
ACROSS BORDERS

AN OVERVIEW OF ISSUES IN
MANAGEMENT & BUSINESS / SCIENCE & TECHNOLOGY
/ SOCIAL SCIENCE & HUMANITIES
2009-2011

PROJECT TEAM

Dr. Roaimah Hj. Omar
Dr. David Loh Er Fu
Nor Raihan Abu Bakar
Siti Zuraina Gafar@Abd Ghaffar
Muhamad Hanapi Khamis
Siti Nurshahidah Sah Allam

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**Division of Research, Industrial Linkages & Alumni
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PREFACE

Across Borders is designed for use in knowledge development in various disciplines. It is written to accommodate the interest of academicians and industry. The compilation of research abstracts from different fields provides valuable information to assist the expansion of knowledge and development. It also serves as a reference for Universiti Teknologi MARA (UiTM) Melaka Campus and the Division of Research, Industrial Linkages & Alumni.

The compilation of proceeding abstracts includes 83 research abstracts that are divided into 3 sections according to their respective disciplines; Management and Business, Science and Technology, and Social Science and Humanities.

It is hoped that this book would inspire its readers to undertake further research in the specific fields or disciplines.

ACKNOWLEDGEMENT

The project team of this Across Borders would like to express their deepest appreciation to all the researchers from the various faculties for their participation. Without their on-going contributions the book would not be possible. We are indebted to the Rector of Universiti Teknologi MARA (UiTM) Melaka Campus and the Division of Research, Industrial Linkages & Alumni for mooted the idea of having this book and getting the project started.

We would like to sincerely thank all our friends, colleagues, and acquaintances for their roles, direct and indirect contributions and invaluable support in the compilation of the 83 proceeding abstracts.

A MULTI-FACETED OUTLOOK ON THE GENRE OF CORPORATE ANNUAL REPORTS

Misyana Susanti Husin

Afida Mohd Ali

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ABSTRACT

This article reviews recent studies (post 2000) on the genre of corporate annual reports (CARs). Subsumed under the umbrella of corporate disclosure discourse, this genre has been scrutinised from multi-disciplinary angles, ranging from accounting, linguistics to business communication. This paper presents various theoretical perspectives which have been applied to this genre, including legitimacy theory, genre theory, semiotics, communication and business management theories. The variables which are mainly studied in annual reports pertain to readability, form and communicative functions, moves, structure, concealment of negatives and Pollyanna effect, corporate social responsibility, gender roles, corporate culture of companies, promotional strategies and mythmaking. This review also provides insight into the methods used in analysing CARs from content analysis to corpus linguistics. Narrowing down the literature towards language analysis, the review revealed a gap in methodology in combining textual analysis with semiotics in relation to the practice of corporate social responsibility (CSR) or sustainability practices, especially in Malaysia. This is probably due to the fact that CSR reporting is still at its infancy stage and including it in the annual reports is still on a voluntary basis by the companies.

KEYWORDS

corporate annual reports, disclosure discourse, corporate social responsibility