

OA: So the reports you wrote then you edit all yourself lah? Nobody else does it?

NOR: No, I think I did it pretty much by myself.

OB: Were there any party like, uh, you know the writing, the consultants, that is involved?

NOR: Writing uh? We seldom use, only when.

OB: By your team then?

NOR: Actually it was only me lah. We were a very small setup. It was just me, then the media person and my boss. And my accountant. He doesn't know much about environment also.

OB: Ohh I see. Okay.

(laughter in the background)

OB: That's an advantage.

NOR: Even the CEO will depend on you. (laughs)

ALI: But did you have a, like a specific template that you follow, year by year? Or do you reuse it? So, once you establish the template, then you keep on reusing it?

NOR: Yeah, the turtle conservation one, we did it, we don't just simply pluck the cord from somewhere. I mean, it has to be related to the operations, right? We did the turtle sanctuary one because we found that BP had a few collaborating projects north of it, when they did the EIA here, there was a paragraph on the potential impact of nesting turtles.

OB: Do you reveal that part?

NOR: Yeah, no actually because it was, I just joined. So my English boss last time was quite strict, a fierce man. He just called me and said "What is this paragraph about turtles?". That time I didn't know a thing about turtles you know. So I decided to call WWF lah, get them to help. That's how it all started-the relationship from WWF. From, 1990. End of 1990, can you imagine, until the recently lah. We were involved.

Even climate change, as an oil company you cannot not be bothered about climate change, right? Because you have plants, emissions, it affects you.

OB: And you talk about the carbon isn't it?

NOR: And you have all these vehicles that emit all of these toxic fumes, Of course you have to do something about it.

OB: But that touches the safety part. Isn't it? But that one won't be included in...

NOR: Uh, that one we didn't do it from the CSR angle. That means on education. Or like holding forums, but actually we, because we work with Gurmit Singh, we actually went down to actually, measuring emissions also lah, we went down to that. Yeah, because no point in just talking about it if you're not actually doing it right?

Don't know whether you've met Gurmit Singh. Very interesting character.

ALI: Very vocal.

NOR: Ah yes, very vocal.

OA: Still active yeah.

NOR: Ah yes, still active. He must be about 67 or 68. 68 lah. Still active. That day I ran into him also, at Khazanah. I think at the Khazanah open house, he was there also.

ALI: So what would you say..

	<p>OA: He's what? WWF?</p> <p>NOR: Centre for Environment Technology Development.</p> <p>OA: I wonder whether he works with the UM people.</p> <p>ALI: Yeah, I think he did. He came for the um, Sustainable Conference. That was held earlier this year.</p>
3	<p>Production Process</p> <p>a) What were the purposes for disclosing environmental issues in your corporate environmental report?</p> <p>ALI: What would you say were the main purposes for disclosing, in your point of view, the main purposes for disclosing environmental info inside the report itself?</p> <p>NOR: One such, because one is transparency, that means uh, you're not trying to hide things lah. If you're open about about it.</p> <p>OB: There's accountability also right?</p> <p>NOR: Yeah, if you give data, then people can see for themselves lah. Actually doing something about it. Especially if you show reduction in emission, yeah.</p> <p>ALI: So you do have proof for your claims? By the readings, the numbers?</p> <p>NOR: Yes, and the turtles. You show the increase in nesting, because you have taken steps-</p> <p>ALI: Ohhh</p> <p>NOR: to reduce the impact of your plant.</p> <p>OB: But the experts, like what you mentioned consist of some of the NGOs, people who are knowledgeable in that area?</p> <p>NOR: Yes, yes.</p> <p>OB: The one that you network and -</p> <p>NOR: Conservation is WWF, but for the biodiversity one we got mix, NGOs, Universities. And climate change is Gurmit Singh, depending on what project.</p> <p>OB: I see.</p> <p>ALI: That means, you do get validation by these experts, that what you're doing is right.</p> <p>NOR: Yes yes. Of course lah, Gurmit Singh is, he's a very strict person you know. Actually he can tell if your face is, I think once I got scolding from him.</p>

He's very direct. (laughs). Some people can't take him. But then he's, I think he should, people should respect him, because he knows so much and so sincere about what he does. He doesn't even drive a car.

OB: Passionate.

NOR: Yeah, yeah. He's very passionate about it. He takes public transport. But some people are quite cold, because somebody told me that the SHELL person, he made an appointment, and then when he turned up huh, that person was nowhere to be found. So rude lah I think. Because he comes all the way, I mean. Just because he's an activist. And then I think some government people don't like him because of the forums. (laughs). He will bombard. And he will criticize you know. (laughs)

OA: He's not an academic?

NOR: No, he's not. He's an Engineer. He's very intelligent. He also won the Langkawi Award. Many years back. Yeah.

b) What were the stages or processes involved in the construction of the corporate environmental report? (the people/departments who are involved). Does it differ from the general procedure of the Annual Report?

ALI: So if I can recap the stages for producing the corporate reports, that would be to come up with the programme first, then you will get the CEO to approve the funding, then when you get the funding you implement the programme?

NOR: Ah yes.

ALI: And then when you implement you, uh, try to collaborate with multiple stakeholders-

NOR: Yes. Different, different partners. I think we never do it alone. Because we are not the experts on environment. I would say, there's always a partner. Yeah, at least one partner.

ALI: This is very different from the um, stages that we got from Petronas. Maybe because they-

NOR: Petronas they're very different from us. Because they're very bureaucratic you know. And then uh, very irritating because there was this one person. I met her once, Senior Deputy Manager, Officer, retired from fisheries, went to see them and then they sounded quite positive but the looked. We went to see middle level people you know, and then after that, weeks and months no news. Because they you know, the reason was they couldn't get the clearance from the top. Very bureaucratic. In the end, nothing came of it lah.

c) What were the main documents and supporting documents used in the construction of the corporate environmental reports?

NOR: Um,

ALI: You mentioned that you have a template, but before you came up with that template.

NOR: I guess we base it on, it's just a write up of what you have done lah. Basically, and then there's for example, the workshop module, introduced for example by the marine experts from UM, and from some other universities, we attach the workshop modules lah. So basically it's just a simple report of what you have achieved in the year lah. Basically. Yeah. Which I think any company will do also right? It's a record of what you have done.

OB: But is it a formal one? Like you already have forms for them to fill n or they just-

NOR: Who, who? Who's them?

OB: I mean, the people, the experts?

NOR: Oh! Uhm, no.

OB: Like the module.

NOR: Ah yes, the module thing, we leave it to them because they are the experts. For example on biodiversity, what do they want covered. Introduction to biodiversity, what are the main biodiversities concern in Malaysia, in Marine, what are the main concerns and they will write all about it. Terrestrial, something else. Yeah, because we are not the experts, so we listen to them. We are like generalists. Mostly in the CSR department, you will find that right? All kinds of people. In fact, mine had, me I'm quite unusual because most of them are arts people. I'm actually a Science graduate and ive got a Masters in Environmental Technology. So that explains the interest. More environmental work lah. Because some of the others will focus on more on the humanitarian, social.

OB: Yeah, social work. How about the graphic? And also images huh? Is it normally produced by both parties? I mean your party, as in do they engage in the activity? Plus the ones that is given by these experts?

NOR: I would say both lah. You mean things like photos, and all that is it? Graphs and all that right?

OB: Yes, that's right. Like the emission, maybe like some charts or something?

NOR: I guess CSR department will mostly be photos lah. That's all they're capable off right? (laughs). The more technical departments will focus on giving actual stats and charts.

OB: Orait.

NOR: So we have to depend on, for example our ethnipolyetic project, we actually liaise. Plant engineers, and the acidic acid, the other plant, the engineers and then in Kuantan also we have another plant, there are engineers. Yeah. But I remember not easy getting this data. Because we give them extra work so they're not very happy. Yeah.

OB: Understood.

NOR: Yeah, I used to go through what you're going through la. People reject you and just keep at it. Keep going. Part and parcel of work.

d) Did you adopt any global reporting framework (GRI, GEMS, EMAS) as a guideline when drafting the corporate environmental report? If yes, which one and why? If no, which one do you use and why?

ALI: So since your report is internal, do you have any framework that you follow like, the most famous framework is, the most used is the Global Reporting Initiative that most companies use.

NOR: I suppose you would have the Intro, the main text, and the impact on your project on whoeverlah, your target group. For example, like how many, students and teachers attended your workshop or like how much reduction in the emissions from the plants, because you've implemented the recommendation. For example, Gurmit Singh's recommendation to put in the device to reduce emissions, you know? Details of like that lah. How much has reduced, how much it costs to put in, whether it was cost effective or stuff like that lah.

ALI: More like evaluation report.

NOR: Yes, evaluation report.

OB: Do all of these programmes, somehow relate back to BP, the oil company kind of objective? Or more like, it's under the sustainability, responsibility.

NOR: Of course, internationally, BP is very concerned about sustainability and the image. So they collate all this info from these effective countries lah.

OB: Understood. So one of the ways is that it's submitted by these countries.

NOR: Yes, and they also review it or reward you. For example the Chairmans' Award. They do have awards to motivate people lah. The other one was the Helios Award. So after we changed the logo, the Chairman's Award became the Helios Awards. So we won again in the regional one, we went to Hong Kong. So we won a few times. The turtle sanctuary one was the one that won quite a few awards.

ALI: So those would be like external drives for people to actually produce the report? Because in Malaysia, there is one, it's called MaSRA.

NOR: Oh yeah yeah. I've heard of MaSRA. And the Hibiscus Award.

ALI: The most premierest award that people try to fight for it. Previous winners were Maybank and also Nestle.

NOR: How do they determine the assess of these awards? One is the impact on the community and the environment. And then the fact that you are not just coming in doing it, and then a few years you leave. It has to have a component of

training, that means you have to educate your local stakeholders to take over. For example, in the turtle sanctuary, you have to get a group of locals who also understand why there should be a sanctuary and what they should be doing.

OB: It's like an eco-tourism thing.

NOR: Yeah, when the oil companies leave lah, the locals should take over right. So there has to be that training component must be there.

OB: To enable the locals to continue to

NOR: Yes yes.

OB: And also to help the economy, the local economy.

NOR: I think the

NOR: But why do you stick to only oil companies? You can do Nestle and all?

ALI: Uhm, I think the main reason was they are the main polluters so, most of the literature is pointed towards them but um.

NOR: True also lah.

ALI: It's not to project them in a bad image, we just want to understand why it's written the way it is. Maybe that's why they're a bit skeptical in providing the correct information.

NOR: And that is why the Petronas people refuse to release the report. Because they have a lot to hide.

OB: Because a lot of people will be attacking them also.

e) Did you send your corporate environmental report for auditing by a third party (i.e. third party assurance)? If yes, why and to whom? If no, why?

ALI: So, you mentioned that you do send your report for auditing? For the international BP, yes they do. Those are for the internal UK, but for the local ones, your BP sanctuary.

NOR: I supposed locals also they audit because they come and audit the office-

OB: The government?

NOR: No, they just external auditors. They come and audit the office and I think the CSR department, because we are not such a big spender. They're not so particularly bothered lah but I do remember some of them conducting a few interviews lah.

OB: But you mentioned that the London will send somebody, to audit.

	<p>NOR: Also, yeah. Because you see, the London Annual Report has to be audited, right. All the data in there. Before it goes to the AGM. Yeah Yeah, so they're quite strict about that. Because Malaysia we, there was no requirement for the annual report, I think because we were quite small. So I think you can get more from the big ones. SHELL, EXXON. You can get them lah.</p> <p>ALI: Do you remember who audited?</p> <p>NOR: I cannot remember. (laughs). The international ones were Westerners lah. They come from, don't know where, London I suppose.</p> <p>ALI: Do they come on a yearly basis? Or do they come, or when you produce a report, then they come? Or before you go..</p> <p>NOR: The International ones, I don't remember it being yearly, you know. I think maybe when they became more stringent, over there, yeah, maybe they had new rules or regulations, then they came. I don't remember it from the 1990s.</p> <p>ALI: I think people started being more concerned after the oil spill, how much, especially the Gulf of Mexico, recently the Fukushima-</p> <p>NOR: I think after the EXXON Valdez one, I think people were much more aware about oil companies are doing.</p> <p>ALI: That's when all the literature research started pouring out.</p>
4	<p>Stakeholders/Audience of Corporate Environmental Report</p> <p>a) Who were your primary and secondary audience of your corporate environmental report?</p> <p>ALI: Besides the London office and the internal, do you have any other stakeholders that you share your reports with?</p> <p>NOR: Yes, we share with them. And also, there used to be, I don't know whether they're still active, there used to be this association of accountants who collect info, even on CSR reporting, Malaysia. But now I don't hear much about them.</p> <p>ALI: ACCA?</p> <p>NOR: It's uhm, it's an off shoot of ACCA.</p> <p>OB: Yeah, an accounting body.</p> <p>NOR: Yeah they're quite.</p> <p>OB: But is it compulsory?</p> <p>NOR: I think not compulsory, they're quite concerned about environmental reporting. I remember there was one. What is it called now..</p> <p>ALI: Most of the reports that I read are from the ACCA, because they claim to</p>

be the champion of sustainability in Malaysia.

NOR: Could it be ACCA, a team in ACCA. Maybe lah.

ALI: And there was a report in the newspaper that Malaysia is the leading country in sustainability.

NOR: As if! (laughs) Really? Aiyoh.

OA: Done by who?

ALI: It was by this lady-Jennifer Lopez. Do you know?

NOR: Ouh! Yeah, it's that one lah. But I thought they called it something else. So, it's ACCA. She used to report to this Chinese guy, but I think he has left to become a banker.

ALI: She was the one who wrote the report.

NOR: Yes, because when he was there, I remember meeting her. She was like, the one of the members in his team.

ALI: I wonder if she's available for interview. I'm not sure if she's willing to.

NOR: Maybe she's willing. More willing than the oil companies would.

OB: Maybe like the bigger oil companies would have all these parties.

NOR: Yeah, because we always did our own thing. Our own stuff. Maybe the bigger ones engage the people outside. Could be lah.

OB: But so far, have there been like any problems or- have there been any like, or something like whether the report has created some problems after submitting, or whether things were not being reported properly.

NOR: Um, I think not so much on that. It's more about getting support internally. Because some of these people in the corporate sector they're more bothered about the bottom line and the profits and the operations. They're not so bothered about this CSR. It's to get the buy in internally, because you're budget comes from different-different departments, you know, within the company. Because the CEO only has his own budget and all the rest must contribute something, or a similar portion to CSR. I think that was the difficult part.

OB: So it's like, maybe they're not so interested to find out, or consume it.

NOR: Yeah, not so interested. I think many business people are like that lah.

OB: Because they are always looking at the ROI.

NOR: Yes, Yes. And then, anything that involves extra time on their part, they're not keen lah.

	<p>ALI: Yeah, I can relate.</p> <p>NOR: I think if it's just to do something to feel good, they're not interested.</p> <p>ALI: Also, your passion-</p> <p>NOR: Yes, it's two lah. One is the PR mileage, they appear in the paper and all that. The second one is whether they can save money.</p> <p>OA: Some use excerpts from the Quran to convince the farmers.</p> <p>NOR: Yeah yeah yeah. I think WWF used some excerpts from the Quran for the turtle sanctuary. In the Quran, it tells you that you are the khalifah on earth. That means you are representatives of Allah on earth and you need to take care of your natural resources.</p> <p>OB: But is that only for the turtle?</p> <p>NOR: No (laughs). On the whole environment.</p> <p>OB: You mean they relate it in such a way-</p> <p>OA: To influence the Muslims.</p> <p>OA: The public understanding of expert views. Risk.</p>
5	<p>Organizational Culture & Practices</p> <p>a) Did you/the organization inhibit any CER culture throughout the process of producing the environmental report?</p> <p>NOR: We tried to get more interest by giving examples, getting in these talks, for example, Gurmit Singh to come and give a talk and then getting them exposed, calling for volunteers for the turtle sanctuary and there were a few interested ones. But I would say the majority were still like that lah. Not much interest but there were a few I think, who became more knowledgeable about the issue. Because of that, internally. But it's not so easy, because like you said, people work long hours and if you ask them to come, so you have to do it, for example, during lunch time, call someone to come in.</p> <p>OB: They're not so keen.</p> <p>NOR: Yeah, because you see anything that disrupts their working hours, they're not keen you know. Then for example, at one stage we were toying with an idea of actually giving money. But we didn't actually do it lah, because that defeats the purpose. You shouldn't be doing it for those purposes. (laughs). But we tell them it's for the, the HR people said it will look good on their assessment if they have done some voluntary work. That sort of thing lah. You have to do it in that way.</p> <p>OB: There's some personal agenda.</p>

NOR: But then, if you have it on your CV, it also shows that you have more interest in life than just your work lah. Sometimes you wonder whats the reason they do it lah. To put on the CV or they've got genuine interest. It doesn't matter right as long as its done. (laughs)

ALI: Is it hard to pull people to come to those programmes?

NOR: Quite hard.

ALI: So how did you-would that be one of the problems?

NOR: What we do is we normally get the CEO to tell someone to send an email out lah, that they should attend.

OB: So its like an implementation-

NOR: Because people are like, send email then nobody wants to come. Yeah. So we must get somebody senior-

OB: But if people come they will be lack of interest because they are being forced.

NOR: But yeah sometimes when they listen, they get into it a bit more lah. Because they know a bit more about the subject.

ALI: I suppose you can always try. Then one of them will get it and it will just click.

NOR: Yeah, it's better than not knowing anything. But you need somebody senior to write the e-mail.

OB: Authority.

NOR: Otherwise they wont come. Apathy, is a problem. And their priority is always work, work. Private sector.

ALI: That is true.

b) Did you/your organization partake in any communal practices whilst developing the CER? (eg: usage of templates, group brainstorming for conceptual ideas/design aspects)

NOR: We have referred to best practices in other countries, developed countries then they will relay the information to all the different countries, where BP is.

OB: Yeah so it's like your sister company.

NOR: Yes, yes. We learn about best practices in a similar plant. For example in US, not so much on us but the plant engineers.

OB: But do they like, produce or provide some guideline as to what you do?

NOR: Yeah they do. You mean for CSR?

OB: CER or CSR kinda report.

NOR: More on the technical bits. More for the engineers. For the plants.

ALI: These would be like regulations? HSE Regulations?

NOR: Ah yes, HSE regulations. And then the reporting, how often do they want it? Quarterly or Monthly. I think it's monthly. A monthly reporting on the workplace. Or the kind of data they want. I think they're quite strict about that formatting. But CSR, I think each country does their own thing. And then CSR, it's difficult to justify-that's the problem. It's difficult to justify at a CSR regional meeting. Maybe we only had two. Because you see the businesses resent it, as they think we're just enjoying it (laughs).

OB: They feel like it's a waste of money?

NOR: So I think we didn't really meet our other counterparts in other countries. Maybe only twice. Seldom. Whereas the technical people they will have HSE gatherings and all that. But CSR, seldom. Because nobody wants to pay for us.

(laughs)

ALI: In what ways did you manage to convince the corporations to go through with the programme? Because of the returns or?

NOR: When we put up a case, we don't have numbers yet. When we put up a case, normally we say a rational why we want to do it. For example, the turtle sanctuary is because the plant is nearby and the issue was that we wanted to have an environmental impact assessment. Yeah so, we put the rational and what we intend to do and the proposed outcome. Proposed outcome of the project. But normally at that stage we don't really go into numbers. We don't have numbers yet, it's a proposal stage.

OB: But is it such a budget issue...

NOR: Ah yes, normally at that stage you can't ask for such a big budget, right? So it has to be a reasonable budget lah. I would say at the most RM 100,000. Our budget was not very big actually.

OB: But there's always a sustainable component whereby you actually train, or to ensure the continuum by training the local people.

NOR: Ah yes, for the turtle conservation, yes. For the, there was another one which we did that was quite interesting. Human, HR Requirements for Biodiversity Management & Conservation in Malaysia. It was a report that we got someone to do from our side. An ex-WWF guy, I think he runs his own consultancy now. And we got feedback from our community-our biodiversity community-universities, and even academics. And they came up with a very detailed report on how the government can achieve the number and type of people required to assure proper management of biodiversity in Malaysia. It was

	<p>quite a good report. But unfortunately, in government sometimes it goes to certain levels and then they promise to take it to cabinet level. But it never happens. So quite frustrating la, all the money and time spent. And it's left on the shelf. Then when you speak to the Ministry, they say they're very interested in it but they need to get it tabled to don't-know-what committee and then it goes to cabinet committee then they can implement-</p> <p>OB: And the findings, it's not being published at all right?</p> <p>NOR: Yeah, yeah. It's sitting in the shelf of somebody in the Ministry. I think I got copies lah.</p> <p>OB: What was the main purpose when they first conceived this idea?</p> <p>NOR: The main purpose was because when we spoke to the academics and the NGOs, they said there were very few people who were conversant in the environmental knowledge that they can employ-</p> <p>OB: Yes, and they're trying to find the quality also.</p> <p>NOR: Yes, and the quality. And even number of people, very few you know to manage-</p> <p>OA: Even now I think not so many.</p> <p>NOR: No, because we're in the top twelve mega bio-diverse countries in the world. But we don't have the HR to manage it. We're a long way from that.</p>
6	<p>Others</p> <p>a) What were the challenges faced whilst preparing the corporate environmental report for the first time?</p> <p>b) What are the most commonly encountered problems in the production of corporate environmental reports-difficulties in language, content, structure of the report?)</p> <p>ALI: Do you have any difficulty in constructing the language?</p> <p>NOR: Actually, because I'm quite lucky because our command of English is quite good compared to the average person so, normally the report will go the CEO and he finds very little to correct so that's why I think mostly, I did it on my own. Writing, yeah yeah.</p> <p>ALI: So you will make the final call and edit the whole report?</p> <p>NOR: Ah yes yes, because there's no one else you can depend on. Because it's in English.</p> <p>OB: Is there a BM version?</p> <p>NOR: No need, but I find the NGO, we have to translate. Because we're working</p>

with JKM, so that's why when we interview this person, we ask them whether they're bilingual, they can write in BM also. Because the older generation are more comfortable in English. Because I have some retired government servants to interview. They are also not so comfortable in English. So we need someone who is good in BM. But in BP, of course English is much more important than BM lah. In the MNC.

ALI: Are there any other problems?

NOR: Problems, like..to get the buy in from internal people for the budget. So, that's quite frustrating. You cannot implement what you want to because there's no finances.

ALI: You have to constrain it to-

NOR: Yes, scale down to how much you get. Then the effect will be so good.

OB: What about-are there any outsides-besides prized awards, are there any financing bodies that also give like grant to run some projects?

NOR: Normally they won't. Because when they know there are private sectors involved they don't give-

OB: But you also have a consortium-you know a committee-NGO, universities-

NOR: Yes, but WWF did contribute in a sense that they gave their resource persons to work on the projects. So it's like they pay the salary of that person. There was an ex-corporate lawyer-she joined them.

OB: They don't mind doing that?

NOR: No, she became a turtle conservation expert-Rohayu. An ex-corporate lawyer. Because it gives much more satisfaction than law. So she's based out in Terengganu. More meaningful right. So I guess you could say that WWF is a major contributor. Because I mean they pay the salary of these people, you see.

OB: I think the support from the outside is good but it's only the internal-

NOR: Yes! Yes, yes! You are right. And then, fortunately we had a very-a CEO with similar thinking you know. Because, partly because he's English so I think for them environmental, CSR makes sense.

OB: Yes, they were brought up that way-

NOR: Whereas, many of the locals, they only look at it like a job and doing your business, everything, your bottom line, and what you're supposed to achieve, How much money and all that.

OB: So the leader is important.

NOR: Yes, very very important to get buy in from the top. Many people are tunnel vision, the locals. Very frustrating, irritating lah. (laughs) They're not

open to ideas, or different ways of thinking.

ALI: We need to encourage or plant that into their minds.

NOR: Yeah, plant the seeds.

OB: Mentality problem.

NOR: (laughs). Plant the seeds. Your future consultancy should do that.

NOR: It's all from experience.

University of Malaya

APPENDIX M

Specialist Informant Interview Matrix

Subject : Noraini Hashim
Date : 18 October 2013
Time : 1230 – 130 pm

Theme	Extract
PROMO. Promotion	<p>(1) Yes, of course you have to say that lah. Normally the bosses, they will only fund if they have mileage right. Our English boss was very concern about PR and mileage. So you must make sure he appears in the paper.</p> <p>(2) Yes, and they also review it or reward you. For example the Chairmans' Award. They do have awards to motivate people lah. The other one was the Helios Award. So after we changed the logo, the Chairman's Award became the Helios Awards. So we won again in the regional one, we went to Hong Kong. So we won a few times. The turtle sanctuary one was the one that won quite a few awards.</p> <p>(3) How do they determine the assess of these awards? One is the impact on the community and the environment. And then the fact that you are not just coming in doing it, and then a few years you leave. It has to have a component of training, that means you have to educate your local stakeholders to take over. For example, in the turtle sanctuary, you have to get a group of locals who also understand why there should be a sanctuary and what they should be doing.</p> <p>(4) Yes, it's two lah. One is the PR mileage, they appear in the paper and all that. The second one is whether they can save money.</p>
ACCT. Accountability	<p>(1) One such, because one is transparency, that means uh, you're not trying to hide things lah. If you're open about about it.</p> <p>(2) Yeah, if you give data, then people can see for themselves lah. Actually doing something about it. Especially if you show reduction in emission, yeah.</p>

	<p>(3) Yes, and the turtles. You show the increase in nesting, because you have taken steps-</p> <p>(4) Yes. Different, different partners. I think we never do it alone. Because we are not the experts on environment. I would say, there's always a partner. Yeah, at least one partner.</p> <p>(5) Of course, internationally, BP is very concerned about sustainability and the image. So they collate all this info from these effective countries lah.</p> <p>(6) No, they just external auditors. They come and audit the office and I think the CSR department, because we are not such a big spender. They're not so particularly bothered la but I do remember some of them conducting a few interviews la.</p> <p>(7) The International ones, I don't remember it being yearly, you know. I think maybe when they became more stringent, over there, yeah, maybe they had new rules or regulations, then they came. I don't remember it from the 1990s.</p>
PROC.Process	<p>(1) I think the big companies, they have to la. Maybe Shell and EXXON do it. But um, I don't think we have to do it in Malaysia. But we had people come from UK to interview us lah. To find out what we're really doing what we said. What we said on paper uh. That we're really doing it, yeah. <u>They're quite particular about the transparency lah. Transparency and accurate reporting.</u> Quite particular about that. I don't know about local companies. I think maybe not as bothered lah. Because although we are small, we are affiliated to a multinational, so yeah. <u>We have to follow the HQ.</u></p> <p>(2) Oh, he will prepare his own report. I will deal with the, more on the environment. But social responsibility, environment.</p> <p>(3) Normally when you talk about CSR, it doesn't include safety. It's mostly environment right.</p> <p>(4)...But you need to have someone with the interest and the commitment to carry it through.</p>

	<p>(5) Yeah, the turtle conservation one, we did it, we don't just simply pluck the cord from somewhere. I mean, it has to be related to the operations, right? We did the turtle sanctuary one because we found that BP had a few collaborating projects north of it, when they did the EIA here, there was a paragraph on the potential impact of nesting turtles.</p> <p>(6) That one we didn't do it from the CSR angle. That means on education.</p> <p>(7) I guess we base it on, it's just a write up of what you have done lah. Basically, and then there's for example, the workshop module, introduced for example by the marine experts from UM, and from some other universities, we attach the workshop modules lah. So basically it's just a simple report of what you have achieved in the year lah. Basically. Yeah. Which I think any company will do also right? It's a record of what you have done.</p> <p>(8) I guess CSR department will mostly be photos lah. That's all they're capable off right? (laughs). The more technical departments will focus on giving actual stats and charts.</p> <p>(9) Yes, we share with them. And also, there used to be, I don't know whether they're still active, there used to be this association of accountants who collect info, even on CSR reporting, Malaysia. But now I don't hear much about them.</p> <p>(10) Yes, very very important to get buy in from the top. Many people are tunnel vision, the locals.</p>
COMP.Compliance	<p>(1) More on the technical bits. More for the engineers. For the plants.</p> <p>(2) Ah yes, HSE regulations. And then the reporting, how often do they want it? Quarterly or Monthly. I think it's monthly. A monthly reporting on the workplace. Or the kind of data they want. I think they're quite strict about that formatting. But CSR, I think each country does their own thing. And then CSR, it's difficult to justify-that's the problem. It's difficult to justify at a CSR regional meeting. Maybe we only had two. Because you see the businesses resent it, as they think we're just enjoying it.</p>

<p>RECOG.Recognition</p>	<p>(1) And also to London. And also for awards lah. We won the PM's award for Environment. Many years back.</p> <p>(2) PM's Award.</p> <p>(3) Yeah yeah yeah. Hibiscus. Yeah, we won the PM's Award for Environment, many years back. So we received the award from, that time was Pak Lah, I think.</p>
<p>FRAME.Framework</p>	<p>(1) I suppose you would have the Intro, the main text, and the impact on your project on whoeverlah, your target group. For example, like how many, students and teachers attended your workshop or like how much reduction in the emissions from the plants, because you've implemented the recommendation. For example, Gurmit Singh's recommendation to put in the device to reduce emissions, you know? Details of like that lah. How much has reduced, how much it costs to put in, whether it was cost effective or stuff like that lah.</p>
<p>PUR.Purpose</p>	<p>(1) When we put up a case, we don't have numbers yet. When we put up a case, normally we say a rational why we want to do it. For example, the turtle sanctuary is because the plant is nearby and the issue was that we wanted to have an environmental impact assessment. Yeah so, we put the rational and what we intend to do and the proposed outcome. Proposed outcome of the project. But normally at that stage we don't really go into numbers. We don't have numbers yet, it's a proposal stage.</p>
<p>PROB/CONS. Problems/Constraints</p>	<p>(1) I think not so much on that. It's more about getting support internally. Because some of these people in the corporate sector they're more bothered about the bottom line and the profits and the operations. They're not so bothered about this CSR. It's to get the buy in internally, because you're budget comes from different-different departments, you know, within the company. Because the CEO only has his own budget and all the rest must contribute something, or a similar portion to CSR. I think that was the difficult part.</p> <p>(2) Yeah, not so interested. I think many business people are like that lah.</p>

	<p>(3) I think if it's just to do something to feel good, they're not interested.</p> <p>(4) Problems, like..to get the buy in from internal people for the budget. So, that's quite frustrating. You cannot implement what you want to because there's no finances.</p>
<p>ORG CULT. Organizational Culture</p>	<p>(1) Yeah, because you see anything that disrupts their working hours, they're not keen you know. Then for example, at one stage we were toying with an idea of actually giving money. But we didn't actually do it lah, because that defeats the purpose. You shouldn't be doing it for those purposes. But we tell them it's for the, the HR people said it will look good on their assessment if they have done some voluntary work. That sort of thing lah. You have to do it in that way.</p> <p>(2) What we do is we normally get the CEO to tell someone to send an email out lah, that they should attend.</p> <p>(3) Otherwise they wont come. Apathy, is a problem. And their priority is always work, work. Private sector.</p> <p>(4) We have referred to best practices in other countries, developed countries then they will relay the information to all the different countries, where BP is.</p>

APPENDIX N

Peer-debriefing session #1
10 AM-12 PM
17 February 2016

Preparation

1. Brief description about Corporate Annual Report Genres
 - > What is Corporate Annual Report?
 - > Sub-genres under Corporate Annual Report: Chairman's Statement, Corporate Environmental Report
 - > Interdiscursive aspects of Corporate Environmental Report

2. Genre Analysis
 - > Moves
 - > Steps (or Sub-moves)
 - > Obligatory / Conventional Moves

Check findings of Move Analysis

- > Chairman's Statement x2
- > Corporate Environmental Report x2

Some questions to ask

1. In your opinion, do you think that this excerpt is representative of the Chairman's Statement genre? Why?
2. In your opinion, do you think that this excerpt is representative of the Corporate Environmental Report genre? Why?
3. Does the generic structure make sense to you? Why?
4. Are the discussion points on the moves and steps presented clearly to you?
5. Do you have any other ideas or suggestions for me?

THANK YOU VERY MUCH FOR YOUR TIME! ☺

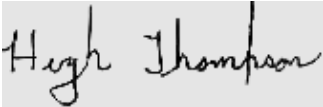
APPENDIX O

Sample: Moves, move-step combinations and lexico-grammatical features identified in the Chairman's statement (EMB, 2010)

Move	Step	Lexico-Grammar
Move 1. OPN: Opening the report	Step 1: Introducing the report	On behalf of the Board of Directors, I am pleased to report on the financial and operating performance of the Company for the year ended December 31, 2010.
Move 2. FNP. Reporting on the financial performance of the company	Step 1: Providing the financial results of the company	<p>The Company recorded an after tax profit of RM269 million in 2010 compared to a profit of RM146 million recorded in 2009. The improved financial performance for the year was primarily driven by stronger operating margins as the increase in product prices outpaced the increase in crude cost.</p> <p>Revenues for the year were RM8.4 billion, higher compared with the RM8.0 billion recorded in 2009. This was reflective of higher petroleum product prices in 2010.</p> <p>Dividends for Financial Year 2010</p> <p>In recognition of the Company's financial performance in 2010, the Board proposes a final dividend of 14 sen per share less Malaysian income tax at 25% per ordinary stock unit for the year ended December 31, 2010. In line with the Company's objective of providing a steady return to the shareholders, this increase of 17% in the annual dividend reflects management's continued confidence in the performance of the Company.</p>

<p>Move 4. OPC. Reporting on the operational performance of the company</p>	<p>Step 1: Displaying company credibility</p> <p>Step 2: Describing the performance review of the retail and industrial business</p>	<p>In 2010, the Port Dickson Refinery processed an average of 45 thousand barrels of crude per day. The refinery progressed a major turnaround, for equipment maintenance and to meet regulatory requirements for equipment certification. The planned turnaround was safely and flawlessly executed and opportunity was taken during the turnaround to install facilities to improve operational efficiency of feedstock flexibility. The refinery and product terminals remained committed to high levels of operating performance, completing 14 years without any employee lost time injury, and winning awards from the Malaysian Society for Occupational Safety & Health (MSOSH). Strong commitment to safe operations and environmental protection in every aspect of the Company's operations continued to be exhibited through safety programmes including managing hazards at workplace, emphasizing employees risk awareness and care-based intervention.</p> <p>Over the year, the Company invested approximately RM98 million mainly in retail service station development, site upgrading and brand harmonization programmes to continue to provide a high quality service station network. Five new service stations were opening in 2010. Under the Smiles loyalty programme, several promotional activities were carried out, including the 400 Nokia Phones Smiles Promotion, and the Win Myvi Contest. The Company launched its new fuel quality campaign, "SMART Choice", emphasizing the high quality and benefits of the Company's fuels which are designed for greater engine performance. A new co-branded credit and debit card programme with a local bank was also introduced during the year which, amongst other things, would</p>
---	--	--

	<p>Step 3: Introducing the company's Corporate Citizenship initiatives</p>	<p>enable cardholders to enjoy rebates on their purchases of fuel at the Company's service stations.</p> <p>The Company's other businesses, such as Industrial Fuels, Liquefied Petroleum Gas (LPG), Lubricants and Specialties, remained profitable reflecting on-going efforts to diversify customer portfolio and improve supply chain efficiency.</p> <p>In the area of corporate citizenship, the Company continued its long-standing tradition of positively contributing to the communities in which it operates through programmes that seek to promote human capital development, energy literacy, safety and health and corporate governance. The Company funded programmes to promote academic excellence in Mathematics and Science, recognise outstanding young school athletes and encourage safety, health and environment awareness. The Company again provided education excellence awards to primary and secondary students through the ExxonMobil Education and Scholarship Fund. The Company's employees and their families also contributed their personal time and effort through a number of employee volunteer programmes to support worthy community activities.</p>
<p>Move 5. FBIZP. Highlighting future business prospects</p>	<p>Step 1: Expectation for the future economy</p> <p>Step 2: Reporting on future plans and strategies to remain competitive and/or</p>	<p>The outlook for the Malaysian economy in 2011 remains positive, and demand for petroleum products is expected to be robust. However, volatility in the crude price environment will continue to affect the industry. Recognising the potential for earnings volatility, the Company's operations, cost control and product and services quality, as well as strengthening its business position through continued emphasis on strategic investment.</p>

<p>Move 6. ACK. Acknowledgement</p>	<p>Step 1: Announcing the demise of a board member and details of his/her last date of appointment and/or</p> <p>Step 2: Expressing gratitude to the former board member(s) for their level of service</p> <p>Step 3: Concluding appreciations to staff of all of the employees, shareholders, dealers and customers</p>	<p>We were saddened by the passing of our Joint Secretary, Puan Sri Junaidah Mohd Said, on February 22, 2011.</p> <p>Having served and contributed to the Company in various key management roles over many years, Junaidah will be fondly remembered and deeply missed.</p> <p>On behalf of the board, I would like to thank our employees for their continued hard work and exemplary dedication. The petroleum refining and marketing business remains challenging and the Company's success is highly dependent on the skills, abilities and commitment of each employee to deal with and overcome these challenges. I also express my sincerest appreciation to our shareholders, dealers, distributors and customers for their continued support of the Company.</p>
<p>Move 7. CLS. Closing the report</p>	<p>Step 1: Signature of the Chairman of the company</p> <p>Step 2: Official credentials of the Chairman of the company and/or</p> <p>Step 3: Date of signature</p>	 <p>Hugh W. Thompson Chairman</p> <p>April 25, 2011</p>


APPENDIX P

Sample: Moves, move-step combinations and lexico-grammatical features identified in the Chairman's statement (PDB, 2010)

Move	Step	Lexico-Grammar
Move 1. OPN: Opening the report	Step 1: Introducing the report	On behalf of the Board of Directors, it is my pleasure to present the Annual Report of PETRONAS Dagangan Berhad (the Company) for the financial year ended 31 March 2010.
Move 2. ECON. Reporting on the economic environment	Step 1: Providing a description of the global market's condition Step 2: Providing a description of the local market's description	<p>The past financial year 2009/10 was both challenging and at the same time filled with opportunities. The global economic recession during the first half of 2009 had severely impacted both advanced and developing economies, leading to huge business and personal wealth erosion, decline in energy demand and rising unemployment. However, the economy made a turn and gradually recovered in the second half of the year following massive stimulus packages introduced by the various governments.</p> <p>The Malaysian economy was not spared from the global recession as its Gross Domestic Product (GDP) for 2009 suffered a contraction of 1.7%. The economy managed to recover in the later part of the year to 4.5%, fuelled by higher domestic expenditures and rising exports.</p>
Move 3. FNP. Reporting on the financial performance of the company	Step 1: Describing the overall performance of the company Step 2: Providing the financial results of the	<p>Despite the tough and challenging economic backdrop, the Company was able to secure a commendable revenue of RM20.7 billion albeit lower than the previous year due to lower product prices.</p> <p>With effective planning and implementation, the Company managed to achieve the highest ever</p>

	company	pre-tax profit of RM1,046 million during the year. The Board of Directors is recommending a final dividend of 30 sen and a special dividend of 15 sen per share. With an interim dividend of 15 sen per share paid on 23 December 2009, total dividend paid for the financial year amounts to 60 sen per share, 33% higher than the previous year.
Move 4. OPC. Reporting on the operational performance of the company	<p>Step 1: Displaying company credibility</p> <p>Step 2: Describing the performance review of the lubricant/ commercial business</p>	<p>During the period under review, the Company has managed to expand its network with the completion of new service stations and convenience stores at strategic locations nationwide. Petronas PrIMaX 95, Petronas Dynamic Diesel and Petronas PrIMaX 97 introduced during the year have won the confidence of consumers, keeping the products' market share on a steady growing trend.</p> <p>The Commercial & Liquefied Petroleum Gas (LPG) Businesses have continued to maintain their market leadership with consistent high sales volume. The Lubricant Business performance also recorded a high growth against industry with new products being launched, namely Petronas Urania, Petronas MPlus and Petronas syntium Moto. The Company's market share stands at about 43.5%, sustaining its market leadership in the country. The Company continues to explore new business opportunities to further expand its growth momentum.</p>
Move 5. CSER. Introducing the corporate responsibility initiatives	Step 1: Introducing the Health, Safety and Environment (HSE) efforts conducted by the company	<p>The Company emphasizes on Health, Safety and Environment (HSE) in all its operations. During the year, various HSE exercises, drills, audits and educational programmes were conducted to ensure the Company's preparedness during emergency situations.</p> <p>As a responsible and caring organization, the Company also believes in giving back to the</p>

	<p>Step 2: Displaying company credibility</p>	<p>community through involvement in various projects i.e. sponsorships, donations and educational activities at both state and national levels.</p> <p>The concerted efforts on HSE , corporate social responsibility and aggressive business improvement activities have resulted in the Company being recognized for its superior brand performance, winning many prestigious awards like the Reader's Digest Trusted Brand 2009 Gold Award, the Putra Brand Gold Award and Malaysia's 30 Most Valuable Brand Award.</p>
<p>Move 6. FBIZP. Highlighting future business prospects</p>	<p>Step 1: Expectation for the future economy</p> <p>Step 2: Reporting on the current local economic state and/or Promising to meet the national agenda of the country</p> <p>Step 3: Reporting on future plans and strategies to remain competitive and/or</p>	<p>Looking ahead, the global economy is expected to sustain a gradual recovery trend. Global growth is forecasted at 3.9% in 2010 compared to -0.8% in 2009. In line with the global oil demand improvement, crude oil price is projected to hover around the current level which is acceptable to both producers and consumers.</p> <p>On the domestic front, Malaysia's GDP is anticipated to achieve growth of about 5% in 2010, driven by both Government initiatives as well as those by the private sectors. In addition, the introduction of the New Economic Model (NEM) to be implemented along with the 10th Malaysia Plan will ensure sustainability in the domestic economic growth between 2011 and 2015.</p> <p>The Company will continue to strive towards superior performance through service excellence, innovation and cost optimization initiatives, creating value for the Company and upholding the vision to be the 'Brand of 1st Choice'.</p>

<p>Move 7. ACK. Acknowledgement</p>	<p>Step 1: Appreciation to staff of all of the employees</p> <p>Step 2: Expressing gratitude to the former board member(s) for their level of service</p> <p>Step 3: Announcing the appointment of a new board member in replacement of the former board member</p> <p>Step 4: Concluding appreciations to shareholders, dealers and customers and the Board of Directors</p>	<p>On behalf of the Board of Directors, I would like to thank the Management and staff for their determination and commitment in making this year a significant success.</p> <p>The Company wishes to express its utmost gratitude to the previous MD/CEO, Encik Mohamad Sabarudin bin Mohamad Amin for his leadership, commitment and hard work to bring the Company to where it is today.</p> <p>The Company would like to welcome the new MD/CEO, Encik Amir Hamzah bin Azizan. I am confident that with his experience in the oil and gas industry, he will elevate PETRONAS Dagangan Berhad to yet another higher level.</p> <p>I would also like to express my deepest appreciation to all our customers, dealers, partners, shareholders and especially the Government for their relentless support. Last but not least, to our Board of Directors, thank you for your insightful guidance, support and cooperation.</p>
<p>Move 8. CLS. Closing the report</p>	<p>Step 1: Signature of the Chairman of the company</p> <p>Step 2: Official credentials of the Chairman of the company and/or</p>	 <p>Datuk Anuar bin Ahmad Chairman</p>

APPENDIX Q

Sample: Moves, move-step combinations and lexico-grammatical features identified in the Corporate Responsibility section (BHB, 2012)

Move	Step	Lexico-Grammar
Move 1. Headline		Corporate responsibility
Move 2. EST: Establishing credentials	<p>Step 1: Introducing the company's broad objectives and goals</p> <p>Step 2: Providing an account of labour practices</p>	<p>As we pursue our numerous corporate social responsibility initiatives, the welfare of one of our most important stakeholders, namely all Bousteadians, is foremost in our minds. The Group's rich and diverse talent pool has indeed been a key driver in our growth, as it is only through the skills and competencies of our employees that we have been able to move forward.</p> <p>In order to meet our needs as we continue to expand, we are dedicated to providing our existing workforce with opportunities for career development, while at the same time taking steps to widen our talent pool. To this end, the Group has a broad range of ongoing personal development programmes in place in order to enable our employees to strengthen their capabilities and advance on their career paths. This includes Groupwide skills training programmes as well as leadership and motivational workshops to inspire our workforce to unlock their full potential. In broadening our talent base, we supported Skim Latihan 1Malaysia. On the job training was made available to interns in various areas to further their skills, knowledge and competencies. The success of the programme is evident as most of the interns were able to secure permanent employment within the Group. To improve the living</p>

	<p>Step 3: Displaying company credibility (community and education)</p>	<p>conditions for staff on our plantation estates, we have upgraded accommodations and facilities. We provided several amenities including transport subsidies for the children and the establishment of children's playgrounds. We also held our annual sports and games carnival for our staff.</p> <p>Recognising the need for a childcare centre for our staff at the University of Nottingham Malaysia Campus, a crèche was established. It is able to accommodate up to 30 children aged between three months to three years old. On campus staff housing was also completed during the year.</p> <p>The Plantation and Heavy Industries Divisions, in an effort to strengthen ties between our employees and local communities made donations to community mosques and participated in religious activities such as engaging Tahfiz to lead Tarawih prayers during Ramadan and organising Qurban during Idul Adha. The various Divisions also hosted Hari Raya Puasa open houses, engaging with their staff as well as community members.</p> <p>Community</p> <p>Given the magnitude of the Group's size, there is a vast spectrum of communities to engage across all six Divisions as well as with our majority shareholder. Contributions to disadvantaged communities and members of society in one form or another are the mainstay of our corporate social responsibility efforts. The Group embarked on initiatives aimed at supporting orphans, underprivileged children, single mothers, poor neighborhoods, schools, indigenous communities, senior citizens and the disabled.</p>
--	---	---

		<p>Amongst the vast array of organisations that we supported in the year under review, included were financial contributions to Yayasan Raja Muda Selangor, Badan Amal Tenaga Isteri Wakil-Wakil Rakyat Negeri Johor, Masjid Jamek Al Fatah, Rumah Seri Kenangan, Rumah Nur Hikmah and Pertubuhan Kebajikan dan Pendidikan Nur Kasih Selangor. We also provided aid to organisations such as Pusat Jagaan Sayang, Persatuan Ehsan Wanita dan Anak-Anak Kuala Lumpur (PEWANIDA) and Persatuan Sokongan Ibu dan Anak Kurang Upaya Azwar, to name a few.</p> <p>During the year, the Curve and eCurve played host to a number of events in aid of good causes, including Lifebuoy's Global Hand Washing Day, the National Kidney Foundation Roadshow, the National Cancer Council's Awareness Programme, Institute Jantung Negara's Fundraising Roadshow, a book drive campaign for charity homes with Fly FM and AXA Affin's Health and Protection Fair.</p> <p>As a staunch advocate of healthy living, the Group is actively involved in sporting initiatives. For the sixth consecutive year, the Curve was the official venue for the CIMB Squash Malaysian Open 2012. In addition, this year marked the seventh annual Orange Run organised by BHPetrol with 4,500 people taking part, the highest number of participants to date. The event collected RM30,000 which was donated to three orphanage homes, namely Pusat Jagaan Anak Yatim Miskin Penyayang Nur Iman Kuala Lumpur, Ti-Ratana Welfare Society and Stepping Stone Living Centre.</p> <p>In partnership with the Pink Ribbon Deeds or PRIDE Foundation, Kao</p>
--	--	---

		<p>(Malaysia) Sdn Bhd launched the Love & Live breast cancer awareness campaign, which focuses on educating women on early detection and improving accessibility to treatment. The campaign aims to reach out to women in rural communities.</p> <p>BHPetrol undertook a Public Safety campaign in collaboration with the Ministry of Domestic Trade, Cooperatives and Consumerism, inculcating increased awareness of conscientious habits at petrol stations.</p> <p>This campaign was rolled out in Melaka, Negeri Sembilan, Selangor and Wilayah Persekutuan, reaching out to motorists, petrol station dealers and students. This was the second year that BHPetrol collaborated on a television programme which highlighted the real life stories of underprivileged families in Malaysia. This segment raised significant awareness on the importance of aiding those in need.</p> <p>In order to ease the burden of those impacted by natural disasters, during the year the Group provided financial support to those who suffered losses caused by a storm in Seri Manjung, Perak. In Sabah, the Group aided victims of a fire at a long house, distributing medical supplies and financial aid. The students of UNMC took the initiative to undertake community development programmes, including the Nottingham Brings a Smile Annual Charity Carnival 2012, which raised funds for the Malaysian Council for Rehabilitation and the Malaysian Rare Disorders Society. Meanwhile, the UNMC Chapter of Students in Free Enterprise and AIESEC took part in schemes to assist Orang Asli communities to develop sustainable businesses.</p>
--	--	---

	<p>In the spirit of 1Malaysia, the Group adopted a ‘muhibbah’ approach during local festivities and reached out to a number of charitable homes, including Kajang Caring Old Folks Home, Rumah Seri Kenangan, House of Joy, Yayasan Chow Kit, PEWANIDA, Rumah Baitul Fitrah Rawang Country Home, Rumah Limpahan Kasih, and many others.</p> <p>In addition, the Group provided financial contributions to Hindu and Buddhist communities in Pulau Jerejak to enable them to fulfil their religious obligations.</p> <p>For the month of Ramadan, numerous ‘Buka Puasa’ events were held with orphanages and old folk’s homes, as well as needy communities.</p> <p>In recognition of the invaluable efforts of the Malaysian Armed Forces, a donation was made to Tabung Kebajikan Angkatan Tentera during Ramadan. We are always conscious of our obligation to our majority shareholder, LTAT, and their constant aspiration to support the welfare of members of the Armed Forces. Reflecting this, the Group supported the 1Malaysia Privilege Card Programme launched by the Prime Minister, benefitting 250,000 members of the Armed Forces and Polis DiRaja Malaysia (PDRM) by providing them with a wide range of discounts at various merchants, including BHPetrol. This was extended to 350,000 retired servicemen via the 1Malaysia Veterans Recognition Programme.</p> <p>The ‘Skwad Operasi Sihat’ campaign saw Pharmaniaga collaborating with the Ministry of Health (MOH) and MERCY Malaysia by bringing health awareness campaigns to various neighbourhoods in states throughout Malaysia including</p>
--	---

	<p>Kedah, Kelantan, Negeri Sembilan, Pahang, Perlis, Sabah, Sarawak and Selangor. Via this campaign, the Group organised activities such as blood donation drives, free medical check-ups and health screenings as well as talks to educate the public and raise the standard of healthcare in urban and rural communities. Phamaniaga also supported MOH's Healthy Living for the Community campaign in Johor and Penang.</p> <p>Reaching out across Malaysian borders, Phamaniaga contributed medical supplies worth over RM400,000 to the Perdana Global Peace Foundation, a humanitarian organisation which supports victims in the Gaza Strip.</p> <p>Education Recognising that education plays a significant role in our nation's development, the Group has maintained its focus on enhancing Malaysia's educational standards in order to cultivate a knowledge-based society.</p> <p>Our core platform to reach out in the realm of education is via Yayasan Warisan Perajurit, a charitable foundation established by the LTAT group of companies led by the Boustead Group. This foundation has achieved significant strides in contributing to the welfare of Armed Forces personnel and their families. Scholarships to the children of our gallant men and women along with allowances and educational materials have been a much needed and constant source of support over these many years.</p> <p>Boustead contributed RM7 million in 2012 bringing the total contribution since the inception of Yayasan Warisan Perajurit to RM38.5 million.</p>
--	---

		<p>In an effort to nurture the academic performance of students at underprivileged schools, the Group adopted two underperforming primary schools in Kedah and one primary school in Perak under the PINTAR programme. As part of the programme, we sponsored a number of educational visits, motivational camps and seminars as well as tuition classes at these schools.</p> <p>The Group firmly believes in enriching the country's young minds. To this end, we contributed books and learning materials to Sekolah Kebangsaan Chuping in Mata Ayer, Perlis. We also made contributions to Sekolah Kebangsaan Taman Mutiara Rini 2, Sekolah Menengah Kebangsaan Mutiara Rini and Sekolah Agama Lima Kedai in Kampung Melayu, Johor.</p> <p>BHPetrol collaborated with the Ministry of Education and PDRM to launch 'Cerah Ceria Seperti Saya', a programme which educates primary school students on road safety. A total of 800 students from Sekolah Kebangsaan Pelabuhan Klang participated in the programme, along with 40 students from schools within the Port Klang district.</p> <p>In the field of higher education, the Group provided undergraduate students with valuable exposure to the working world. Via a training programme with Boustead Penang Shipyard Sdn Bhd (BP Shipyard) as well as organised visits, students from local institutions were able to glean an insight into the maritime sector and gain practical hands-on experience. In addition, BP Shipyard is currently collaborating with the Northern Corridor Implementation Authority to develop more programmes to cultivate local talent</p>
--	--	---

		<p>in the sector.</p> <p>In line with the Government's Entry Point Projects, we are aware that the shipbuilding and ship repair industry is in vital need of skilled workforce. The Young Engineer Scheme Programme provides training for fresh engineering graduates, with the aim of creating a highly skilled talent pool to propel the industry to the next level.</p> <p>As of November 2012, a total of 19 participants have successfully completed the programme and have subsequently been offered employment.</p> <p>UAC Berhad embarked on its fourth annual Architectural Students Design Awards, which saw UAC partnering with institutions of higher learning to prepare architectural students for the transition from academia to the marketplace. This initiative serves as an avenue for students to express their creativity in design projects while increasing their career prospects and employability post-graduation. The year saw UNMC establishing the Nottingham Potential (Malaysia) Scholarship Fund to provide aid to deserving students hindered by financial hardship. The scholarship also supports students whose educational opportunities are impacted by environmental or political challenges.</p>
<p>Move 3. INTHSE: Introducing the Health, Safety and Environment initiatives</p>	<p>Step 1: Outlining the company's environmental policy</p>	<p>Environment</p> <p>As a firm believer in preserving and protecting the environment, we are dedicated to maintaining sustainable business practices. The Group has implemented various eco-friendly initiatives throughout our production processes and operations, which we continually upgrade in order to abide by current environmental regulations.</p>

	<p>Step 2: Introducing the health, safety and environment aspects</p> <p>Step 3: Displaying company credibility</p>	<p>With a view to reducing pollution, we closely monitor our waste water quality, air emission levels, management of waste storage and licensed disposal as well as energy conservation.</p> <p>We are committed to utilising sustainable agricultural practices on our plantation estates. Our Sungai Jernih Business Unit was accredited with the Roundtable of Sustainable Palm Oil (RSPO) certification in 2011 and successfully retained this in 2012. We anticipate that our Nak Business Unit in Sandakan, Sabah will receive RSPO certification in 2014. In support of the Government's drive to reduce greenhouse gases as one of the Entry Point Projects, the Group will commence the construction of our first biogas plant in 2013, with the aim of establishing these facilities in all our palm oil mills by 2020. Along with utilising biogas for our mills energy needs, this will cut down on carbon emissions.</p> <p>Meanwhile, UAC Berhad's eco friendly range of products for the manufacturing sector was accredited with Type III Environment eco-labelling by the German Institute of Construction & Environment and the Green Label by the Singapore Environment Counsel. It is currently pursuing the SIRIM Eco Label certification.</p>
--	---	---