Multimodal CSR Disclosure in Malaysian Corporate Websites

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ABSTRACT
The article explores how Malaysian corporate websites employ multimodality, or language and image features to disclose corporate social responsibility (CSR). As previous research mostly analyzes disclosure in Malaysian CSR reports, and European or North American websites, the article studies Malaysian corporate websites. It examined the CSR webpages of the two largest Malaysian corporations: Malayan Banking and Tenaga Nasional. The article distinguishes two dimensions of reading and interacting, which explain what visitors ‘do with’ and ‘do to’ websites respectively. It inspects the language and image features in these dimensions using Systemic Functional-Multimodal Discourse Analysis (SF-MDA). While the information in the reading dimension emphasizes corporations and their CSR, the design in the interacting dimension emphasizes options to select to obtain changes in websites. The two dimensions are complementary because the design helps to navigate the information. Their language and image features constitute semantic motifs that indicate corporations as the source and stakeholders as the target of CSR. The motifs foster the ideology of corporate involvement bringing social improvement, which discloses the corporate perspective. The analysis of websites helps practitioners and academics in corporate communication to create persuasive CSR disclosure in websites, and it may encourage members of society to be critical of disclosure.

Keywords: CSR, disclosure, interacting, multimodality, reading, websites

INTRODUCTION
Corporations are the world’s dominant economic institution (Bakan, 2005), and their operations consume significant human and natural resources. These operations can impact society and one prominent way to manage the impact is corporate social responsibility (CSR). Its definition is
nebulous but CSR often means corporations improving society through voluntarily investing their resources (Crane & Matten, 2007). CSR has European and North American origins (Werther & Chandler, 2011) but it has developed in Malaysia, where the government and stock exchange are instrumental institutions for its development (Rajandran, 2016, 2018b).

The government facilitates CSR through various CSR-related tax deductions and exemptions. The stock exchange can delist corporations for not performing CSR and it launched a CSR-based index named the FTSE4Good Bursa Malaysia in 2014. The index constitutes the top 200 Malaysian corporations that fulfill specific Environmental, Social and Governance (ESG) criteria. The stock exchange also promoted the Malaysian CSR Framework in 2006, which the Sustainability Reporting Guide replaced in 2015. Besides the government and stock exchange, other stakeholders may motivate CSR. The corporate context for CSR is shaped by various parties but institutional pressure remains crucial.

Malaysian corporations are required to disclose their CSR and disclosure is provided in CSR reports (Rajandran & Fauziah, 2014a, 2014b). Yet, corporations are taking CSR online, and websites are common for disclosing initiatives and results. Websites are a typical genre for corporate communication and represent an enormous data repository. These websites are frequently multimodal and contain the auditory and visual modalities although the visual modality predominates through language and image.

Previous research has analyzed CSR disclosure in Malaysia but it only explored CSR reports (Rajandran, 2016, 2018a). Research also analyzed websites, but it mainly explored the websites of European or North American corporations (Park et al., 2016; Park & Reber, 2008), perhaps because Asian corporations tend to sideline websites in their communication strategy (Kim & Nam, 2012). Moreover, previous research has not always emphasized discourse (Zhang & O’Halloran, 2013) although discourse can explain how language and image establish the corporate perspective.

Therefore, the article explores the multimodal CSR disclosure of Malaysian corporations in their websites. It integrates previous research about websites before it analyzes two websites. The analysis identifies language and image features that constitute semantic motifs or consistent ideas about corporations and stakeholders. The motifs can indicate the ideology of disclosure, where corporate improvement is linked to social improvement (Rajandran, 2018a, 2018b). The multimodal disclosure is argued to facilitate the social legitimacy of corporations (Christensen et al., 2008).

Disclosure in Websites

Corporate communication utilizes corporate discourse or messages that corporations choose to send to stakeholders to ensure that stakeholders continue to be interested in corporations (Breeze, 2013). Corporate discourse is reproduced in numerous
genres, such as advertisements, emails, interviews, meetings, seminars and reports. It becomes online corporate discourse if it is extended to online genres (e.g. blogs, media sharing sites, social media sites, websites, wikis). Websites are part of a corporation’s official online presence and are available in national or regional varieties in one or more language. Their content shows a corporation’s important aspects: its history, management, products/services, financial and CSR disclosure, latest activities and contact details. CSR disclosure in websites involves two major strands in corporate communication, which explore information or design (Robbins & Stylianou, 2003).

Research has examined the information in websites. Fortune 500 corporations place information about management, products/services, job openings and contact details in their websites (Shin et al., 2015). CSR webpages are encountered in the websites of most corporations in Canada, India, Spain, Africa, Europe and Latin America, and their webpages explain various initiatives and results (Baronet & Tremblay, 2015; Capriotti & Moreno, 2007; Jain & Winner, 2016; Kühn et al., 2018). These webpages demonstrate the prevalence of disclosure in websites although the coverage varies among countries and regions.

The information is conveyed by language, which explains a corporation’s ethics (Pollach, 2005) or superiority (Capriotti & Moreno, 2007; Park et al., 2016). Corporations are designated as agents of change and their members, particularly the CEO, are incorporated to humanize their activities (Park et al., 2016; Pollach, 2005). These activities are cited with numbers, as evidence of awards, capacity and solvency (Pollach, 2005). The information is also conveyed by image, and corporations employ pictures to exemplify their core values (Bravo et al., 2012; Jain & Winner, 2016).

These language and image features constitute semantic motifs (Halliday & Matthiessen, 2014) that indicate specific identities for corporations and stakeholders (Park et al., 2016). In most research, the motifs of corporations as the source and stakeholders as the target of CSR emerge. The choice of motifs reflects the corporate context or the broad areas of history, culture, economy and politics (Rajandran, 2016). CSR is highly contextual and institutional pressure influences disclosure (Kühn et al., 2018). For example, disclosure by Canadian corporations is bound to legislation and globalization, and reflect national and international influences respectively (Baronet & Tremblay, 2015).

Other research has examined the design in websites. Prominent design features, which use language and image features, are chats, downloadable documents, emails, forums and links (Baronet & Tremblay, 2015; Bravo et al., 2012; Capriotti & Moreno, 2007). Links are often studied and the sequence of clicked links charts reading paths throughout websites (Askehave & Nielsen, 2005; Zhang & O’Halloran, 2013). Fortune 500 corporations use internal links to the rest of their website (Park & Reber, 2008) and external links to websites of
environmental protection organizations (Kim & Nam, 2012). North American and Western European corporations use more external links than Asian corporations (Kim & Nam, 2012), and the quantity of links entails the quantity of activities with partners. Spanish corporations utilize menus and search functions to give autonomy in information selection (González & Palacios, 2004). Moreover, autonomy is facilitated by lists and site maps (Pollach, 2005). A general trend for websites is to globalize design but to localize information, as noted by Robbins and Stylianou (2003) and Okazaki (2005). ‘Glocal’ websites that employ standardization and adaptation are increasingly favored.

Previous research has improved our knowledge about CSR disclosure in websites by studying information and design. Yet, it did not select Malaysian corporations and the selection can complement research on corporations in other countries and regions. Research recognizes multimodality to some extent but the study of language and image features should be enhanced. Hence, the present article poses these questions: What multimodal features articulate CSR disclosure in Malaysian corporate websites? Why are these features incorporated? Research should pursue online corporate discourse because corporations are improving their presence in online genres. The analysis of websites helps practitioners and academics in corporate communication to create persuasive CSR disclosure, and it may encourage members of society to be critical of disclosure.

**METHODS**

The article selected CSR webpages in the websites of Malayan Banking Berhad and Tenaga Nasional Berhad (Table 1) because these are the two largest Malaysian corporations by market capitalization in 2016. These corporations are listed in the FTSE4 Good Bursa Malaysia, which helps to validate their CSR achievements. They have also consistently produced CSR websites for several years and have considerable experience in disclosure.

<table>
<thead>
<tr>
<th>Corporation</th>
<th>Established</th>
<th>Industry</th>
</tr>
</thead>
<tbody>
<tr>
<td>Malayan Banking Berhad</td>
<td>1960</td>
<td>Banking</td>
</tr>
<tr>
<td>Tenaga Nasional Berhad</td>
<td>1949</td>
<td>Utility</td>
</tr>
</tbody>
</table>

The article adapts the model in Adami (2015), Askehave and Nielsen (2005) and Zhang and O’Halloran (2013) in Figure 1. It has two dimensions (reading, interacting) and three metafunctions (ideational, interpersonal, textual). Adami (2015) proposed the reading and interacting dimensions, which recognized language and image features that could or could not be acted on. While the reading dimension studies the information in websites, the interacting dimension studies the design in websites. The former is what visitors ‘do with’ websites (browse/read) and the latter is what they ‘do to’ websites (click/search/select). The metafunctions are utilized in Systemic Functional-Multimodal Discourse Analysis (SF-MDA). It provides
a shared platform for analyzing language and image, and utilizes precise and technical concepts (O’Halloran, 2009). Although concepts in the textual metafunction can influence disclosure, the article selected concepts in the ideational and interpersonal metafunctions because these concepts can study how language and image portray disclosure (Rajandran & Fauziah, 2014a, 2014b).

For the reading dimension, the article examined agency (ideational) and attitude (interpersonal) in language, and categorization (ideational) and representation (interpersonal) in image. These concepts were chosen because they have proven useful to understand the portrayal of content (Pollach, 2005; Rajandran & Fauziah, 2014a, 2014b; Zhang & O’Halloran, 2013). Agency categorizes experience as having or not having a cause. It requires a Medium (human or non-human entity as nouns) to manifest a Process (event as verbs), although an Agent (other human or non-human entity as nouns) can cause the Medium and Process to become manifested (Halliday & Matthiessen, 2014). Attitude categorizes evaluation as affect (emotions), judgement (ethics) and appreciation (values of things) using adverbs, nouns or verbs. It may be positive or negative, and explicit or implicit (Martin & White, 2005). Categorization identifies if entities are active and specific, and representation identifies if entities engage visitors of websites through gaze and length of camera shot (van Leeuwen, 2008). For the interacting dimension, the article examined the color, links and other components of webpages (Adami, 2015; Zhang & O’Halloran, 2013).

Every instance of language and image on the CSR webpages was examined and coded for the ideational and interpersonal concepts. Their features were gathered into semantic motifs that constitute consistent ideas about corporations and stakeholders. The motifs can indicate the ideology of disclosure in websites. The disclosure is argued to confer distinction or prestige (Bourdieu, 1997), and it may improve the social legitimacy of corporations (Christensen et al., 2008).

**ANALYSIS**

The analysis explains the language and image features in the CSR webpages of Malayan Banking and Tenaga Nasional,
along the reading and interacting dimensions (Figure 1).

**Reading Dimension**

The reading dimension displays how language and image features depict corporations and their CSR. In Extract 1, the Agent is ‘financial sustainability…the communities’ (bolded) and the terminology ‘financial sustainability’ is taken for granted although it lacks a standard definition (Werther & Chandler, 2011). Sustainability is expected of corporations and the expectation motivates Malayan Banking to think about sustainability. The positive AFFECT ‘sincerely’ (italicized) humanizes the corporation (Pollach, 2005). Malayan Banking shows emotions and implies an interest in sustainability. In Extracts 2–3, the Agent is ‘We’ (Malayan Banking) and ‘TNB’ (Tenaga Nasional) (bolded), who respectively sponsor the ‘financial literacy programmes’ and the ‘13 schools’. The use of corporations as Agent in websites emphasizes their contribution to start and continue initiatives.

Websites evaluate CSR initiatives and results, as in Extracts 4–7. The evaluation receives positive APPRECIATION but it is either explicit or implicit. The initiative from Malayan Banking receives an explicit positive APPRECIATION through ‘great’ and ‘conducive’ (bolded) in Extract 4, and the result from Tenaga Nasional receives an explicit positive APPRECIATION through ‘life-saving’ (bolded) in Extract 5. Extracts 4–5 clearly designate the benefits acquired by stakeholders. Alternatively, the initiative and result receive an implicit positive APPRECIATION in Extracts 6–7. The initiative from Malayan Banking (‘scholarship programme’) has useful traits (‘mentoring framework, opportunities for internships and development interventions for skill-building’) in Extract 6 and the result from Tenaga Nasional (‘Tree For A Tree’) specifies a substantial amount (‘419 seedlings’) in Extract 7. The traits and amount in Extracts 6–7 are valued and invoke the benefits of the initiative or result.

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**Extract 1**: We at Maybank sincerely believe that financial sustainability of the Group goes hand in hand with the development of the communities…

(Malayan Banking)

**Extract 2**: We run a series of financial literacy programmes in tandem with Money Tree (M) Sdn. Bhd.

(Malayan Banking)

**Extract 3**: …TNB adopted its second batch of 13 schools nationwide for a period of three years.

(Tenaga Nasional)

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**Extract 4**: The key…starts with building and sustaining a great workplace…and offering an environment and climate that is conducive…

(Malayan Banking)

**Extract 5**: …imparting potentially life-saving knowledge on electricity safety…

(Tenaga Nasional)

**Extract 6**: The scholarship programme also includes a mentoring framework, opportunities for internships and development interventions for skill-building.

(Malayan Banking)

**Extract 7**: Under the Tree For A Tree programme, 419 seedlings were sown…

(Tenaga Nasional)

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**Figure 2. Extracts 1-3**

**Figure 3. Extracts 4-7**
The positive evaluation in Extracts 4-7 is not only about initiatives and results but it radiates to Malayan Banking and Tenaga Nasional. These corporations sponsor the initiatives, which contribute results. Their actions and reflections are desirable because it helps stakeholders. Hence, Extracts 4-7 invoke an implicit positive judgement of Malayan Banking and Tenaga Nasional. It reduces self-praise and does not make corporations the focus of disclosure in websites. As only positive evaluation is reported, corporations seem to have a positive impact, and the impact cements their position as helping and not harming society (Rajandran & Fauziah, 2014a, 2014b).

Pictures convey core values (Bravo et al., 2012; Jain & Winner, 2016), and Malayan Banking and Tenaga Nasional indicate their CSR dedication in Extracts 8-11. Extract 8 captures action and the employee is planting a tree. Although he is part of a group (marked by yellow shirts), he is specific because his activity is the focus of the picture. Extract 9 does not have action and nobody is specific because the students pose as a group (marked by uniforms). Extract 8 requires action because Malayan Banking is conducting the initiative but Extract 9 does not need action because Tenaga Nasional has conducted the initiative. The state of an initiative (before, during, after) may determine the use of action, as pictures with action depict unfolding events and pictures with no action depict events to be contemplated.

Extracts 10-11 employ indirect gaze because the people pictured do not look at visitors. The people are providing a service, which visitors to websites contemplate. Extracts 10-11 also employ close camera shot because the people pictured can be seen until the waist. A friendly customer service is implied because people would not let strangers come as near as close camera shot (van Leeuwen, 2008). The depiction in image is not always explained in language. Extracts 9 and 11 have captions, but Extracts 8 and 10 do not have captions, and pictures

*Figure 4. Extracts 8-9*
not about CSR may be introduced and presumed to depict CSR. From Extracts 1-11, the CSR webpages of Malayan Banking and Tenaga Nasional display similar use of language and image features, through which corporations are shown to cause positive CSR.

Extract 10:  
(Malayan Banking)

Extract 11:  
(Tenaga Nasional)

Figure 5. Extracts 10-11

Interacting Dimension
The interacting dimension displays how language and image features provide options to select to obtain changes in websites. Ideational options specify how visitors should conceive CSR. The webpages utilize a prominent color: yellow in Extract 12 and blue in Extract 13. These are the corporate colors of Malayan Banking and Tenaga Nasional, and the colors shade some of the background, language or image in Extracts 12-13. The repetition of the corporate color binds CSR webpages and the other webpages as integral to the websites. These webpages cumulatively display the various domains of Malayan Banking and Tenaga Nasional. The webpages in Extracts 12-13 contain a horizontal top bar to ease navigation. It creates a map of the websites using words and phrases, and can cue visitors to areas of interest.

Links are present and organize available information about the website and the corporation. There are links to sections named ‘About Us’, ‘Community’, ‘Environment’, ‘Marketplace’ and ‘Workplace’. While ‘About Us’ explains CSR, the other links identify the stakeholders. Malayan Banking and Tenaga Nasional have separate webpages to report initiatives and results for different stakeholders. The two corporations serve common stakeholders to conform to the Malaysian CSR Framework, which delineates four stakeholders: community, environment, marketplace and workplace. The identification of stakeholders filters initiatives and results, and these are placed in relevant webpages. The websites may prefer identification to direct visitors easily. Visitors should decide which stakeholder matches their position (Adami, 2015) and click the relevant links.
The Malayan Banking webpage (Extract 12) has links to financial institutions, such as the Central Bank and Financial Mediation Bureau. These institutions regulate the banking industry in Malaysia and Malayan Banking implies observance of their regulations through these links. The Tenaga Nasional webpage (Extract 13) does not need similar links because the utility industry in Malaysia lacks regulatory institutions and Tenaga Nasional has a near monopoly on electricity provision. The links to other institutions are external links and bring visitors to other websites. Other links are internal links and bring visitors to webpages in the Malayan Banking and Tenaga Nasional websites. The external-internal binary separates content which corporations cannot and can manage respectively.

Figure 6. Extracts 12-13
Interpersonal options convey how visitors can navigate the webpages. The words ‘Read More’ and the arrow head symbol (Extract 13) are markers to explicitly signal new information but other links in Extracts 12-13 implicitly signal new information. Markers are not utilized since links are presumed to lead to new information (Adami, 2015). These links demarcate who corporations want to relate to (Kim & Nam, 2012). The external links establish relations between corporations and other regulatory institutions, which can influence how corporations function. The internal links establish relations between various parts in corporations and indicate the mutual dependence required to manage corporations.

The links are presented through language in Extracts 12-13, where the words ‘About Us’, ‘Community’, ‘Environment’, ‘Marketplace’, ‘Workplace’ and ‘Read More’ (Extracts 12-13) are links. The pictures in Extracts 12-13 never function as links because pictures may convey other interpretations, and not the interpretation intended by the corporations. The exception is links to social media sites, where a symbol and a name are already known to identify a specific site (Extract 14). The sites in Extract 14 enable corporations and stakeholders to maintain almost instant contact. Yet, social media sites convey any corporation-related information and can dilute information about CSR.

Other navigation options are contact details and the search function. Contact details are provided in Extracts 12-13, and state the physical (address, telephone numbers) and cyber (e-mail) presence of corporations. Through these details, corporations provide various avenues for contact and importantly, confirm their existence. The search function is indicated by a looking glass (Extract 12) or a search box (Extract 13), and visitors can input words or phrases, and search for desired information (González & Palacios, 2004). Although their decision prompts the search, the websites circumscribe the result because unavailable information cannot appear.

From Extracts 12-14, the CSR webpages of Malayan Banking and Tenaga Nasional display similar use of language and image features. These webpages facilitate user-friendly navigation and are oriented to stakeholders, as both websites contain information for major stakeholders: community, environment, marketplace and workplace. Their action-oriented features provide visitors several options, which can construct reading paths through a website. These paths can track webpages with more or less visits.
DISCUSSION

The analysis has shown how language and image features articulate multimodal CSR disclosure in the websites of Malayan Banking and Tenaga Nasional. Their industries (banking, utility) are different but their use of language and image features is similar. While the reading dimension emphasizes corporations and their CSR, the interacting dimension emphasizes options to select to obtain changes in websites. The two dimensions are complementary (Adami, 2015) because the design (e.g. color, links) helps to navigate the information (e.g. specific webpages). Visitors can explore the websites and encounter explanation about CSR initiatives and results. The disclosure in Malaysian corporate websites resembles the disclosure in the websites of corporations in other countries and regions (Baronet & Tremblay, 2015; Capriotti & Moreno, 2007; Jain & Winner, 2016; Kühn et al., 2018). Websites may display growing homogeneity and perhaps CSR is another ‘must-have’ section, where its information and design have become predictable.

The language and image features reveal the semantic motifs of CSR webpages. The motifs create specific identities for corporations and stakeholders (Park et al., 2016). The two parties share a commercial relationship through products/services but CSR establishes their non-commercial relationship. The relationship is unidirectional because corporations are the source for CSR and stakeholders are the target for CSR, as visualized in Figure 8. CSR links corporations and stakeholders through various initiatives and results. It could imply that stakeholders need to depend on corporations to improve their lives. The semantic motifs may be present in the CSR webpages of other corporations through various language and image features. The variety minimizes the repetition of features although the underlying motifs remain constant. The semantic motifs foster the ideology of corporate involvement bringing social improvement. It discloses the corporate perspective that may shape how visitors perceive CSR, although they ultimately decide to accept or reject the perspective.

Since CSR is vital to corporate plans (Bakan, 2005), websites become part of the quest for social legitimacy, through which corporations would be considered as crucial members of society (Christensen et al., 2008). Several parties in society wield

![Figure 8. CSR relationship](image-url)
institutional pressure for CSR (Kühn et al., 2018). The government and stock exchange establish legal and ethical foundations, and prompt CSR disclosure. These institutions empower the market-driven economy (Enoch, 2007), which promotes profit maximization. Corporations are already granted economic legitimacy to employ human and natural resources but social legitimacy is required to continue to employ these resources. Corporations invest profit for CSR engagement and disclosure, and the investment can garner distinction or prestige (Bourdieu, 1997), which improves social legitimacy. The interconvertibility of profit to distinction or prestige (Bourdieu, 1997) makes economic and social legitimacy converge, as profit furnishes the financial resources for CSR, and CSR furnishes justification for profit. Their convergence perpetuates the market-driven economy and particularly, the corporation’s ‘license to operate’. CSR has become a priority for corporations because it ultimately benefits their operations (Bakan, 2005).

Hence, corporations may perform CSR in enlightened self-interest (Bakan, 2005; Rajandran, 2016) and the multimodal disclosure in websites embodies the corporate perspective. It conveys corporations as responsible citizens and mitigates corporations as profit-maximizing organizations. The logical consequence of the disclosure is that corporations should continue their operations and validate it through CSR (Rajandran & Fauziah, 2014a, 2014b). CSR risks becoming a façade and it may calcify how corporations operate, which would not stimulate systemic change for the market-driven economy (Enoch, 2007). Although other parties (e.g. government, stock exchange, NGO) may present contesting perspectives, the corporate perspective tends to saturate public knowledge. Corporations can utilize their extensive resources to publish and publicize their websites, and therefore propagate their perspective.

**CONCLUSION**

The present article has explored the multimodal CSR disclosure of two Malaysian corporate websites. While the reading dimension emphasizes corporations and their CSR, the interacting dimension emphasizes options to select to obtain changes in websites. Their language and image features constitute semantic motifs, and inform the ideology in CSR webpages. The CSR webpages of Malayan Banking and Tenaga Nasional indicate corporate involvement bringing social improvement. The websites become part of the quest for social legitimacy and reinforce the corporate perspective about CSR. The article acknowledges three limitations. First, it examined language and image separately although they work together to convey meanings (O’Halloran, 2009). Second, the article did not consider the technical aspects of websites although these aspects may influence how language and image features are deployed. Third, it did not inquire how people who prepare (producers) and visit (consumers) websites interpret these features.
Several proposals are pertinent for CSR webpages. Language features may reduce corporations as Agent, since corporations causing CSR is presumable. These features should continue mixing explicit and implicit evaluation to minimize self-praise of corporations. Image features can depict action during CSR but may not need action before and after CSR. These features can employ people with direct gaze and close camera shot to invite visitors to feel involved in a corporation’s CSR. Websites can place legal and basic corporate information at webpage margins, where these details can be seen easily. Trending concerns (e.g. the latest CSR initiative/result) should be made prominent through font color/size/type, or pictures. These choices indicate how corporations are performing CSR presently. CSR webpages can mention who verified CSR and display links to these individuals/groups, which enhances their credibility.

The article adopted SF-MDA, and knowledge about SF-MDA may improve the digital discursive competence or systematic way to decipher language and image in online corporate discourse. Digital discursive competence encourages practitioners and academics in corporate communication to create persuasive CSR disclosure in websites. While practitioners select suitable language and image features, academics can train students, who are future practitioners, to recognize and incorporate these features. The features are an aesthetic consideration but can shape the behavioral response of visitors, such as purchasing products/services, downloading documents or acquiring knowledge. Digital discursive competence should also be inculcated in critical thinking because it helps members of society to be critical of disclosure, as online genres saturate our modern daily lives.

Because CSR is developing in importance (Werther & Chandler, 2011), future research can examine the websites of other corporations and industries. Numerous Malaysian corporations have subsidiaries in other countries and the ‘glocalization’ of websites should be considered (Okazaki, 2005; Robbins & Stylianou, 2003). Corporations are taking CSR online and websites are but one genre to reach stakeholders. Other online genres (e.g. blogs, media sharing sites, social media sites, wikis) should be examined. The multimodal thrust is maintained, as it captures the information and design in websites. These ideas provide various avenues for future research to understand how the identities of corporations and stakeholders are envisioned in online corporate discourse.

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