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Incorporating other texts: Intertextuality in Malaysian CSR reports

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Abstract

In Malaysia, corporate social responsibility (CSR) is relatively new but corporations have been required to engage in and disclose their CSR. A typical genre for disclosure is CSR reports and these reports often refer to other texts. The article investigates the act of referencing to other texts or intertextuality in Malaysian CSR reports. It creates an archive of CEO Statements and Environment Sections in CSR reports and studies the archive for keywords, which can identify the incorporated texts. The function of these texts is examined in relation to Malaysia's corporate context. CSR reports contain explicit references to documents (policies, regulations, reports, research, standards) and to individuals/groups (CEOs, stakeholders, expert organizations). The incorporated texts display variation in corporate control, which organizes these texts along an intertextual cline. The cline helps to identify corporate and non-corporate sources among the texts. The selection of incorporated texts may reflect government and stock exchange demands. The texts are not standardized and are relevant for the CSR domain and corporations, where these texts monitor and justify CSR performance. Yet, the incorporated texts may perpetuate inexact reporting because corporations select the texts and the parts of texts to refer to. Since these texts have been employed to scrutinize initiatives and results, CSR reports can claim to represent the "truth" about a corporation's CSR. Hence, intertextuality serves corporate interests.

Keywords: CSR communication, CSR reports, intertextuality, intertextual cline, corporate and non-corporate sources, Malaysia.

Resumen

Un Análisis de la Incorporación de Fuentes: la Intertextualidad en los Informes de Responsabilidad Social Corporativa en Malasia

En Malasia, la responsabilidad social corporativa (CSR por sus siglas en inglés) es un ámbito relativamente nuevo. Sin embargo, las corporaciones lo han

introducido con el propósito de dar visibilidad a esta dimensión. Un género prototípico para dicho propósito es el llamado informe de responsabilidad social corporativa (CSR report, por sus siglas en inglés). Este artículo analiza la intertextualidad de estos informes, es decir, las referencias a otros textos, en informes de CSR en Malasia. Para ello se creó un corpus de CEO Statements (Carta del Principal Oficial Ejecutivo o CEO) y Environmental Sections (Sección de Medio Ambiente) de informes de CSR y se estudiaron las palabras clave, con el fin de identificar las referencias a otros textos. La función de estos textos se examina dentro del contexto corporativo nacional. Estos informes contienen referencias explícitas a documentos (documentos de política, reglamentos, informes, investigación, estándares) y a individuos/grupos (los CEO, grupos de interés y organizaciones expertas). Los textos que se incorporan a estos informes muestran variación en lo que respecta al control corporativo y se organizan de forma jerárquica, reflejando los intereses del gobierno y la demanda de la bolsa de comercio. Los textos no están estandarizados y son relevantes para las corporaciones implicadas en la responsabilidad social corporativa, en tanto que los textos monitorizan y justifican sus actuaciones en este ámbito. No obstante, los textos incorporados pueden perpetuar unas aseveraciones inexactas, dependiendo de qué tipo de textos son y a qué partes del texto se refiere. Dado que estos textos se han empleado para abordar con detalle las iniciativas y los resultados corporativos, los informes de responsabilidad social representan, en principio, la ‘verdad’ de cada corporación respecto a dicho aspecto. Se concluye que la intertextualidad sirve por tanto para reforzar los intereses corporativos.

Palabras clave: comunicación profesional, responsabilidad social corporativa (RSC), intertextualidad, fuentes corporativas y no corporativas, Malasia.

1. Introduction

The term “corporate social responsibility” (CSR) emphasizes a corporation’s social obligation and impact (Crane & Matten, 2007). Many corporations practice CSR but its global extent is uneven (Handy, 2002). CSR is prominent in Europe and North America and it is becoming common in Malaysia, where the government and stock exchange are instrumental parties for developing CSR (Lu & Castka, 2009). The Prime Minister encouraged CSR during the budget speech in 2006 and 2013, and the government provides CSR-related tax deductions and exemptions. The stock exchange can delist corporations for not performing CSR and it hopes to establish a CSR-based fund and index. The stock exchange also launched the *Malaysian CSR Framework* in 2006, which contains a set of guidelines and delineates four CSR areas of community, environment, marketplace and workplace (Bursa

Malaysia, 2015). Besides the government and stock exchange, other stakeholders, such as employees and customers, may inspect a corporation's societal contribution. Hence, Malaysia's corporate context motivates CSR.

Since CSR was promoted after 2006, it is a relatively new domain for Malaysian corporations. They have to engage in and disclose CSR, and disclosure requires corporate communication (Ihlen, Bartlett & May, 2011). It activates corporation-stakeholder interactions through CSR communication, which informs stakeholders about a corporation's CSR. A typical genre for disclosure is CSR reports. These reports are published in print and electronic formats in English because English is Malaysia's language of business. CSR reports contain a CEO Statement and sections about the four CSR areas. These reports explain initiatives and results, and the explanation often mentions other texts. The act of referencing to other texts is termed "intertextuality" (Fairclough, 1992, 1995a, b, 2003).

The present article analyzes intertextuality in Malaysian CSR reports. These reports display the corporate perspective but intertextuality opens a space to incorporate other texts and hence other perspectives. While previous research about CSR reports explored their structure (Catenaccio, 2011), topics (Ihlen, 2009) or language features (Rajandran & Fauziah, 2014b), intertextuality was not their focus. Most research featured European or North American CSR reports and the burgeoning interest in CSR communication should consider CSR reports in other regions (Ihlen, Bartlett & May, 2011). The article identifies and examines the incorporated texts in CSR reports. Then, it proposes an intertextual cline to organize these texts and examines their function in relation to Malaysia's corporate context.

1.1. Definition of intertextuality

Julia Kristeva created the terminology "intertextuality" (1986: 37) to refer to a combination of texts in a text, which makes a text a mosaic of quotations. Scholars cannot ignore references to other texts if they wish to understand a genre. Fairclough (1992, 1995a, b, 2003) popularized intertextuality in discourse studies by providing clearer definitions and exploring the political domain. The article adopts Fairclough's definition but studies the corporate domain. Intertextuality is defined as the incorporation of some part, aspect or element from other texts into a text (Fairclough, 1992, 1995a, b, 2003; Wodak & Fairclough, 2010). There is no limit to incorporating other texts and numerous texts can be incorporated in a text.

Intertextuality is achieved by explicit and implicit references. While explicit references state the name of a document (e.g. *Environmental Conservation Guidelines*) or the name of an individual/group (e.g. Peter, Malaysia Energy Centre) (Wodak & Fairclough, 2010: 27), implicit references state concepts from a document or individual/group but does not state which document or individual/group the concepts come from (Fairclough, 2003: 40). The content of these references may be cited through direct speech, indirect speech, free indirect speech and narrative report of speech acts (Chouliaraki & Fairclough, 1999: 49; Fairclough, 2003: 41).

The source of speech and its details are shown by direct speech and indirect speech. Yet, direct speech is presumed to be verbatim and is marked by quotation marks (Fairclough, 2003: 49) and indirect speech involves some degree of change from verbatim and has reporting groups/phrases (Fairclough, 2003: 49). While free indirect speech mixes direct speech and indirect speech (Fairclough, 1992: 119), narrative report of speech acts employs a noun to indicate an act of communication (Fairclough, 2003: 49). These explicit and implicit references leave a linguistic trace, which demands a linguistic analysis of intertextuality (Kristeva, 1986; Wodak & Fairclough, 2010).

1.2. Intertextuality in corporate communication

Research about intertextuality has emphasized written corporate genres because these are convenient, tangible and ubiquitous. Convenience means a genre is easier to be obtained, tangibility implies its continuity and durability, and ubiquity is linked to its wider distribution. In Anderson (2005), meetings about organizational change state explicit references to individuals. These individuals are cited through indirect speech and are specified through their names (e.g. Evan) or roles (e.g. manager) (Anderson, 2005: 68, 71). Their opinions are employed to stabilize past practice or to shift future practice. Kong (2006) examines property purchase reports. These reports state explicit references to groups, who are property agencies. The groups are cited through direct and indirect speech to bring objectivity and to avoid responsibility for mistaken or misleading content (Kong, 2006: 779). In Lassen (2006), press releases about biotechnology state explicit references to individuals. These individuals, who are a company representative and a researcher, are cited through indirect speech. While the company representative mentions the benefits for biotechnology, the researcher poses its dangers (Lassen, 2006: 515). Intertextuality helps to substantiate the

corporate perspective since corporations select texts which are sympathetic to their practices (Anderson, 2005; Kong, 2006; Lassen, 2006).

Koskela (2013) examines strategy texts, which designate a corporation's ethos. They cite explicit references to motivate activities in line with corporate and legal conventions. Rajandran and Fauziah (2014a) investigate CSR reports. These reports contain explicit references to policies, standards and studies. Policies or standards guide initiatives and studies justify initiatives (Rajandran & Fauziah, 2014a). To the best of my knowledge, previous research on CSR reports has not studied intertextuality. Its focus has been primarily on structure (Catenaccio, 2011), topics (Ihlen, 2009) or language features (Rajandran & Fauziah, 2014b). This research thus has not considered the contribution of other texts to content or its communicative intentions. Although, Dawkins (2004), Du, Bhattacharya and Sen (2010), and Coombs and Holladay (2012) recognize the importance of other texts in CSR reports, the function of intertextuality needs further exploration.

Moreover, research has analyzed domains related to corporate communication, such as public relations (Bremner, 2014) and accounting (Devitt, 1991). Bremner (2014) shows how one intern learns three genres (press release, media coverage, media pitch). The intern develops her competence by learning from explicit and implicit references (Bremner, 2014: 273). Devitt (1991) notes how a tax accountant utilizes more explicit than implicit references. These references symbolize the knowledge and power of the Internal Revenue Service (IRS) (Devitt, 1991: 347). For Bremner (2014) and Devitt (1991), the incorporated texts are relevant for the domains of public relations and accounting, and texts which are not relevant for these domains are not mentioned.

From previous research, intertextuality is typical in corporate genres. Their credibility is enhanced by citing documents or individuals/groups who verify corporate practices. The choice of structure, topics and language features also contributes to credibility but intertextuality provides another way to enhance credibility. Yet, CSR reports are not studied often for intertextuality. Hence, the present article formulates these questions to understand the role of intertextuality in CSR reports: Which texts are incorporated in Malaysian CSR reports? Why are these texts incorporated? The analysis for the incorporated texts and their function improves knowledge about how CSR reports explain their initiatives and results. That knowledge helps writers and

readers to critique CSR reports by studying the selection of incorporated texts.

2. Methodology

The present article analyzes Malaysian CSR reports and an archive of reports from 10 corporations from 2009 to 2011 was created. These are among the major corporations by market capitalization and the years 2009 to 2011 capture the phase where CSR began to be consistently disclosed. There was minimal disclosure before 2006 because the government and stock exchange did not require CSR reporting and reporting practices were limited (Lu & Castka, 2009). Table 1 shows the industry for these corporations. A variety of industries are represented, which enables generalizable findings about the use of intertextuality in Malaysian CSR reports.

Corporation	Industry ¹
DIGI	Telecommunications
DRB-HICOM	Conglomerate (Primarily Automobiles & Parts)
Guinness Anchor	Food & Beverage
Maybank	Conglomerate (Primarily Banks)
Media Prima	Media
Nestlé (Malaysia)	Food & Beverage
Petronas	Conglomerate (Primarily Oil & Gas)
RHB	Conglomerate (Primarily Banks)
Telekom Malaysia	Conglomerate (Primarily Telecommunications)
YTL	Conglomerate (Primarily Utilities)

Table 1. CSR reports.

The article analyzed CEO Statements (29,031 words) and Environment Sections (109,986 words) and these sections are found throughout the archive. CEO Statements provide an overview of a corporation’s CSR and Environment Sections exemplify one of the four areas of the Malaysian CSR Framework. CEO Statements and Environment Sections respectively contain similar content although the length varies because corporations may or may not provide extensive details about initiatives and results.

A linguistic analysis was pursued since the incorporated texts leave a linguistic trace (Kristeva, 1986; Wodak & Fairclough, 2010). Keywords or

typical words to indicate other texts were identified through reading the CEO Statements and Environment Sections. This provides a systematic way to discover the incorporated texts. Two researchers separately identified the keywords after reading the archive several times, which minimizes the chances to overlook keywords. The researchers listed the keywords acquired in every reading and their judgment and experience (Fairclough, 1995: 77) helped the decision to include or exclude words as keywords. The keywords were reviewed together to compare and resolve inconsistencies before common keywords were selected. These keywords are nouns or verbs and Table 2 shows some examples.

Noun	Verb
Code	Confirm
Regulation	Estimate
Report	Observe
Survey	Recognize

Table 2. Examples of keywords.

While nouns indicate the title of texts, verbs indicate the content of texts. These are general nouns (e.g. code) and verbs (e.g. confirm) and every instance of their use was searched for (e.g. code, codes, confirm, confirms, confirmed, confirming). The search uncovered how the nouns become specific (e.g. “Code of Sustainable Practice”) and how the verbs often mention a source (e.g. “PwC...has confirmed”). These nouns and verbs as keywords helped to indicate potential incorporated texts in CSR reports. Next, the co-text or adjoining words where the keywords were employed were isolated. The co-text for the keywords was examined to ensure if the keywords did indicate incorporated texts. Similar texts were provided a general title, such as “policy” or “standard” and the titles display which types of texts are incorporated. A cline was proposed to organize these texts and to identify their sources. Then, their function was examined in relation to Malaysia’s corporate context, which reveals why these texts are incorporated.

3. Analysis

Malaysian CSR reports contain explicit references to documents (policies, regulations, reports, research, standards), along with references to individuals/groups (CEOs, stakeholders, expert organisations). CSR

reports cite specific or non-specific policies. Extract 1 mentions a specific policy, where “environmental” (underlined) indicates the CSR area and Extract 2 mentions a non-specific policy, where “sustainable practice” (underlined) spans several CSR areas. *Telekom Malaysia* and YTL utilize these policies to guide their CSR, as marked by “*minimising our impact*” (italicized) in Extract 1 and “*in line with*” (italicized) in Extract 2. Both corporations can claim to implement these policies, which guide preparing initiatives and achieving results. The policies are voluntarily adopted and both corporations seem pro-active in performing CSR. Internal benchmarking is promoted (Herzig & Schaltegger, 2006: 311) and corporations can compare CSR performance among their constituent units, such as branches, departments, sections or subsidiaries. The comparison cannot be done among corporations because their policies may employ distinct criteria. Yet, the policies in Extracts 1-2 may be considered as subjective since *Telekom Malaysia* and YTL developed these policies and decided the criteria for compliance.

- (1) We have a number of policies aimed at *minimising our impact* on the environment including **our Environmental Conservation Guidelines**. (Telekom Malaysia, 2011, Environment Section)
- (2) YTL Power’s ElectraNet operation in Australia operates *in line with* a **Code of Sustainable Practice**. (YTL, 2009, Environment Section)

Reference is also made to regulations, which control corporate practices. Since these are national laws to prohibit environmental degradation and to preserve flora and fauna, regulations are pertinent for Environment Sections. These regulations are either listed, as in Extract 3 (bolded) or insinuated, as in Extract 4 (bolded) because there is a known set of environmental regulations to adhere to in Malaysia. While listing shows which environmental aspects are emphasized (air, wastes, sewage), insinuating could cover various aspects although the mention of “wastewater” (underlined) only involves certain regulations. *Guinness Anchor* and *Media Prima* can claim to care for the environment and employ these regulations. Both corporations have to comply with regulations (Dewitt, 1991; Koskela, 2013) because regulations are mandatorily imposed. Their compliance is designated by “*subscribe to*” (italicized) in Extract 3 and “*compliant with*” (italicized) in Extract 4, which minimizes charges of non-compliance because the government can fine or sue the corporations for not upholding these regulations.

- (3) Media Prima and its subsidiaries *subscribe to* the following regulations:
- **Environmental Quality (Clean Air) Regulations 1979**
 - **Environmental Quality (Scheduled Wastes) Regulations 2005**
 - **Environmental Quality (Sewage) Regulations 2009** (Media Prima, 2011, Environment Section)
- (4) GAB's treatment of wastewater is fully *compliant with* **local legislation**. (Guinness Anchor, 2009, Environment Section)

CSR reports also cite other corporate reports. These reports are cited to link CSR to other corporate practices. In Extract 5, the “CSV report” (bolded) complements the “corporate and financial reports” (bolded). These reports indicate *Nestlé* (Malaysia) disclosing its finances and CSR. Its economic and social practices are documented since corporations are now judged for profit and sustainability (Coombs & Holladay, 2012). In Extract 6, “second” (underlined) marks continuity for the “sustainability report” (bolded). The report from 2010 becomes a member of a series of chronological CSR reports. These reports enable *DRB-HICOM* to record its CSR performance from year to year and they become evidence for the corporation's long-term commitment to sustainability.

- (5) **This CSV Report** accompanies **the Nestlé Corporate and Financial Reports**, which together, make up the 2011 Annual Report for the Group. (Nestlé, Malaysia, 2011, CEO Statement)
- (6) On behalf of the Board of Directors, I am pleased to present **our second Sustainability Report**. (DRB-HICOM, 2010, CEO Statement)

Reference is also made to research, as observed by Rajandran and Fauziah (2014a). Research is internal if corporations conduct it and external if other organizations conduct it. Extract 7 mentions an internal research (bolded) and *Media Prima* indicates its involvement with “our” (underlined). *Media Prima* could study the survey and implement initiatives to improve the workplace. Extract 8 mentions an external research (bolded) and *DiGi* acknowledges another organization's involvement through “McKinsey” (underlined). *DiGi* has studied the report and implemented initiatives to improve the environment. Whether internal or external, research is often empirical and can claim to be an objective examination of areas in the *Malaysian CSR Framework* (workplace in Extract 7 and environment in Extract 8). Research encourages *DiGi* and *Media Prima* to act on these areas,

as implied by “reflects” (italicized) in Extract 7 and “is... bolstered by” (italicized) in Extract 8.

- (7) **Our career satisfaction survey** *reflects* our strategic planning within the workforce. (Media Prima, 2010, CEO Statement)
- (8) Our resolute decision to address climate change *is further bolstered by a McKinsey report on the environmental impact by industry.* (DiGi, 2009, CEO Statement)

CSR reports also cite standards (bolded), which guide CSR. Though standards seem to be like policies, corporations develop a policy (Extracts 1-2) and regional or global organizations develop a standard, such as the *International Organization for Standardization (ISO)* (underlined) in Extract 9. *ISO14001* makes the environment an international focus but the environment has a national focus as one of the areas in the *Malaysian CSR Framework*. *DiGi* links a national agenda to an international endeavor by adopting *ISO14001* to guide its environmental CSR. Standards are voluntarily adopted and *DiGi* can claim to be pro-active in monitoring its environmental impact. The standard in Extract 9 may be considered as objective because *ISO* decided the criteria for compliance and *DiGi* cannot manipulate these criteria. Standards stipulate shared criteria and can be used to compare CSR performance among corporations. External benchmarking is promoted (Herzig & Schaltegger, 2006: 303) and *DiGi* can compare its CSR against other corporations. The comparison stimulates improvements for a corporation's CSR and inspires industry best practice.

- (9) To further internalise environmental sustainability across the organisation, we extended **our ISO14001 certification for environmental management system** to our operations nationwide. (DiGi, 2011, Environment Section)

Extracts 1-9 exclude the content of references but Extracts 10-14 include their content through direct speech, indirect speech and narrative report of speech acts. CSR reports often quote references which encourage or endorse their CSR because corporations select whose perspective to portray. These references contribute to depict corporations positively, as also seen in other corporate genres (Anderson, 2005; Kong, 2006; Lassen, 2006).

In Extracts 10-11, the CEO (bolded) and the stakeholder (bolded) are the source of direct speech and the details in quotation marks are their opinion

(italicized). Both extracts specify individuals by mentioning a name (“Peter Brabeck-Letmathe”, “Wang Khang Jeck”) and role (“Chairman”, “SJK (C) Chung Wa” [name of school, which entails a student]) (Anderson, 2005). In Extract 10, the CEO is quoted and his quotation positions CSR as part of management consideration. It mentions “the developing world” because *Nestlé* (Malaysia) has national CSR objectives which may not be pursued in other countries. In Extract 11, the stakeholder is quoted because he participated in an initiative. He gives feedback and *Maybank* can use this feedback to maintain, modify or cancel an initiative.

- (10) *Improving agricultural productivity is absolutely fundamental in helping to address water shortages and increasing the “crop per drop”, particularly in the developing world.* **Peter Brabeck-Letmathe, Chairman**, Nestlé S.A. (Nestlé, Malaysia, 2010, Environment Section)
- (11) *If the numbers of one animal decrease, other animals will decrease too. Animals need water, food and habitat to survive... I've learned a lot from this programme.* **Wang Khang Jeck**, 11, **SJK (C) Chung Wa** (Maybank, 2011, Environment Section)

In Extract 12, “stakeholders” (bolded) is the source of speech but the details of their opinion (italicized) are unknown. The narrative report of speech acts “concerns” captures the intention for two-way communication between *Media Prima* and its stakeholders. It is pluralized to indicate that the corporation has solved numerous stakeholder problems. The problem-solving stance is part of its claim to be “Malaysia’s leading integrated media investment group”. Although *Media Prima* acknowledges its stakeholders, their concerns are not listed. These are concealed because it may not have been responding to every concern.

- (12) At Media Prima, we take great pride in being Malaysia’s leading integrated media investment group by responding to *the concerns* of **our stakeholders** who are the key drivers of our success today. (Media Prima, 2010, CEO Statement)

In Extracts 13-14, an expert organization (bolded) is the source of indirect speech and the details after the reporting verbs (“estimates” in Extract 13, “has confirmed” in Extract 14) are their opinion (italicized). *Malaysia Energy Centre* (bolded) in Extract 13 and *PricewaterhouseCoopers (PwC)* (bolded) in Extract 14 are experts in a domain. CSR reports mention expert organizations if corporations do not have expertise in certain domains.

Malaysia Energy Centre is based in Malaysia and *PwC* has a branch in Malaysia, and these organizations understand national developments. Their opinion is valuable and these organizations can confirm CSR initiatives and results in *Nestlé* (Malaysia) and *YTL*. Since these corporations do not have expertise in Global Reporting Initiative (GRI) and carbon credit respectively, they need *PwC* to certify a CSR report and *Malaysia Energy Centre* to confirm the value of carbon credit. Corporations select the expert organization to refer to and may select the organization whose opinion substantiates their perspective.

- (13) **The Malaysia Energy Centre** estimates that *the country has up to RM100 million tonnes of carbon credit potential for the 2006 to 2012 period...* (YTL, 2011, Environment Section)
- (14) **PwC**...has confirmed *it to be GRI Application Level C+*. (Nestlé, Malaysia, 2010, CEO Statement)

4. Discussion

The incorporated texts in Extract 1-14 are explicit references to documents (policies, regulations, reports, research, standards) and to individuals/groups (CEOs, stakeholders, expert organisations). Explicit references are also noted for other corporate genres (Anderson, 2005; Kong, 2006; Lassen, 2006; Koskela, 2013; Rajandran & Fauziah, 2014a). Corporate genres may favor these references for three reasons. Firstly, explicit references can be traced to specific documents or individuals/groups. Secondly, these references are often established and known CSR authorities. Thirdly, explicit references contain defined and fixed criteria, which are useful for verifying CSR initiatives and results.

The article proposes to organize the incorporated texts along an intertextual cline for CEO Statements (Figure 1) and for Environment Sections (Figure 2). The cline represents an endeavor to generalize the extent of corporate involvement in the texts. It is limited to the CSR reports in Table 1 and may differ for other CSR reports. The texts are organized along the cline after considering corporate control. Control means texts can be determined or influenced by corporations. They take part in drafting and deciding the content of texts, and hence content can be tailored to their interests. They also take part in publishing the texts. Corporations invest their resources to create these texts and can claim some form of proprietorship over them.

Corporate control diminishes rightwards along the cline, where corporate involvement becomes reduced.



Figure 1. Intertextual cline for CEO Statements.

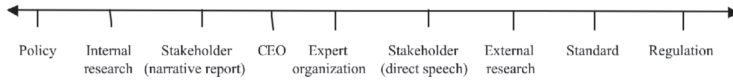


Figure 2. Intertextual cline for Environment Sections.

The cline helps to identify corporate and non-corporate sources, which display more or less corporate control respectively. Corporate sources are not expected to be independent and have vested interests in a corporation's CSR. Their texts may be considered as subjective because corporations can decide on their content, as in policy (Extracts 1-2), report (Extracts 5-6), internal research (Extract 7), the CEO (Extract 10) and the stakeholder through narrative report of speech acts (Extract 12). Non-corporate sources are presumed to be independent and do not have vested interests in a corporation's CSR. Their texts may be considered as objective because corporations would not decide on their content, as is the case of regulation (Extracts 3-4), external research (Extract 8), standard (Extract 9), the stakeholder through direct speech (Extract 11) and expert organization (Extracts 13-14).

For Dawkins (2004), Du, Bhattacharya and Sen (2010), Coombs and Holladay (2012), non-corporate sources are more credible than corporate sources. Credibility is not evenly shared among the sources but CSR reports do not favor one source. These reports utilize two sources to minimize bias because corporations employ criteria from themselves and other organizations to verify their CSR. These two sources can claim to provide holistic verification for a corporation's CSR. Yet, the distinction between corporate and non-corporate sources does not have to always be watertight. Corporate and non-corporate sources are a model for one another because their texts are public and their criteria can inspire the criteria in other texts. These sources also experience periodic updating, with contribution from corporate and non-corporate parties.

The selection of incorporated texts among the 10 corporations (Table 1) may be motivated by Malaysia's corporate context. Since the government and stock exchange require corporations to report their CSR, their institutional demands regulate reporting practices. These parties promoted CSR after 2006 and advocate certain texts (particularly regulations and standards) (Bursa Malaysia, 2015). Corporations have to adhere to these demands to avoid being penalized or delisted, which is reflected in their selection of incorporated texts. Moreover, these texts are relevant for corporations, which are institutions (Koskela, 2013: 395). Corporations are multifaceted institutions and their presence spans various domains. CSR reports contain texts relevant for the CSR domain and not for other domains. For example, these reports would not mention the *Malaysian Companies Act 1965*, which explains incorporating, administering and liquidating corporations because it does not cover CSR. The institution (Koskela, 2013) remains crucial but is further specified by domain (Devitt, 1991; Bremner, 2014), where domains specify for institutions the relevant texts to be incorporated. Corporations in Malaysia can claim to regulate their social impact through the incorporated texts. These corporations can use these texts to monitor or justify their CSR performance.

Yet, CSR-washing, where corporations augment or falsify CSR claims (Coombs & Holladay, 2012: 30), remains a concern and the incorporated texts may perpetuate inexact reporting. CSR reports use incorporated texts but the same texts are not selected. These texts have not been standardized because numerous texts exist and corporations select which texts to cite. The texts might be the same type (e.g. regulation) but corporations determine which among these texts are suitable for their requirements. For example, there are various regulations for the environment in Malaysia but certain regulations are selected, and individual corporations and industries may not select similar regulations. Corporations also select which parts of these texts to cite because not every criteria is related to their CSR performance. Moreover, CSR reports do not cite the incorporated texts for every initiative and result. An initiative or result is linked to a text if it has satisfied a text's criteria. A corporation's CSR always achieves the criteria in the incorporated texts or it can be made in line with the criteria in these texts. These texts introduce other perspectives but these perspectives often match the corporate perspective. They seem to be sympathetic to corporations (Anderson, 2005; Kong, 2006; Lassen, 2006) since corporations prepare CSR reports and can decide which texts or parts of texts to cite in CSR reports.

Alternatively, CSR reports may not use intertextuality and can simply describe initiatives and results. The description presents a long list of achievements that have not been verified. There would be no criteria to compare against and a corporation's CSR would seem to lack transparency. The use of "plain language" means corporations did not introduce benchmarks to monitor or justify their CSR and they do not want their CSR to be scrutinized. Yet, CSR is relatively new in Malaysia (Lu & Castka, 2009) and there is little precedence for CSR reports. There are few previous examples for Malaysian CSR reports but CSR reports have been abundantly produced in Europe and North America (Ihlen, Bartlett & May, 2011). These reports incorporate other texts and Malaysian CSR reports mimic their reporting. It enables Malaysian CSR reports to be comparable to international CSR reports. Moreover, corporations do not need to devise improvised criteria and can use the criteria in the incorporated texts. Their CSR reports would be considered to report the "truth" since these texts have been employed to scrutinize initiatives and results.

Intertextuality helps corporations to claim credibility for their CSR disclosure. The government and stock exchange cannot ascertain the veracity of every initiative and result and have to rely on the explanations in CSR reports. Since the disclosure provides evidence for CSR performance, the government would provide CSR-related tax deductions and exemptions for corporations, and the stock exchange would not delist corporations (Rajandran & Fauziah, 2014a, b). These decisions benefit corporations and their operations can continue unhindered. Hence, intertextuality serves corporate interests because corporations can argue for self-regulation by implementing the criteria in the incorporated texts. Corporations do not need others to supervise their social impact and they can do it themselves. Yet, disclosure does not mean engagement because CSR reports can state various initiatives and results but the impact must be observed in real life. Preferably, disclosure reflects engagement or CSR reports would mislead stakeholders. Stakeholders need to authenticate if corporations have achieved the criteria in the incorporated texts.

5. Conclusion

The present article has investigated intertextuality in Malaysian CSR reports. These reports contain explicit references to documents (policies,

regulations, reports, research, standards) and to individuals/groups (CEOs, stakeholders, expert organisations). The incorporated texts display variation in corporate control, which organizes these texts along an intertextual cline. The cline helps to identify corporate and non-corporate sources among the texts. The selection of incorporated texts reflects government and stock exchange demands, besides helping corporations to monitor and justify CSR performance. Yet, the incorporated texts may perpetuate inexact reporting because corporations select the texts and the parts of texts to refer to. Since these texts have been employed to scrutinize initiatives and results, CSR reports can claim to represent the “truth” about a corporation’s CSR. Hence, intertextuality serves corporate interests because corporations can argue for self-regulation by implementing the criteria in the incorporated texts.

Practitioners of corporate communication can consider the intertextual mix or choice of incorporated texts. They identify the texts which are relevant for the institution and domain. They then review which among these texts are suitable for adoption. Non-corporate documents (regulations, external research, standards) are included because corporations can imply their knowledge of latest criteria and their preparation to be inspected by such criteria. Non-corporate individuals/groups (stakeholders, expert organizations) must also be included. Stakeholders can relate their positive and negative experiences about CSR. Subsequent CSR reports inform how positive experiences are reinforced and negative experiences are remedied. Expert organizations are a neutral third party and contribute domain expertise. Corporate documents (policies, reports, internal research) and individuals/groups (CEOs) are optional but should not dominate CSR reports, to minimize accusation of bias.

The present article has identified explicit references but future research needs to study implicit references. It may expand the keywords, which helps to identify other explicit and implicit references. Future research should also consider CSR reports from other countries, languages and industries, as CSR reports are a global phenomenon (Ihlen, Bartlett & May, 2011). Research can ascertain whether intertextual references in Malaysian CSR reports are encountered in other CSR reports and whether the functions of these references are similar or different. The intertextual cline discussed in this article remains a proposal and future research can ascertain its validity. Research can quantify intertextuality by studying the frequency of the incorporated texts. Ultimately, diachronic or synchronic changes can be

tracked and the reasons for these changes are posited. It would establish a productive enterprise in comparative studies of intertextuality.

Intertextuality is employed in CSR reports but there are contesting opinions on whether or not it is a conscious choice (Kong, 2006: 774). Research can interview writers and query their reasons for incorporating selected texts. Research should also interview readers and ascertain their understanding of these texts. Interviews could validate the intertextual cline and discover how participants organize the intertextual sources along the proposed cline. This could provide an empirical basis to identify corporate and non-corporate sources. Besides CSR reports, it would be beneficial to study how intertextuality works in other corporate genres with a view to constructing a typology of incorporated texts in corporate communication.

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NOTES

¹ Industry Classification Benchmark, 2008.

Appendix

Source of extracts

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