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Do Public Sector Coordinating Departments Engage in Impression Management? South African Evidence

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ABSTRACT

This study investigates the presence of impression management in public sector coordinating departments by analysing the narrative disclosures contained in the forewords of Members of the Executive Council (MECs) within annual reports. Quantitative content analysis was conducted on 27 provincial coordinating departments, with 16 valid reports included after excluding those with material errors. Purposive sampling targeted departments with the most recent 2022/2023 annual reports. The analysis examined readability, passive voice, and tone. The findings show that both performing and non-performing departments engaged in impression management. Performing departments used passive voice more frequently, though not significantly, and both groups demonstrated readability ambiguity and a stronger positive tone. No significant differences were found across readability, tone, or personal references. The study recommends that the International Auditing and Assurance Standards Board develop assurance standards for narrative disclosures and that National Treasury strengthen reporting guidelines. This study contributes new evidence of impression management within the South African public sector.

1. Introduction

South Africa continues to face significant public sector challenges that hinder social and economic progress. Corruption, weak transparency, and poor consequence management erode public trust and result in billions of Rands lost annually through ineffective and uneconomical spending (SAICA, 2023). These concerns highlight the need for more credible and accountable public reporting. This study applies legitimacy theory to examine impression management in the Members of the Executive Council (MEC) foreword statements contained in the annual reports of provincial coordinating departments. The aim is to determine whether these departments engage in impression management and whether such behaviour differs according to their audit performance.

Growing dissatisfaction with traditional financial reporting has led organisations to include non-financial information in the form of sustainability reports, CSR reports, or integrated reports to support decision-making

(KPMG & FERF, 2011). The International Integrated Reporting Council (IIRC, 2013) promotes concise reporting that reflects value creation over time. However, research shows that narrative sections of annual reports are vulnerable to manipulation through impression management (Merkl-Davies & Brennan, 2011; Boone et al., 2024). Impression management allows management to present performance more favourably than reality (Wang, 2016). In the public sector, MECs political appointees responsible for provincial governance have incentives to seek legitimacy and maintain public approval (Tagesson et al., 2013). Yet little is known about whether coordinating departments Provincial Treasuries, COGTA, and Offices of the Premier use impression management in their annual reports. These departments oversee budgeting, performance, and municipal support. Their reporting should therefore promote transparency.

This study builds on Dhludhlu (2022), who assessed impression management in JSE chairperson statements, but makes a novel contribution by focusing on public sector coordinating departments, an area not previously examined in South Africa. Grounded in legitimacy theory (Burlea & Popa, 2013), it evaluates whether departments use voluntary disclosures to legitimise their actions, particularly given that some fail to achieve clean audits (AGSA, 2023). Narrative disclosures in public sector annual reports are often ambiguous (Radebe, 2021), creating opportunities for impression management that may mislead users and impair decision-making (Mgoyana, 2023). Research shows that foreword statements are influential, widely read, and frequently used opportunistically in voluntary disclosures (Clatworthy & Jones, 2006; Yasseen et al., 2017). In South Africa, increasing public frustration over fraud, unethical conduct, poor transparency, and inadequate service delivery has resulted in growing service-delivery protests (AGSA, 2023). As a result, government departments may be motivated to present themselves positively in annual reports. Given their oversight mandate and mixed audit outcomes, coordinating departments may also employ impression management tactics in MEC forewords. This study therefore investigates the extent of such practices and their implications for public sector accountability.

A wide range of stakeholders rely on integrated reports for decision-making (Brennan & Merkl-Davies, 2013). In the public sector, citizens and voters use annual reports to assess departmental performance, informing electoral choices. For such narrative voluntary disclosures to be useful, they must be free from impression management, as its presence undermines effective decision-making (Brennan & Merkl-Davies, 2013). Although limited research has examined impression management in the public sector, Mgoyana (2023) recently explored this phenomenon in district municipalities. However, no studies have investigated impression management within coordinating departments in South Africa. This study therefore contributes new insights to an underexplored area. Coordinating departments play a critical oversight role: the Department of Cooperative Governance and Traditional Affairs oversees all municipalities, while Provincial Treasuries monitor financial governance across government institutions (Auditor General of South Africa, 2023). Understanding impression management in these departments is essential, as improvements in their reporting practices can positively influence the broader public sector. The study's outcomes will encourage stakeholders to adopt greater scepticism, ultimately enhancing transparency, accountability, and informed decision-making.

The primary objective of this study was to determine whether public sector coordinating provincial departments, based on their audit outcomes, engage in impression management in MEC foreword statements, achieved by examining the use of passive voice, analysing the application of a positive tone, and evaluating the readability of these narrative disclosures. To do this, the study content analysis is followed and impression management is examined through textual characteristics.

1. Prior studies and hypothesis development

This section reviews the existing literature and identifies key gaps in impression management research that this study aims to address. In developing the literature review, scholarly articles, journals, published and unpublished theses, and academic books were consulted. The section begins with an overview of legitimacy theory, which serves as the theoretical foundation for this research. It then examines the role and importance of annual reports, followed by a synthesis of recent impression management literature. The organisation of the literature review is presented in Figure 1.

2. Literature flow

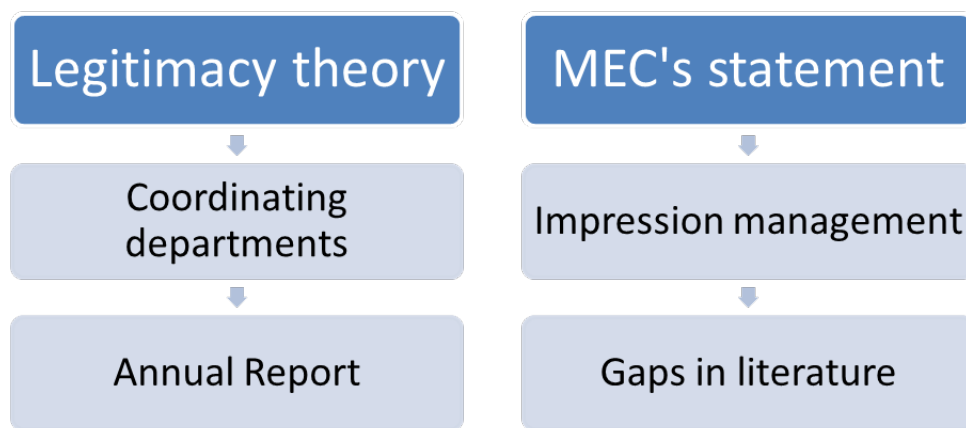


Figure 1: Literature review flow chart
 Source: Own formulation

2.1 Theoretical literature

Legitimacy Theory

Legitimacy and legitimacy theory are extensively researched concepts, with scholars offering multiple definitions over time. Zyznarska-Dworczak (2018) defines legitimacy as a generalized perception or assumption that an entity’s actions are desirable, proper, or appropriate within a socially constructed system of norms, values, beliefs. Kozarkiewicz (2013) similarly argue that corporate legitimacy is rooted in compliance with social norms and legal expectations. For socially responsible organisations, legitimising actions entails justifying them through rational reasoning and demonstrating legal alignment, which positively influences both internal and external environments (Wang, 2016). This process strengthens an organisation’s claim over the responsible use of scarce resources both those it owns directly and those it influences indirectly. With escalating global resource constraints, companies face an increasing obligation to work efficiently with internal and external stakeholders. Zelditch and Walker (2018) position legitimacy theory as an expansion of perspectives on legitimate influence, noting that legitimacy arises when widely shared societal expectations become accepted without question.

Legitimacy theory is rooted in the ethical obligation of reporting entities toward their stakeholders. It emphasises that businesses should prioritise stakeholders who have the greatest influence and maintain ethical legitimacy across their outcomes, processes, structures, and conduct (Elmagrhi et al., 2019; Tran et al., 2020). Deegan (2019) maintains that non-compliance with social norms may lead to regulatory responses including laws targeting

organisational behaviour, such as environmental legislation designed to protect society. Disclosure therefore becomes central to how management attempts to restore or maintain legitimacy. According to Deegan (2019), the likelihood of disclosure is influenced by the significance of the underlying event; minor incidents tend not to be reported. Voluntary disclosures are commonly used to portray organisations positively, and research indicates that such disclosures may enhance organisational value (Deegan, 2019). Other scholars argue that voluntary reporting is used primarily to expand legitimacy among politically and economically influential stakeholders (Nishitani et al., 2021). Wang (2016) provides empirical evidence demonstrating the use of impression management tactics to preserve legitimacy, underlining the relevance of legitimacy theory for this study. The link between impression management and legitimacy pressures emerges from the need to justify organisational actions and reinforce their perceived validity. Martens and Bui (2023) conducted an extensive review of legitimacy theory within accounting literature, exploring the theory's evolution, its relationship with stakeholder and institutional theories, and responding to critiques. They highlight the need to advance legitimacy theory further to improve its explanatory power in contemporary accounting research.

2.2 Empirical literature

Public Sector Coordinating Departments in South Africa

Public sector coordinating departments comprise national and provincial entities responsible for overseeing and supporting other state institutions. Their duties include monitoring financial management, performance, budgeting, and planning across public entities such as municipalities (Auditor General of South Africa, 2023). These departments also play a crucial role in strengthening institutional capacity across government structures, enabling departments and municipalities to fulfil their mandates effectively (Auditor General of South Africa, 2023). They are responsible for implementing performance measures for accounting officers and executive authorities, promoting accountability in accordance with the Public Finance Management Act (PFMA). Their overarching aim is to support coordinated governance and reduce inefficiencies in consequence management processes. The PFMA identifies key coordinating departments, including national and provincial treasuries, the presidency, premier's offices, the Department of Planning, Monitoring and Evaluation, and cooperative governance departments. Similarly, the Municipal Financial Management Act of 2003 (MFMA) recognises premiers' offices, provincial treasuries, and provincial cooperative governance departments as coordinating entities. This study focuses particularly on provincial coordinating departments namely the Offices of Premiers, Provincial Treasuries, and Provincial Cooperative Governance Departments.

Overview of Provincial Government

According to the Constitution of the Republic of South Africa (Act 108 of 1996), each province has its own legislature comprising 30 to 80 members elected according to proportional representation. Each province's executive council consists of the premier and Members of the Executive Council (MECs). Section 20 of the Constitution assigns MECs responsibility for leading provincial departments and entities, overseeing government operations, and developing and implementing policies within their designated functional areas. Provincial legislatures also hold law-making powers and may adopt a provincial constitution aligned with the national Constitution.

Office of the Premier

Under Section 125 of the Constitution, the Premier's Office is responsible for implementing provincial legislation, executing national legislation in provincial functional areas unless otherwise specified, coordinating the

provincial administration, preparing provincial legislation, and fulfilling functions assigned by the Constitution or national legislation.

Provincial Treasury

The Provincial Treasury provides oversight and support to departments, municipalities, and public entities in fiscal and financial management. Its responsibilities include ensuring sound asset, liability, and revenue management in accordance with the PFMA and MFMA. The Treasury's mandate is grounded in constitutional and statutory requirements, enabling it to promote financial governance and accountability across provincial institutions.

Provincial Cooperative Governance and Traditional Affairs (CoGTA)

The mandate of CoGTA is to strengthen intergovernmental coordination, enhance local government capacity, and facilitate stakeholder engagement to support improved service delivery (CoGTA, 2023). Its strategic objectives include sustaining local governance performance, improving oversight mechanisms, and building organisational capability. CoGTA provides oversight and support to municipalities, traditional leadership structures, and other governance entities (CoGTA, 2023). Clear and transparent reporting is essential to achieving the National Development Plan (NDP) and government's service delivery agenda. Departments, public entities, and municipalities must report on achievements and budget utilisation accurately (AGSA, 2023). Coordinating departments are expected to monitor performance, provide support where needed, and address shortcomings promptly (AGSA, 2023). Despite progress under the Medium-Term Strategic Framework 2019–24 (MTSF), service delivery challenges persist, such as infrastructure failings, socioeconomic inequalities, and high unemployment, alongside pressures on healthcare and public safety systems (AGSA, 2023). Annual reports must comply with National Treasury guidelines, including the MEC's statement a voluntary, unaudited disclosure that may be prone to impression management.

Performing and Non-performing Departments

According to AGSA (2023): Departments with clean or unqualified audit outcomes are classified as performing. Those receiving disclaimer, adverse, qualified, or unqualified with findings outcomes are categorised as non-performing.

Clean Audit: AGSA (2023) defines a clean audit opinion as confirmation that an entity's financial statements contain no material misstatements and that performance reporting and compliance also contain no material misstatements. It is regarded as the highest audit outcome.

Unqualified Audit Opinion: An unqualified audit opinion indicates that financial statements are free of material misstatements (Omid, 2015; SAICA, 2023). Although findings may still arise in relation to compliance or performance reporting, the opinion reinforces confidence in financial information (Omid, 2015).

Qualified Audit Opinion: A qualified opinion arises when material misstatements exist but are not pervasive, or where insufficient audit evidence is available (ISA, 2023; AGSA, 2023). It may also result from non-compliance with reporting frameworks or rejection of proposed adjustments. Although modified, it does not inherently signal poor organisational performance (Ittonen, 2012).

Adverse Opinion: An adverse opinion is issued when material misstatements are both pervasive and substantiated by sufficient audit evidence (IAS, 2023).

Disclaimer of Opinion: A disclaimer is issued when the auditor cannot obtain sufficient appropriate evidence and potential misstatements may be both material and pervasive (ISA, 2023).

Annual Report / Integrated Report

Eccles and Krzus (2010) describe an integrated report as a comprehensive document combining traditional financial information with non-financial data such as environmental, social, and governance disclosures. Historically, companies issued separate reports annual, environmental, social, and governance reports which primarily served shareholders and financiers (Weybrecht, 2010). Such fragmentation compromised transparency and limited the usefulness of reporting for wider stakeholders. To address these concerns, organisations began supplementing financial reports with non-financial information to support improved decision-making (Abeysekera, 2013). In 2010, the IIRC proposed an integrated report, aiming to provide a concise and holistic account of organisational value creation (IIRC, 2013). Integrated reporting now provides insight into an organisation's performance, strategy, and value creation across short, medium, and long-term horizons (Abeysekera, 2013). Integrated reporting advances reporting practices by promoting integrated thinking recognising interconnections among organisational functions, resources, and relationships known as "capitals" (de Villiers et al., 2014; IIRC, 2013). These capitals provide stakeholders with both data and contextual understanding essential for assessing long-term value creation (Druckman, 2014). Within the public sector, Section 65 of the PFMA requires MECs to table and publish annual reports and audited financial statements. However, narrative sections particularly voluntary disclosures remain unaudited and vulnerable to impression management (Yasseen, 2019). Ahmed and Hassan (2025) found that enhanced integrated reporting practices increase transparency, accountability, and organisational reputation by prioritising stakeholder needs, addressing sustainability issues, and improving societal well-being.

Chairpersons' Statement / MEC's Statement and the Role of the MEC

The Chairperson's statement or MEC's foreword in public sector reports receives significant stakeholder attention despite being unaudited (Yasseen, 2019). It is the most frequently analysed narrative section in annual reports (Carlsson & Lamti, 2015; Clatworthy & Jones, 2003), serving as a strategic communication tool through which management conveys values and perspectives (Craig & Tourish, 2010). The use of positive or negative language influences perceptions of organisational performance. Merkl-Davies and Koller (2012) note that the structure of the statement shapes stakeholder interpretation. Prior studies demonstrate substantial impression management in these narratives (Wang, 2016). For example, Ahmed and Salat (2019) found that banking executives highlighted strengths during favourable performance periods and shifted blame externally during poor performance often omitting negative information or downplaying quantitative measures. Mankayi et al. (2023) found that chairpersons' statements in South African integrated reports display low readability, implying that stakeholders may require higher educational levels or professional assistance to interpret them accurately. Such complexity raises transparency concerns and increases the risk of misleading disclosures. Leung et al. (2015) also highlight the strategic use of passive voice in impression management. Within South Africa's governance framework, MECs operate within the provincial executive and are accountable to the provincial legislature, which may remove them through a vote of no confidence (Constitution of the Republic of South Africa, 1996). The MEC's foreword is not audited or regulated, creating opportunities for impression management. This study therefore examines whether MECs use their statements to influence stakeholder perceptions.

Impression Management

Leung et al. (2015) define impression management as the deliberate selection and presentation of narratives to shape audience perceptions. Stratulat (2019) further emphasises intentional actions taken to influence perceptions of self, others, objects, or events. Cases like Enron illustrate the harmful effects of impression management on stakeholders (Clatworthy & Jones, 2006). Poorly managed impression strategies can compromise disclosure quality, potentially leading to undeserved stakeholder support (Brennan & Merkl-Davies, 2013). Awareness of these communication choices helps readers detect possible deception (Brennan & Merkl-Davies, 2013). Narrative disclosures in annual reports allow management to communicate performance effectively (Sandell & Svensson, 2016). Impression management in corporate reporting may prioritise managerial interests over users' needs, compromising integrated reports (Bridges, 2019; Hooghiemstra, 2000; Merkl-Davies & Brennan, 2007). Merkl-Davies and Brennan (2007) reviewed discretionary disclosure strategies, identifying motivations, methods, and effects. They developed three taxonomies based on preparer/user perspective and opportunistic vs. informational motives. Findings revealed that preparers often employ impression management, while users perceive reports as credible (Merkl-Davies & Brennan, 2007).

Leung et al. (2015) examined discretionary narrative disclosure tactics, focusing on selective information presentation or concealment, specifically minimal narrative disclosures (MND) in Hong Kong firms. Companies with poor performance or financial distress are more likely to provide MND, which can obscure underperformance and future risks (Leung et al., 2015). Merkl-Davies et al. (2011) analysed Chairmen's statements of 93 UK firms, showing that managers engage in retrospective sense-making rather than misrepresenting performance. Larger firms use these statements for impression management through enhancement, portraying accurate yet positive organisational results. This contrasts with Leung et al. (2015), suggesting chairmen's statements are not always deceptive.

Seven communication strategies in accounting narratives include readability, positive tone, passive voice, rhetorical techniques, visual emphasis, performance comparisons, and selective earnings reporting (Brennan & Merkl-Davies, 2013). Leung (2011) investigated readability in disclosures, creating the "readability wheel" framework. Companies may use complex language to obscure poor performance (Leung, 2011; Mankayi et al., 2023). Mankayi et al. (2023) found a positive correlation between financial performance and readability, while company size negatively correlated, and leverage had no effect. Tone manipulation can influence public perception and create information asymmetry, misleading stakeholders using optimistic language to disguise poor performance (Xu & Qi, 2020; Luo & Zhou, 2020; Du Toit, 2017). Phesa (2021) found that profitable JSE Top 40 firms used more positive tone in chairpersons' statements, aligning with Mgoyana's (2023) findings for performing vs. non-performing district municipalities.

Passive voice is another impression management tactic, creating ambiguity (Moola, 2016; Yasseen et al., 2017). Dhludhlu (2022) found less profitable JSE top 100 firms used passive phrases more frequently. Mgoyana (2023) reported similar results in municipal forewords, with non-performing municipalities using more passive voice. Graphical presentations also serve impression management. Cho et al. (2012) found US firms selectively presented positive trends in sustainability reports, while Cüre, Esen, and Özsözgün Çalışkan (2020) reported Turkish firms using graphs to obfuscate data. Varachia and Yasseen (2020) analysed JSE annual reports, finding 68.2% of firms distorted graphical information to create positive perceptions.

The present study focuses on three textual impression management variables:

Passive voice: Used to create ambiguity and influence interpretation (Yasseen et al., 2017).

Positive disclosure tone: Strategic use of optimistic language to enhance perceived performance (Mgoyana, 2023; Carlsson & Lamti, 2015; Huang et al., 2014; Xu & Qi, 2020).

Readability: Evaluated using the Flesch Reading Ease formula to assess comprehension (Du Toit, 2017).

Based on these textual characteristics the following hypothesis were developed:

The study adopts an explanatory approach and tests the following main null hypothesis:

H1: There is no significant difference in the textual characteristics of the MEC foreword statements across annual reports of performing and non-performing public sector provincial coordinating departments in South Africa.

Sub-Hypothesis	Textual Characteristic	Description & Literature Support	Null Hypothesis
H1.1	Use of Passive Voice	Passive voice is an impression management tactic used to create ambiguity and shift attention from underperformance. Weaker performing departments may employ more passive constructions to influence stakeholder perception (Yasseen et al., 2017; Dhludhlu, 2022; Mgoyana, 2023).	MEC foreword statements in performing and non-performing departments will have the same percentage of passive voice.
H1.2	Positive Disclosure Tone	Positive tone is strategically applied to present favourable organisational performance, masking potential underperformance. Optimistic language shapes stakeholder perception (Phesa, 2021; Mgoyana, 2023; Xu & Qi, 2020).	MEC foreword statements in performing and non-performing departments will use the same percentage of positive disclosure tone.
H1.3	Readability	Readability affects how easily stakeholders comprehend narrative disclosures. Management may deliberately reduce readability to obscure poor performance or overcomplicate information (Leung, 2011; Mankayi et al., 2023; Du Toit, 2017).	MEC foreword statements in performing and non-performing departments will have the same readability score.

The study aligns with legitimacy theory, positing that textual characteristics may reflect management’s attempt to maintain stakeholder support and public perception. Legitimacy theory suggests organisations align actions with societal norms to maintain support, using impression management to meet stakeholder expectations (Zyznarska-Dworzak, 2018; Nandram et al., 2023).

While extensive research on impression management exists across sectors, public sector coordinating departments are understudied. Previous research focused on State-Owned Entities (Kathrada et al., 2021) and district municipalities (Mgoyana, 2023). Coordinating departments oversee other entities and municipalities, highlighting the need to address this gap. This study investigates impression management in these departments, employing legitimacy theory and introducing a new variable positive tone distinct from replicated studies. The literature review synthesises prior research, identifies trends, summarises empirical findings, and informs theoretical frameworks. This study examines impression management within 16 South African public sector coordinating departments, an area previously unaddressed. It highlights the relevance of attribution and

legitimacy theories, annual reports, and MEC forewords. The next section details the research methodology, including model specification, variables, data collection, population, sampling, instruments, validity, reliability, and analysis procedures.

3. Methods

Research involves assembling information and outlining how data are collected and analysed (Bell & Waters, 2018). Sound research includes “research philosophy, research design, model specification, justification of variables, types and sources of data, research population, research sample, data collection methods and instruments, data validity and reliability as well as data presentation and analysis plan” (Bell et al., 2022). This section details the procedures followed in this study.

Ontology, addressing the nature of reality, can be objectivist (single measurable reality) or subjectivist (multiple realities) (Yasseen, 2019; Bell et al., 2022). This study adopts an objectivist ontology, focusing on statistical results (Bell et al., 2022). Interpretivism includes inductive and deductive reasoning (Bell et al., 2018). Inductive reasoning builds theory from observations, while deductive reasoning tests hypotheses derived from existing theory. This study employs a deductive approach to test hypotheses. Quantitative method is used, a method that involves statistical analysis, qualitative methods explore phenomena in context, and mixed methods combine both (Bell et al., 2022; Clark & Creswell, 2008; Bhat et al., 2020). This study used a quantitative content analysis of MEC foreword statements to detect impression management, similar to Mgozana (2023).

Three impression management tactics were analysed MEC forewords using three variables from Phesa (2021) and one from Mankayi et al. (2023), including passive voice, positive/negative tone (assessed via Azure Machine Learning in Excel), and readability.

- **Passive voice:** Measured using Microsoft Word statistics; hypothesis.
- **Positive tone:** Assessed via Azure Machine Learning; hypothesis.
- **Readability:** Evaluated using the Flesch reading ease formula (Kayam, 2018; Mankayi et al., 2023).

Data comprised 2022/2023 annual reports of 27 South African coordinating departments, including MEC forewords and audit outcomes from the Auditor-General’s 2023 report. The population included all 27 coordinating departments (Neuman, 2011), with performance classified using audit outcomes. Purposive sampling (Tongco, 2007; Rai & Thapa, 2015) was used to compare performing and non-performing departments. Due to errors in 11 reports, 16 were analysed.

Annual reports were collected from department websites by 31 July 2024. Azure ML in Excel analysed positive and negative sentiments. Data validity is ensured via official departmental reports and Auditor-General oversight. Signed reports confirm reliability.

Data presentation and analysis plan: Passive voice: Mann-Whitney U test; results as percentages, mean, and sum rankings. This is used to examine the significance between the performing and non-performing coordinating departments.

Ethical considerations: Ethical clearance (Ref. 00027081) was granted on 4 September 2024 from the University of KwaZulu-Natal.

This section outlined the methodology, including research design, model specification, variables, data sources, population, sample, collection methods, validity, analysis plan, and ethical considerations. The following section presents and analyses the collected data in alignment with the study’s hypotheses.

4. Results

Introduction

This section presents and discusses findings from the MEC foreword statements of 16 South African public sector coordinating departments (eight performing, eight non-performing). Analyses focus on passive voice, positive tone, and readability, aligned with the study’s research objectives.

Use of passive voice

An analysis of the use of passive voice was performed to test the hypothesis, namely:

H1.1 The MEC’s foreword of performing as well as non-performing South African public sector co-ordinating departments will have the same percentage of passive voice.

Table 4.1 Use of passive voice in the MEC's foreword

		N	Mean	Standard deviation	Coefficient of Variation (CV)	Minimum	Maximum
Use of Passive voice in the MEC's Foreword	Non-performing	8	10,50%	12,44%	118,90%	0%	27,00%
	Performing	8	14,60%	11,42%	75,50%	0%	34,70%
	Total	16					

Source: Researcher’s own compilation

The summary statistics indicate an intriguing pattern in the use of passive voice within the MEC foreword across different coordinating department performances. The data in Table 4.1 above reveal that coordinating departments identified as performing utilised passive voice in their foreword at an average rate of 14.6%. This figure is notably higher than the 10.5% average observed in non-performing coordinating departments. Furthermore, the analysis highlights that performing coordinating departments exhibited a maximum use of passive voice, reaching as high as 34.7%, while non-performing departments topped out at 27%. This suggests a significant difference in writing style between the two categories of departments, with performing coordinating departments opting for a more passive construction in their communication.

The Mann-Whitney U test – passive voice

The results in Table 4.2 below of the Mann-Whitney U test conducted to evaluate hypothesis H1.1 are presented in Table 4.2 below. The findings indicate that departments characterised as "performing" have a mean rank of 9.31, which exceeds the mean rank of 7.69 observed for " non-performing " departments. In addition, the total sum of ranks for the performing departments stands at 74.50, again surpassing the non-performing departments, which have a sum of ranks totaling 61.50.

The Mann-Whitney U test statistics provide further insights, revealing a U value of 25.5, a Z score of -0.693, and a P-value of 0.488. As the test statistic is greater than the significance level (alpha) of 0.05, we conclude that there is no

statistically significant difference between the performances of the two types of departments regarding the usage of passive voice in the MEC foreword. This means the null hypothesis is retained, which is consistent with the results of Mgozana (2023). The results Mann-Whitney U test are shown in the table below.

Table 4.2: Performing, Non-Performing Mann-Whitney test – passive words

		N	Mean Rank	Sum Rank
Passive words sentences in percentages	Performing	8	9,31	74,50
	Non-Performing	8	7,69	61,5
	Total	16	17	136
	Mann-Whitney	Wilcoxon W	Z	Asymp Sib. (2-tailed)
Passive words sentences in Percentages	25,500	61,500	-.693	.488

Source: Researcher’s compilation

Use of positive disclosure note

Hypothesis H.1.2: The MEC’s foreword statements of performing and non-performing departments will contain a similar percentage of positive tone on disclosure based on sentiment. To assess positive sentiment, Azure machine learning analysed the overall sentiment in the MEC foreword statements. The following are the findings for performing and non-performing coordinating departments.

Table 4.3 Performing and Non- non-performing use of positive and negative sentiment in MEC’s foreword statement

		N	Positive sentiments in %	Negative sentiment in %
Sentiment on MEC’s statements	Performing	8	97,91%	2,09%
	Non-Performing	8	99,71%	0,29%
	Total	16		

Source: Researcher’s compilation

As illustrated in Table 4.3 above, the foreword statements of the MECs from the Public Sector Coordinating departments reveal a noticeable trend in sentiment. On average, the foreword statements from performing coordinating departments exhibited a positive sentiment of 97.91%. In contrast, the forewords from non-performing

coordinating departments displayed an even higher average positive sentiment of 99.71%. This indicates that the tone in the MEC foreword statements for non-performing coordinating departments is more positive than that of their performing counterparts by a margin of 1.8% (calculated as 99.71% - 97.91%). This statistical difference highlights a more optimistic outlook conveyed by non-performing departments in their communications, despite their overall performance status.

The analysis revealed that non-performing coordinating departments expressed fewer negative sentiments in their MEC foreword statements, recording a mere 0.29%. In contrast, performing coordinating departments exhibited a higher level of negative sentiment at 2.09%. This discrepancy indicates that non-performing coordinating departments conveyed 1.89% less negative sentiment than their performing counterparts. Consequently, the hypothesis suggesting that both performing and non-performing coordinating departments would display an equal proportion of positive tone in their disclosures is rejected.

Overall, the analyses suggest that the MEC foreword statements of non-performing coordinating departments are characterised by a notably high percentage of positive sentiments, with performing departments averaging 97.91% and non-performing coordinating departments at 99.71%. These results align with the earlier research conducted by Aly et al. (2018), which provided evidence of the prevalent use of a positive tone in disclosures within developing countries. Moreover, they align with research conducted by Mgoyana (2023), which indicates that public sector institutions, particularly district municipalities in their study, tend to use more positive sentiments in their foreword statements compared to non-performing institutions. This conclusion also aligns with the findings of Bozzolan et al. (2015), which suggest that a positive tone affects how users perceive organisations aiming for legitimacy (Beelitz & Merkl-Davies, 2012). Utilising a positive tone might indicate impression management (Melloni, 2015, p. 21; Shan, 2019). In summary, there is no notable difference between performing and non-performing public sector coordinating departments in the foreword statements of their annual reports.

Readability of the MEC's foreword

An analysis of the MEC's foreword was conducted to evaluate the readability score using the Flesch reading ease tool in Microsoft Word. This was done to test the third hypothesis, which was:

H.1.3 The MEC's foreword of performing and non-performing South African coordinating departments will have the same readability score

The summary statistics for this variable are presented in Table 4.4 below. The findings indicate that both performing and non-performing coordinating departments utilise impression management techniques, which are evident in the readability of the MEC's foreword. Readability scores serve as a measure of how easily a text can be comprehended; higher scores indicate greater ease of reading, while lower scores signify increased difficulty. As illustrated in Table 4.4, the average readability score of the MEC's foreword for performing coordinating departments is 25.96%. This score is noticeably higher compared to the average of 18.28% seen in non-performing coordinating departments, showing a difference of 7.69%. Furthermore, the performing coordinating departments achieved a maximum readability score of 43.9 in their MEC's foreword, whereas their non-performing counterparts reached a maximum score of only 23.6.

These results suggest that the text within the MEC's foreword from non-performing coordinating departments tends to be more challenging to read than that of the performing departments. The findings suggest that reading the MEC's

foreword in the annual report is difficult. This observation aligns with the conclusions drawn by Mankayi et al. (2023), who reported that the chairpersons' forewords in corporate annual reports are similarly difficult to read. Mankayi et al. (2023) undertook a study evaluating the readability of chairman's statements contained within the annual reports of South African corporations listed on the Johannesburg Stock Exchange. The findings indicate that these statements frequently present challenges in readability, thereby suggesting that stakeholders might necessitate advanced educational qualifications or professional expertise to interpret the information effectively. This complexity engenders concerns regarding transparency and the possibility of misleading disclosures.

Table 4.4: Readability of the MEC's foreword

		N	Mean	Standard deviation	CV	Minimum	Maximum
Readability of the MEC's Foreword	Non-performing	8	18,28%	5,60%	30,60%	8,80%	23,60%
	Performing	8	25,96%	13,18%	50,80%	6,40%	43,90%
	Total	16					

Source: Researcher's compilation

The Mann-Whitney U test- readability score

The results of the Mann-Whitney U test for the readability score of the MEC's foreword, presented in Table 4.5 below, indicate a notable comparison between performing and non-performing departments. Specifically, the performing departments have a mean rank of 10.44, which is higher than the mean rank of 6.56 for the non-performing departments. Furthermore, the sum of ranks for the performing departments totals 83.50, surpassing the sum of 52.50 for the non-performing departments.

In terms of the statistical analysis, the Mann-Whitney U test yielded a U statistic of 16.5, a Z value of -1.629, and a P value of 0.103. Since the calculated test statistic exceeds the alpha level of 0.05, we conclude that there is no statistically significant difference in readability scores between the performing and non-performing departments in the MEC foreword. As a result, we accept the null hypothesis, suggesting that the readability does not vary significantly between these two groups.

Table 4.5: Performing, Non-Performing Mann- Whitney test - readability

		N	Mean Rank	Sum Rank
Readability of the MEC's Foreword	Performing	8	10,44	83,50
	Non-Performing	8	6,56	52,5

	Total	16	17	136
	Mann-Whitney	Wilcoxon W	Z	Asymp Sib. (2-tailed)
Readability of the MEC's Foreword	16,500	52,500	-1,629	.103

Source: Researcher's compilation

Discussion

The findings align with Dhludhlu et al. (2022b), who reported no significant difference in passive voice usage between profitable and non-profitable companies. Interestingly, performing departments employed passive voice more frequently than non-performing ones, though the discrepancy was statistically insignificant. The Mann-Whitney U test confirmed this, leading to retention of the null hypothesis, consistent with observations by Mpompoza et al. (2025). Similarly, the Mann-Whitney U test for readability revealed no significant differences between MEC forewords of performing and non-performing departments, supporting the hypothesis of comparable readability. These results correspond with (NGCIZELA et al., 2024), who found no difference in the readability of mayoral forewords across performing and non-performing South African district municipalities. However, MEC forewords from non-performing departments tended to be slightly more challenging to read, echoing Mankayi et al. (2023), who reported that chairpersons' forewords in corporate annual reports are generally difficult to read.

Both performing and non-performing departments predominantly used positive sentiments in their MEC forewords. Mayors' forewords in performing municipalities were more positive than those in non-performing municipalities. Conversely, these findings differ from Phesa (2021), which noted less positive language in chairpersons' statements across profitable and unprofitable companies. The results also support Aly et al. (2018), who reported that both successful and struggling companies tend to maintain an optimistic tone. The analysis indicates that both groups actively engage in impression management, employing passive voice, readability strategies, and a positive tone. Mann-Whitney test results showed no statistically significant differences, supporting the null hypothesis of similarity in passive voice usage and readability across the groups. These findings can be interpreted through the lens of legitimacy theory, as covered in the literature review (Madwe et al., 2024; Msomi & Olarewaju, 2021). By managing textual features such as tone, readability, and passive voice, public sector departments appear to be maintaining legitimacy in the eyes of stakeholders, presenting themselves in a manner that aligns with societal expectations and regulatory norms. This supports prior studies suggesting that impression management is a tool for organisations to gain or maintain legitimacy (Jugnandan & Willows, 2022; NGCIZELA et al., 2024; Phesa et al., 2024).

Overall, the study demonstrates that South African public sector coordinating departments use impression management techniques in MEC forewords, consistent with previous research and legitimacy theory. This reinforces earlier findings that organisations strategically manage disclosures to attain legitimacy and validate

their actions. The research contributes to the literature by showing that public sector entities, like corporate organisations, employ textual strategies to influence stakeholder perceptions.

5. Conclusion

This study investigated whether South African public sector coordinating departments engage in impression management, categorising them into performing and non-performing based on audit outcomes. The findings confirm that both groups employ impression management strategies, including the use of passive voice, ambiguous readability, and a predominance of positive sentiments in MEC forewords. The Mann-Whitney U test revealed no statistically significant differences between the two groups, supporting the null hypothesis that passive voice usage and readability levels are similar across departments. Interpreted through the lens of legitimacy theory, these practices suggest that public sector entities strategically manage disclosures to maintain legitimacy and align with societal and stakeholder expectations. By controlling tone, readability, and linguistic style, departments seek to present themselves in a favourable light, thereby reinforcing public trust and organisational credibility. This reinforces the broader literature indicating that both public and private organisations employ impression management to secure legitimacy. The study contributes to the literature by providing empirical evidence of impression management within the South African public sector, highlighting textual features in MEC forewords as deliberate mechanisms to shape stakeholder perceptions. It further bridges a gap in understanding how performance status influences communication strategies in narrative disclosures. To enhance transparency and mitigate impression management, the International Auditing and Assurance Standards Board (IAASB) should develop audit and assurance standards specifically addressing narrative disclosures, focusing on readability, tone, and passive voice. Additionally, the National Treasury should strengthen the Annual Reporting Guide for National and Provincial Departments to provide practical guidance on ethical reporting practices, supporting both public and private institutions in presenting accurate, credible information. The study's main limitation is the focus on provincial public sector coordinating departments only, restricting generalisability. Data were drawn from the 2022/2023 annual reports, as more recent reports were unavailable, limiting temporal applicability. Future studies could extend the investigation to other sections of the annual report, such as the "Reasons for Not Achieving Planned Targets," which may be particularly susceptible to impression management. Research could also examine national coordinating departments and explore the impact of impression management on stakeholders' decision-making, providing deeper insights into the consequences of narrative manipulation in public sector reporting.

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