CORPORATE REPORTING ON HUMAN RIGHTS: CONSTRUCTION COMPANIES IN MALAYSIA

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ABSTRACT

Accounting has a legitimate role in the globalised context in supporting concerns to protect and promote human rights through the concept of corporate transparency. Additionally, the language of human rights has entered the discourse of corporate accountability in the form of accounting disclosure on human rights. Hence, this paper attempts to investigate the adoption of voluntary disclosure on human rights among construction companies in Malaysia for the year 2010. The paper reviews the issues of human rights in Malaysia, the current human rights in corporations nowadays, accounting disclosure on human rights and, specifically human rights disclosure in the construction industry. Through the method of content analysis, this study has found that only 70% of the construction companies in Malaysia disclosed items on human rights which focus on occupational health and safety among employees. However, disclosure of other areas of human rights such as employee beliefs, harassment, freedom of association, and elimination of all forms of discrimination were performed by only 13% of the construction companies. The findings concluded that voluntary disclosure on human rights among construction companies in Malaysia are still at the initial stage.

Keywords: Corporate social responsibility, financial reporting, human rights, construction industry

Introduction

Traditionally, human rights focus on protecting individuals, minorities or the marginalized against the power of majorities, where the influenced on the existential human condition was deemed critical for the future. However, according to Gallhofer et al. (2011), human rights today have emerged out of the humanitarian catastrophes, based on three important elements namely: (1) Subjective rights of individuals entitling them to certain fundamental life conditions under no circumstances to be taken away; (2) These rights are claimable against a ruling majority’s decision making; (3) Human rights enforcement was taken to apply universally and as moral claims in countries whose laws do not embrace positive human rights norms. Additionally, Douzinas (2007) observes human rights as the way people speak about the world and their aspirations, i.e., the expression of what is universally good in life. Moreover, human rights have become ingrained in the new world order, their claims adopted, absorbed and reflexively insured against challenge.
Many accounting practices may be held over simplified with regard to various rights and how they relate. If any intervention in the name of rights is questionable, surely there is a danger that an accounting intervention would be too blunt as well as crudely universal. Moreover, if accounting practices have regulatory potential, they often lack legal forces. Nevertheless, according to Gallhofer et al. (2011), various accounting practices are already playing a positive role in relation to human rights. Yet, according to Islam and McPhail (2011), despite the ubiquitous nature of the human right discourse, there is a surprisingly lack of critical accounting scholarship on corporate disclosure in relation to human rights obligation, the emerging regulatory environment which may lie behind these disclosures, and on what the application of human rights within the business context means for the prospects of greater corporate accountability.

In addition, where corporations operate in countries where there are human rights' abuses, including no effective addressing of serious poverty, corporate child labor abuses, and other violations may be disclosed through accounting, as suggested by Gallhofer and Haslam (2003); for instance, the consequences of the withdrawal of the corporations from the country in question. This is an indication for the need of a more holistic accounting in this area: this being accounting not constrained to the financial aspects, and should encompass all dimensions of corporate operations of social interest. Furthermore, the reporting would then influence ethical investment, consumerism, trading and decision making.

The significance of accounting disclosure on human rights was further stressed by Gallhofer et al. (2011) where corporations effectively violate human rights or are complicit in their violations. Hence, they suggest that some form of accounting may make this transparent where for instance, companies paying inappropriately low wages to workers to work in unacceptable conditions may be reported upon. Details of labor costs could expose child labor abuses and detailed accounting could cast light on similar violations. Additionally, Gallhofer and Chew (2000) study on the relationship of human rights violations with local cultures found that a well-regulated and audited reporting could reflect the negative impact of a corporation upon local culture. A way forward would formally give a voice to the local people so that the local context and the negative forces may inform the modes of governance and accounting.

Hence, this study aims to examine the human rights voluntary disclosure practices of the top 30 listed construction firms in Malaysia for the year 2010 mainly using the contents analysis. This paper offers insights of literature while presenting a brief review of human rights in Malaysia, human rights and business, the relationship between accounting disclosure and human rights, and finally disclosure on human rights specifically that within the construction industry. This is followed by a description of the research method employed whereby content analysis was adopted to obtain the frequency of disclosure. Evidence from the content analysis is then presented, whilst the last section provides the summary and conclusion.

Literature Review

Human rights in Malaysia

Human rights in Malaysia focus more on the safety in the working environment. Transforming Malaysia into a developed country by the year 2020 has its own costs to be borne by the
Malaysian workforce. Most of the concerns on rapid industrialization and property development have led to an influx of not only the state-of-the-art technology but also numerous new hazards to the national working environment. To manage these hazards, the government through its various ministries, agencies and support, employer federations and trade unions, universities and safety and health professionals has developed various regulations and set occupational exposure limits (OEL) accordingly. Rampal and Nizam (2006) stated that occupational safety and health legislation in the country has evolved over a long period of time. In the Malaysian legal context, the hierarchy is in the following order: Act, regulations, industry code of practice and guidelines. While the industry code of practice and guidelines do not have the force of law, they help to further clarify the provisions contain in the act and regulations.

In the last 40 years, the occupational safety and health legislation has undergone a massive transformation from being too perspective and containing detailed technical provisions to being more flexible and encouraging proactive self-regulation supported by codes of practice and guidelines (Singh, 2004). These changes have been necessary and are consistent with the trend of legislation development in developing countries to face the challenges of the new millennium.

The Occupational Safety and Health Act 1994 (OSHA 1994) enacted on 25 February 1994 has marked an important milestone in the Malaysian occupational safety and health history. Furthermore, the increased coverage and the objectives of the Act clearly showed that multi-pronged efforts are being made to ensure the safety and health of workers and those at the workplace. The Act was based on a broad legislative framework placing the responsibility on employers to formulate and implement a safe system of work and workers are required to give their full cooperation to such a system accordingly. According to Abu Bakar (1996), OSHA 1994 was promulgated based on the philosophy that the responsibility to ensure safety and health lies with those who created the risk and those who work with the risk.

**Human rights and business**

The link between human rights and business agenda is no less pertinent, given the corporation’s social role and legal status. Human rights first emerged to protect the world – citizens against their own country in the context of country-citizen relationship. As non-country actors, companies are traditionally not part of this relationship. Hence, the question is: where do the corporation’s responsibilities lie to respect and safeguard human rights? The question must be convincingly answered if we are to show that human rights provide a promising remedy against globalization’s social, environmental and political challenges. Gallhofer et al. (2011) outlined a classic way to restrict the human rights language to counter the potential dilution of its force, and that is to distinguish the three rights categories: negative liberties, rights to democratic participation, and socio-economic rights.

Sen (1993) identified human rights as “core rights” where human rights are those enabling people to act as free agents. As conditions for individual freedom are substantively social, these rights cannot be reduces to negative individual liberties but must include capabilities relating to an individual’s social existence. Human rights also protect people’s capability to engage in all social practices and guarantee the autonomous subsistence of an individual’s life (Sen, 1993). The capability approach thus relates the rights to empirical observation of realistic life chances,
avoiding abstract speculation or blanket assumptions to produce meaningless rights. However, the capabilities definition of core social rights in the context of extreme poverty differs from those defining rights in wealthy countries.

Additionally, Gallhofer et al. (2011) summarizes that a corporation’s human rights duties turns on three principles. Firstly, the content of rights is defined from empirical evidence and circumstances and is not derivable from a fixed list. Secondly, defining rights claims are part of an intercultural dialogue aimed at overlapping consensus, affording no party superior definitional power. Thirdly, international corporations’ duties to promote and respect human rights are legally under-defined. Thus, proper effect is only given to this duty by continuing due-diligence efforts to monitor and promote rights’ protection and record all abuses. This indicates a role for accountability, transparency and accountings, encompassing the micro-organizational level for conventional financial and broader social responsibility accountings.

Accounting disclosure and human rights

Abeysekera (2008) examined human capital disclosure and found that corporate disclosures with relation to human capital were derived from the idea of capital accumulation. According to Boczko (2000), traditional accounting can be described as an institutional process regulated by the accounting profession, constructed for the purpose of reporting on and communicating the impact of economic activity. It was largely designed as a reporting mechanism for profit oriented firms. Abeysekera (2008) stated that this regulated process secures economic capital accumulation (also known as capital accumulation) through institutional rules, laws and agreements, and norms. The capital accumulation regime is supported by the formulation and implementation of laws, government policies, political practices, rules of negotiations and bargaining, the culture of consumptions, and social expectations (Amin, 1994). Accounting has become part of that exchange process by helping firms to make decisions relating to economic exchanges favoring capital accumulation.

Companies must convince capital providers that they are capable of using their assets such as human capital at the highest levels of efficiency for capital accumulation. This is done through news releases, which include accounting reports such as company annual reports. According to Abeysekera (2008), the disclosure of human capital is distinctive in two ways. Firstly, human capital disclosure is presently unregulated, allowing firms to choose what, where, and when to disclose. Secondly, human capital disclosure is proactive and voluntary, since there are no legislative or accounting requirements that need to be met. This means that through human capital disclosure, companies can obtain agendas to facilitate their capital accumulation.

As for Gallhofer et al. (2011), the link between accounting and human rights stresses on the issue of transparency and accountability. The moral force of corporations to act upon humans in ways that are rights-based implicates the corporate financial reporting, other possible discourse, and practices of accounting and accountability. Gallhofer et al. (2011) suggest that financial accounting transparency is relevant alongside with other forms of transparency such as reporting of human rights violations or progress. They also explain the linkage of resources and human rights which suggests the role of financial transparency in placing pressure on corporations in the name of human rights.
Human rights disclosure in the construction industry

The construction industry is regarded as one of the most risky, dynamic and challenging businesses, which suffered a temporary crisis between 1997 and 2000 during the ASEAN financial crisis, but has improved gradually ever since. Currently, the competition is becoming increasingly intensive. Therefore, with increasing levels of competition, construction companies are considering corporate social responsibility (CSR) as a means to enhance their corporate image and to gain a competitive advantage (Zhao et al., 2012). There are a number of studies (Tam et al., 2006; Zhao et al., 2012) focusing on the construction industry and CSR due to the fact that this industry has often attracted criticism for having little regard for the environment, for being confrontational with its clients and for being inconsiderate and uncaring towards society. Additionally, the construction industry typically is associated with the consumption of large amounts of resources and energy. Porter and Kramer (2006) stated that CSR factors in the construction industry include the following aspects, namely, an organization’s moral obligation to be a good citizen and to do the right thing, sustainability or meeting the needs of the present without compromising the ability of future generations to meet their own needs, and a reputation that justifies CSR initiatives towards improving the company’s image.

Additionally, CSR also includes the social perspective. The construction industry is a critical component of the labor market and generates high numbers of jobs, although it is a high-risk profession, and it has been reported that poor occupational safety is associated with enormous economic losses in construction companies in some countries (Jones et al., 2006). Jones et al. (2006) also indicates that the statistics show that fatal accidents to workers in construction companies are generally much higher than in any other industry where falls from height and the management of site transport and equipment are the main causes of fatalities. For instance, in the UK, research has shown that construction site loss due to occupational accidents and health damage (including schedule delays, absenteeism, the loss of health and insurance costs) accounts for approximately 8.5 percent of project costs (Qu, 2007). Furthermore, the construction industry, according to a survey undertaken by consultant KPMG, had been slow to realize obligations: in the 2003 survey, 201 UK construction industry executives revealed that approximately one third of the industry did not carry out any formal analysis of their social performance (Zhao et al., 2012).

Employees as CSR indicators in construction companies were analyzed in a study conducted by Zhao et al. (2012) where the indicators were found at two levels: organization level and project level. Most of the CSR indicators relating to employees were identified at the organization level. Among employee issues found in their study were wages and welfare, staff employment, freedom of association and bargaining, harmonious labor-management relationship, and human rights measures. As for the project level, poor health and safety performance were major issues for all construction projects. They also found that employees were likely to be interested in good, safe and healthy working conditions, with opportunities for training and career development. Moreover, according to different work types and work place situations on construction sites, the organization should allocate appropriate working hours and rest time. This is particularly the case in countries with extreme weather conditions (such as extreme hot or cold weather). It was also found that CSR performance issues at the organization level where human rights are one of the measured elements that are considered important in the construction industry. Among the elements relating to human rights highlighted in the study by Zhao et al. (2012) are: company values which
do not interfere with employees beliefs, customs, and legal rights; prohibition of harassment of the workers, abuse and corporal punishment; workers are not forced to work beyond what they are legally entitled to do; human rights policies and procedures in place to assess and deal with rights performance; and appropriate cultural environment and facilities provided for the staff.

**Methodology and Data Collection**

In order to examine the human rights voluntary disclosure practice, this study used content analysis to ascertain the human rights disclosure in annual reports in 2010.

**Sample size**

The sample chosen for this study is the top 30 construction corporations listed on BursaMalaysia for the year 2010. The top 30 firms by market capitalization were chosen for two reasons. Firstly, prior research in voluntary disclosure such as corporate social disclosure (Andrew et al., 1989; Gray et al., 1995) and environmental disclosure (Kirkman and Hope, 1992) reveals that larger firms are more forthcoming in making voluntary disclosures. The trends found in voluntary disclosure are applicable to this study since this study examined voluntary disclosure of human rights in annual reports not mandated by accounting standards or company law. Secondly, larger firms are more likely to voluntarily disclose human rights because of their visibility and the resources at their disposal to sponsor new initiatives (Abeysekera and Guthrie, 2004). Hence, this study selected the top 30 construction corporations, as represented by the size of the firms as measured by total assets for the year 2010.

**Content analysis**

Content analysis for this study examined human rights disclosure in annual reports. Abott and Monsen (1979) stated that content analysis is a technique for gathering data in which qualitative information is codified into pre-defined items to derive quantitative scales. It is designed to present information systematically, objectively and reliably for analysis (Holsti, 1969; Krippendorf, 1980). Content analysis of annual reports is a well established technique in examining voluntary disclosure, and has been used in social, environmental, accounting and human capital studies (Abott and Mensen, 1979; Abeysekera and Guthrie, 2005; Newson and Deegan, 2002; Olsson, 2001).

The content analysis in annual reports for the year ended 2010 was analyzed by coding pre-defined human rights items and recording the frequency of occurrence in the coding sheet for each company. The frequency was the number of times a human right item was described in annual reports. Based on the data collected, the average frequency of occurrence of human rights items was computed to determine the level of frequency.
Data analysis

A study was performed by Islam and McPhail (2011) analyzing human rights disclosure by using a framework provided by the International Labor Organization (ILO) Fundamentals Principles and Rights at Work, whereby the reports were analyzed for disclosure relating to (1) freedom of association, (2) elimination of child labor, (3) elimination of forced labor, and (4) elimination of all forms of discrimination. The same study also considered a fifth category of disclosure namely providing a safe and healthy working environment as workplace safety appears along with child labor as one of the key concern for organizations operating in developing countries (Islam and Deegan, 2010). Islam and McPhail (2011) selected the major global clothing and retail companies since, according to them, voluntary disclosure would usually be made by the multinational corporations and the said multinationals had been subject to global attention in the field of social responsibility and human rights issues (De Tienne and Lewis, 2005; Haltsonen et al., 2007).

Another study by Zhao et al. (2012) focused directly on the construction industry and disclosure, but looked at CSR reporting in general instead of just human rights. However, their study found that employee indicator to be part of CSR whereby among the important elements found were (1) employee beliefs, (2) harassment, and (3) cultural facilities.

The same study (Zhao et al. 2012) also emphasized other issues in disclosure relating to employees but not as a measurement for human rights (according to that study), such as: occupational health and safety of employees where the companies able to offered safe and healthy working environment, induction and training with relation to health and safety, an established self awareness system for construction safety (and future improvement of the said system), access to offsite and onsite facilities (such as staff areas, drinking water and food), design review from construction hazard perspective, and regular maintenance of construction machinery and equipment.

Since this study selected construction companies from Malaysia, it is best to choose occupational health and safety of employees as part of human rights given that according to Rampal and Nizam (2006), rapid industrialization in Malaysia has led to an influx of not only state-of-the-art technology but also numerous new hazards to the country’s working environment. Moreover, Malaysian legislation emphasizes on effective and efficient law enforcement with regards to safety and health which is particularly vital in ensuring compliance. Nevertheless, all other stakeholders also need to share this responsibility in line with the self-regulation concept put forward by OSHA 1994.

Human rights items were descriptive in nature as reported in annual reports of construction companies; hence, human right items selected were chosen based on items frequently discussed in human rights literature, related to the Malaysian scenario and particularly within the construction industry. For this reason, among human rights items selected were (1) occupational health and safety, (2) employee beliefs, (3) harassment, (4) freedom of association and (5) elimination of all forms of discrimination. The measurements for each items selected are explained in the Table 1.
### Table 1: Measurement for human right items

<table>
<thead>
<tr>
<th>Human rights items</th>
<th>Author(s)</th>
<th>Measurement</th>
</tr>
</thead>
</table>
• Companies have an established self awareness system for construction safety (which is regularly improved)  
• Companies providing access to offsite and onsite facilities (such as staff areas, drinking water and food).  
• Management was able to contribute towards design review from the construction hazard perspective.  
• Companies perform regular maintenance of construction machinery and equipment. |
| Employees beliefs                  | Zhao et al. (2012)               | • Company values do not interfere with employee beliefs, customs and legal rights |
| Harassment                         | Zhao et al. (2012)               | • Prohibit harassment of the workers, abuse and corporal punishment          |
| Freedom of association             | Islam and McPhail (2011) Zhao et al. (2012) | • Freedom to join trade unions  
• Support the existence of trade unions  
• Confidential system in place for employee complaints  
• Negotiate employee benefits |
| Elimination of all forms of discriminations | Islam and McPhail (2011) Abeysekera (2008) | • Low job opportunities for disabled people  
• Concerns about employing female due to restricted work hours and nature of business activity. |

### Results and Findings

#### Descriptive statistics

Table 2 presents the descriptive statistics for the human rights items disclosed in the annual reports year 2010 by the 30 top construction firms in Malaysia. It was found that 70% of the sample firms disclosed occupational health and safety in their annual report. Since this is a voluntary disclosure, the methodology or reporting appear in various forms such as explanation(s) in paragraph(s), short statements, usage of charts, brief explanations in a diary or events calendar with several graphics and chairman statements. As for the employee beliefs, only 7% of the firms disclosed the said matter, followed by harassment and elimination of all forms of discrimination at 3% each. Additionally, among the 30 construction firms selected, nine companies did not disclose any items related to human rights, even though some of them did disclose other corporate social responsibility items. The next section will further detail the insights of disclosure under each of the human rights items.
Table 2: Human rights items disclosed by the top construction firms in annual reports for the year 2010

<table>
<thead>
<tr>
<th>Human rights items</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Occupational health and safety</td>
<td>21</td>
<td>70</td>
</tr>
<tr>
<td>Employees beliefs</td>
<td>2</td>
<td>7</td>
</tr>
<tr>
<td>Harassment</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Freedom of association</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Elimination of all forms of discriminations</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Did not report at all</td>
<td>9</td>
<td>30</td>
</tr>
</tbody>
</table>

**Occupational health and safety**

Occupational health and safety was the highest human rights item appearing in the annual reports of the top construction companies. The importance of occupational health and safety disclosure in Malaysia may be due to the high enforcement and appropriate attention from the Malaysian government with regards to the said area. Rampal and Nizam (2006) stated that in Malaysia, the implementation and enforcement of occupational exposure limits at the workplace are predominantly carried out by the Department of Safety and Health (DOSH) and also other ministries that regulate other exposures. Enforcement is a regular practice of DOSH even though the shortage of staff precludes inspection of all workplaces within the country.

Additionally, according to Rampal and Nizam (2006), while there are no official statistics on compliance available in the Malaysian workplace, data showed that DOSH has carried out a total of 369 industrial hygiene inspections and more than 25,000 inspections to factories, machinery installations, and construction sites in the year 2003. The following quote details the inspection results as reported in the corporate social responsibility statement of Sunway Holdings Berhad: “Specific to the Group’s construction division in Malaysia, three Occupational Safety and Health (OSH) company-wide objective have been set up, guided by the Quality Environment Safety and Health policy which includes to achieve 2.5 million man-hours without loss time accident company wide, to achieve monthly inspection score of 70% and above, and to strive towards a zero life loss at all work sites. The Group’s construction division in Malaysia during the period under review has successfully recorded a total of 7.6 million man-hours without loss time accidents and an average inspection score of 85%.”

Some annual reports highlight initiative programs and other environmental standards which have been accredited to the company in Malaysia such as Integrated Management System in Quality, Health & Safety Environment, ISO 9001, OHSAS 18001, and ISO 14001. Additionally, several companies highlighted on the positive results undertaken from certain safety standards towards occupational injury. The following quote from Ahmad Zaki Resources Berhad’s charter provides an insight into the way the company articulated its positive results on safety standards: “The approaches and techniques applied in the creation of safety awareness at the work place have
rewarded us with positive results. AZRB rejoiced for the second consecutive year when we recorded “Zero Occupational Injury” statistics in year 2010 for all of our projects”.

Furthermore, the following is another quote regarding positive results due to safety standards, as reported by IJM Corporation Berhad is presented: “Frequency rate is recorded based on the number of lost time injury cases per one million man-hours worked. For the financial year ended 2010, IJM recorded a frequency rate of 0.09 lost time injury incident per one million man-hours worked which was below the target rate of 0.27.”

The most common method to further explain occupational health and safety in the annual reports was found to be the relationship towards training. Some companies even simply highlight the said matter in their vision and mission statement only: “Educating employees through regular Safety & Health Awareness Trainings and Briefings.” (Evergreen Fireboard Berhad, 2010).

However, some companies explain this further in their specific quality, safety and health environment report such as reported by Gamuda Berhad: “In order to achieve the Group’s safety and health objectives, awareness trainings and tool box meetings were conducted to staff and subcontractors. Performed before commencement of work site, the tool box briefings cover a wide range of topics such as scaffolding, personal hygiene, safe handling, defensive driving, housekeeping, welfare and other safe working methods.”

**Employee beliefs**

Zhao *et al.* (2012) stated that employee beliefs are a human rights measurement whereby company values should not interfere with employee beliefs, customs and legal rights. This means that the company should respect the employee’s differences in terms of culture, religion, gender and even ethnics’ differences. This study has found that only two construction companies in the selected sample disclosed this measurement. Firstly, IJM Corporation Berhad under their Workplace Diversity Statement, stated: “We strive to respect the different cultures, gender, religion, human rights and dignity of our stakeholders, the Group understands that a positive and respectful culture across the organization is important for the overall business sustainability. The Group is committed to providing an environment where all employees, regardless of age, gender, race, religion, nationality and education, have equal opportunity to thrive.”

Secondly, employee beliefs as quoted from Malaysian Resources Corporation Berhad in the Labor Practices and Decent Work Statement: “Diversity and inclusion at MRCB focuses on gender, race and religion with 100% of its workforce being Malaysians. We practice equal opportunity in hiring, internal control, and in remuneration between men and women at MRCB. We are a bias-free organization and motivate our staff to perform at their best.”

**Other human rights item**

Other human rights items include the prohibition of harassment of the workers, abuse and corporal punishment (*Zhao et al.*, 2012). It was found that only one company from the selected sample disclosed the issue on harassment, namely Ranhill Berhad under their Sustainability Report: “We
have also developed guidelines in the forms of employees’ code of conduct and Sexual Harassment Policy to create a fair and safe working environment for everyone.”

As for freedom of association, none of the sampled firms disclosed the said matter. Lastly, on the human rights measurement of “elimination of all forms of discrimination” it was found that only one company from the selected sample disclosed this issue. The following quote gives an insight on the disclosure of elimination of all forms discrimination from Malaysian Resources Corporation Berhad: “Human rights training is provided for Group operational managers who are responsible for operations that require the implementation of MRCB policies on collective agreements, discrimination, diversity and other risks associated with breaches of human rights laws and policies...There have been no incidents of discrimination and violations involving the rights of indigenous people at any time in the Company’s history. We also have no risk of incidence involving child labor, forced or compulsory labor.”

Conclusions

This study has explored the level of disclosure on the human rights items by 30 top construction companies for the year 2010. The results indicate that out of 30 companies selected, nine construction firms did not disclose any items on human rights in their annual reports. Additionally, all the 21 companies disclosed human rights with regards to occupational health and safety items; only two companies disclosed items on employee beliefs and only one company disclosed items on harassment and elimination of all forms of discrimination. Hence, it is clear that human rights voluntary disclosure among these top construction firms in Malaysia is still at the initial stage. However, as for the disclosure on occupational health and safety in the annual report, the findings indicate a high percentage of 70% since the enforcement on the occupational health and safety through legislation and standards and government involvement in Malaysia was high. Therefore, it is apparent that this regulatory initiative is characterized by strategic attempts to actively influence expectations in relation to corporate responsibility for human right violations and co opt the sources of pressure that enforce the standard, definitions and criteria by which organizations are appraised. What is clear is that the discourse of human rights has found its way into the voluntary disclosures made by top constructions corporations in Malaysia in relation to their corporate social responsibility and this emergent of discourse on corporate accountability for human rights deserves much more attention from the critical accounting community than it has received to date.

References


