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Kumaran Rajandran Fauziah Taib

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The representation of CSR in Malaysian CEO statements: a critical discourse analysis
Kumaran Rajandran
School of Humanities, Universiti Sains Malaysia, Pulau Pinang, Malaysia, and
Fauziah Taib
Faculty of Languages and Linguistics, Universiti Malaya, Kuala Lumpur, Malaysia

Abstract

Purpose – The purpose of this paper is to examine how Malaysian CEO Statements represent corporate social responsibility (CSR).

Design/methodology/approach – A corpus of 27 CEO Statements was analyzed using Fairclough's three-dimensional critical discourse analysis (CDA) model, which proposes analyzing text, discourse practice and social practice. The analysis emphasized image and language features in text while it explored intertextuality in discourse practice and ideology in social practice.

Findings – The analysis revealed that selected image and language features contribute to six themes about CSR, namely achievement, identification, aspiration, disclosure, recognition and appreciation. The analysis also revealed that policies, standards and studies are often cited to reduce a credibility gap. These analyses indicate that CEO Statements represent CSR as a corporation's philanthropic initiatives for stakeholders. This representation reflects the ideology of CEO Statements. It establishes corporations as an agent of positive change in society, which helps to improve the social legitimacy of corporations.

Research limitations/implications – Since the corpus was limited to ten corporations in three years, the findings might not be representative of the genre of CEO Statements. The corpus could be extended to include CEO Statements from other years, countries and languages and it can launch a productive enterprise in intercultural studies.

Originality/value – This paper demonstrates CDA as an approach to understand CEO Statements. It may be useful to people practicing and teaching corporate communication because it encourages them to consider the meaning implied by image and language features, which can influence the meaning of CEO Statements.

Keywords Language, Corporate social responsibility, Image, CSR communication, CDA, CEO statements

Paper type Research paper

Introduction
Corporate social responsibility (CSR) often means corporations voluntarily using their resources for initiatives to improve society (Kotler and Lee, 2005). Arguments for CSR (Werther and Chandler, 2011) motivate corporations to be involved in it. In Malaysia, CSR became prevalent after the Prime Minister's 2007 Budget Speech and the 2006 Malaysian Stock Exchange CSR Charter requested corporations to engage in and disclose CSR. Disclosure of engagement requires CSR communication and the prime genre to do this is CSR reports (Dawkins, 2004). CSR reports are an exercise in corporate communication because they document a corporation’s CSR during a year. These reports are increasingly being published around the world and Malaysia is part of the trend because Malaysian corporations publish the majority of CSR reports in South East Asia (ACCA, 2010).
CSR reports contain many sections but a prominent section is the CEO Statement because it is presumed to be the CEO’s reflection on his corporation’s CSR. CEO Statements are the initial section in CSR reports and are an overview of other sections, hence becoming a microcosm of CSR reports. Any research on CEO Statements should acknowledge their multisemiotic nature or the use of image and language. Multisemiotic genres are common in corporate communication although research often studies language and does not study image. The choice of image and language features plays a critical role in representing CSR and the study of these features motivates this paper. We pose this research question:

**RQ1.** How has the CEO Statement represented CSR? Using critical discourse analysis (CDA), CEO Statements are examined to explore how CSR helps to improve the social legitimacy of corporations.

**Previous research**
There are influential global standards to study CSR performance (e.g. by Accountability and GRI) but not CSR communication. Among those studying CSR communication, a macro or micro analysis is common. A macro analysis catalogs the frequent stages (Mason and Mason, 2012) or the common topics (Ihlen, 2009) in CSR reports. Even in Malaysia, research tends to explore topics (e.g. Mustaffa and Rashidah, 2007) and the proposed topics reflect the areas of the Malaysian CSR Charter, making the topics predictable. Nielsen and Thomsen (2007) demonstrate CSR reports as an amalgamation of multiple but complementary discourses because these discourses portray corporations as a responsible corporate citizen. A macro analysis may improve our knowledge of the structure of CSR reports but it would not scrutinize the language features of CSR reports, where a feature is a grammatical or lexical element. It is important to analyze language features to understand the representation of CSR. This requires a micro analysis.

For example, Mason and Mason (2012) and Fuoli (2012) propose themes to represent corporations, using Transitivity and Appraisal, respectively. Transitivity and Appraisal identify a theme’s language features, which are motivated by a corporation’s context. Transitivity examines experience and Appraisal examines evaluation and the two systems should not be analyzed separately because evaluation of CSR often includes experience of CSR. Combining Transitivity and Appraisal provides a richer analysis of a theme, as demonstrated by this paper.

The research until now has not emphasized CEO Statements. They have garnered considerable academic interest although most research examined CEO Statements in the annual report and emphasized language more than image. Kohut and Segars (1992) propose six themes about financial and non-financial concerns among high or low return on equity (ROE) corporations. Although both categories of corporations report on past achievements more than future achievements, each category emphasizes distinct themes. Yet, Kohut and Segars (1992) do not show how language features distinguish a theme. Foz Gil and Vázquez Orta (1995) observe frequent and varied language features to evaluate the activities of corporations. These features flow from the start to the end of CEO Statements to convey a consistent positive evaluation of corporations. Hyland (1998) identifies the language features to evaluate the activities of corporations and to organize content. CEO Statements use selected features of evaluation and organization to control how corporations are perceived positively.
In Foz Gil and Vázquez Orta (1995) and Hyland (1998), language features indicate specific characteristics about corporations.

Bowers (2010) compares older and newer CEO Statements, where a shift in language features shows the use of economic concepts to justify sustainability. Thomas (1997) notes a shift in language features in CEO Statements during a corporation’s profitable and unprofitable years. The shift is an indication that a corporation causes profit to increase but the economy causes profit to decrease. Breeze (2012) and Domenec (2012) analyze CEO Statements in the oil industry and language features contribute to legitimize corporations by evidencing their proactive and responsible behavior to clean the environment after environmental crises. Although Breeze (2012) and Domenec (2012) propose a few themes, their partial use of language features to describe a theme can be improved. In Bowers (2010), Breeze (2012), Domenec (2012) and Thomas (1997), language features reflect a corporation’s context. Hence, studying language helps to understand how corporations are portrayed in a particular context.

In Bowers (2010), Breeze (2012), Domenec (2012), Foz Gil and Vázquez Orta (1995), Hyland (1998) and Thomas (1997), language features represent corporations positively because corporations are the source of positive events but not negative events. The thrust for a positive representation indicates the presence of promotion for Bowers (2010), Foz Gil and Vázquez Orta (1995) and Hyland (1998). Yet, promotion has to be about information. CEO Statements are informational and promotional (Bhatia, 2010), where the promotion of information is expected because the CEO tries to convince stakeholders about a corporation’s CSR (Seital, 2004). CEO Statements employ public relations discourse (Bhatia, 2010) but it has a tendency to not be credible and CEO Statements might refer to other texts to improve their credibility (Hyland, 1998). CEO Statements are not solely primary discourse (the representing discourse of the CEO) but might include secondary discourse (the discourse represented by other texts) (Fairclough, 1995) and an intertextual analysis can isolate these secondary discourses. Most research conducted a text analysis and it should be complemented by an intertextual analysis, as undertaken by this paper.

Previous research has certainly extended our knowledge of CEO Statements but there are some gaps. First, most research did not study CEO Statements in the CSR report. Second, the analysis included language but excluded image. Third, the analysis studied primary discourse but not secondary discourse. We intend to narrow these three gaps by studying Malaysian CEO Statements.

**Methodology**

**Corpus**

Two criteria are employed to create the corpus of CEO Statements. CEO Statements should be from corporations incorporated in Malaysia and should be from 2009 to 2011. The criteria reflected the surge in CSR reports among Malaysian corporations recently (ACCA, 2010). These criteria also revealed two benefits because the corpus had contemporary texts and a variety of foreign and local corporations across industries. The corpus contained 27 CEO Statements from ten corporations, as detailed in Table I.

**Method**

An alternative perspective to study CSR communication is provided by CDA because CDA helps to understand how image and language features articulate ideology.
Fairclough (1995, 2003) proposes the three-dimensional CDA model, which consists of three related dimensions of text, discourse practice and social practice. Their relation is simplified as: social practice can be considered as the “motivation” of groups, discourse practice includes the processes to concretize social practice and text is the product of social practice. Text is emphasized because previous research has not examined it in detail while discourse practice was explored in Nielsen and Thomsen (2007) and social practice was explored in CSR literature (e.g. Kotler and Lee, 2005; Werther and Chandler, 2011).

Context influences social practice (Fairclough, 1995) and a major concern in social practice is ideology. Ideology refers to socially shared beliefs that define the social identity of groups (van Dijk, 2006). Kotler and Lee (2005) and Werther and Chandler (2011) describe context but not ideology. Since ideology is primarily articulated through texts (van Dijk, 2006), a text analysis of CEO Statements helps to identify ideology.

Discourse practice includes the production, distribution and consumption of texts (Fairclough, 1995). Production is selected because the texts cited while writing CEO Statements are important, which required studying intertextuality. Intertextuality means the incorporation of other elements from other texts into CEO Statements.
(Fairclough, 1995). These texts are incorporated for a reason, which should be considered.

Text is a major component of the three-dimensional model. Two methods of text analysis are employed, namely Thematic Formations and Systemic-Functional Multimodal Discourse Analysis (SF-MDA). Thematic Formations entail searching for themes, which are repeated semantic meanings about CSR (Lemke, 1995). SF-MDA refines the themes by distinguishing the image and language features that articulate a theme. SF-MDA posits image and language as having three simultaneous metafunctions of ideational, interpersonal and textual. The ideational and interpersonal metafunctions are selected because the former conveys experience and the latter conveys evaluation and their combination conveys meaning about CSR.

The ideational metafunction for image includes Representation. Representation can either be Conceptual, where no action is depicted or Narrative, where some sort of action is depicted (Kress and van Leeuwen, 2006). Example 1 is Narrative because the CEO shakes hands with somebody (action) but Example 2 is Conceptual because the CEO just stands (no action).

The interpersonal metafunction for image includes Characterization and Gaze. Characterization means a Participant’s facial expression (O’Toole, 2011) and Gaze can either be direct gaze, where a Participant and readers have eye contact or indirect gaze, where a Participant and readers do not have eye contact (O’Toole, 2011). In Examples 1 and 2, the CEO smiles (Characterization) and has eye contact with stakeholders (Gaze) (Plate 1).

The ideational metafunction for language includes Transitivity. Transitivity encodes experience through a combination of Participants, a Process and Circumstances (Halliday and Matthiessen, 2006). Participants are entities (human and non-human), involved in an event (Process) and a Process often has a Circumstance. The typical grammatical choices for Participants are nouns or pronouns, Processes are verbs and Circumstances answer what, when, where, who, why and how (Halliday and Matthiessen, 2006). A Process construes four basic Sources: aMaybank (2010); bMedia Prima (2010)

Plate 1.
Example 1a and Example 2b

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experiences about being (Relational, Existential), doing (Material, Behavioural), saying (Verbal) and sensing (Mental) (Halliday and Matthiessen, 2006). In Examples 3 and 4, Participants are italicized and Processes are bolded.

The interpersonal metafunction for language includes Appraisal. Appraisal encodes evaluation through Attitude, which categorizes lexical choices for emotions (Affect), ethics (Judgement) and the value of things (Appreciation) (Martin and White, 2005). These evaluations may be positive or negative and inscribed (explicit) or invoked (implicit) (Martin and White, 2005). Example 3 inscribes a positive Affect to Maybank through “proud” (underlined) and Example 4 invokes a positive Judgement of YTL because no lexical choices inscribe an explicit evaluation but taking part in Earth Hour invokes an implicit evaluation:

Example 3: […] we are (Relational Process) proud to publish Maybank’s track record on Sustainability […] (Maybank, 2010).

Example 4: On 27 March 2010, YTL also celebrated (Material Process) its second Earth Hour […] (YTL, 2010).

Research design
Fairclough’s three-dimensional model of text, discourse practice and social practice was operationalized. Text was studied first and themes in Thematic Formations were identified. The unit of analysis was the whole image for image and the clause for language. These units were segregated into themes (Lemke, 1995) and the basic criterion to identify a theme was the repetition of a similar meaning. Any image or clause portraying a similar meaning was grouped as part of a theme. A theme was given a name to signify its content. The themes emerged after being refined through several methodical readings. We proposed the themes separately and we reviewed them together to finalize the themes. A third researcher verified the finalized themes, to ensure their validity. Next, SF-MDA was pursued to annotate the image and language features that articulate a theme, as in Examples 1-4. Then, discourse practice was studied, where an intertextual analysis identified other cited texts in the corpus. The analyses of text and discourse practice were linked to the social practice of CEO Statements, focussing on ideology.

Findings
Text: image and language
Six themes are identified (Table II) and every theme portrays CSR in a particular way. For the examples, Participants are italicized, Processes are bolded and Attitude is underlined.

Achievement has the highest frequency in the corpus. Its focus is on the past (Kohut and Segars, 1992) because Achievement explains the completion or near-completion of CSR initiatives. These initiatives are not random but are informed by the Malaysian CSR Charter, which proposes four areas of community (Example 5), environment, marketplace (Example 6) and workplace. Initiatives in these areas are the second Participant in Examples 5 and 6. These Participants are evidence of compliance to the Charter and compliance requires a Material Process because DRB-HICOM and Media Prima have to act to perform initiatives. The results of these initiatives are inscribed by a positive Judgement of workers in Example 5 and a positive Appreciation of campaigns in Example 6. These results are also an evaluation of DRB-HICOM and
Media Prima because they caused the initiatives in Examples 5 and 6 to happen, which invokes a positive judgement of DRB-HICOM and Media Prima. While Foz Gil and Vázquez Orta (1995) and Hyland (1998) find that evaluation for corporations is explicit, Examples 5 and 6 show that evaluation for corporations can also be implicit:

Example 5: [...] **DRB-HICOM has developed** (Material Process) its **International College of Automotive (ICAM)** to produce a skilled workforce for the automotive sector (DRB-HICOM, 2010).

Example 6: Media Prima and its subsidiaries **continue to execute** (Material Process) responsible marketing campaigns which respect the values of Malaysians (Media Prima, 2010).

Achievement is easily recorded in images because initiatives are conducted in real-life situations. A Narrative Representation is required because initiatives are performed through actions, such as in Example 7 where the CEO shakes hands with stakeholders while donating provisions. A Narrative Representation shows the completion of initiatives because stakeholders have received help from corporations. The CEO is glad to be involved in the donation because he smiles in Example 7, which is evidence of Characterization. The CEO is gladly performing the initiative, implying his corporation’s interest to perform CSR (Plate 2).

<table>
<thead>
<tr>
<th>Theme</th>
<th>Frequency in image (%)</th>
<th>Frequency in language (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Achievement</td>
<td>56.8</td>
<td>45.7</td>
</tr>
<tr>
<td>Identification</td>
<td>36.5</td>
<td>26.3</td>
</tr>
<tr>
<td>Aspiration</td>
<td>–</td>
<td>14.0</td>
</tr>
<tr>
<td>Disclosure</td>
<td>–</td>
<td>7.2</td>
</tr>
<tr>
<td>Recognition</td>
<td>6.8</td>
<td>4.1</td>
</tr>
<tr>
<td>Appreciation</td>
<td>–</td>
<td>1.8</td>
</tr>
<tr>
<td>Unclassified</td>
<td>–</td>
<td>0.9</td>
</tr>
</tbody>
</table>

**Table II.**

Themes

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**Source:** Guinness Anchor (2011)
Identification links a corporation’s traits to CSR. Corporations use Identification to define CSR (Bowers, 2010), staking their claim in a relatively new domain in Malaysia. A Relational Process (Example 8) makes traits seem static, becoming non-negotiable but Material and Mental Processes (Examples 9 and 10) imply dynamism because corporations can serve stakeholders better. Thus, Example 8 portrays CSR as integral to Nestlé and Examples 9 and 10 convey Maybank and Media Prima caring for stakeholders. Inscribing a positive Appreciation of traits in Examples 8 and 9 probably echoes a corporate vision but it establishes specific traits for Nestlé and Maybank. The traits are important to both corporations because these are their corporate ideals (Bowers, 2010):

Example 8: The Nestlé brand name stands for (Relational Process) Quality, Safety and Corporate Responsibility (Nestlé, 2009).

Example 9: Maybank has recently refreshed (Material Process) its brand as a symbol of a major transformation that will see us humanize financial services across Asia (Maybank, 2011).

Example 10: Media Prima recognizes (Mental Process) the diversity of its customers (Media Prima, 2010).

Identification amounts to 36.5 percent of images and it often visualizes the CEO through a Conceptual Representation (Example 11). The CEO becomes a corporation’s figurative “face” because he leads and represents a corporation. Example 11 personalizes the CEO because stakeholders can recognize him. Personalization is reinforced by Characterization and Gaze. In Example 11, the CEO smiles and although a smile might be conventional in most images, the CEO chose to smile and not to frown or to not smile. A smile portrays a friendly CEO and it is enhanced by direct Gaze because the CEO has eye contact with stakeholders, implying an interaction between both of them. Characterization and Gaze are among the easiest choices in images to signal the CEO’s favorable disposition toward stakeholders. Representation, Characterization and Gaze personalize the CEO, to minimize the social distance between the CEO and stakeholders because both of them are strangers to one another and may not interact in real life. Personalization tries to imply the opposite because the CEO wants to interact with stakeholders about CSR. This need to imply interaction could explain why images for Identification are the largest and occupy an entire page in CEO Statements (Plate 3).

Another theme is Aspiration. It states the objectives of CSR initiatives and is realized by a Relational, Mental or Material Process. These Processes signify a distinction in abstraction because Relational and Mental Processes relate objectives which may or may not be achieved (Examples 12 and 13) while a Material Process tries to achieve these objectives (Example 14). These objectives are desirable and are inscribed by a positive Appreciation in Examples 12 and 14. Yet, these objectives are vague, allowing varied interpretations because “success” in Example 12 and “ethical and responsible” in Example 14 have a wide definition and this absolves DiGi and Telekom Malaysia from an exact objective. Aspiration targets the future (Kohut and Segars, 1992), which the Circumstance “in the future” in Example 12 clarifies. Corporations state vague objectives because the future is unpredictable and their objectives may or may not be achieved:

Example 12: […] I am (Relational Process) confident that we can achieve greater success in the future (Telekom Malaysia, 2009).
Example 13: I believe (Mental Process) TM is well positioned to continue delivering value to both our customers and shareholders (Telekom Malaysia, 2009).

Example 14: We strive to conduct (Material Process) our business in an ethical and responsible manner […] (DiGi, 2011).

The three major themes of Achievement, Identification and Aspiration dominate CEO Statements (total 93.3 percent for image and 86 percent for language). Their explanation covers past (Achievement) or future (Aspiration) CSR but it also includes a corporation’s relation to CSR (Identification). Achievement is more frequent than Aspiration because Achievement is certain while Aspiration is uncertain. CEO Statements are grounded in the past because Achievement can be verified, but not Aspiration (Kohut and Segars, 1992). Besides the three major themes, there are three minor themes of Disclosure, Recognition and Appreciation.

Disclosure emphasizes the role of CSR reports. Examples 15 and 16 indicate continuity, using “since 2008” in the Circumstance (Example 15) and “continue” as part of the Process (Example 16). Examples 15 and 16 invoke a positive Judgement of Telekom Malaysia and Petronas because they disclose their CSR year after year. Examples 17 and 18 inscribe a positive Affect and Appreciation, respectively, to indicate significance. Maybank and Media Prima realize the importance of CSR reports to document and share CSR initiatives. The continuity and significance ascribed to CSR reports establish their centrality in CSR communication (Dawkins, 2004):

Example 15: TM has been producing (Material Process) a separate Sustainability Report since 2008 (Telekom Malaysia, 2010).

Example 16: Meanwhile, we will continue to report on (Verbal Process) our corporate sustainability performance […] (Petronas, 2011).

Example 17: […] we are (Relational Process) proud to publish Maybank’s track record on Sustainability […] (Maybank, 2010).
Example 18: As always, we hope (Mental Process) you find our Report useful and informative (Media Prima, 2010).

Recognition improves confidence in a corporation’s CSR (Herzig and Schaltegger, 2006) because initiatives are validated. Validation is provided by reputable national or international organizations, in the form of awards. Recognition often does not need an explicit evaluation because naming awards (Malaysian HR Awards in Example 19) is an implicit evaluation, invoking a positive Judgement of Maybank. Through the awards, Maybank gains prestige because reputable organizations validated its CSR. Recognition amounts to 6.8 percent of images and it captures the moment when corporations gain prestige. This moment is the award ceremony in Example 20, where validation is concretized as the award in the CEO’s hands. A Narrative Representation shows the CEO receiving the award, as evidence that YTL excels in CSR. The CEO is proud to receive the award because he smiles in Example 20, which is evidence of Characterization (Plate 4):

Example 19: Maybank was awarded (Material Process) the Gold Award at the HR Excellence Category and Silver Award in the HR Innovation Category at the Malaysia HR Awards 2010 (Maybank, 2010).

The final theme is Appreciation. It has the lowest frequency in the corpus because it cannot be repeated but it makes CSR appear inclusive. In Example 21, the CEO thanks numerous stakeholders, which captures his gratitude because these stakeholders are involved in Guinness Anchor’s CSR initiatives. The CEO evaluates their involvement by inscribing a positive Judgement. It signals their dedicated involvement in initiatives and fosters a long-term relationship between Guinness Anchor and its stakeholders. This relationship is important because Guinness Anchor requires stakeholders to take part in its initiatives:

Example 21: I would like to thank (Verbal Process) each and every one of our employees, suppliers, customers, distributors, and investors, as well as our local communities for their continued support in GAB’s road towards excellence (Guinness Anchor, 2011).

From Table II, image articulates three themes while language articulates six themes. Image can portray Achievement, Identification and Recognition because these themes are about tangible situations, which are easily captured by cameras. In contrast,
Aspiration, Disclosure and Appreciation are abstract and are not marked by tangible situations; hence their absence in image. This provides language more semiotic labor than image (Matthiessen, 2009) because language conveys more content than image about CSR.

Through the themes, CEO Statements convey information and promotion about CSR, indicating the presence of public relations discourse. CEO Statements may not be considered credible because public relations discourse is persuasive and favors corporations (Seital, 2004). Using public relations discourse might cause a credibility gap and it is narrowed by citing other texts, bringing us to intertextuality.

**Discourse practice: intertextuality**

CEO Statements cite policies, standards and studies to improve their credibility. While corporations develop a policy, other organizations develop a standard. Guinness Anchor developed “a Code of Marketing Practice” (Example 22) but the United Nations, not Petronas, developed “the Kyoto Protocol” (Example 23). Guinness Anchor and Petronas voluntarily adopted the policy or standard because it is a reliable way to guide CSR initiatives and their initiatives are conducted to comply with a policy or standard. This is useful for benchmarking CSR performance among a corporation's units (e.g. branch, subsidiary) or other corporations (Herzig and Schaltegger, 2006). Citing a policy or standard portrays corporations as proactive in monitoring their initiatives:

**Example 22:** We also have a Code of Marketing Practice to ensure that we engage with our consumers and customers in a responsible and ethical manner (Guinness Anchor, 2010).

**Example 23:** In addition, we will continue to explore opportunities to leverage on the Kyoto Protocol’s Clean Development Mechanism (CDM) […] (Petronas, 2009).

Studies are traceable to corporations or other organizations. In Example 24, “our” indicates a corporation’s study and in Example 25, “McKinsey” indicates another organization’s study. Studies are useful for corporations to develop CSR initiatives, such as for the workplace (Example 24) or the environment (Example 25). Studies employ empirical methods and their results are objective. These results can be used to justify (Hyland, 1998) the initiatives embarked on by DiGi and Media Prima. Moreover, their initiatives can solve the problems documented in the survey or report in Examples 24 and 25. Citing a study portrays corporations as making an informed decision about which initiatives to perform:

**Example 24:** Our career satisfaction survey reflects our strategic planning within the workforce (Media Prima, 2010).

**Example 25:** Our resolute decision to address climate change is further bolstered by a McKinsey report on the environmental impact by industry (DiGi, 2009).

For Kristeva (1986), intertextuality is a means to absorb and transform other texts. CEO Statements absorb policies, standards and studies and transform these texts to substantiate content in CEO Statements. These texts are cited to guide or justify CSR initiatives because their authority is already established and known in the CSR domain. Hence, CEO Statements can narrow their credibility gap through intertextuality.

**Social practice: social legitimacy**

Analyzing text and discourse practice helps to understand the social practice of CEO Statements. For the six themes, the Transitivity analysis depicts corporations as the
source of CSR initiatives and the Attitude analysis depicts these initiatives positively. For example, DRB-HICOM is the source of ICAM (Example 5) and Petronas is the source of the report (Example 16) and a positive evaluation is either explicit (Example 5) or implicit (Example 16). These language features are mirrored by image features. For example, the CEO in Example 7 is the source of the donation and it is a positive initiative. CEO Statements portray corporations as the source of positive CSR initiatives and these initiatives are often substantiated by citing policies, standards and studies (Examples 22-25).

While language is recognized to represent corporations as the source of positive events by Bowers (2010), Breeze (2012), Domenec (2012), Foz Gil and Vázquez Orta (1995), Hyland (1998) and Thomas (1997), we extend their findings to include image. Using selected image and language features, CEO Statements represent CSR as a corporation's philanthropic initiatives for stakeholders. This representation cultivates a binary corporation-stakeholder relationship because corporations are CSR providers and stakeholders are CSR receivers. This representation reflects the ideology of CSR, which establishes corporations as an agent of positive change in society. Corporations may experience a deficit in social legitimacy because their primary purpose in Malaysia's market-driven economy is to pursue profit. Corporations do not seem to contribute to society although they employ society's human and natural resources in their operations. Corporations might be seen as exploiting these resources while not sustaining the society that provides these resources. CSR helps to improve the social legitimacy of corporations (Christensen et al., 2008) because through CSR, corporate resources are utilized to benefit society.

This ideology is consistent across the corpus. Perhaps CSR has become part of the social identity of corporations and philanthropic initiatives also define corporations. CSR is a relatively new domain in Malaysia but corporations adopted it after being prompted by the government and stock exchange. This includes adopting the Malaysian CSR Charter and subsequently engaging in and disclosing CSR. The government poses no legal obligations for CSR but the stock exchange can delist corporations for not performing CSR. The thrust for CSR is maintained by launching the Business Sustainability Program in 2010 and the Environment, Social and Governance Index around 2014. These developments contribute to shape the corporate context.

Malaysia's corporate context is mostly governed by legislation. It determines how corporations behave as economic entities, for example regarding taxes, product or service standards or employment policies. CSR expands the corporate context because CSR influences how corporations should behave as philanthropic entities. The corporate context encourages corporations to perform CSR and CEO Statements show that corporations perform positive CSR initiatives to benefit stakeholders. Therefore, the representation of CSR in CEO Statements reflects the corporate context (Bowers, 2010; Breeze, 2012; Domenec, 2012; Thomas, 1997). Since corporations are performing CSR, the government and stock exchange should establish a secure and stable market-driven economy for corporations to operate in. This provides corporations the right environment to be profitable because profitable corporations perform CSR in Malaysia (Mustaruddin et al., 2011). CSR can contribute to solidify the market-driven economy because corporate practices are justifiable if these practices enable corporations to be profitable and hence perform CSR.
Conclusion
We have examined the image and language features “at risk” or most likely to be selected (Matthiessen, 2009) to represent CSR in Malaysian CEO Statements. CEO Statements represent CSR as a corporation’s philanthropic initiatives for stakeholders. Corporations perform CSR in response to their corporate context, which now encourages CSR. Corporations may perform CSR for other reasons (Kotler and Lee, 2005; Werther and Chandler, 2011) but the corporate context should be considered as part of their reasons because corporations function in a corporate context.

This paper can contribute to develop the discursive competence or a systematic way to decipher image and language for people practicing and teaching corporate communication. Discursive competence sensitizes practitioners to the potential of image and language. Practitioners in corporate communication establishments should make an informed decision about the image and language features to employ because it improves their ability to write convincing CEO Statements. Discursive competence should also motivate teachers to teach about image and language. Teachers of corporate communication courses can teach students to examine image and language features because students as future practitioners would write CEO Statements. Discursive competence is a crucial element in developing professional expertise (Bhatia, 2002) in corporate communication because it encourages people to consider the meaning implied by image and language features, which can influence the meaning of CEO Statements.

Since the corpus was limited to ten corporations in three years, the findings might not be representative of the genre of CEO Statements. The corpus could be extended to include CEO Statements from other years, countries and languages and it can launch a productive enterprise in intercultural studies. An extended corpus entails a detailed analysis of Fairclough’s three dimensions, where text explores other systems in SF-MDA. For discourse practice, distribution and consumption need to be examined. While distribution explores how CEO Statements reach stakeholders, studying consumption is beneficial because stakeholders are not homogeneous (Werther and Chandler, 2011) and their interpretation of CEO Statements should be explored. For social practice, the relation between corporate context and other cultural, economic and political contexts can be examined. Yet, corporations communicate their CSR using many genres, which should be analyzed to obtain a comprehensive understanding of CSR communication.

References


**Corresponding author**

Kumaran Rajandran can be contacted at: kumaran-r@hotmail.com

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