



Assertive Tactics for Visual and Textual Disclosure of Gender Diversity in the Workplace

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Abstract

Purpose: This study aims to analyze the use of visual elements and narrative text in disclosing diversity in the workplace at State-Owned Enterprises (SOEs) in Indonesia during the 2020-2022 period.

Method: Content analysis was used to analyze the data, with impression management theory as the analytical tool.

Findings: The study results show that state-owned enterprises (SOEs) predominantly use assertive tactics, rather than defensive tactics or performance comparisons, when disclosing visual elements and narratives about workplace diversity. Disclosures about gender diversity dominate compared to other types of diversity disclosures. The study also shows an increasing trend in the use of visual elements in workplace diversity disclosures over the past three years.

Originality/Value: The study provides empirical evidence on impression management tactics in the disclosure of diversity by state-owned enterprises in Indonesia, using both visual elements and textual narratives.

Keywords: Visual Elements, Narrative Text, Diversity Disclosure, Impression Management.

Paper Type: Research Paper.

1. Introduction

This research is motivated by human rights issues, particularly those related to workplace diversity and the role of accounting in its disclosure. Many definitions of workplace diversity exist, including those proposed by Saxena (2014), who defines it as encompassing age, gender, caste, experience, professional qualifications, and employees from different geographic regions. Furthermore, Allen et al. (2008) state that workplace diversity comprises people with different qualities and who come from various cultural groups, races, religions, genders, and national origins. Diversity is beneficial for organizations. Research shows that companies with higher levels of diversity are more likely to achieve higher profitability than less diverse companies (Dixon-Fyle et al., 2020).

Workplace diversity is disclosed in corporate reports to project a positive image to users. A positive image is essential for companies because it can attract investors. Sustainability reports are increasingly common among companies, promoting transparency and accountability and serving as a form of image management (Momin et al., 2023). Diversity disclosures in corporate reports encompass a wide range of differences, including management approaches, race, gender, age, and disability (Point & Singh, 2003). Voluntary diversity disclosures are more effective in addressing internal challenges (Adediran, 2023). Publicizing this data publicly is a first step toward holding companies accountable for their commitments to advancing racial justice and equality for

their workers and communities (Vaghul, 2021). Disclosures in corporate sustainability reports should utilize a variety of visual elements, not just one type (Momin et al., 2023). This is important because each visual element has unique characteristics and tends to have distinct effects on readers (Seo, 2020). For example, photographs evoke emotions and are more effective at conveying socially constructed meanings, whereas images and tables are more efficient at depicting logical relationships between images and their meanings (Seo, 2020). Research conducted by Ali et al. (2020) shows a significant increase in the use of photographs that convey positive messages about organizational sustainability as a systematic way to strengthen organizational legitimacy, and that the majority of photographs are accompanied by supporting textual narratives to explain sustainability messages and enhance organizational value. Meanwhile, Chong et al. (2019) found that CSR disclosures in companies often use photographs, indicating that companies use symbolic presentations for impression management.

The use of various visual elements in sustainability and annual reports is on the rise. However, most previous research on sustainability reporting has not considered how these visual elements are strategically integrated with textual narratives to showcase socially responsible companies (Ali et al., 2020; Chong et al., 2019; Zeng et al., 2022). Visual elements and narratives in state-owned enterprise (SOE) sustainability reports can facilitate readers' understanding of the reports. The lack of research on the use of visual elements in diversity disclosures by Indonesian SOEs is a gap this study addresses. This research can enrich the explanation of why visual elements are used in sustainability reports. This research differs from that of Zeng et al. (2022) and Chong et al. (2019), which focused on photo disclosure from an impression-management perspective. Meanwhile, research by Ali et al. (2020) examined value-creation efforts through photo disclosure from a legitimacy perspective.

Impression management theory is used in this study to examine the hidden meanings behind the visual elements disclosed by companies in their sustainability reports. This study adapts the research by Momin and Chong (2023) to the context of Indonesian companies. Differences in the sample companies and the time period differentiate this study from previous research adapted for Indonesia. Differences in the sample companies' cultural contexts are likely to result in different impression management strategies. While Momin and Chong (2023) studied only visual elements, this study also analyzes textual narratives of workplace diversity within the sustainability reports of state-owned enterprises (SOEs). This study will analyze the use of visual elements in the sustainability reports of Indonesian SOEs through the lens of impression management theory. Therefore, the research questions are:

RQ: How are visual elements and narrative text used as impression management strategies by SOEs in disclosing diversity in the workplace?

This research contributes theoretically to the enrichment of impression management theory research in workplace diversity disclosures (Momin & Chong, 2023). It can also foster a better understanding of the use of visual elements accompanied by narrative text in sustainability reports. Furthermore, this research provides practical guidance to users of information on workplace diversity, encouraging them to exercise greater caution regarding potentially inappropriate rhetorical content. This research will assist in the preparation of sustainability reporting on diversity in companies.

2. Literature Review and Theoretical Framework

2.1. Disclosure of Workplace Diversity in Sustainability Reports

Diversity is an important tool for achieving organizational success, yet some organizations still believe that diversity provides no benefits at all (Shohaieb et al., 2022). According to Robbins and Judge (2015), diversity is the difference among individuals in terms of biographical and personality characteristics. Biographical characteristics are differences that are easily assessed directly, such as age, gender, race and ethnicity, disability, seniority, sex, religion, and cultural identity. Personality characteristics, on the other hand, are the characteristics of differences in a person's personality values that determine similarities when someone gets to know another person better. Hayes and Ninemeier (2009) also argue that diversity is a measure of individual dissimilarity influenced by primary and secondary dimensions. The primary dimension is a measure of difference influenced by age, gender, physical ability, sexual orientation, race, and ethnicity. The secondary dimension is influenced by education, family status, role and organizational level, religion, language, income, and geographic location. Furthermore, according to Ardakani et al. (2016), diversity is a difference influenced by personality, internal, external, and organizational aspects. Internal aspects include age, gender, sexual orientation, physical ability, race, and ethnicity. External dimensions include geographic location, personal habits, income, religion, education, work experience, marital status, and parental appearance. Then, organizational aspects include management status, field of work, union affiliation, seniority, functional classification, division or group, and work location. Given today's demographic trends, companies cannot ignore diversity if they want to succeed. For this reason, many organizations such as the Society for Human Resource Management, Microsoft, Texas Instruments, and Computer Sciences Corporation define diversity as the ability to effectively utilize the talents of people with different backgrounds, experiences, and perspectives (Gomez-Mejia et al., 2012). Despite having various definitions, diversity refers to individual characteristics that differ from those of other individuals (Gomez-Mejia et al., 2012).

Research on diversity has primarily examined it in the business contexts of management and accounting (Momin & Chong, 2023). Tagliaro et al. (2024) state that workplace diversity is important for creating a fair and accessible environment for all. Similarly, research conducted by Theodorakopoulos and Budhwar (2015) states that diversity management addresses external pressures that compel individuals to comply with specific standards, rules, or practices through the threat of sanctions or punishment, to address discrimination and ensure fair treatment, and to increase productivity and profitability. Previous research has found that diversity management practices can also mediate the relationship between happiness and citizenship behavior in the workplace (Mousa et al., 2020). In a study by Vafaei et al. (2020), even though women have higher levels of education, there is still a wage gap between men and women. Women earn less than men. This shows a gender wage gap. Similarly, India has very low female employment participation at all levels (Saxena & Singh, 2019). Although participation rates and the number of educated women are now increasing, this remains a significant challenge (Saxena & Singh, 2019).

Research on visual elements in diversity disclosures in corporate sustainability reports already exists. However, there is still little focus on visual elements, despite many having been disclosed (Momin & Chong, 2023). Visual elements are considered documentary evidence (McKinstry, 2009) or additional information (Preston et al., 1996), and they serve an impression-management function (Beattie et al., 2008). Visual elements

can be remembered more easily and accurately than simple text alone (Invernizzi et al., 2022). According to Davison (2015), "Visualization can provide important framing and impression management for information reception and therefore impact decision-making."

Previous accounting research on visual elements has sometimes focused on specific elements such as photographs or images (Ali et al., 2020; Chong et al., 2019; Invernizzi et al., 2022). Ali et al. (2020) demonstrated that the use of photographs in corporate sustainability reports serves to legitimize and manage stakeholder impressions. Furthermore, Chong et al. (2019) argue that the use of photographs in corporate reports serves as a means of self-promotion by companies and as a visual rhetorical tool to influence stakeholder impressions, as they are perceived as examples of reality. The images in corporate reports aim to create a positive message and enhance the legitimacy of the disclosure (Invernizzi et al., 2022).

Several studies still use textual disclosures without considering how visual elements are used in diversity disclosures. Different visual disclosures have different effects because different visual forms have different qualities (Seo, 2020). Visual forms can work differently to achieve the communicator's impression management goals ((Momin et al., 2023). This study will add to the research on diversity disclosure using visual elements by analyzing the use of visual elements in the sustainability reports of state-owned enterprises in Indonesia to manage stakeholder impressions.

2.2. Visualization of Workplace Diversity Disclosure: An Impression Management Theory Lens

Impression management is the process by which management conveys the specifics of its reality through textual, quantitative, and visual disclosures in company reports to shape the company's image and assess its management performance (Cooper & Slack, 2015). Voluntary disclosure of information in company reports can be an opportunity for companies to enhance their positive image (Chong et al., 2019). Therefore, photographs in company reports can be used for assertive impression management to help gain or maintain legitimacy, while defensive impression management can be used to restore or repair legitimacy (Chong et al., 2019).

The concept of impression management originates in social psychology, examining individual-level self-promotion and how individuals present themselves to others (Zeng et al., 2022). Merkl-Davies and Brennan (2011) explain impression management from four different perspectives: economic concerns, social psychology, sociology, and a critical perspective. For example, from an economic perspective, impression management is seen as a misalignment between a company's reported results and reality. A sociological perspective views impression management as a misalignment between the company's concrete values and the values it depicts. Furthermore, a critical perspective views impression management as a misalignment between the decisions reported and the actual decisions. Impression management occurs when managers select or manipulate the information presented to influence stakeholders' perceptions of the company's performance and achievements (Zeng et al., 2022). If a company discloses various information in its sustainability report to manage stakeholders' impressions, it is an effective effort to gain, increase, and restore trust in the company (Momin & Chong, 2023). However, there is still little disclosure research that uses impression management explanations to understand the reasons behind the use of visual elements in corporate reports (Momin & Chong, 2023). Cooper and Slack (2015) found that companies employ assertive and defensive impression management tactics in the reports of public sector

organizations, private companies, and public companies. Assertive impression management typically involves self-promotion, role modeling, and positive enhancements to make a favorable impression on stakeholders (Cooper & Slack, 2015). Defensive impression management, on the other hand, is often used when companies face difficult circumstances, typically through concealment, apologies, and restitution to mitigate corporate failures (Cooper & Slack, 2015).

Previous research by Zeng et al. (2022) examined impression management in the CSR reports of Fortune 70 companies in 2015. They explored the extent to which human rights-related photographs were reported and how they were used to portray human rights issues. Meanwhile, Chong et al. (2019) study used impression management theory to help interpret the findings. Annual reports from 70 companies listed on the NZX over three years were analyzed to assess the extent to which New Zealand companies used CSR-related photographs, the main CSR themes depicted, and the possible “messages” the companies sought to communicate. Dhanani and Kennedy (2023) showed how non-governmental organizations adopted impression management tactics in using visual images to achieve symbolic legitimacy. The impression management strategies used, namely self-promotion, sycophancy (efforts to gain face), and example-giving, appeared to shape the NGOs’ representative logic. Qualitative analysis was conducted on 211 photographs from the annual reports of eight US organizations in 2016.

Building on previous research, this study uses visual elements, namely photographs, images, and tables, to convey diversity messages in Indonesian state-owned enterprises (SOEs). Symbolically, the visual elements in corporate sustainability reports demonstrate their care and responsibility, manage positive stakeholder impressions, and gain, maintain, or enhance corporate legitimacy.

2.3. Disclosure of Textual Narratives of Workplace Diversity: The Perspective of Impression Management Theory

Impression management is a conscious or unconscious effort to control the image projected in real or imagined social interactions (Schlenker, 1980). Although impression management theory was initially developed to explain individual behavior, it has since been widely applied to explain organizational situations (Hossain et al., 2023). Hooghiemstra (2000) states that organizations can attempt to influence people’s perceptions of the company by using self-representational devices. Impression management theory is currently widely used in research on corporate reporting and accountability (Caliskan et al., 2021). Impression management strategies can help management improve and maintain a desired corporate image, so that stakeholders perceive the company’s activities and performance as meeting their expectations (Hossain et al., 2023).

Several researchers have identified impression management strategies that companies use in narratives to create a positive image (Hossain et al., 2023). Brennan et al. (2009) found that companies use impression management strategies such as syntactic manipulation, rhetorical manipulation, attribution to organizational results, thematic manipulation, selectivity, emphasis on visual presentation, and performance comparisons. The study was conducted by selecting a sample of disclosures from 101 UK annual press releases (ARPRs). A distinction was drawn between companies that generated good and bad news based on reported profits for the current year relative to the previous year. This was done because impression management can be influenced by company performance. Higgins and Walker (2012) identified that companies use Eristotelian rhetorical expressions such as ethos, pathos, and logos to manage stakeholder impressions. This

research provides a more detailed picture of how language use shapes social actors' thinking, feeling, and behavior. Meanwhile, [Sandberg and Holmlund \(2015\)](#) also found that companies employ various presentational techniques, such as description, praise, recognition, and defense, as well as writing styles, including subjective, positive, vague, and emotional, to manage stakeholder impressions. The samples used in their study were two sustainability reports from the automotive and energy industries. A qualitative template analysis of the two sustainability reports was then conducted to inductively identify the organizational impression-management tactics used by companies in their sustainability reporting.

This study will use the impression management tactics identified by [Caliskan et al. \(2021\)](#) in [Hossain et al. \(2023\)](#) as an analytical framework. These impression management tactics will be used to identify narrative disclosures and visual elements collected by the researchers.

3. Method

This research uses a qualitative approach. Content analysis is used in this study, referring to research conducted by [Momin and Chong \(2023\)](#). This analysis examines visual and narrative elements in a code that can be mathematically calculated to represent their meaning ([Aulia et al., 2024](#)). The researcher coded the visual and narrative elements according to the GRI categorization scheme. This was done by involving two coders. After coding, the researcher analyzed the visual and narrative elements using the impression management tactics identified by [Caliskan et al. \(2021\)](#). The research data consists of documents, namely the 2020, 2021, and 2022 sustainability reports of 23 state-owned enterprises. These sustainability reports were downloaded from their company websites.

3.1. Data Collection

The list of companies listed on the state-owned enterprise (SOES) website was used to collect research data. There are 44 companies listed on the website. However, upon further investigation, only 23 companies published sustainability reports for 2020, 2021, and 2022. Therefore, the research data set comprised the 2020, 2021, and 2022 sustainability reports of 23 state-owned enterprises in Indonesia that published their reports on their websites. State-owned enterprises (SOEs) were used because, as state-owned enterprises, they have good governance obligations, including the employment of individuals with diverse backgrounds. As regulated in the Regulation of the Minister of State-Owned Enterprises Number [PER-01/MBU/2011](#) concerning the Implementation of Good Corporate Governance in State-Owned Enterprises Article 37 Paragraph 1, namely "The Board of Directors must employ, determine the amount of salary, provide training, determine career levels, and determine other work requirements, without regard to ethnic background, religion, gender, age, physical disability that a person has, or other special circumstances protected by laws and regulations". In addition, state-owned companies were included in this study because there was no research on the use of visual elements and textual narratives in sustainability reports within this context. Sustainability reports were used because they contain visual content that contains hidden meanings. Sustainability reports from 2020 to 2022 were chosen because they were the most recent and could be accessed in 2022. Some companies no longer provide reports from 2020 onwards, unlike in 2019. Moreover, some companies don't provide reports from 2022 onwards on their websites, such as in 2023. Three years were used in this study to assess overall trends.

3.2. Coding

The units of analysis in this study were visual elements and narrative text (sentences/paragraphs) contained in the 2020, 2021, and 2022 sustainability reports of 23 state-owned enterprises (SOEs) that published their sustainability reports on their websites. Visual elements were chosen because they can be used as visual rhetorical tools to attract or distract readers (Chong et al., 2019). Visual elements can also create an impression on readers and serve as tangible evidence of a company's commitment to diversity. Textual narratives were used in this study because they are more reliable and meaningful than word counts (Pujiningsih & Utami, 2024). Previous studies on visual elements, such as Hrasky (2012), Corazza et al. (2020), Zeng et al. (2022), and Aulia et al. (2024), have used qualitative content analysis to code and count visual elements. Thus, this study counted the number of photos, images, and tables in each category of workplace diversity issues. It also conducted a qualitative examination of related visual elements and narratives, adopting an impression management perspective to interpret the findings.

A categorization scheme was developed following the GRI indicators for the workplace diversity category, namely GRI 405-1 and GRI 405-2. There are five categories: workplace diversity management approaches, gender diversity, age diversity, racial diversity, and disability diversity. Overall, 15 disclosure items were developed. Researchers carefully read the related visual content to understand “what is it about?” in categorizing diversity themes with disclosure items in the categorization scheme. This study will involve two coders. Both researchers independently coded narratives and visual elements according to the workplace diversity disclosure categorization scheme (see Table 1).

Table 1. Disclosure Categorization

No	Disclosure Categories	Disclosure Items
1	Current workplace diversity measures	Current workplace diversity measures
	Workplace diversity management policy	Workplace diversity management policy
	Workplace diversity strategic vision	Workplace diversity strategic vision
	Workplace diversity targets	Workplace diversity targets
	Workplace diversity culture	Workplace diversity culture
2	Gender diversity in corporate governance bodies	Gender diversity in corporate governance bodies
	Gender pay ratios in corporate governance bodies	Gender pay ratios in corporate governance bodies
	Gender diversity by employee grouping	Gender diversity by employee grouping
	Gender pay ratios by employee grouping	Gender pay ratios by employee grouping
3	Age diversity in corporate governance bodies	Age diversity in corporate governance bodies
	Age diversity by employee grouping	Age diversity by employee grouping
4	Racial diversity in corporate governance bodies	Racial diversity in corporate governance bodies
	Racial diversity by employee grouping	Racial diversity by employee grouping
5	Disability diversity in corporate governance bodies	Disability diversity in corporate governance bodies
		Disability diversity by employee grouping

Source: Momin and Chong (2023)

3.3. Data Analysis

Qualitative content analysis was used to analyze the data in this study. Narratives and visual elements were analyzed using impression management theory to interpret the possible messages they convey. Impression management is a concept that explains how individuals attempt to form certain impressions on others. Bolino et al. (2008) have made significant contributions to the development of this theory, particularly in an organizational

context. The purpose of impression management is to achieve specific goals, such as self-promotion, conflict avoidance, or increasing an organization's popularity. The impression management tactics in this study are based on those of [Caliskan et al. \(2021\)](#) and [Hossain et al. \(2023\)](#), who reviewed several papers on impression management and classified them into three impression management tactics: assertive, performance-oriented, and defensive. These tactics have several subcategories.

[Table 2](#) explains impression management tactics and their subcategories. The researchers carefully identified narratives of workplace diversity disclosures. The narratives were extracted in a spreadsheet. Then, the visual elements were coded alongside the narrative, applying the impression management tactics shown in [Table 2](#) to interpret the meaning of the disclosure of both the visual elements and the narrative in the sustainability report. To ensure coding reliability, 20% of the sample was randomly selected for intercoder reliability testing. This test was conducted to measure the consistency of coding results between two coders. The level of agreement relates to the similarity between coders in determining the meaning of the coded data. The results showed a Kappa test value of 0.84. This value is considered acceptable because it exceeds the acceptable limit of 0.75. The Kappa value indicates agreement between coders. Therefore, the coding procedure can be continued for other company sustainability reports.

Table 2. Impression Management Tactics

Code	Tactics	Definition
A	Assertive Tactics	Used by organizations to build a particular reputation among target audiences or stakeholders.
A1	Ingratiation	Organizations attempt to present themselves as attractive to others by flattering or praising them.
A2	Self-Promotion	Presenting the organization as reliable, competent, effective, and successful.
A3	Examples	Highlighting the organization's integrity and socially responsible behavior.
A4	Entitlement	Claiming responsibility for positive events.
A5	Enhancement	Maximizing the perceived benefits of an event.
O	Performance-Oriented Tactics	Tactics organizations use to highlight their performance to stakeholders.
O1	Selectivity	Being selective in highlighting performance figures to portray the organization in the best light.
O2	Performance Comparison	Management selects benchmarks that positively portray current performance.
D	Defensive Tactics	Organizational management uses defensive tactics to respond to poor performance
D1	Disassociation	Distancing the organization from negative or threatening events
D2	Excuses	Acknowledging actions but not taking responsibility for a negative event
D3	Justification	Accepting responsibility but denying that the actions caused the negative impact
D4	Apology	Accepting partial responsibility for the adverse event and expressing regret
D5	Restitution	Compensating victims
D6	Concealment	Covering or obscuring the negative event or emphasizing the good news
D7	Negligence	Selectively focusing on good issues and ignoring bad ones.

Source: [Caliskan et al. \(2021\)](#)

4. Results and Discussion

4.1. Visual Elements in Disclosure of Workplace Diversity

An analysis of 69 sustainability reports from 23 state-owned enterprises (SOEs) over three years revealed that visual elements were widely used in workplace diversity disclosures. A total of 766 photos, figures, and tables were collected, representing 366, 97, and 303, respectively. Photos accounted for the highest percentage of diversity disclosures in SOEs, at 47.78%, followed by tables at 39.56%, and images at 12.66%. Photos are a widely used visual element because they enhance persuasion, evoke emotions, and convey socially constructed meanings better than images and tables (Davison, 2015; Momin & Chong, 2023; Seo, 2020). The use of photos in company reports has increased year after year. Companies tend to use photos to convey sustainability information. This could be a corporate strategy for disclosing information about workplace diversity.

In the use of visual elements for diversity disclosure in state-owned enterprises (SOEs), gender diversity has the highest percentage (72%), followed by age diversity (15%). The lowest percentage of visual elements used is in the racial diversity category, at 2% of visual elements disclosed in workplace diversity disclosures. The companies sampled in this study combine visual and textual information on workplace diversity to convey positive messages that can shape readers' perceptions of the company's image. In addition, companies use visual elements strategically as part of assertive impression management, such as promoting themselves, showing real-life examples, or highlighting their achievements, especially in areas such as gender diversity.

Emphasizing gender diversity disclosure in sustainability reports can positively impact companies by building an image as an inclusive organization, attracting public attention, and increasing attractiveness to investors and potential employees. However, if not accompanied by balanced representation and policies for other forms of diversity, such as age, race, and disability, this strategy can create unfair perceptions, create the impression of mere image-building, and diminish the company's credibility in its commitment to overall inclusivity. Table 3 presents the number and percentage of visual elements by workplace diversity disclosure category.

Table 3. % Diversity Disclosure

Catg.	Mangt. Apc.	%	Gen.	%	age	%	race	%	Dis.	%	Total	%
Photos	0	0%	342	93%	9	2%	12	3%	3	1%	366	100%
Images	49	52%	37	37%	3	3%	1	1%	7	7%	97	100%
Table	11	3%	174	58%	105	35%	3	1%	10	3%	303	100%
Total	60	8%	553	72%	117	15%	16	2%	20	3%	766	100%

Source(s): Authors' own work

Some sample companies used one or two visual elements simultaneously to convey information about their approach to diversity in the workplace. Figure 1 shows the percentage of employees involved in the company. Images of women can help attract attention and reinforce the implicit message that the company has aspirations or targets, and that their realization involves the number of women in the company. Quoting Caliskan et al. (2021), these images and textual narratives can be an impression management tactic that companies can use selectively to highlight their performance figures in supporting and realizing their commitment to the role of women in the company to enhance the company's positive image and attract investors.

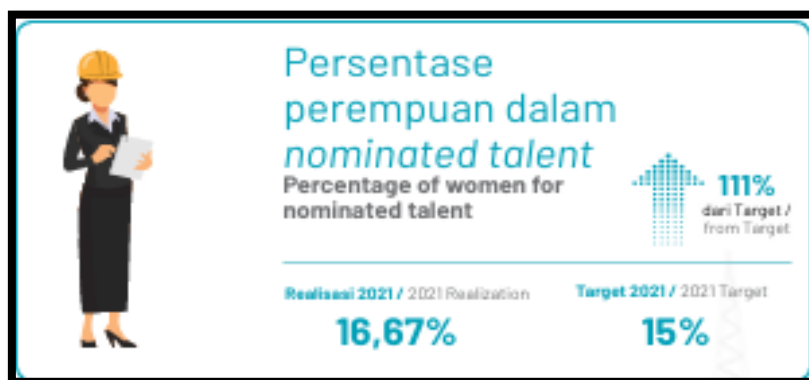


Figure 1. Image and Narrative Depicting the Diversity Management Approach in the Workplace

Source: PT Perusahaan Listrik Negara Sustainability Report (2021)

The disclosure of the gender diversity category focuses on the number of men and women in corporate governance bodies and among employees. Visual elements are used to illustrate gender diversity in corporate governance and among employees. For gender diversity, the sample companies used all three types of visual elements. Figure 2 shows images and narratives depicting women in senior positions. This demonstrates that the company fulfills gender diversity even at the highest levels of the organization. Figures 3 and 4 also show gender diversity in corporate governance bodies and among employees, as reflected in photos of happy expressions.

As in research by Chong et al. (2019), photos of families and children in company reports are often perceived as examples of reality and are effectively used for impression management and self-promotion. Chong et al. (2019) also found that most companies use photos of female employees and children with happy expressions to attract readers of their gender diversity reports. Furthermore, women are more concerned about reputational loss than men because they are more long-term oriented, which enables them to mitigate risks in senior management better (Gavana et al., 2024). Therefore, companies symbolically strive to create a positive image as caring and committed corporate citizens (Arora & Lodhia, 2017).

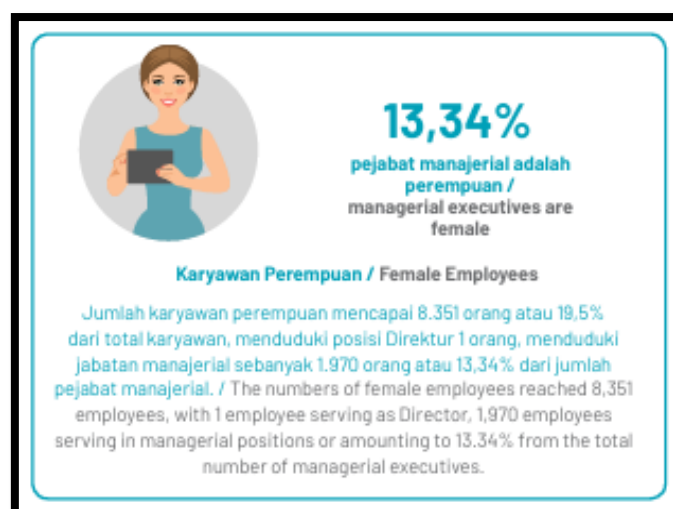


Figure 2. Images and Narratives Depicting Gender Diversity

Source: PT Perusahaan Listrik Negara Sustainability Report (2021)



Figure 3. Photo Depicting Gender Diversity

Source: PT Reasuransi Indonesia Utama Sustainability Report (2022)



Figure 4. Photo Depicting Gender Diversity

Source: PT Bank Rakyat Indonesia Sustainability Report (2022)

Although gender diversity disclosure is the category with the highest use of visual elements, information on gender-related salaries is rarely disclosed. Figure 5 shows an image accompanied by a narrative comparing the salary ratio between men and women. This suggests that gender-related salary details are less preferred by most of the sample companies and therefore are not disclosed in their company reports. These companies are likely trying to avoid publicizing a sensitive issue that remains widespread today, even though they have achieved employment equality between men and women (Moore & Tailby, 2015). Therefore, it is not surprising that the use of visual elements is still rare in gender-related salary disclosures. Although visual elements can make information more engaging, companies may be trying to conceal information by disclosing it sparingly and

discreetly. This aligns with the impression-management tactic employed by [Caliskan et al. \(2021\)](#) to hide adverse events or to emphasize positive ones.



Figure 5. Image and Narrative Depicting the Salary Ratio between Men and Women
Source: PT Pupuk Indonesia Sustainability Report (2020)

Furthermore, regarding age diversity disclosure, the sample companies frequently use tables to convey this information in their reports. [Figures 6](#) and [7](#) show photographs demonstrating workplace diversity practices implemented by a state-owned enterprise (SOE), specifically age diversity. The photos depict happy employees of various ages. Such photographic images attempt to evoke positive feelings in readers ([Cooper & Slack, 2015](#); [Davison, 2015](#)). [Figures 8](#) and [9](#), meanwhile, display tables showing age diversity within the governance body and employees. These tables demonstrate that the company employs a diverse age range. This visual element can create a positive impression on readers and, in turn, attract investors.

The racial diversity category was expressed through photographs and tables presented by the sample companies. Photos were more prominent in highlighting racial diversity. [Figures 10](#) and [11](#) illustrate how companies have already implemented workplace diversity, specifically racial diversity. The photos depict several happy employees of various races. Photos are generally considered transparent representations of reality, so these images can serve as visual rhetorical tools to influence stakeholders' perceptions ([Chong et al., 2019](#)).



Figure 6. Photo Depicting Age Diversity

Source: PT Pupuk Indonesia Sustainability Report (2020)



Figure 7. Photo Depicting Age Diversity
Source: PT Jasa Marga Sustainability Report (2022)

Jenjang Jabatan dan Usia Position and Age	2020						2019					
	Pria Male		Wanita Female		Total Total		Pria Male		Wanita Female		Total Total	
	Orang Person	%	Orang Person	%	Orang Person	%	Orang Person	%	Orang Person	%	Orang Person	%
Karyawan Tetap Permanent employees	4.951	79%	1.220	83%	6.171	79%	5.248	100%	1.291	100%	6.539	100%
< 30 Tahun < 30 Years	1.431	29%	504	41%	1.935	31%	1.732	33%	570	44%	2.302	35%
30 – 50 Tahun 30 – 50 Years	2.870	58%	551	45%	3.421	55%	2.861	55%	553	43%	3.414	52%
> 50 Tahun > 50 Years	650	13%	165	14%	815	13%	655	12%	168	13%	823	13%
Karyawan Kontrak Contract employees	1.355	21%	257	17%	1.612	21%	1.476	100%	296	100%	1.772	100%
< 30 Tahun < 30 Years	1.166	86%	246	96%	1.412	88%	1.195	81%	275	93%	1.470	83%
30 – 50 Tahun 30 – 50 Years	151	11%	9	4%	160	10%	208	14%	13	4%	221	12%
> 50 Tahun > 50 Years	38	3%	2	1%	40	2%	73	5%	8	3%	81	5%
Total	6.306	100%	1477	100%	7.783	100%	6.724	100%	1.587	100%	8.311	100%

Figure 8. Table Depicting Age Diversity
Source: PT Jasa Marga Sustainability Report (2020)

Keterangan	2022						2021						Description
	<30	%	30-50	%	>50	%	<30	%	30-50	%	>50	%	
Dewan Komisaris	-	-	-	-	6	-	-	-	-	-	6	100	Board of Commissioners
Direktur	-	-	1	-	8	-	-	-	1	11	8	89	Board of Directors
Kepala Divisi dan setingkatnya	-	-	23	1	24	1	-	-	10	32	21	68	Division Head and equivalent
Kepala Bagian dan setingkatnya	-	-	101	6	36	2	1	1	93	78	26	22	Department Head and equivalent
Kepala Seksi dan setingkatnya	15	1	217	12	57	3	9	4	193	75	54	21	Section Head and Equivalent
Staf dan setingkatnya	245	14	159	9	1	-	57	36	101	64	1	1	Staff and equivalent
Staf Muda dan setingkatnya	240	13	154	9	25	1	77	32	144	60	18	8	Junior Staffs and equivalent
Pelaksana dan setingkatnya	43	2	365	20	78	4	-	-	384	85	66	15	Executives and equivalent
Jumlah	543	30	1020	57	235	13	144	11	926	73	200	16	Total

Figure 9. Table Depicting Age Diversity
Source: PT Bio Farma Sustainability Report (2020)



Figure 10. Photo Depicting Racial Diversity

Source: PT Pertamina Sustainability Report (2021)



Figure 11. Photo Depicting Racial Diversity

Source: PT Bio Farma Sustainability Report (2021)

Disability diversity is communicated through visual elements, including information on targets and the number of employees with disabilities. Companies use these disclosures to enhance or promote their commitment and success in managing disability diversity in the workplace. Companies may use these disclosures as an impression-management tactic to enhance their positive image and convey a favorable impression to readers about the company’s disability diversity practices. Figure 12 presents the total number of employees with disabilities within the company’s permanent workforce and apprenticeships. Figures 13 and 14 show photos of individuals with disabilities appearing to be working comfortably and within their capabilities. However, very little disclosure is made about the diversity of disability within the governance body in company reports. This may be due to the small number of employees with disabilities at the top leadership level, which may lead companies to employ the impression management tactic of concealment, as Caliskan et al. (2021) note, to avoid reporting such information.



Figure 12. Images and Narratives Depicting the Diversity of Disabilities

Source: PT Bank Mandiri Sustainability Report (2022)



Figure 13. Photo Depicting the Diversity of Disabilities

Source: PT Pertamina Sustainability Report (2021)



Figure 14. Photo Depicting the Diversity of Disabilities

Source: PT Pertamina Sustainability Report (2021)

Overall, the findings indicate that the disclosure of visual elements encompasses positive aspects related to workplace diversity. This serves to affirm the company's commitment and performance in supporting workplace diversity. No visual elements were found to convey a negative impression. Visual elements were used to highlight, enhance, strengthen, or draw out narratives Davison (2015) suggests that when all types of visual elements are used alongside narratives, the interconnected elements strengthen the reader's impression. This is due to the opportunity to process information from two different sources of stimuli, resulting in knowledge. Therefore, these findings demonstrate the power of visual rhetoric and how visual elements work to create a positive impression on readers, ultimately attracting more investors. This is a way for companies to promote themselves through impression management tactics. A common impression management tactic in workplace diversity disclosures is assertive impression management through the use of visual elements.

4.2. Textual Narratives in Workplace Diversity Disclosure

An analysis of 69 sustainability reports from 23 state-owned enterprises (SOEs) over three years revealed that narratives can support visual elements in workplace diversity disclosures. A total of 587 narratives were collected. Narratives are sentences or paragraphs explaining workplace diversity disclosures. In terms of the use of narratives for diversity disclosures in SOEs, workplace diversity management was the most common category, with 357, followed by gender diversity, with 160. The least common narratives were racial diversity, with 15. [Table 4](#) displays examples of narratives included in impression management tactics for workplace diversity disclosures. [Table 5](#) presents the distribution of visual elements by workplace diversity disclosure category.

Disclosures in the gender diversity category focused on the number of men and women on the company's governance bodies and employees. Textual narratives were expressed positively, similar to the workplace diversity management approach category. Here is an example of a narrative that reveals gender diversity in a company.

Table 4. Examples of Narratives in Disclosure of Diversity in the Workplace

Tactics	Narrative Texts
Assertive Tactics	
Licking	Pupuk Indonesia highly values the diversity of its employees and governance bodies, including age, gender, job level, education level, ethnicity, religion/belief, political views, cultural background, and so on (PT Pupuk Indonesia Sustainability Report 2020, p. 97).
Self Promotion	The Company implements selective and open recruitment and career development without discrimination (gender, race, ethnicity, and religion), prioritizing internal sources while considering employee track records, achievements, abilities, and competencies (PT Jasa Marga Sustainability Report 2020, p. 159).
Example	KAI already has a community that brings together female employees on an inclusive platform to improve their skills and leadership, namely the Association of Female and Female Railway Employees' Wives (PIKKA) (PT Kereta Api Indonesia Sustainability Report 2022, p. 621).
Right	The principles of equality and non-discrimination are implemented in accordance with Law No. 13 of 2003 concerning Manpower, in line with ILO Convention No. 111/1958 concerning Discrimination in Respect of Employment and Occupation, which Indonesia has ratified. The commitment to maintaining diversity and non-discrimination resulted in no incidents of discrimination; thus, no corrective action was required during the reporting year (PT Adhi Karya Sustainability Report 2020, p. 113).
Enhancement	TelkomGroup's commitment to providing equal opportunities for career advancement is evident in the presence of female employees at various levels. The biggest challenge TelkomGroup faces is the lower interest among women than among men in pursuing careers in the telecommunications industry (PT Telekomunikasi Indonesia Sustainability Report 2020, p. 110).

Table 4. Examples of Narratives in Disclosure of Diversity in the Workplace (Continued)

Tactics	Narrative Texts
Performance-Oriented Tactics	
Selectivity	Male and female employees have equal potential and opportunities for career development, including filling structural positions and roles. (p. 181) Similarly, at the managerial level, there are also positions entrusted to women. At the Division Head/Equivalent (BOD-1) level, 44% are women, and at the Department Head/Equivalent (BOD-2) level, 29% are women. (2022 Sustainability Report of the Indonesian Republic Printing Company, p. 181).
Performance Comparison	As of 2021, SIG's millennial (young) talent comprised 22% of its total employees. This represents a 14% increase from 8% the previous year. Meanwhile, SIG's female talent reached 19% in 2021, up two percentage points from 17% the previous year (PT Semen Indonesia Sustainability Report 2021, p. 151).
Defensive Tactics	
Disassociation	-
Reason	-
Justification	The company recruits more male employees than female employees. This is not due to SIG's discrimination, but rather due to the nature of SIG's industry. In this case, the company requires employees in the infrastructure cluster, where the majority of the required expertise lies in engineering, fieldwork, and manufacturing. This situation leads to a male predominance in SIG's employee recruitment (PT Semen Indonesia Sustainability Report 2022, p. 211).
Apology	-
Restitution	-
Concealment	-
Negligence	-

Source(s): Authors' own work

Based on Decree No. 168/MBU/2020, the Board of Directors membership increased from 11 to 6, with two members, or 33.33%, being women (PT Pertamina Sustainability Report, 2020, p. 214).

The company has 1,223 male employees and 485 female employees (PT Bio Farma Sustainability Report, 2021, p. 189).

This sentence indicates that the company has implemented gender diversity. In the first narrative, the company maintains women's presence in its top ranks despite a reduction in staff. In the second narrative, the composition of men and women is indeed more male. However, the company also continues to employ women to achieve gender diversity. Both narratives indicate that the company is selective in highlighting the number of men and women in governance bodies and among employees. This demonstrates that the company is fulfilling gender diversity even at the highest levels of the organization. The company has demonstrated that it has implemented gender diversity, although the overall number of women needs to be increased to be more inclusive. Women are more concerned about

reputational loss than men because women are more long-term oriented (Gavana et al., 2024). Having women in upper management can help companies better avoid risks (Gavana et al., 2024). Therefore, companies use selective performance-oriented impression management tactics to portray the company in the best light and symbolically strive to create a positive image as a caring and committed corporate citizen (Arora & Lodhia, 2017).

Table 5. % of Textual Narratives Disclosure of Diversity

Cat.	Mangt. Ap.	%	Gen.	%	Age	%	Race	%	Dis.	%	Total	%
Narrative	357	61%	160	27%	32	5%	15	3%	23	4%	587	100%

Source(s): Authors' own work

Gender diversity disclosure, including information on gender-related salaries, is rarely provided. For companies that do disclose salaries, the disclosure is primarily a brief statement about gender-related salary policies. The following is an example of a narrative that reveals the gender pay gap in the workplace.

The ratio of basic salary and remuneration between female and male employees is 1:1 across all of the Company's operational areas (PT Pupuk Indonesia Sustainability Report, 2020, p. 99).

One concrete form of anti-discrimination policy is the guarantee of gender-neutral wages. The company provides salaries and remuneration that fully account for job classification, length of service, workload, and work performance. This can encourage female workers to succeed without worrying about potential gender discrimination (PT Bank Rakyat Indonesia Corporate Report, 2022, p. 122).

The narrative explains the gender-to-male ratio, which is consistent or equal. The first sentence directly indicates a 1:1 salary ratio for men and women. In this case, the company is comparing its performance, portraying itself positively. In the second narrative, the company exemplifies its anti-discrimination policy, which provides salaries based on job classification, length of service, workload, and work performance rather than gender. However, the company provides little disclosure of this salary ratio. This suggests that gender-related salary details are unpopular among most sample companies, resulting in limited disclosure in their company reports. These companies are likely attempting to avoid publicizing a sensitive issue that remains widespread today, even though they have achieved employment equality between men and women (Moore & Tailby, 2015). Companies may attempt to conceal information by disclosing it sparingly and discreetly. This aligns with the impression management tactic employed by Caliskan et al. (2021), which involves hiding adverse events or emphasizing positive ones.

Furthermore, for the age diversity disclosure category, the sample companies used brief textual narratives in the form of policies on minimum working age and retirement age. The following is an example of a narrative that addresses age diversity in the workplace.

Garuda Indonesia's governance body, including the supporting committees of the Board of Commissioners and the Board of Directors, has achieved diversity across gender, expertise/education level, and age group. This diverse composition is expected to contribute to the development and resolution of any issues that arise within the Company (PT Garuda Indonesia Sustainability Report, 2022, p. 70).

BRI's Head Office, Regional Offices, and Branch Offices enforce a minimum age requirement for prospective employees of 20 years, thus prohibiting the employment of underage children (PT Bank Rakyat Indonesia Sustainability Report, 2020, p. 166).

The retirement age for SIG employees is 56 (PT Semen Indonesia Sustainability Report, 2021, p. 174).

This narrative demonstrates that the company has implemented age diversity. Not only are employees diverse in age, but the corporate governance body is also diverse in age. They enforce minimum requirements for prospective employees. This ensures the company does not employ underage individuals. The company also sets employee retirement ages. This is also done to ensure that employees are of productive age. This narrative in disclosing age diversity is an example of the company highlighting corporate integrity and socially responsible behavior.

Textual narratives about workplace diversity, particularly racial diversity, are rarely disclosed by the sample companies. The following is an example of a narrative regarding racial diversity in a company's sustainability report.

As of the end of 2021, PERTAMINA employed 29 workers from Papua and 116 workers from Kalimantan (PT Pertamina Sustainability Report, 2021, p. 181).

The business area spans all of Indonesia, from Sabang to Merauke, with diverse ethnicities, cultures, races, and religions, and diverse differences enrich PLN's culture. We respect every difference and diversity to create a harmonious, conducive, and comfortable work environment. Every employee is given equal rights, obligations, and opportunities regardless of gender, race, ethnicity, religion, or background (PT Pembangkit Listrik Negara Sustainability Report, 2022, p. 128).

The narrative explains the company's racial diversity. It extends not only to lower-level employees but also to senior management positions. This narrative demonstrates the company's selective approach to highlighting the number of racially diverse employees. It also demonstrates their self-promotion for achieving racial diversity within the company. Highlighting racial diversity in the workplace can enhance the company's positive image.

Disability diversity is expressed through a narrative that includes information related to policies, targets, and the number of employees with disabilities within the company. The following is an example of a narrative disclosing workplace diversity. The total number of employees with disabilities as of 2020 was 43. The company targets a 2% workforce by 2026. New employees are assigned to work areas based on organizational needs (PT Pertamina Sustainability Report, 2020, p. 165).

Telkom not only implements gender equality practices but also ensures equal opportunities and support for employees with disabilities throughout their careers. As of the end of 2022, we had 11 employees with disabilities, including those with physical disabilities, deafness, blindness, and speech impairments. Employment of employees with disabilities is tailored to their skill levels and abilities to ensure their continued productivity. We strive to provide a safe and comfortable workplace and ensure there is no mistreatment or discrimination in the workplace (PT Telekomunikasi Indonesia Sustainability Report, 2022, p. 54).

The narrative explains the company's targets, the number of employees with disabilities, and their placement within the company. The company places employees with disabilities according to their abilities and ensures they are comfortable and safe in their work without discrimination. The company seeks to demonstrate that it has implemented diversity in the workplace, specifically disability diversity. The company uses this disclosure to enhance or promote its commitment and success in managing disability diversity in the workplace. Companies may use this disclosure as an assertive impression management tactic to enhance their positive image and convey a positive impression to readers about the company's disability diversity practices. However, very little disclosure of disability diversity within the governance body is made in company reports. This may be due to the small number of employees with disabilities employed at the top leadership level, which may lead companies to use concealment impression management tactics to conceal the facts by not reporting this information.

Overall, the narratives revealed indicate that the sample companies tend to use assertive impression management tactics to build an image as organizations that value, promote, and are committed to diversity. This is consistent with research conducted by [Momin and Chong \(2023\)](#). Emphasis on non-discrimination policies, inclusive initiatives, and the representation of women in certain positions became a primary focus. Performance-oriented tactics were used more cautiously, highlighting the numbers in the representation of specific groups. Defensive tactics emerged as an attempt to explain imbalances without appearing to discriminate. These findings indicate that the sample companies recognize the importance of demonstrating a commitment to diversity to stakeholders. Furthermore, it is important to consider whether a focus on specific positive aspects may obscure potential challenges the company may face in achieving diversity.

5. Conclusion

This study aims to analyze the visual and narrative elements in diversity disclosures in the sustainability reports of state-owned enterprises (SOEs) in Indonesia during the 2020-2022 period. The results show that SOEs employ a range of impression management tactics in their diversity disclosures. Assertive tactics are dominant in the visual and narrative elements of workplace diversity disclosures, suggesting an effort to build a positive image of the organization as inclusive and progressive. Although the context differs from that of [Momin and Chong \(2023\)](#), there are similarities in the strategies used in workplace diversity disclosures, namely the predominant use of assertive tactics. Meanwhile, performance-oriented and defensive tactics were also found, albeit at a lower frequency. Visual elements are used more frequently than narrative elements in workplace diversity disclosures. Companies prefer visual elements over extensive text because text is more complex. Analysis of the visual and narrative elements reveals that SOEs tend to emphasize the positive aspects of diversity and justify the imbalance in disclosure. Overall, this study confirms that visual and narrative elements in state-owned enterprise sustainability reports are used as strategic tools to manage stakeholder impressions regarding diversity issues.

This study provides a theoretical contribution by enriching the research of [Momin and Chong \(2023\)](#), particularly regarding state-owned enterprises in Indonesia. Practically, the results of this study can inform stakeholders that impression management tactics influence diversity disclosures in sustainability reports. Therefore, stakeholders need to be more critical in evaluating the information presented. Companies are expected to improve transparency and accountability in diversity disclosure by presenting more comprehensive and balanced information.

This study has several limitations. First, the scope of this study focused solely on the analysis of visual and narrative elements in state-owned enterprise sustainability reports, without encompassing other sources of information. Future research could expand the scope of the analysis by considering other sources of information and factors, such as company websites, social media, or annual reports, company characteristics, regulations, and stakeholder pressure. Second, this study analyzed only a sample of sustainability reports from 23 state-owned enterprises, so the findings cannot be generalized to other industrial sectors or to non-state-owned enterprises in Indonesia. Future research could expand the sample size to enhance the findings. Further research could also examine the relationship between workplace diversity disclosure and corporate values from an impression-management perspective. This could provide a deeper understanding of the strategic impact of impression management practices on workplace diversity disclosure on increasing corporate value.

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