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# EVALUATING THE EFFECTIVENESS OF SUSTAINABILITY REPORTING STANDARDS IN MALAYSIAN MEDIA PROPAGANDA: A COMPARATIVE AND CRITICAL ANALYSIS

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## ABSTRACT

*In the context of Malaysian media, sustainability reporting is often entangled with forms of soft propaganda, where state-aligned messaging and corporate interests shape environmental narratives under the guise of public interest communication. This review article critically examines the effectiveness of sustainability reporting standards in Malaysian media through a comparative and analytical lens. Sustainability reporting plays a crucial role in fostering transparency, accountability, and ethical communication, especially in the context of environmental, social, and governance (ESG) concerns. However, existing literature reveals significant inconsistencies in how Malaysian media engage with these standards. Key challenges include politically motivated media framing, ideological messaging aligned with state interests, limited awareness of international frameworks, constraints on editorial independence, and insufficient training among journalists. The review also identifies stark contrasts between mainstream and alternative media, with the latter more inclined to challenge developmental propaganda and adopt more inclusive, critical sustainability reporting strategies. Framing biases, propagandistic portrayals of progress, and a lack of critical discourse further hinder effective sustainability communication. By comparing current practices with international benchmarks, the article identifies critical gaps and offers recommendations for adopting context-sensitive, globally informed reporting standards. The study concludes by outlining directions for future research aimed at enhancing media responsibility, editorial freedom, and culturally grounded sustainability discourse in Malaysia.*

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**KEYWORDS:** Sustainability reporting, Malaysian media propaganda, media ethics, ESG communication, editorial independence, media framing, alternative media, sustainable development

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## INTRODUCTION

The media's transformative role extends beyond information dissemination. It acts as a critical driver of societal development, influencing governance, public engagement, and the achievement of sustainable development goals (SDGs). Scholars across disciplines such as communication, political science, and sociology have highlighted the media's ability to shape public narratives, hold institutions accountable, and foster democratic resilience (McChesney, 2008; Anderson, 2009). In this context, sustainability reporting by media institutions gains significance not only as a compliance mechanism but as a strategic tool for advocacy and transparency.

Malaysia, while having made considerable progress in reducing absolute poverty from 49.3% in 1970 to just 0.2% in 2019, still faces persistent pockets of poverty, particularly among vulnerable populations such as the Orang Asli, elderly, and rural communities (Economic Planning Unit, 2021). The COVID-19 pandemic further exacerbated socioeconomic disparities, intensifying the urgency for inclusive reporting and development approaches. Despite nearly universal access to electricity and clean water, relative poverty remains a growing concern, especially in urban centers and higher-income states, underscoring systemic inequalities.

Against this backdrop, Malaysian media propaganda holds a pivotal position in influencing sustainability discourses. Through sustainability reporting, the media can raise awareness of these ongoing challenges, inform public policy debates, and support national efforts to achieve the 2030 Agenda. This study critically evaluates the effectiveness of sustainability reporting standards within Malaysian media, exploring their alignment with national development goals and their contribution to a more equitable and informed society.

This review adopts a critical and comparative approach, examining scholarly literature to evaluate the effectiveness, alignment, and limitations of sustainability reporting standards within Malaysian media organizations. The analysis draws on both local practices and global frameworks such as the Global Reporting Initiative (GRI) and the Sustainable Development Goals (SDGs), highlighting key gap:

## RESEARCH QUESTIONS

1. What are the current practices of sustainability reporting in Malaysian media?
2. What are the challenges and limitations of these practices?
3. How do Malaysian media practices compare to international standards?

## THEMATIC LITERATURE REVIEW

### ESG Communication and Propagandistic Media Representation in Malaysia

Environmental, Social, and Governance (ESG) communication has become an essential tool for shaping public perception around corporate and governmental commitments to sustainability (Hahn & Kühnen, 2013; Eccles, Ioannou, & Serafeim, 2014; Fatemi, Glaum, & Kaiser, 2018; Clarkson, Li, Richardson, & Vasvari, 2008). In Malaysia, however, ESG narratives disseminated through mainstream media often reflect a complex interplay between information dissemination and subtle forms of propaganda. Rather than serving as neutral channels for raising awareness and fostering accountability, media outlets frequently frame ESG issues in ways that align with political agendas, corporate interests, and national development narratives (Boykoff, 2008; Anderson, 2009). This propagandistic representation tends to emphasize progress and compliance while minimizing critical discourse, dissenting voices, or systemic challenges. As a result, the public receives a curated version of sustainability—one that risks prioritizing image management over genuine environmental and social responsibility. This section critically examines how Malaysian media constructs ESG communication, exploring the techniques, biases, and structural influences that shape these narratives. Several studies have highlighted the growing importance of social media and corporate platforms in shaping ESG communication. Du, Bhattacharya, and Sen (2010) show that firms leveraging communication platforms for sustainability reporting can generate greater firm value by aligning shareholder and stakeholder interests. Anderson (2009) discusses the ethical responsibilities of media organizations in reporting environmental and sustainability issues, highlighting how leading international outlets such as *The Guardian* have contributed to shaping public understanding of climate and sustainability debates.

### **ESG Reporting and Firm Performance: A Critical Look at Sustainability Discourse and Soft Propaganda**

The financial consequences of ESG disclosures are a recurrent theme in sustainability research (Fatemi, Glaum, & Kaiser, 2018; Eccles, Ioannou, & Serafeim, 2014). In Malaysia, the growing emphasis on Environmental, Social, and Governance (ESG) reporting has positioned sustainability as a key narrative in corporate performance and public accountability (Amran & Devi, 2008). Companies increasingly leverage ESG disclosures not only to demonstrate compliance with global standards but also to enhance their market image and attract investment (Clarkson, Li, Richardson, & Vasvari, 2008). However, beneath this surface of transparency lies a more complex reality shaped by soft propaganda—subtle, persuasive communication strategies that project an image of corporate responsibility without necessarily reflecting substantive change. In a media landscape influenced by political and corporate interests, ESG reporting in Malaysia often functions as a reputational tool, where selective disclosure, optimistic framing, and the absence of critical scrutiny obscure the actual impact of corporate sustainability efforts (Hahn & Kühnen, 2013; Cho, Laine, Roberts, & Rodrigue, 2015). This paragraph critically examines how ESG narratives are constructed and instrumentalized within Malaysian corporate reporting, and how such practices influence perceived firm performance while potentially masking structural and environmental shortcomings. Fatemi, Glaum, and Kaiser (2018) find that ESG performance and disclosure have mixed effects on firm value and financial outcomes, suggesting that contextual and institutional factors influence these relationships. Liu et al. (2021) report that stronger ESG strategies improve financial resilience and shareholder confidence, but caution that improper ESG efforts may backfire if not well-aligned with company values. Eccles, Ioannou, and Serafeim (2014) also emphasize the role of communication channels, including digital platforms, in creating shareholder value through sustainability messaging.

### **Framing Sustainability: Standardization, Regulation, and Propagandistic Narratives**

Several authors underline the absence of standardized ESG reporting frameworks, particularly in developing countries (Hahn & Kühnen, 2013; KPMG, 2022; Fatemi, Glaum, & Kaiser, 2018). Fatemi et al. (2018) suggest that current reporting systems are inconsistent,

hindering comparability and trust. Hahn and Kühnen (2013) note that sustainability reporting practices often suffer from inconsistencies and limited comparability, raising concerns about the credibility and reliability of corporate disclosures. The discourse surrounding sustainability is increasingly shaped by efforts to standardize reporting frameworks and regulatory practices, which ostensibly aim to enhance transparency and accountability. However, these mechanisms often function beyond mere technical tools—they serve as instruments for framing sustainability in ways that align with dominant economic and political interests (Cho, Laine, Roberts, & Rodrigue, 2015). This framing can take the form of propagandistic narratives, where standardized criteria and regulations are employed selectively to construct favorable impressions of corporate or governmental performance. Such narratives emphasize compliance and progress while downplaying systemic issues and contesting voices. By critically examining the intersection of standardization, regulation, and media discourse, this analysis reveals how sustainability is not only governed but also strategically communicated, raising important questions about whose interests are prioritized and how the authenticity of sustainability claims can be assessed. Cho, Michelon, and Patten (2012) indicate that many firms adopt symbolic sustainability disclosures rather than genuine strategic commitments. Alrazi et al. (2020) focus on corporate governance's relationship with environmental sustainability reporting in Malaysia, noting improved disclosure quality over time but cautioning about limited sample sizes.

### **Propaganda within Institutional and Cultural Frameworks in Malaysia**

In Malaysia, propaganda is intricately woven into the fabric of institutional and cultural frameworks, shaping public discourse and influencing societal perceptions (George, 2007; Weiss, 2014; McChesney, 2008). Government institutions, mainstream media, and corporate entities often collaborate—whether overtly or subtly—to construct narratives that reinforce national development agendas and political stability (Mustafa, 2010). These propagandistic messages are further embedded within Malaysia's diverse cultural contexts, where ethnic, religious, and historical factors play significant roles in how information is framed and received. As a result, propaganda in Malaysia operates not just as explicit persuasion but as a normalized mode of communication that aligns with dominant ideologies and societal values

(Weiss, 2014). Examining this dynamic is crucial for understanding how institutional and cultural forces converge to shape the flow of information, control public opinion, and limit critical engagement in the Malaysian socio-political landscape. The local institutional environment and cultural factors significantly influence ESG reporting. Amran *et al.* (2014) note voluntary disclosures in Southeast Asia, including Malaysia, often respond more to stakeholder pressure than formal compliance. Arafat *et al.* (2020) highlight poor quality media reporting on suicide in Muslim countries due to lack of journalist training and stigma, showing challenges in ethical reporting related to sensitive issues.

### **Stakeholder Engagement and Transparency**

Effective ESG reporting fosters transparency and stakeholder engagement (Freeman, 1984; Hahn & Kühnen, 2013). Clarkson, Li, Richardson, and Vasvari (2008) emphasize that transparent environmental and sustainability disclosures strengthen credibility and trust among stakeholders, while Eccles, Ioannou, and Serafeim (2014) further highlight the role of sustainability practices in strengthening organizational performance and credibility. However, several scholars argue that ESG disclosures do not always translate into genuine accountability. Cho, Laine, Roberts, and Rodrigue (2015) argue that sustainability reporting can function as an organisational façade, where disclosures are used strategically to maintain legitimacy and manage corporate reputation rather than promote genuine transparency.

Similarly, Du *et al.* (2010) demonstrate that digital and social media platforms can significantly enhance stakeholder awareness and engagement with sustainability initiatives. Nevertheless, these platforms may also be used strategically to promote positive narratives while downplaying the complexities and challenges inherent in sustainability initiatives. Clarkson, Li, Richardson, and Vasvari (2008) further identify significant challenges faced by corporations in aligning sustainability strategies with ESG reporting, noting fragmented disclosure practices and the tendency for firms to prioritize regulatory compliance over substantive sustainability performance.

Taken together, these patterns suggest that ESG disclosures may sometimes operate as tools of institutional propaganda, fulfilling external expectations and constructing an illusion of progress without necessarily driving meaningful organizational transformation (Cho *et al.*, 2015).

### **Navigating Media Ethics and the Dynamics of Political-Ethnic Propaganda**

Studies show media ethics and framing influence sustainability narratives and social issues reporting in Malaysia (Anderson, 2009; Boykoff, 2008). Some studies note stereotypical and ideological portrayals in Malaysian media (e.g., Orang Asli communities), while alternative media offer critical perspectives (Weiss, 2014). Media ownership and editorial styles also shape coverage quality and focus, affecting sustainability discourse (George, 2007). Media ethics play a crucial role in shaping responsible journalism, particularly in societies marked by diverse political and ethnic landscapes. However, the ethical principles guiding the media are frequently challenged by the pervasive dynamics of political-ethnic propaganda, which seeks to influence public opinion by manipulating narratives around identity, power, and belonging (McChesney, 2008). This propaganda often exploits ethnic tensions and political divisions, framing stories in ways that reinforce stereotypes, deepen social cleavages, and serve specific ideological interests. Navigating these complex dynamics requires media practitioners to balance the demands of impartial reporting with the pressures of political agendas and cultural sensitivities. Understanding how media ethics intersect with the mechanisms of political-ethnic propaganda is essential for fostering informed, inclusive, and equitable public discourse.

In summary, the literature reveals a complex interplay of technological, institutional, financial, cultural, and ethical factors shaping sustainability reporting effectiveness in Malaysian media (Hahn & Kühnen, 2013; Cho, Laine, Roberts, & Rodrigue, 2015). There is a need for standardization, authentic strategic alignment, stakeholder engagement, and culturally grounded communication to advance Malaysia's sustainability reporting.

### **METHODOLOGY**

This review article employs a critical and comparative analysis approach to examine the selected body of literature on sustainability reporting standards in Malaysian media. The critical analysis evaluates the strengths, limitations, and gaps within existing studies, while the comparative analysis identifies similarities and differences across various research findings and methodological approaches.

The analysis draws on scholarly literature addressing sustainability reporting, ESG communication, media governance, and propaganda within both Malaysian and

international contexts. Through this approach, the study seeks to identify patterns, inconsistencies, and key themes that shape sustainability reporting practices in the Malaysian media environment.

To interpret these findings, the study applies a theoretical framework based on Stakeholder Theory and Legitimacy Theory. These theories provide an analytical lens for understanding the motivations and institutional pressures that influence how media organizations frame and communicate sustainability narratives.

### THEORETICAL FRAMEWORK

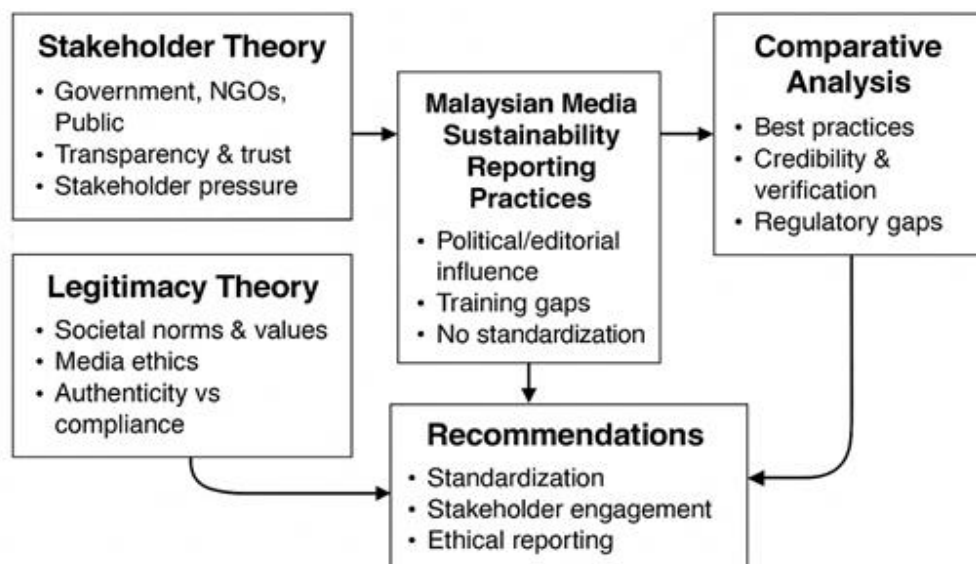
This review is anchored in two key theoretical perspectives: Stakeholder Theory and Legitimacy Theory. Stakeholder Theory emphasizes that organizations have responsibilities to a wide range of stakeholders, including audiences, regulators, advertisers, and civil society (Freeman, 1984). From this perspective, media organizations are expected to balance the interests of these diverse groups through transparent and accountable communication practices. Effective sustainability reporting therefore requires openness, responsiveness, and credibility in addressing

stakeholder expectations, which ultimately strengthens institutional trust and legitimacy (Morsing & Schultz, 2006).

Legitimacy Theory posits that organizations use sustainability disclosures strategically to maintain social legitimacy by aligning their activities with prevailing societal norms, values, and expectations (Suchman, 1995; Deegan, 2002). Through this lens, sustainability reporting can function as a mechanism for organizations to demonstrate conformity with societal expectations and secure continued public support. In the context of Malaysian media, sustainability reporting may sometimes operate as symbolic communication aimed at preserving institutional reputation and maintaining legitimacy rather than promoting substantive environmental or social change (Cho, Laine, Roberts, & Rodrigue, 2015).

Together, these theoretical perspectives provide a framework to analyse why and how Malaysian media engage in sustainability reporting and to assess the effectiveness and underlying motivations of these practices.

### Analytical Framework for Evaluating Sustainability Reporting in Malaysian Media



This analytical framework combines Stakeholder Theory and Legitimacy Theory to examine Malaysian media's sustainability reporting. Stakeholder Theory emphasises transparency, trust, and responsiveness to government, NGOs, and the public, while Legitimacy Theory explains how societal norms, ethics, and the tension between authenticity and compliance shape reporting behaviour. These perspectives guide the analysis of

political/editorial influence, training gaps, and lack of standardisation, supported by a comparative review of best practices, credibility, and regulatory gaps. The framework culminates in recommendations for standardisation, stakeholder engagement, and ethical reporting.

### ANALYSIS & DISCUSSION

#### Analysis of Reviewed Literature

A comparative and critical analysis of the reviewed literature reveals both regional and international dimensions of sustainability reporting and media practices. While Southeast Asian cases particularly from Malaysia and Indonesia highlight specific socio-political and cultural dynamics, Western studies provide contrasting approaches rooted in institutional transparency, regulatory enforcement, and advanced communication strategies.

### **Global and Regional Gaps in Sustainability Coverage**

Across contexts, sustainability reporting remains uneven (Hahn & Kühnen, 2013). In Malaysia and Indonesia, coverage is often insufficient, with environmental topics receiving sporadic attention and frequently being overshadowed by political narratives. Western literature, while showing a more established culture of sustainability journalism, still notes challenges such as media fatigue on climate issues and the dominance of corporate-sponsored narratives that risk limiting critical reporting.

### **Political and Ownership Influences**

In Southeast Asia, political agendas and media ownership are strong determinants of editorial direction. Local newspapers in Malaysia, for instance, tend to align closely with prevailing political ideologies, limiting independent reporting. In Western contexts, ownership influence persists, but often manifests through corporate structures that prioritise profitability and brand image, sometimes leading to selective reporting on sustainability controversies.

### **Sustainability Reporting as Propaganda**

In Malaysia, ESG sustainability reporting is often used less to advance genuine sustainability and more to shape public perception, functioning effectively as a form of media propaganda. The media, heavily influenced by political and corporate interests, frequently emphasizes reputation and image over transparency and accountability. As Hahn and Kühnen (2013) note, many firms engage in symbolic sustainability reporting rather than genuine strategic commitments, while Cho *et al.* (2015) argue that sustainability reporting can function as a strategic façade that highlights positive achievements while obscuring underlying environmental shortcomings. Limited journalist knowledge further amplifies this issue, allowing reporting to primarily serve ownership interests rather than the public good. Through selective disclosure, optimistic framing, and minimal critical scrutiny, these practices not only distort

sustainability information but also undermine the 2030 sustainability agenda, reinforce stereotypes, and weaken trust in institutional communication. Although social media could potentially facilitate more effective sustainability reporting, it is often exploited to propagate shallow or manipulated messages, reinforcing the use of propaganda rather than promoting genuine engagement and accountability.

### **Stakeholder Awareness and the Role of Communication**

From a stakeholder theory perspective, Malaysian media reporting has yet to fully appreciate the importance of understanding and engaging its target stakeholders in the context of the Sustainable Development Goals (SDGs). Social media platforms are increasingly used for sustainability communication, but in Malaysia and Indonesia, much of this activity is driven by varied business strategies aimed at organisational survival and success rather than genuine stakeholder engagement. The absence of a systematic and well-guided approach risks weakening message credibility and, in the long term, could negatively affect a country's international image. Similar concerns are raised in Western literature, where despite greater institutional support, sustainability communication sometimes prioritises corporate reputation over authentic dialogue with stakeholders.

### **Knowledge and Skill Deficiencies Among Journalists**

Across both regions, the literature points to knowledge gaps among journalists. In Malaysia and Indonesia, limited environmental literacy especially among Malay Muslim journalists affects the depth and accuracy of sustainability reporting. This lack of understanding can lead to incomplete, politically influenced, or technically weak coverage. In Western contexts, the gap is less about basic environmental knowledge and more about effectively translating complex scientific data into accessible, non-politicised narratives.

### **Representation of Marginalised Communities**

Stereotypical portrayals of Indigenous communities, such as the Orang Asli in Malaysia, reflect broader global issues of marginalisation. Western studies similarly critique media tendencies to exoticise or victimise Indigenous peoples, often failing to give them a meaningful voice in sustainability debates.

### **Methodological Weaknesses in the Literature**

Several studies, particularly from developing contexts, suffer from methodological limitations, including small sample sizes and unclear research designs. While Western research often applies more rigorous methodologies, some critiques remain—especially around the over-reliance on case studies that may not generalise across diverse socio-political settings.

### **Evolving Communication Strategies**

A notable emerging theme in both contexts is the strategic use of social media for sustainability communication. In Southeast Asia, it is often viewed as a way to bypass traditional political gatekeeping. However, in many cases, these efforts are not grounded in comprehensive communication planning or stakeholder engagement principles, limiting their long-term effectiveness. Western research similarly warns of superficial or short-term social media campaigns that prioritise visibility over substantive change.

### **Institutional and Regulatory Challenges**

The lack of robust institutional mechanisms is a recurring theme globally. In Southeast Asia, this manifests as weak enforcement of sustainability disclosure requirements. In the West, while stronger regulations exist, they are often undermined by lobbying pressures and the voluntary nature of many corporate sustainability initiatives

## **DISCUSSION**

### **RQ1: Current Practices of Sustainability Reporting in Malaysian Media**

Sustainability reporting within Malaysian media exhibits a fragmented and inconsistent pattern, with coverage often treated as an occasional feature rather than an ongoing commitment. While environmental issues receive some attention, they are frequently framed through political narratives, reflecting the influence of media ownership, political ideology, and editorial priorities. Local newspapers, for instance, tend not to deviate from their political stance, which limits the breadth of perspectives presented.

From the perspective of stakeholder theory, these practices reveal a gap in recognising the importance of systematically engaging with diverse stakeholder groups including local communities, policymakers, environmental organisations, and international audiences. Effective sustainability reporting requires understanding and addressing the expectations of these stakeholders in a way that supports both social accountability and organisational credibility.

However, in Malaysia, such stakeholder-oriented strategies remain underdeveloped.

Social media is increasingly used as a distribution channel, but its application is often driven by short-term business strategies such as maximising engagement or boosting visibility rather than by a coherent, stakeholder-focused communication framework aligned with the Sustainable Development Goals (SDGs). The absence of clear institutional or regulatory guidance, combined with limited sustainability knowledge among journalists, results in ad hoc reporting practices that can inadvertently weaken Malaysia's image in the global sustainability discourse.

### **RQ2: Challenges and Limitations of Sustainability Reporting in Malaysian Media**

Malaysian media face multiple structural and operational challenges that limit the effectiveness of sustainability reporting. Political influence is a significant barrier, as environmental issues are often intertwined with political agendas. This politicisation shapes news framing and restricts independent reporting, particularly when coverage might conflict with government or corporate interests. Ownership patterns further reinforce these limitations, with editorial lines reflecting the ideology of stakeholders who control media outlets. These dynamics illustrate the role of media propaganda, which is often employed to shape public opinion in ways that align with government, corporate, and stakeholder interests.

Journalists' limited knowledge of sustainability concepts, corporate social responsibility (CSR), and environmental, social, and governance (ESG) frameworks also contributes to shallow or incomplete coverage. In some cases, environmental knowledge gaps among Malay Muslim journalists and the tendency to portray Indigenous communities such as the Orang Asli in stereotypical ways demonstrate a lack of inclusive, culturally sensitive perspectives. Methodological issues such as small, non-representative samples in investigative work undermine the credibility of sustainability-related stories.

Applying legitimacy theory, these limitations can be seen as constraints on the media's ability to maintain social legitimacy. Organisations, including media institutions, need to ensure that their reporting practices align with societal expectations and international standards for transparency, inclusivity, and accountability. Failure to provide accurate, balanced, and well-researched

sustainability coverage risks eroding public trust and damaging Malaysia's reputation in the global sustainability arena. Without robust institutional and regulatory frameworks to guide sustainability reporting, Malaysian media struggle to meet both domestic expectations and the benchmarks set by international best practices.

### **RQ3: Comparison of Malaysian Media Practices with International Standards**

When comparing Malaysian sustainability reporting practices with international benchmarks, a number of disparities become evident. In advanced media environments such as those in Western countries, sustainability reporting is often guided by established frameworks such as the Global Reporting Initiative (GRI) or the United Nations Sustainable Development Goals (SDGs). These frameworks emphasise transparency, stakeholder engagement, and evidence-based reporting, supported by clear institutional guidelines and professional training for journalists.

In contrast, Malaysian media practices remain fragmented and inconsistently aligned with such standards. While some outlets have incorporated corporate social responsibility (CSR) and environmental issues into their coverage, reporting often lacks depth, strategic planning, and a clear understanding of target stakeholders. According to stakeholder theory, this gap indicates that Malaysian media have yet to fully recognise the importance of tailoring sustainability communication to meet the needs and expectations of diverse stakeholder groups, both domestically and internationally.

Furthermore, while Western practices frequently employ multi-platform strategies including data visualisation, investigative journalism, and coordinated social media campaigns, sustainability reporting in Malaysia continues to face challenges due to political influence, editorial bias, manipulation of public opinion through propaganda techniques, and limited institutional capacity. Even when social media is used, it is often driven by business strategies aimed at organisational survival rather than by structured sustainability communication plans. The absence of a systematic approach can affect not only public awareness but also Malaysia's international image.

International standards also emphasise inclusivity and cultural sensitivity, ensuring that marginalised groups are represented fairly. However, Malaysian

media continue to portray Indigenous communities in stereotypical ways, and environmental issues are frequently politicised rather than addressed from a scientific or evidence-based standpoint. This divergence from best practices suggests that without comprehensive reforms in training, regulation, and editorial independence, Malaysian media may continue to lag behind their international counterparts in delivering effective and credible sustainability reporting.

### **CONCLUSION**

This review critically evaluated the effectiveness of sustainability reporting standards within Malaysian media through a comparative and analytical lens. The findings reveal that while some media outlets demonstrate engagement with sustainability issues, the overall reporting landscape remains fragmented and heavily influenced by political interests, editorial biases, and limited journalistic capacity. Challenges such as inadequate training, weak regulatory frameworks, and the superficial adoption of global sustainability standards continue to undermine the media's potential role in fostering transparency and accountability.

Comparisons with international practices highlight a significant gap in the Malaysian context, particularly in terms of stakeholder engagement and legitimacy building. Applying Stakeholder Theory and Legitimacy Theory helps explain how institutional pressures, political influence, and reputational concerns shape the way sustainability narratives are communicated within Malaysian media. These dynamics suggest that sustainability reporting may at times function more as symbolic communication rather than as a mechanism for meaningful public accountability.

Addressing these challenges will require systemic reforms, including enhanced media education, stronger institutional support, improved editorial independence, and the context-sensitive adaptation of global reporting frameworks. Strengthening these areas can enable Malaysian media to contribute more effectively to the Sustainable Development Goals (SDGs) while promoting a more transparent, inclusive, and evidence-based sustainability discourse. Future empirical research should further investigate practical strategies for improving media capacity, institutional frameworks, and reporting standards to enhance the credibility and effectiveness of sustainability communication in Malaysia.

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