

A TYPOLOGY OF ORGANISATIONAL COMMUNICATION- LEGITIMATION STRATEGIES

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Abstract: *The purposes of this article is to present a communication-legitimation strategies typology that can be used to understand the various legitimation strategies implemented by organisations within their corporate disclosures and to assess whether organisations legitimise their operations to achieve accountability or to respond to the concern that arises in relation to their operations. The typology was developed by reviewing a range of literature in the areas of social and environmental accounting, management and organisational studies. The goals of reviewing this literature are to identify the trends of past research and for possible conceptual framework innovations. From the review, five communication-legitimation strategies are identified such as self-promotion, actual-change, acknowledgement, denial or ignorance, and deflection that could be used by organisations to legitimise their operations via corporate disclosures.*

Keywords: *Legitimacy theory; accountability; legitimation strategies; social and environmental accounting*

Introduction

Legitimacy has been recognised as an important resource that organisations depend upon for their survival (Ashforth & Gibbs, 1990; Dowling & Pfeffer, 1975). The importance for organisations to be legitimate is due to the ‘social contract’ which exists between the organisations and society whereby the organisations perform various activities in return for society’s approval for their continual existence (Deegan, 2002; Guthrie & Parker, 1989). Insofar as organisations are perceived to be legitimate, it is easier for the organisations to gain social and capital supports necessary for their continual survival (Ogden & Clarke, 2005).

Inevitably, ‘legitimacy gap’ is created when organisations’ conduct deviated from society’s expectation or the occurrence of legitimacy-threatening events (negative incidents). Failure to minimise the ‘legitimacy gap’ may lead to the products and services of the organisation being boycott, restriction on the organisation’s operations and difficulties in securing resources. Managers could manage the ‘legitimacy gap’ through the diffusion of corporate disclosures, using single or multiple legitimation strategies (Deegan, 2019a; Leung & Gray, 2016 Hahn & Lülfs, 2014; Hrasky, 2012).

However, Deegan (2019a, 2019b) argues that although an array of social and environmental accounting (SEA) studies have adopted legitimacy theory, the theoretical development on organisation's legitimation strategies remains weak and "there is lack of guidance about the relative effectiveness of legitimation strategies with regard to either gaining, maintaining or regaining legitimacy" (Deegan, 2019a, p. 349). Drawing on the gap in the literature, this article develops a communication-legitimation strategies typology that could be used to understand organisations' legitimation strategies within their corporate disclosures and to assess whether organisations legitimise their operations to achieve accountability or to respond to concerns about the legitimacy gap.

In doing so, the article is structured as follow. The first section provides an overview of legitimacy theory, followed by previous research on organisations response on legitimacy-threatening events. Subsequently, a communication-legitimation strategies typology will be developed based on the reviewed of previous studies. The paper is concluded by considering the limitations of the proposed conceptual framework and some future research directions.

Literature Review

An Overview of Legitimacy Theory

Legitimacy theory has been extensively embraced in the field of SEA research. It relies on the idea of 'social contract' between the organisation and the society whereby society provides organisations with legitimate status, granting them the authority to use the resources and capital. The organisation draws on society's resources, produces and delivers goods and services, or undertakes various activities in return for society's approval for their continuing existence (Deegan, 2002; Guthrie & Parker, 1989).

Failure to act per the social contract would cause repercussions to the ongoing operations of the organisations. Deegan (2019b) suggests that an organisation is assumed to be illegitimate if it fails to abide by the societal expectations, will have sanctions imposed by society, in the form of legal and resource restrictions (for example, difficult to acquire financial capital and labours) or reduction in the demand for its products.

Due to the social contract is what justifies an organisation's reason for survival, a lot of efforts will be made by an organisation to ensure its preservation (Leung & Snell, 2017). Legitimacy theory claims that, for an organisation to be legitimate, its means and ends should be aligned with the larger societal value system of which the organisation is a part (Lindblom, 1994). This is primarily because legitimacy is perceived to be a "resource" that organisations rely upon for their continuation.

Legitimacy is also a resource that can be influenced through public disclosure of information. Deegan (2019) claims that 'legitimacy' can be at risk even when an organisation's performance is aligned with society's expectation. This might be because the organisation had failed to inform the 'relevant public'- often regarded as a society- via disclosures how it is adhering to their expectations, which changes across time and space. Therefore, if society's expectations about organisation change, then arguably an organisation will have to cast lights on what it is doing is also changing. This change should be explicitly communicated to society as "legitimacy is assumed to be influenced by disclosure of information, and not simply by (undisclosed) changes in corporate actions" (Deegan & Unerman, 2011, p. 330).

Further, Dowling and Pfeffer (1975) suggest that an organisation may preserve and influence its legitimacy through the diffusion of corporate reporting, inclusive of various disclosures-related strategies. The disclosures-related strategies (also known as legitimization strategies) that are appropriate for organisations include strategies that would enable them to gain or preserve legitimacy, and to restore their legitimacy after a legitimacy-threatening event (see e.g., the case of Total S.A. oil spill). Although the literature had discussed the various disclosures-related strategies used to gain, maintain or repair legitimacy, Deegan (2019a) however, urges for the theoretical development in this area, in which the paper aims to address the gap. The following section will look at the evidence on organisations' responses to various legitimacy-threatening events.

Empirical Evidence: Organisations Response on Legitimacy-Threatening Events

Several SEA studies have embraced legitimacy theory to investigate how organisations manage and preserve their legitimacy when confronted with a crisis. It was found that organisations may manage their legitimacy through the diffusion of corporate reports. For instance, a seminal paper by Patten (1992) examined the impacts of Exxon Valdez oil spill on the environmental disclosures of other US petroleum firms. The author claimed that the environmental disclosures of the petroleum firms increased when the legitimacy of the US oil industry was in doubt. Firms reacted by increasing the level of their disclosures in the annual report to legitimise their ongoing operations. The author concluded that when an organisation's legitimacy is at stake due to unprecedented incident, the industry members, apart from the firm itself, would also seek to address the risks to maintain their legitimacy.

Besides, Deegan et al. (2000) examined the responses of Australian firms to perceive threats that resulted from major unfortunate global and local incidents. He found that companies alter their disclosure policies after the disasters but, their disclosures policies remained unchanged if the incidents did not catch the attention of the media. The author concluded that management considers disclosures as a useful mechanism that could change public perceptions about organisation's image and reputation.

Consistent with the findings of previous research, Cho (2009) also found that there is an increment in the environmental disclosures of Total S.A. in the wake of the oil spill. The author argues that the environmental incidents triggered an increase in the level of disclosures by Total S.A. as the organisation attempted to repair its legitimacy with more positive information being disclosed. Therefore, when an organisation perceives that its reputation has been tarnished by threatening events or that its activities are no longer aligned with societal expectation, the legitimacy is at risk, the organisation will seek to manage and preserve its legitimate status through a higher level of disclosures (Deegan, 2014, 2019b).

While this section discusses the use of corporate reporting in repairing legitimacy, the next section shall deliberate on the various legitimization strategies that an organisation may use to gain, manage, and repair legitimacy.

A Communication-Legitimation Strategies Typology

Within the SEA studies, researchers have proposed a variety of disclosures-related strategies. According to Deegan (2019a) and O'Donovan (2000), organisations' legitimization strategies differ depending on the legitimacy objectives or the purpose they are being sought. Suchman (1975) proposes three stages of legitimization strategies: gaining, maintaining, and repairing

legitimacy. Gaining legitimacy requires an organisation to win acceptance and it arises when an organisation penetrates as a new market or produces new products. Once legitimacy is gained, organisations may enter into the second phase, maintaining legitimacy. Maintaining legitimacy requires management to preserve organisation's legitimacy and ensure that it does not deviate from the high standards that are established. Repairing legitimacy is related to the management of an unforeseen crisis. For instance, when an organisation is confronted with legitimacy threatening crisis such as significant damage to the environment, the organisation may choose to repair its legitimacy by changing its performances and activities to rectify the problems.

Following the work of Suchman (1975), Dowling and Pfeffer (1975, p. 127) outline three tactics that organisations may adopt in some-legitimacy threatening events such as, the organisations may alter its mission, objectives, and methods of operation to conform to the expectations of societies; organisations may through communication, alter the definition of social legitimacy so that it conforms to the organisation's present practices, output, and values; or organisation may through communication associate itself with symbols, values, or institutions which have a strong base of social legitimacy. The strategies proposed by Dowling and Pfeffer (1975) were regarded by some authors as a mean for organisations to repair legitimacy (see e.g. Lindblom, 1994; O'Donovan, 2000).

Lindblom (1994) then suggests that if organisations experience legitimacy-threatening events, they can adopt several strategies. There are four courses of action that organisations can take to gain, maintain, and repair legitimacy. The organisations can make changes in the organisation's performance and activities and inform the relevant publics about the change, or change the perceptions of the relevant publics without changing its actual behaviours; or redirect the attention from the threatening events by associate itself with an appealing image or emotive symbols, or making changes to its performance.

Consistent with Dowling and Pfeffer (1975) and Lindblom (1994), O'Donovan (2002) proposes that an organisation may manage legitimacy effectively by identifying the relevant publics and establishing what are their social and environmental values and perceptions of the organisation. Then, the organisation should decide on the objectives for its reaction to the legitimacy threats and decide the appropriate strategies and disclosure options that are available and relevant for managing legitimacy.

Furthermore, Cho (2009) identifies three legitimation approaches in response to environmental disasters such as disclaimer, avoidance/deflection, and image enhancement. However, the strategies introduced by the author relate to those legitimacy-threatening events that have already affected organisational legitimacy. Hahn and Lülfs (2014) then introduced six impartial strategies that an organisation may use to legitimise negative incidents such as marginalisation, abstraction, indicating facts, rationalisation, authorisation, and corrective action. These strategies were subsequently tested by Rudkin et al., (2019) on UK listed companies which involved in major corporate scandals. The findings revealed that UK firms used extensively the legitimation strategies when they entangled in negative incidents. Similarly, Leung & Snell (2019) utilised the legitimation tactics proposed by the authors to examine the disclosures practices in the gambling organisations. They claimed that the strategies are used by the gambling organisations to camouflage their actual actions rather than changing their unaccountable practices.

Meanwhile, Borgstedt et al., (2019) adopted and amended the legitimation strategies proposed by Lindblom (1994) in investigating the environmental disclosures of German DAX companies. They found that companies which are termed ‘greenwashing’ tended to highlight non-critical issues and disclose their operations on areas of high relevance for stakeholders rather than on areas of concerns. On the other hand, companies that aimed to be transparent and fulfil their stakeholders’ expectation invested great amount of time and effort to communicate relevant topics over time. These companies seemed to show great commitment about their environmental responsibilities and disclosures.

It has been found that the legitimation strategies proposed by the above authors, to some degree, overlap with one another. Therefore, during the review of the literature from different disciplines, each of the strategies is classified based on their common meanings. The purpose of the categorization is to highlight the prominent features of the legitimation strategies as discussed in the literature. Five legitimation strategies have been identified that organisation may use in response to different legitimation-threatening events.

Table 1 offers the legitimation strategies that were discussed in previous literature and being conceptualised as the communication-legitimation strategies of the current study. The strategies include self-promotion, actual change, acknowledgement, ignorance or denial, and deflection. The communication-legitimation strategies can be implemented within corporate reporting such as annual reports, narrative reports, sustainability reporting, or integrated reporting. Examples of the strategies are explained in detail below.

Table 1: The communication-legitimation strategies to gain, maintain and repair legitimacy

| Conceptualisation of the Strategy | Source | Explanation |
|--|---------------------------|---|
| Self-promotion An organisation may attempt to appear legitimate by associating itself with positive or self-praising information (e.g. accomplishment, profitability, future strategies) | Lindblom (1994) | The organisation attempts to associate itself with symbols with high legitimate status. |
| | Ashforth and Gibbs (1988) | Organisation frames the issue within values that are seen acceptable such as appointing celebrities to endorse products, sponsorship on community-related activities. |
| | Larsen (2010) | Organisation legitimises its existence by portraying its inventions as systematically better than the other companies. |
| | Conway et al. (2015) | Organisation provides explanations of favourable events and accomplishments. |
| | Cho (2009) | Organisation relates itself to a positive image by including self-praising and self-accomplishment information about its commitment. |

| | | |
|--|-------------------------------|--|
| | Hahn and Lülfs (2014) | Organisation associates the negative aspects with symbols having a high-legitimate status. |
| | Momin et al. (2017) | Organisation provides descriptive and image enhancement disclosures |
| | Borgstedt et al., (2019) | Organisation relates itself with symbols having high legitimacy status. |
| Actual-change | Lindblom (1994) | The organisation makes actual changes to its objectives, processes, and output. |
| An organisation may attempt to appear legitimate by making real changes to its objectives and practices and informing those changes to the relevant public | Ashforth and Gibbs (1988) | Involves real, material amendments in organisational goals, structures, and processes. |
| | Yongvanich and Guthrie (2007) | Organisation takes corrective action to solve or reduce the effects of the negative incidents and inform the relevant public about the issues. |
| | Hahn and Lülfs (2014) | Organisation takes initiatives to solve the legitimacy-threatening events from occurring in the future. |
| | Suchman (1975) | Organisation selectively acknowledges that certain aspects of its activities are faulty and act to remedy those specific faults. |
| | Hrasky (2012) | Organisation disseminates information about the instrumental actions taken. |
| | Momin et al. (2017) | Organisation makes real changes to its operations or performance to conform to societal expectations. |
| | Borgstedt et al., (2019) | Organisation discloses its objectives which incorporate the changes it makes. |
| | Acknowledgement | Ashforth and Gibbs (1988) |
| An organisation may attempt to appear legitimate by acknowledging the negative matter it experiences with rationales | Conway et al. (2015) | Organisation admits to fault or blame and accepts responsibility for the undesirable event and asks forgiveness. |

| | | |
|--|-------------------------------|---|
| <p>Ignorance or denial</p> <p>An organisation may attempt to appear legitimate by remaining silent or issuing disclaimer statements or disassociating itself with negative or adverse incidents</p> | Cho (2009) | Organisation issues disclaimer statements, rejecting its association with negative or harmful incidents. |
| | Suchman (1975) | An organisation may deny the problem to reduce the concerns directed on the issues. |
| | Cho (2009) | An organisation remains silent about the negative or harmful incidents. |
| | Ashforth and Gibbs (1988) | Organisation suppresses information regarding activities that will undermine legitimacy. |
| | Hahn and Lülfs (2014) | Organisation distances itself from the negative aspect. |
| <p>Deflection</p> <p>An organisation may attempt to appear legitimate by redirecting attention about the negative or adverse events with other general issues</p> | Yongvanich and Guthrie (2007) | Organisation attempts to influence the perspective by diverting attention about the issue at stake to other issues involve avoiding disclosing the issues. |
| | Cho (2009) | Organisation deflects attention from the negative events to other related or non-related events. |
| | Hrasky (2012) | Organisation uses rhetorical statements to create an impression of responsibility but may not necessarily make changes to actual action. |
| | Hahn and Lülfs (2014) | Organisations seek to legitimise an incident by rendering it non-relevant, unimportant, or negligible. Organisation justified itself by providing some form of logic and reasons such as change in demand, sales, or production etc. |
| | Borgstedt et al., (2019) | Organisation discloses its objectives that cover non-important and symbolic issues instead of the actual issues. Organisations discloses its objectives that denotes a stronger social and environmental commitments than actually exists. |

(Source: Based on the abovementioned authors, and analysis by author)

First, an organisation may select *self-promotion* strategy to associate itself with positive or self-praising information. Such strategy aims to influence the stakeholders' perceptions about the organisations by casting light on the latter's achievements and success stories. This strategy would work well to generate legitimacy if the legitimacy threatening events are not rampant and the stakeholders could tolerate with the crisis or incidents. Organisations would typically employ this strategy as it highlights the positive and self-praising information about the organisations.

Second, the *actual-change* strategy refers to an organisation making real changes to its objectives or practices and informing those changes to the relevant publics. This strategy arguably has stronger legitimising effects than other strategies as the strategy aims to show the corrective action taken by the organisation. Stakeholders are also informed that the organisation is prepared to deal with the issues at hand and this strategy could signal the organisation's responsibility, proactivity and awareness of risk (Hahn & Lülfs, 2014). However, the retribution of the strategy is the significant cost incurred by the organisation to make real changes to the problems on hand.

Third, an *acknowledgement* strategy is a tactic whereby an organisation acknowledges the negative matter it experiences with reasons and rationales. This strategy aims to influence the stakeholders' perspective by presenting the true reasons behind the incidents and to convey an image of honesty and trustworthiness. Previous studies have found that this strategy is rarely used by organisations (see e.g. Arndt & Bigelow, 2000; Conway et al., 2015), but if organisations are using this strategy, they may acknowledge their mistakes, followed by reassurance about improvements (Rudkin et al., 2019; Ogden & Clarke, 2005).

Fourth, an organisation may remain silent, or issue disclaimer statements, or disassociate itself with negative or adverse social and environmental incidents via *ignorance or denial* strategy. This strategy aims at influencing the stakeholders' perspective about the organisation's involvement in the existence of the negative events. Organisations usually employ this strategy to distance themselves from the negativity and it is an effective strategy as long as the negative events are not concretely directed at the organisations. Nonetheless, if media, regulators, members of the public, or NGOs aim at accusing the organisations of their behaviours, their legitimacy would be at risk and being in ignorance and denial would therefore not effective (Hahn & Lülfs, 2014; Leung & Snell, 2019). Further, if an organisation uses extensively this strategy, it may some sort reflects the organisation as irresponsible for the negative incidents since this strategy ignores or denies the organisation's association with the incident's existence. The final strategy, *deflection*, aims to divert the stakeholder's attention about the adverse social and environmental incidents with other general issues. The organisation that opts for this strategy avoids disclosing the seriousness of the problem as this could reveal undesirable images of the organisation. Instead, other, unimportant general issues would be addressed in the reports. Such an approach, however, cannot improve one's image because the severity of the problems could become public and simply deflecting the problem could result in public backlash and induces a legitimacy gap. Nonetheless, compared to ignorance and denial strategy, this strategy shows corporate responsibility for the incidents as it does not deny or ignore the existence of the problems.

It is contended that the communication-legitimation strategies introduced above are intended to help organisations to gain, maintain and repair organisation legitimacy or to generate a positive

impression (Leung & Snell, 2019; Rudkin et al., 2019). The communication-legitimation strategies could be adopted by organisations individually or in combination to respond to different legitimation-threatening events. However, it is contended that if some of the strategies are used extensively by organisations (such as deflection, image enhancement, denial or ignorance, and self-promotion) without linked to the actual behaviour and aim at manipulation of the stakeholders' perspectives, they would ultimately endanger the organisations' legitimacy. These tactics are regarded as symbolic rather than substantive legitimation strategies in which organisations show limited commitment to change their performance and operations (Momin et al., 2017; Leung 2019).

It is proposed that when these strategies are being used, the organisation is also making real changes to its corporate structures, practices, or activities due from the legitimacy-threatening events (Ashforth & Gibbs, 1990). Otherwise, organisations would have been using these strategies to construct a new and different image of themselves, rather than to enhance transparency (Momin et al., 2017). This is as noted by Hopwood (2009) that some disclosures have the potential to enhance the organisation's transparency and accountability, and this may be the case when the disclosures strategy link to actual behaviours. However, organisation reports can thicken the 'corporate veil' with an appropriate amount of planning, thought and skills. In such a situation, less is known about the organisation despite its openness to reporting. This may be the consequence if an organisation employed the communication-legitimation strategies aimed at casting only positive matters and creating an impression of corporate responsibility, but not necessarily an initiative to discharge any form of accountability.

Conclusion

This paper has reviewed a range of literature to develop a typology on communication-legitimation strategies that could be used by organisations to gain, manage or repair their legitimacies. The framework is developed based on the studies by Suchman (1975), Ashforth and Gibbs (1988), Lindblom (1994), Yongvanich and Guthrie (2007), Cho (2009), Momin et al. (2017), Borgstedt et al., (2019) and Conway et al. (2015). Within the communication-legitimation strategies, five strategies such as self-promotion, actual-change, acknowledgement, denial-ignorance and deflection have been identified.

Organisations may adopt the proposed strategies depends on the issues experienced by them. They may adopt one strategy or several strategies simultaneously when confronting with legitimacy-threatening events. However, some of the strategies are not well-suited to show organisations' accountability as the strategies aim at changing the perspectives of stakeholders rather than truly modifying the unaccountable practices of organisations. Therefore, these strategies should be prudently employed by organisations in their corporate reporting.

The typology is relevant for future research in manifold, particularly, to researchers who are researching within the area of SEA. It would be interesting to investigate to what degree managers use the communication-legitimation strategies proposed in legitimising their operations and if the strategies are employed, does the strategies change over time and what are the possible implications on legitimacy. Alternatively, researchers may also analyse the annual reports and determine whether the annual reports reflect the proposed legitimation strategies. Studies of this nature would help us explore the underlying reasons organisations employ the communication-legitimation strategies.

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