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Exploring the meaning of climate change discourses: an impression management exercise?

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ACCOUNTING RESEARCH JOURNAL

Volume: 32 Issue: 2 Pages: 113-128

DOI: 10.1108/ARJ-07-2016-0085

Published: JUL 1 2019

Document Type: Article

Abstract

Purpose This study aims to analyze how language is used to present climate change information in the narratives of Malaysian companies' annual reports. **Design/methodology/approach** The study uses content analysis and discourse analysis, and Brennan et al.'s (2009) impression management strategies and legitimacy theory were applied to explain findings. **Findings** Much of the discourses are rhetorical in nature and can be considered as corporate attempts to appear concerned for climate change, consistent with an attempt to appear legitimate and manage impressions. **Practical implications** A major practical implication is for regulators to consider mandatory climate change reporting at least for the sectors which contribute adversely to global warming. **Originality/value** This is a first attempt to examine climate change discourses in a developing country.

Keywords

Author Keywords: Discourse analysis; Climate change; Annual reports; Malaysian companies

KeyWords Plus: GREENHOUSE-GAS EMISSIONS; ENVIRONMENTAL DISCLOSURES; CORPORATE DISCLOSURE; REPORTING PRACTICE; STRATEGIES; ACCOUNTABILITY; CHALLENGES; COMPANIES; RESPONSES; RISK

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Funding

| Funding Agency | Grant Number |
|---|-----------------|
| International Islamic University Malaysia under its Research Initiative Grant Scheme (RIGS) | RIGS16-057-0221 |

[View funding text](#)

Publisher

EMERALD GROUP PUBLISHING LTD, HOWARD HOUSE, WAGON LANE, BINGLEY BD16 1WA, W YORKSHIRE, ENGLAND

Categories / Classification

Research Areas: Business & Economics

Web of Science Categories: Business, Finance

Document Information

Language: English

Accession Number: WOS:000475789500003

ISSN: 1030-9616

eISSN: 1839-5465

Citation Network

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