



UNIVERSITI PUTRA MALAYSIA

***COMPARATIVE CRITICAL GENRE ANALYSIS OF STATEMENTS ON
CORPORATE GOVERNANCE OF MALAYSIAN CORPORATIONS
BETWEEN PRE AND DURING CURRENCY DEPRECIATION***

SHABNUM SAYYED HUSSAIN

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By

SHABNUM SAYYED HUSSAIN

**Thesis Submitted to the School of Graduate Studies, Universiti Putra Malaysia,
in Fulfilment of the Requirements for the Degree of Doctor of Philosophy**

December 2021

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DEDICATION

I dedicate this work to my beloved husband, Dr. Munir Khan Khattak, my loving mother, Mrs. Khadija Begum, my mother-in-law Mrs. Zardona, my dear sons, Muhammad Muawiya Khattak and Rayyan Yousuf Khattak, and to all my respectful teachers!

My special dedication goes to my father (Late) Sayyed Hussain Khan.



Abstract of thesis presented to the Senate of Universiti Putra Malaysia in fulfilment of the requirement for the degree of Doctor of Philosophy

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By

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December 2021

Chairman : Associate Professor Afida binti Mohamad Ali, PhD
Faculty : Modern Languages and Communication

The statement on corporate governance (henceforth, SCG) is a sub-genre of corporate annual reports that is typically designed to inform about the structure and corporate governance standard operating procedures of corporations. Relevant research found that corporate writers during adverse financial circumstances, not only report corporate information but also establish a positive and trustworthy image of the corporations by using various rhetorical strategies. Malaysia has recently experienced adverse currency depreciation during 2014 to 2016. Therefore, this research aimed to investigate the rhetorical structure, linguistic features, and socio-cognitive strategies of the SCG genre. It also aimed to explore the effects of currency depreciation on the linguistic features that can project a positive and trustworthy image of the corporations. The research data comprised 240 SCG of 40 Malaysian corporations distributed between the Pre (2011-2013) and During crisis (2014-2016) periods. The Critical Genre Theory is applied as a theoretical framework to get a better understanding of why the reports are written the way they are by knowing about the nature, form, and function of the SCG and the use and exploitation of this genre to communicate private intentions.

The rhetorical structure analysis revealed 30 distinct moves and various steps. There are 9 obligatory moves, 9 conventional moves and 12 optional moves. The comparison of Pre and During crisis periods revealed an increase of 16 moves in the During crisis period. These moves report the assessment and independence of the board of directors, the financial and audit reporting, and the measures that corporations apply for the internal control and risk management. In addition, the current research found frequent use of personification, nominalization, passive voice, attitudinal adjectives and adverbs that made this genre evaluative as well as more explicitly objective. The comparison of the periods further indicated that Malaysian corporations significantly increased the use of these lexico-grammatical features in the During-crisis period. The findings also revealed that there is an overlap of two socio-cognitive strategies and three distinctive

discourses integrated into the SCG genre. These socio cognitive strategies of genre mixing bended the norms of conventional reporting into a promotional one to establish a positive and trustworthy image of the Malaysian corporations. The description of the rhetorical structure provided a framework having 30 moves and various steps which are more significant for the disadvantaged readers and writers of English. The novice corporate writers and non-native learners of business writing can sharpen their reading and writing skills by getting awareness of the types of moves usually used in the SCG genre. The findings of linguistic features would also create awareness in English language teachers to identify the potential problems that corporate writers encounter at classrooms and workplaces typical to the SCG genre.

Keywords: Genre, Statement on Corporate Governance, Corporate Annual Reports, Currency Depreciation, Pre Crisis Period, During Crisis Period, Malaysian Corporations, Critical Genre Theory, Rhetorical Structure, Linguistic features.

Abstrak tesis yang dikemukakan kepada Senat Universiti Putra Malaysia sebagai memenuhi keperluan untuk ijazah Doktor Falsafah

**PERBANDINGAN ANALISIS GENRE KRITIS DALAM PENYATA TADBIR
URUS KORPORAT DI MALAYSIA ANTARA TEMPOH PRA DAN SEMASA
PENYUSUTAN NILAI MATA WANG**

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Penyataan mengenai tadbir urus korporat (*henceforth*, SCG) adalah sub-genre di dalam laporan tahunan korporat yang kebiasaannya disediakan untuk memaklumkan mengenai struktur dan prosedur operasi standard tadbir urus korporat sesebuah syarikat. Penyelidikan berkaitan mendapati bahawa penulis korporat, semasa keadaan krisis kewangan bukan sahaja melaporkan maklumat korporat tetapi juga mewujudkan imej positif dan kebolehpercayaan syarikat dengan menggunakan pelbagai strategi retorik. Malaysia baru-baru ini mengalami susut nilai mata wang yang agak teruk dalam tempoh 2014 hingga 2016. Oleh itu, penyelidikan ini bertujuan untuk mengkaji struktur retorik, ciri linguistik dan strategi sosio-kognitif genre SCG. Ia juga bertujuan untuk meneroka kesan susut nilai mata wang terhadap ciri-ciri linguistik yang boleh mewujudkan imej positif dan kebolehpercayaan syarikat. Data penyelidikan terdiri daripada 240 SCG 40 syarikat di Malaysia yang diedarkan antara tempoh Pra (2011-2013) dan Semasa Krisis (2014-2016). Teori Genre Kritikal digunakan sebagai rangka kerja teori untuk mendapatkan pemahaman yang lebih baik tentang laporan yang ditulis dengan mengetahui tentang sifat, bentuk, dan fungsi SCG dan penggunaan dan eksploitasi genre ini untuk menyampaikan niat peribadi.

Analisis struktur retorik mendedahkan 30 langkah yang berbeza dan kepelbagaian kaedah. Terdapat 9 kaedah wajib, 9 kaedah konvensional, dan 12 kaedah pilihan. Perbandingan tempoh krisis Pra dan Semasa menunjukkan peningkatan sebanyak 16 langkah dalam tempoh krisis. Langkah-langkah ini melaporkan tentang penilaian dan kebebasan lembaga pengarah, laporan kewangan dan audit, dan langkah-langkah yang dikenakan oleh syarikat untuk kawalan dalaman dan pengurusan risiko. Di samping itu, penyelidikan semasa mendapati penggunaan personifikasi yang kerap, nominalisasi, pernyataan pasif, kata sifat attitudinal dan keterangan yang menjadikan evaluatif genre ini serta lebih objektif lebih jelas. Perbandingan tempoh lanjutan meneroka bahawa syarikat-syarikat Malaysia dengan ketara meningkatkan penggunaan ciri-ciri leksia-

tatabahasa ini dalam tempoh semasa krisis. Penemuan ini juga mendedahkan bahawa terdapat pertindihan dua strategi sosio-kognitif dan tiga wacana tersendiri yang disatukan ke dalam genre SCG. Strategi sosio-kognitif genre ini juga mencampurkan norma-norma pelaporan konvensional menjadi promosi untuk mewujudkan imej positif dan kebolehpercayaan syarikat-syarikat Malaysia. Huraian struktur retorik menyediakan rangka kerja yang mempunyai 30 langkah dan pelbagai langkah yang lebih penting bagi pembaca dan penulis terutama yang menggunakan bahasa Inggeris sebagai bahasa pengantar.

Hasil kajian ini juga membolehkan malah menggalakan kemahiran membaca dan menulis bagi penulis korporat yang baru dan juga pelajar perniagaan bukan melayu dengan mendapatkan kesedaran tentang jenis pergerakan yang kebiasaannya digunakan dalam genre SCG. Penemuan ciri-ciri linguistik juga akan mewujudkan kesedaran bagi guru bahasa Inggeris untuk mengenal pasti masalah yang dihadapi oleh penulis korporat di bilik darjah dan tempat kerja yang tipikal dengan genre SCG.

Kata kunci: Genre, Penyata Tadbir Urus Korporat, Laporan Tahunan Korporat, Susut Nilai Mata Wang, Tempoh Pra Krisis, Semasa Krisis, Perbadanan Korporat Malaysia, Teori Genre Kritikal, Struktur Retorikal, Ciri-ciri linguistik

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This thesis was submitted to the Senate of the Universiti Putra Malaysia and has been accepted as fulfilment of the requirement for the degree of Doctor of Philosophy. The members of the Supervisory Committee were as follows:

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LIST OF ABBREVIATIONS

CARs	Corporate Annual Reports
SCG	Statement on Corporate Governance
CG	Corporate Governance
MCs	Malaysian Corporations
MCCG	Malaysian Code of Corporate Governance
PC	Pre-Crisis
DC	During Crisis
MYR	Malaysian Ringgit
MDMP	Multidimensional and Multi-perspective
CGA	Critical Genre Analysis
RGS	Rhetorical Genre Studies
SFL	Systemic Functional Linguistics
ESP	English for Specific Purposes
CSR	Corporate Social Responsibilities
EAP	English for Academic Purposes

CHAPTER 1

INTRODUCTION

1.1 Introduction

In this chapter, the introduction, background of the study and the role of statement on corporate governance are initially described. This is followed by statement of the problem, objectives of the study and the research questions. Chapter 1 also offers an introduction to the critical genre analysis as theoretical framework of the present study. Then, the significance and limitations of the study are reported. Finally, the operational definitions used in the study are presented.

1.2 Introduction and Background to the Study

Companies have different stakeholders and investors who have become more concerned in recent years about how a company is being managed. They need information as reassurance that the companies which they have invested in, are appropriately managed. Additionally, governing agencies such as state banks and stock exchanges around the world including Malaysia instruct corporate companies to share their corporate progress with the public on a quarterly and annual basis by following the codes given by them. These codes provide minimal and optimal standards that corporations must fulfill. One of the ways that corporations respond to this demand is by publishing Statement on Corporate Governance (henceforth, SCG) in Corporate Annual Reports (henceforth, CARs) since 2002 as a social responsibility with the intention to meet the requirement of the governing bodies to inform them and ensure shareholders that the corporations properly manage the affairs of the company and the corporations are also in compliance with the best corporate governance (henceforth, CG) minimal and optimal standards given in the MCCG (Amran et al., 2010).

SCG is designed to provide information on structure and procedure of CG of the corporations to improve shareholders' confidence and openness for its investors (Miller et al., 2010; Parum, 2005). However, the expectations of shareholders towards CG are also raised particularly in today's turbulent economy (Toms, 2019; Abid & Ahmed, 2014) after a series of high-profile corporate scandals and collapses (Toms, 2019; da Costa, 2017; Dibra, 2016; Abid & Ahmed, 2014; Claessens & Yurtoglu, 2012; Davies & Schlitzer, 2008). In response to the rising expectations and changing demands of shareholders, stiff competition between and among corporations and changing types of circumstances such as factors contributing to financial scandals, high profile corporate scandals and collapses, the corporations are overwhelmed to be more responsible and justify their actions. Therefore, it is not merely a matter of attracting readers, but to gain and maintain the trust of readers (stakeholders) in the face of negative/ threatening discourses environments – to anticipate/be aware of what could lead to lack of trust and

prepare counter-discourses as preemptive strategy, as financial scandals lead to severe trust deficit.

In this context, professional discourse especially CAR has been the subject of great interest in the field of Applied Linguistics. However, to the best of research knowledge, there is a gap of research on SCG genre of CARs. Research in this field is conducted on other different genres of CARs following different theoretical perspectives for example, discourse analysis, genre analysis, corpus linguistics. Several genre and corpus-based studies have already been published on generic features, especially the promotional aspects of CARs in the past few years, such as: the operating and financial review (Rutherford, 2005), tax computation letters (Flowerdew & Wan, 2006), the CEO's letter (Conaway & Wardrope, 2010; Dragsted, 2014; Xiaoqin, 2017), CEO's messages (Ngai & Sing, 2014), earnings presentations vs earnings releases (Camiciottoli, 2009), auditors' reports (Flowerdew & Wan, 2010), and corporate social responsibility reports (Rajandran & Taib, 2014; Fuoli, 2018; Ilenia, 2019; Gong, 2019). In addition, most of the past research (Bowers, 2010; Caimotto & Molino, 2011; Breeze, 2012, 2013; Mason & Mason, 2012; Grove, 2012; Fuoli, 2012; Bhatia, 2013; Ngai & Sing, 2017; Fuoli & Hart, 2018;) in the field of applied linguistics investigated the important role that linguistic variation plays in these genres, the construction of corporate identity and appropriation of generic resources to achieve various communicative purposes. This diachronic research observed that CAR is a 'hybrid' genre comprising of informative and persuasive elements (Garzone, 2004; Bhatia, 2004; Rutherford, 2005; Malavasi, 2010; Breeze, 2013). It is also regarded as a mixed or hybrid genre (Bhatia, 2004) because CARs contain the discursive generic values of reporting genres (such as arguments and narrations) and promotional genres (such as evaluations and descriptions). CARs provide a true and fair view of the state of the company's affairs. They are also used as a promotional tool to provide a positive image of the corporations and to prevail the promotion of trust (Dragsted, 2014; Ngai & Sing, 2014; Bhatia, 2013; Breeze, 2013, 2012; Ditlevsen, 2012b; Fuoli, 2012; Mason & Mason, 2012; Caimotto & Molino, 2011; Flowerdew & Wan, 2010; Bowers, 2010; Malavasi, 2010; Conaway & Wardrope, 2010; Camiciottoli, 2009; Alexander, 2009; Beattie et al., 2008; Parsons, 2008; and Rutherford, 2005) in order to persuade or attract readers more specifically new customers to invest in the organization or maintain the shareholder confidence and support in the company. For these purposes, corporate communication is negotiated and exploited to achieve some of the corporate private intentions (Bhatia, 2006; Bhatia et al., 2008) eventually, companies discursively construct their positive corporate identity through affective and evaluative elements of language by either using and abusing certain linguistic and grammatical strategies, such as frequent use of positive words (Hildebrandt & Snyder, 1981; Rutherford, 2005), hedged words and modality (Trigg, 2009), passive constructions (Conaway & Wardrope, 2010) and socio-pragmatic resources to bend the norms and conventions of corporate disclosure documents for projecting a positive image of the company particularly in contexts of uncertain economical performances both locally and internationally (Bhatia, 2007). With positively charged words and expressions, companies highlight their ethical values, achievements, and competitiveness (Malavasi, 2010). Conversely, negative words and expressions are used rarely (Breeze, 2013, p. 97). Interestingly, when companies faced with the need to show negative results, or to discuss adverse circumstances, they tend to use such words for example, the word *challenging* (Breeze, 2013, p.97), which frame the situation as transitory, or the one that can be resolved. The SCG as an important sub-

genre of CARs may also have the aspects of promotion as it is aimed to build confidence in audiences and attract potential investors. It may typically be designed not only to inform about the structure and procedure of CG of the company but to promote or foreground the corporation in a positive way to present a trustworthy image of a corporation and to improve shareholders' confidence even in adverse circumstances. Moreover, in adverse circumstances, SCG may also contain backgrounding unfavourable information aspects.

1.3 Rationale for the Study

1.3.1 The Importance of Statement on Corporate Governance (SCG)

The SCG as an important genre of CAR is endowed with several important roles. Firstly, SCG is the main source of information through which stakeholders are informed of the company's CG practices, the structure, the responsibilities, the history of the board of directors and its committee, and the policies that are expected to live up to (Miller et al., 2010). Several other essential functions are also set out for CG namely, oversight, managerial, compliance, internal audit, advisory, external audit, and monitoring (Hashim, 2009). It can be assumed that the role of CG does not stop just at a company's board of directors, but it encompasses each level of management such as, how they interact with one another while making major corporate decisions as well as day-to-day operations (Parum, 2005). An SCG dictates all the structural and organizational elements, governing and management procedures of a corporation and its practices, structure from the board of directors down to the management as well as the responsibilities and policies that the members of the board have to fulfill, and also material related to predictable risk factors and related party transactions. It also informs about the state of affairs or performance and the latest progress and developments of corporations.

Secondly, SCGs are equally important for a successful corporation. The corporations that prefer good CG practices perform better than those who do not prefer such practices. Good CG practices can enhance the value and performance of the corporation and can decrease the cost of capital, financial frauds, and corporate scandals (Han & Saif, 2008). Whereas weak CG in terms of lacking in disclosure or transparency can be proven in corporation failure, because poor CG has been considered as the main cause of many mega failures, such as: the corporate failures of 1990s, 2000s and in particular the East Asian financial crisis of 1997 (Johnson et al., 2000). Good CG along with adopting good practices can also increase the influence of the performance of companies even in an economic climate change (Mansour, 2013). Hence, good CG practices are considered important to keep companies economically stable and efficient. This shows that good CG practices disclose the company's accurate structure, policies, and responsibilities to stakeholders and to the public to remain economically stable and efficient.

Thirdly, SCG is also critical for companies because good CG practices are also used to build confidence and openness for its investors (Parum, 2005). With good CG practices along with transparency and good governance, a sense of confidence and assurance can be instilled into current and future shareholders to protect their rights. The past relevant research (Miller et al., 2010; Parum, 2005) concluded that main purpose of SCG genre is to improve the confidence of the shareholders by presenting the governing procedure. According to Parum (2005), useful CG reporting can build confidence and openness for its investors. Therefore, investment decisions are also dependent on the company's adherence to good CG practices (OECD, 2004). It shows that accurate, reliable, and readily available reporting on corporate governance can attract investors prior to their investment decisions. Complete disclosure along with enhanced transparency builds confidence and gives assurance among investors to protect their rights, which in the end, increases the reputation of the companies (Mansour, 2013). Good CG along with expressive CG reporting is a powerful comprehensive tool that manages a corporation in its existing state and attracts the prospective investors for future ventures (Sami et al., 2008). Thus, the implementation of good CG practices is also regarded an important factor in attracting domestic investment as well as foreign investments, both at the company and country level (Claessens, 2006). Eventually, they are crucially important especially for developing countries because weak CG makes it difficult for companies of developing economies to raise capital as well as attract foreign investors (Okpara, 2011).

1.3.2 Critical Genre Analysis

This study employs primarily genre theory as a theoretical framework of the study. Bhatia's (1993; 2004; 2008; 2015) explanation of genre and genre theory in ESP approach shifted genre theory from pedagogical aspect to professional genres (Bhatia 2012) by applying it more generally on several professional genres and including a number of other factors in the context particularly the inclusion of the study of context and socio-cognitive perspective (Bhatia, 2008, p. 166). Therefore, the present study conducts a critical genre analysis (henceforth, CGA) with a focus on the language choices and organizational, professional, and social practices, construction and use of SCG of Malaysian corporations (henceforth, MCs). More specifically, the current research is guided by Bhatia's (2004; 2008; 2015) multidimensional and multi-perspectives (henceforth, MDMP) approach to genre analysis which goes beyond "mere linguistic descriptions" for analyzing genre in question and offer reasons for language use in conventionalized settings (Bhatia, 2008, p.10). Bhatia's (2004) MDMP approach provides a thicker description of language use and a better and insightful understanding of the realities of the professional world (Bhatia, 2004, p.211). In the present study, this comprehensive framework for analyzing written discourse is used to examine the SCG of MCs from three perspectives, namely 'textual', 'socio-cognitive' and 'socio-critical' perspectives. This theory is discussed at length in Chapter 2 (Section 2.9).

1.4 Statement of the Problem

CARs can be seen not only to present a fair and balanced state of the corporation's affairs but also to give a positive image of the corporation (Ditlevsen, 2012b, p.97). Companies discursively build good relationship with their stakeholders by emphasizing positive corporate image and promoting confidence and trust in the company and its management (Breeze, 2013; Malavasi, 2010; Beattie et al., 2008; Ditlevsen, 2012a; Hyland, 1998; Rutherford, 2005; Malavasi, 2010). For achieving these private intentions (Bhatia et al., 2008, p.176), corporate communication is negotiated and exploited as corporations discursively construct the positive corporate identity through affective and evaluative elements of language with purely referential elements (Garzone, 2004). It eventually makes the corporate discourse more promotional rather than just informational. Prior research on CARs (Bhatia, 2010; Mason & Mason, 2012; Bowers, 2010; Ditlevsen, 2012b; Skulstad, 2010; Beattie et al., 2008; Bhatia, 2012) also declared such text types as promotional genres. Bhatia (2010, p.38) asserted that "corporate annual reports and other disclosure documents seem to be changing in their function from 'informing and reporting' to increasingly 'promoting' the companies by a strategic underplaying of corporate weaknesses; often 'bending' the norms of corporate disclosure genres". Skulstad (2010, p.196) further argued that CAR is a discursive practice that creates a positive image of the company. Similarly, Mason and Mason (2012, p.486) affirmed that the selection and organization of micro and macro discursive features are intended in such a way that conceal the negative aspects of the company and highlight the positive aspects. Bhatia (2012) illustrated that in CARs, the most prevalent type of discourse reflects upon the promotion of the company image with many instances of discourse of goodwill, and self-justification, promotes the engagement of the company with society, and attributes the actions to the external pressures. Interestingly, in contexts of uncertain economical performances or when companies are faced with the need to discuss adverse circumstances or economic distress, corporate writers tend to use such language that frame the situation as transitory, or the one that can be resolved (Breeze, 2013, p.97; Bhatia, 2007). Eventually, these periods also influence companies' discourse "and have an impact on the linguistic strategies adopted therein" (Incelli, 2013, p. 215). With positively charged words and expressions, corporations highlight their ethical values, achievements, and competitiveness in the CARs (Malavasi, 2010). Conversely, the negative words and expressions are rarely used (Breeze, 2013).

The overall discussion above on contemporary CARs indicated that the communicative purposes of these documents are not simply to report the information but also to establish the positive and trustworthy image of the corporations that serve promotional purposes for a range of discourse participants. The SCG as an important sub-genre of CAR disseminates CG structure and procedure of a corporation. Apparently, it is designed to provide information on CG mechanism. However, the information disclosed in it not only satisfies the needs of the governing agencies but also improves the confidence of the current and future shareholders (Miller et al., 2010; Parum, 2005). Hence, it suggests that the SCG genre may also have aspects of promotion as it also aims to build confidence in audiences and attract potential investors. The promotional aspects can be presented in the SCG genre by foregrounding the favourable information and backgrounding the unfavourable information. These arguments make SCG an important genre of investigation to applied linguists. Despite its importance and the blatant role,

surprisingly there is little research conducted on the SCG genre particularly from a linguistic standpoint. More specifically, research on exploring the rhetorical structure and lexico-grammatical features of the SCG genre in Malaysian context is lacking. Thus, there is a need for an in-depth study focusing on the related disclosures. By understanding the rhetorical structure and language used in the corporate genres, one can understand the communicative purposes (Mason & Mason, 2012). The rhetorical structure encompasses how members of a discourse community typically organize their discourses. These rhetorically functional text fragments are essential to constitute a genre in such a way that their presence or absence in the genre may “vary the nature of the genre significantly, often introducing new or additional considerations in the communicative purpose of the text” (Bhatia, 1993, p.21). Unfortunately, so far, a single study (Miller et al., 2010) in the East Asian context has been conducted exploring only the move structure of the genre. It has many limitations. For instance, the sample size was too short as Miller et al. (2010) explored the move structure of only fourteen SCG of Hong Kong and the US based corporations. This past study found 34 moves. However, the linguistic realizations of the moves are not presented. Further, only seven obligatory moves are succinctly described. Besides, it was based on two corporations of developed countries. It has been universally recognized that the circumstances of corporations operating in developing countries and their approach to social reporting may be different from the one operating in developed economies. On top of that, Miller et al. (2010) has not investigated the promotional purposes that could be inherent in the SCG genre. Therefore, the analysis of the rhetorical structure of SCG genre in Malaysian context would be of importance for understanding the kind of texts that MCs produce to meet the legal requirements concerning their CG and the communicative purposes (Bhatia, 2004, p.9) in the SCG genre.

Moreover, according to Bhatia (2004; 2008; 2015), to understand complex genres i.e., CARs from multiple perspectives, it requires a complex framework such as the MDMP framework (Bhatia, 2004) that incorporates textual, ethnographic, socio-cognitive, and socio-critical perspectives (See Section 2.8). Therefore, the current research attempted to investigate the SCG genre in Malaysian context from the four perspectives. Through CGA, it can be easily investigated how corporate writers manipulate the linguistic resources of a genre by following certain standards and boundaries that are specifically fixed to that genre within socially accepted communicative practices and shared generic norms (Bhatia, 1994; Berkenkotter & Huckin, 1995; Bhatia, 2006; 2010b, p.36; Bhatia et al., 2008, p.176). Keeping this phenomenon in mind, it is equally important to know whether the MCs in SCG used linguistic choices that indirectly persuade the current and future investors or not. Do they exaggerate their current financial position, market compatibility and trustworthiness against the prevailing facts and performances of the companies? Hence, current, and future investors can be persuaded to believe that despite of the layoffs, the company and its prospects are bright and also customers can be reassured that the quality of products or services will not be affected. Based on the arguments presented above, the current study was motivated to explore; how do MCs produce the SCG genre? Do these corporations only fulfill the mandatory requirements per se, or do they also exhibit their own interests hidden in these corporate disclosure documents?

Furthermore, poor CG has proved to be one of the causes of economic crisis around the globe (Toms, 2019; da Costa, 2017; Dibra, 2016; Abid & Ahmed, 2014; Penrose, 2008, p.159). In Malaysia, the poor CG has also caused many corporate collapses in listed companies such as Renong Berhad, KFC Holding Berhad, and Perwaja Steel Berhad (Haniffa & Hudaib, 2006). By then, CG has also become a source of public attention in Malaysia (Amran et al., 2010, p.385). In addition, the expectations of shareholders towards CG are also raised particularly in today's turbulent economy (Toms, 2019; Abid & Ahmed, 2014) after a series of high-profile corporate scandals and collapses (Toms, 2019; da Costa, 2017; Dibra, 2016; Abid & Ahmed, 2014; Claessens & Yurtoglu, 2012; Davies & Schlitzer, 2008). Presumably, high profile corporate scandals occur due to inadequate systems of check and balance and an increase in frauds (Johnson, et al., 2000). However, the facts later exhibited other factors responsible for the scandals (Abid & Ahmed, 2014). Malaysia in recent past observed the worst depreciation of Malaysian Ringgit (henceforth, MYR). Depreciation of currency is considered one of the factors of financial crisis. It was the worst performing currency in Asia during 2015 that shattered the confidence of investors (Focus Economics).

The performance of MYR is evidenced in Figure 1.1 below.

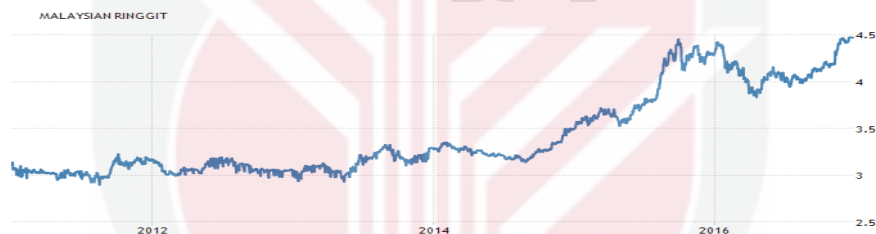


Figure 1.1 : Exchange Rate of Malaysia Ringgit Per U.S. Dollar
 (Source: <http://www.tradingeconomics.com/> accessed 27 December 2016)

Figure 1.1 above depicts that MYR versus U.S. Dollar from 2011 to 2013 was almost 3.01. The depreciation of MYR started from 2014 and at the end of 2016, it was almost 4.5 versus the U.S. Dollar. This further suggests that MYR was performing well during 2011 to 2013. However, its performance was affected from 2014 to 2017. To further understand the performance of the MYR, the history of the currency since 2000 to 2016 is presented in Table 1.1 below.

Table 1.1 : Exchange Rate of Malaysia Ringgit Per U.S. Dollar

Year	RM/\$US (End of period)	RM/\$US (Period Average)
2000	3.8	3.8
2001	3.8	3.8
2002	3.8	3.8
2003	3.8	3.8
2004	3.8	3.8
2005	3.78	3.787092
2006	3.5315	3.668177
2007	3.3065	3.437569
2008	3.464	3.335833
2009	3.4245	3.524503
2010	3.0835	3.221087
2011	3.177	3.060003
2012	3.05825	3.088801
2013	3.2815	3.150909
2014	3.495	3.27286
2015	4.292	3.9055
2016	4.4765	4.156206

(Source: International Monetary Fund, accessed 27 December 2016)

The table above depicts that for the pre-crisis period (2011 to 2013), the exchange rate of MYR in the end of year versus the U.S. Dollar was 3.177, 3.05825, and 3.2815. However, as per the period average it was 3.060003, 3.088801 and 3.150909 respectively. Moreover, it also postulates that during the crisis period (2014 to 2016), the exchange rate of MYR in the end of year against the U.S. Dollar was 3.495 and 4.292. However, as per the period average, it was 3.27286 and 3.9055 respectively. Thus, the depreciation of MYR versus the US dollar is highlighted during 2014 to 2016. It may have posed serious challenges to CG corporate disclosure practices of MCs, current investors and may even pose a serious challenge to future investors. In response to the rising expectations or changing demands of the shareholders during circumstances such as depreciation of Ringgit, this can be considered as one of the factors contributing to financial crisis. The importance of good CG further increased, and corporations are overwhelmed to be more responsible to justify their actions. Research from linguistic standpoint in this depreciation scenario is also lacking in Malaysian context. Hence, research is needed in Malaysian context that may explore the effects of the financial crisis on the production of the rhetorical structure and linguistic features of the SCG produced by the MCs. It is also equally pertinent to determine the manipulation of textual resources to construct a better or positive and trustworthy image of the corporations in such a competitive and bleak financial situation. The current research is motivated to explore the effects of the depreciation of MYR crisis in the production and interpretation of the SCG genre. The research objectives set for the study are presented in the section below.

1.5 Objectives of the Study

The present study mainly aims to examine the rhetorical structure and characteristic linguistic features in the SCG of MCs from a critical genre perspective in scenario when

MYR is not performing well. By examining the textual features of the SCG genre, the present research also aimed to determine how far the financial crisis affected the textual features of the genre in question. These key objectives of the study are further classified into four sub objectives as mentioned below.

1. To investigate the move structure of Statement on Corporate Governance of Malaysian corporations in Pre-crisis (2011-2013) and During-crisis (2014-2016) periods.
2. To analyze the lexico-grammatical features used in the Statement on Corporate Governance of Malaysian corporations in Pre-crisis and During-crisis periods.
3. To determine the use of appropriation of genre (if any) for projecting a positive and trustworthy image in SCG of Malaysian Corporations.
4. To analyze how the organizational, professional, and social context and practices affect the rhetorical structure and linguistic choices of the SCG genre.

1.6 Research Questions

This study ventures to answer the following research questions

1. How do the Malaysian corporations establish move structure of Statement on Corporate Governance genre during Pre-crisis and During-crisis periods?
2. What are the lexico-grammatical features employed in Statement on Corporate Governance of Malaysian corporations in Pre-crisis and During-crisis periods?
3. Does the depreciation of Malaysian Ringgit contribute to any appropriation of SCG genre of Malaysian corporations?
4. How does the organizational, professional, and social context and practices affect the rhetorical structure, and linguistic choices of the SCG genre?

1.7 Significance of the Study

This research can contribute to CGA and corporate communication, particularly corporate disclosure discourse. This study will not only contribute to better understand the genre but also enrich the genre-based literature in the field of Applied Linguistics. The study will be of utmost importance for various reasons. Firstly, integration of corpus-based and genre research on business discourse is limited. A study on large corpus of SCG has not been conducted before. The present study in contrast will be conducted on a large corpus. Hence, at the end, a framework of the rhetorical structure of SCG genre can be proposed and then findings could be generalized to some extent.

Secondly, the current study also provides some useful information about the English for Specific Purposes (henceforth, ESP) teaching, particularly for those students who are learning English for business writing. More specifically, genre analysis within ESP is a

broad procedure that investigates the rhetorical structure, textual structure, rhetorical features, communicative purposes, and social actions of a genre in a cultural-anthropological context. ESP genre-based study encapsulates “what makes a particular text possible” and “why most of the professionals from the same disciplinary culture construct, interpret and use language more or less the same way in specific rhetorical situations” (Bhatia, 2004, p.9). By studying the genre of CG reports, the study aims to increase the scope of practical and theoretical knowledge available for corporate communication, and corporate writers to know how to write conventionalized choices of language in English. In addition, this study is following multidimensional and multiperspective model that can provide the fullest view of the professional practices of the business discourse community. It will equip us with ‘what it is that is going on’ within the context of professional discourse. The knowledge of linguistic variation can enable corporate writers to use such choices to influence the perception of the prospective audience during the adverse financial circumstances.

Third, this research can augment the scope of practical and theoretical knowledge available for corporate communication. It can inform the corporate writers to the characteristic features of the genre. Mainly, corporate genres writers who are not experts yet can be better trained formally or informally on how to use the language choices in situations where they are obliged to follow the principles provided by the governing bodies. Last, the effects of adverse financial circumstances on the textual features can further alert the corporate writers to learn the appropriation of the characteristic features of a genre during the adverse financial circumstances.

1.8 Research Limitations

This research explores the SCG of MCs. However, while reading this research, some of the limitations must be kept in mind. These factors should not be considered as disabling factors but rather they set the boundaries to enable this research. Factually, no research can claim perfectness and universality and the current research also cannot claim to be an exhaustive exploration of SCG genre. Alternatively, these caveats invite future research on these reports. There are different types of businesses in other part of the world, but this research limits itself to corporations operating in Malaysia. This research examined 40 MCs chosen from the Bursa Malaysia website. The findings of the current research might not be generalized to other corporations or other social contexts. Further, the current research is limited to examine SCG as a sub-genre of CAR. The findings of the SCG genre might not be generalized on other sub genres of CARs. As languages develop and evolve through time, there will be diachronic and synchronic concerns because SCG written in English in this research are taken from 2011 to 2016 in Malaysia. The findings of this research could not be replicated on SCG published after or before this period or in other countries and languages.

Moreover, the current study also selected four sectors of business to examine how conventions in SCG communications are rooted in different sectors of businesses. All the four sectors (plantation, finance, construction, and technology) were taken from Bursa Malaysia’s main market. However, due to the scope limitations, the researcher

was unable to compare the textual features of the SCG across the four corporate sectors chosen for the current research. Furthermore, this research couldn't fulfill the ethnographic perspective of Bhatia's (2004) MDMP model fully, as the corporations did not permit the researcher to conduct interviews with the corporate writers. The persons in charge of most of the companies were contacted many times via formal e-mails; yet all these actions proved to be ineffective to convince these companies for the interviews. Alternatively, insiders' perspective from four specialist informants (Bhatia, 1993, p.34) of the corporate sectors via an open-ended questionnaire was conducted through emails. However, these respondents were never directly involved in the corporate writing processes. This research would have had more comprehensive insights of the discourse community if the researcher could interview the corporate genre writers.

1.9 Operational Definitions

Many of the key terms related to CGA and that are important to this study are covered in detail in (chapter 2). The terms that are frequently used in all chapters and provide insight into the context in which the study emerged are defined below.

Corporations

Corporations are the most common entities of business organization. The public limited company is also called as corporation (Bakan, 2005).

Corporate Governance

Corporate governance is referred to the "organisation of the relationship between shareholders, board of directors, management, and other stakeholders in the corporation" (Erakovic, 2008, p.472).

Corpus

Corpus is referred to the sampling of texts, which is designed by following consistent criteria and is readable by machines (Cheng, 2012, p.212; Matthiessen, 2007, p.104; Matthiessen et al, 2010, p.79).

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).

Stakeholders

Stakeholders is a party or group of people who in some way affects or affected by the activities of a company and, by that way hold a stake in the company's operations (Johnson-Cramer, 2008).

1.10 Summary of the Chapter

This chapter to sum up, briefly introduced the introduction and background of the SCG. First of all, attempts were made to offer introduction and background of SCG and then different roles of the genre in professional context were explained. Once the importance of the present research was justified, the statement of problem highlighted the lack of research done on the SCG genre. After that, the research objectives of the study were offered. Based on these objectives, research questions were set. And then, Chapter 1 also presented the significance of the present study. Finally, this chapter offered limitations of the current research as well as the operational terms.

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