



**UNIVERSITY OFTM
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Impression management observation in South African district municipalities
through attribution theory lens

by

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Dissertation submitted in partial fulfilment of the requirements of

Master of Accountancy degree

in the

Discipline of Financial Accounting

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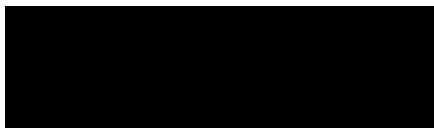
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Acknowledgements

First, I would like to thank God the father of my Lord Jesus Christ for the continued strength, favour, and grace he has been showing me in this journey. All glory belongs to Him.

Secondly, I would like to sincerely appreciate the following people for their role in the success of this dissertation:

- Mr Masibulele Phesa, my supervisor for the continued unwavering support, encouragement, and guidance
- Mrs Zanele Mgoyana, my lovely mom, for always showing love and support throughout.
- Mrs Thobeka Faith Mgoyana, my dearly beloved wife, for immense support, love, and encouragement, and for always believing in me
- My children for being the cause of my inspiration (Mlungisi, Mivuyo, and Anovuyo)
- All my siblings (Nomazizi, Lusindiso, Ntombithulile, Sinobom, Ongeziwe, and Olwam) for always believing in me and supporting me.
- My colleagues for the support, particularly the Mgowo support group, which was one of my strongest support systems in this journey.

Abstract

District municipalities play a crucial role in the local government as they have the mandate to provide services to the communities and capacitate and assist local municipalities in their jurisdiction for the provision of services delivery. Most South African district municipalities are struggling to fulfil the mandate of delivering services to the communities and this is evidenced by delivery protests for poor service delivery across South African communities. Inability to provide proper service delivery by most South African district municipalities causes them to get pressure from political opposition and the communities at large, hence they resort to partake in impression management.

The mayor's foreword is a narrative disclosure in the annual report that has no guideline in terms of what gets included in it. Management of municipalities have the discretion on what to include, which makes the mayor's foreword open to manipulation, and as such, can be a place for employing impression management tactics. This study examined the presence of impression management tactics in the mayor's foreword in the annual reports of South African district municipalities. The study followed the quantitative research method. Quantitative content analysis was used to analyse the mayor's foreword contained in the annual reports of 34 district municipalities in South Africa. Data were extracted from the annual reports available on the websites of district municipalities. Impression management tactics, in the form of textual characteristics, were examined based on the length, use of passive voice, use of personal reference, use of positive tone, and observation of readability. The study revealed that district municipalities use impression management tactics in the mayor's foreword. The study revealed that non-performing district municipalities have used a lot of personal references, and more passive voice than performing even though not significant, while performing have used significantly more positive tone than nonperforming district municipalities. The study revealed that performing district municipalities have lower readability scores than non-performing. Furthermore, there is no significant difference between performing and non-performing district municipalities on the length of the mayor's foreword, use of passive voice, use of personal references and the readability score. The study brings new insights into the use of impression management tactics in the public sector, specifically in local government. It further extends the debate on impression management and self-attribution.

Keywords: Impression management; Annual report; Mayor's foreword; Local government; District municipality; Attribution theory

Contents	
Declarations	I
Acknowledgements	II
Abstract	III
List of Tables	VII
List of acronyms.....	VIII
CHAPTER 1: INTRODUCTION AND BACKGROUND	1
1.1 Introduction.....	1
1.2 Background	2
1.3 Problem Statement	4
1.4 Objectives of the Study	5
1.5 Hypotheses	5
1.6 Significance of the Study	6
1.7 Limitations of the study	7
Chapter 1: Introduction and background	7
Chapter 2: Literature review	7
Chapter 3: Research methodology and research design.....	8
Chapter 4: Analysis and presentation of data.....	8
1.9 Chapter summary	8
CHAPTER 2: LITERATURE REVIEW.....	9
2.1 Introduction.....	9
2.2 Attribution theory.....	9
2.3 Attributional theory disclosure.....	11
2.4 District municipalities	12
2.5 Annual report.....	13
2.6 Mayor’s foreword (similar to chairman’s statement).....	15
2.7 Impression management	16
<i>Length of the mayor’s foreword</i>	28
<i>Use of passive voice</i>	28

<i>Use of personal reference</i>	28
<i>Use of a positive disclosure tone</i>	28
<i>Readability of the mayor’s foreword</i>	28
2.8 Gaps in literature	29
2.9 Chapter summary	29
CHAPTER 3: RESEARCH METHODOLOGY	31
3.1 Introduction.....	31
3.2 Honeycomb model of research components	31
3.2.1 Research Philosophy.	31
3.2.2 Research approach.	31
3.2.3 Research strategy.....	32
3.2.4 Research Design.....	32
CHAPTER 4: DATA PRESENTATION AND ANALYSIS.....	41
4.1 Introduction.....	41
<i>Length of the mayor’s foreword</i>	42
The Mann-Whitney U test – based on the number of words.	43
The Mann-Whitney U test– length based on number of pages.....	43
Source: Researcher’s compilation.....	44
Use of passive voice.....	44
The Mann-Whitney U test – passive voice	45
Source: Researcher’s compilation.....	46
Use of personal references	46
The Mann-Whitney U test- personal references	47
Source: Researcher’s compilation.....	47
Use of a positive disclosure tone in the form of sentiments	47
Source: Researcher’s compilation.....	49
Readability of the mayor’s foreword	49
The Mann-Whitney U test- readability score.....	50
Source: Researcher’s compilation.....	50

4.3 Summary	50
CHAPTER 5: SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS.....	54
5.1 Introduction.....	54
5.2 Summary of the study	54
5.3 Conclusion	56
5.4 Recommendations.....	57
5.5 Suggestions for further study	57
6. References.....	59
7. APPENDICES.....	64
7.1 Ethical clearance	64
7.2 Turnitin report	66
7.3 Certificate of editing	67

List of Tables

Table 1: Length of the mayor’s foreword based on number of words as well as pages. 41

Table 2: Length of the mayor’s foreword in words and pages Mann-Whitney U test 43

Table 3 Use of passive voice in the mayor’s foreword 43

Table 4 Use of passive voice in the mayor’s foreword Mann-Whitney U test 44

Table 5 Use of personal reference in the mayor’s foreword 45

Table 6 Use of personal references, Mann-Whitney u test 46

Table 7 Use of positive disclosure tone in the form of sentiments 47

Table 8 Readability of the mayor’s foreword 48

Table 9 Readability score, Mann-Whitney u test 49

Table 10 link between findings of the study and the literature 51

List of acronyms

COVID-19 – Corona virus disease

MFMA – Municipal Finance Management Act

AGSA – Auditor General South Africa

GRAP- Generally recognized accounting practice

IFRS- International Financial Reporting Standards

JSE – Johannesburg Stock Exchange

LSE – London Stock Exchange

CHAPTER 1: INTRODUCTION AND BACKGROUND

1.1 Introduction

District municipalities are under scrutiny and pressure from the stakeholders such as communities, standing committee on public expenditure for lack of proper and effective service delivery (Notsi, 2012). The pressure goes further to the respective local municipalities falling under their jurisdiction. Owing to this immense pressure, district municipalities must demonstrate their ability for service delivery and ensure accountability to their stakeholders. Besides, it is the mandate of the municipalities to deliver services to the communities. In the quest to ensure service delivery, municipalities try to impress society in many ways so as to sway away attention from poor performance and poor service delivery. For instance, on one hand, the accounting officer, referred to in the Municipal Finance Management Act as the Municipal Manager, tries to run the municipality smoothly to ensure that it fulfils its mandate. On the other hand, the Mayor, who is in the political office, must ensure that the policies of the governing party and its interests are prioritised. Consequently, the municipality is caught in a dilemma to ensure service delivery and serve the governing party's political interest, and for this reason, the phenomenon of impression management manifests. A strategic way is used both consciously and unconsciously to manage the perception of others (Landtsheer et al., 2008). This strategic phenomenon finds its way to manifest as immense pressure overwhelms municipal officials. There are many obvious reasons for this, such as the presumed responsibility to keep political principals in power, gaining more electoral support, managing public perception and maintain public trust. In this regard, impression management is conveniently used through reporting, mostly in the voluntary narrative disclosures in the annual report.

Moreover, organisations including, municipalities tend to use narrative disclosure to influence the perception of their stakeholders (Leung et al., 2015). Municipalities may use any narrative voluntary disclosure statement, such as the mayor's foreword, to partake in impression management (Mayor's statement). Notably, this statement is the first statement in the annual report as per the National Treasury annual report format and, most likely, users, stakeholders, and the public read it first. In any case, the mayor's foreword is the first chapter of the annual report. Thus, the municipality's management may find it appropriate to use it to impress the readers. This study examined the use of impression management in the mayor's foreword of 44 South African district municipalities. The study is crucial as it will reveal new knowledge from the impression management perspective in the South African district municipalities. The

following sections deal with the background, problem statement, objectives of the study, hypothesis, significance of the study, limitations of the study, and organisation of the study.

1.2 Background

Impression management is the subject matter of many researchers in different disciplines (Phesa, 2021; Yasseen et al., 2017). The phenomenon called impression management refers to how organisations make the public perceive them through selective presentation and disclosure of information (Leung et al., 2015). Organisations want to be perceived as doing great things in the communities they operate in, and they therefore try to impress those communities and societies through their reports. Organisations portray images expected of them by using tactics of impression management and, as such, stakeholders, the public, and users sit with the impression that the performance of the organisations is within their expectations (Hossain et al., 2022). Some organisations do this through narrative disclosures in their annual reports. Preparation of the annual report is mandatory for municipalities in South Africa. The National Treasury issued guidance on what should be covered in the annual report and the mayor's foreword (statement) must be in the annual report. The mayor's foreword (statement) is a narrative disclosure and is similar to, and serves the same purpose as, the chairman's statement in private sector companies. In the National Treasury guidelines, there is nothing that guides or governs what should be written or reported in the mayor's foreword. This leaves the municipality with an option to include anything they want in the mayor's foreword and not include anything they do not want to be included. This then makes the mayor's foreword subject to impression management tactics.

The study replicates that of Phesa (2021) which examined impression management in the top 40 companies listed on the JSE, and it looked at the narrative disclosures in the annual report, specifically the chairman of board statement. This study nevertheless concentrated on the mayor's foreword (statement) in the annual reports of district municipalities in South Africa. According to the Municipal Structures Act of 1998, South African municipalities fall into three categories, namely metropolitan, district, and local municipalities. South Africa has 44 district municipalities, and each district municipality has some local municipalities it monitors and assists with service delivery to the public, which makes district municipalities play a big role in the local government space. Municipalities fall within the sphere of local government. The necessity and the mandate to respond and act on the community's needs directly is what makes local government crucial (Notsi, 2012). Municipalities therefore have a huge responsibility to

deliver services to the people, but this has not been happening effectively, given the service delivery protests by communities (Nzama, 2019). Municipalities are allocated grants yearly through equitable share and conditional grants by the National Treasury so that they can use the grants to provide services to the communities they operate in. Municipalities are then expected to account to the stakeholders on how they have delivered the services.

The municipal council, including the mayor, who plays oversight role over the municipality, is voted for by the local communities and would therefore do anything possible to impress the communities that voted them into the municipality so that they can elect them again (Tagesson et al., 2013). In the local government sphere, stakeholders use the audit outcomes to assess the performance of the municipalities rather than profitability, as the mandate of the municipality is not to make a profit but to deliver services to the public and account for that (Mamogale, 2014). The audit outcomes are given by the Auditor General South Africa (AGSA), an audit institution mandated to perform audits in the South African public sector. Stakeholders and the public hold good audit outcomes in the highest regard and they do not take lightly any poor audit performance (Sigcau, 2013). Poor audit outcomes lead to the stakeholders losing hope and trust in the municipalities. According to the AGSA (2023), district municipalities have improved their audit performance, but their local municipalities have regressed. According to Notsi (2012), public sector institutions lack accountability and service delivery and, as such, communities demand greater value for money allocated for service delivery. The institutions trying to address the matter use annual reports to report or to account on what they have done. Some of the district municipalities are struggling when it comes to audit performance, and they struggle to deliver the services as they should, owing to misuse of money and, in most cases, poor financial management. As a result, municipal management may employ impression management tactics to omit or include ambiguous information in the annual report, and this can easily be done in the mayor's foreword (statement). Municipalities with poor audit performance may use the mayor's forward to employ impression management tactics and shy away from the poor audit outcomes by attributing poor performance to external factors. From the review of literature and researcher's knowledge there were no studies done investigating impression management in the local government both local and international.

Attribution theory was used as a theoretical background for the study to see how municipalities attribute unfavourable audit outcomes to external factors and favourable audit outcomes to themselves and how they impress the stakeholders and the users of annual reports. Given the

challenges that municipalities face, such as poor audit performance, poor financial management and lack of accountability, there is a possibility of the information disclosed in annual reports to be incomplete or inaccurate (Phesa, 2021).

1.3 Problem Statement

The use of impression management causes inaccurate and incomplete information in the form of manipulation. Impression management usage causes ambiguity in corporate reporting, which consequently compromises the user's decision-making abilities (Phesa, 2021). The annual report is a tool used as a channel to communicate information to stakeholders and it is generally approved by stakeholders as a channel for the disclosure of information by organisations (Moloi & Adelowotan, 2018). A municipality may find it convenient to use impression management in the mayor's foreword as users rely on annual reports. South African district municipalities may engage in impression management due to their lack of proper service delivery, poor audit performance, poor accountability which makes stakeholders and opposition political parties demand accountability for the poor performance. In a quest to respond municipalities may try ways to sway the attention of the stakeholders away from their poor performance through engaging in impression management tactics. The municipality may disclose information in the mayor's foreword in a way that will put itself in a favourable manner, though it is contradictory to the true state of that organisation (Roman et al., 2019). As Radebe (2021) shows, certain municipalities' annual reports contained ambiguous terms which were not explained. It is apparent that organisations (including municipalities) manipulate the information reported in the mayor's foreword in annual reports, making the information inaccurate and incomplete. This positive bias leads to deception and concealment of information (Dhludhlu et al., 2022a). The concern about the accuracy and completeness of narratives disclosed in the municipality's annual report makes one wonder whether, in South African district municipalities, the mayor's foreword, which is disclosed in the annual report, has impression management. To this end based on the review of impression management literature and researcher's knowledge there has been no studies done investigating the phenomena of impression management both in South Africa and in other countries in district municipalities.

1.4 Objectives of the Study

1.4.1 Main objective:

The main purpose of the study was to establish whether South African district municipalities partake in impression management in the mayor's foreword. Thus, the study examined the use of impression management in the mayor's foreword in district municipalities in South Africa through the length, the use of passive voice, the use of personal references, disclosure tone (Phesa (2021) and readability (Mankayi et al. (2023)).

1.4.2 Sub- objectives:

Based on audit outcomes, the objectives of the study were to:

- establish whether performing and non-performing South African district municipalities participate in impression management by way of textual characteristics of the mayor's foreword based on its length;
- examine whether performing and non-performing district South African municipalities participate in impression management by way of the passive voice of the mayor's foreword;
- assess the use of personal references in the mayor's foreword of performing and non-performing district municipalities in South Africa;
- evaluate the use of positive tone by way of sentiments in the mayor's foreword of performing and non-performing district municipalities in South Africa, and
- Observe the readability in the mayor's foreword of performing and non-performing district municipalities in South Africa.

1.5 Hypotheses

This study was explanatory, and, as such, had a hypothesis in place of the research question.

The study replicates Phesa's (2021) study that examined impression management in the top 40 companies listed on the JSE. The following null hypothesis guided the study:

H1: There is no difference in the textual characteristics of the information reported in the mayor's foreword of performing and non - performing South African District municipalities.

In the replicated study, the hypothesis was tested using the following characteristics: the length, passive voice, personal reference, and positive tone used in the mayor's foreword. To distinguish this study from replicated study, an additional variable, namely readability, adopted

from Mankayi et al. (2023), was incorporated into this study. Another differentiating factor was the population of the study, which was local government, specifically the district municipalities, and the focus was on audit performance (as the mandate for the municipalities is not to make a profit) rather than profitability, which is different from top 40 JSE-listed companies, whose focus is profitability.

For every variable, there is a sub – null hypothesis:

1. **Length of the mayor's foreword:** H1.1 The mayor's foreword of performing and nonperforming South African district municipalities have similar length
2. **Use of passive voice:** H1.2 Mayor's foreword of performing and non-performing South African district municipalities will have the same percentage of passive voice
3. **Use of personal references:** H.1.3 Mayor's foreword of performing and non-performing South African district municipalities will have the same number of personal references
4. **Use of positive disclosure tone:** H.1.4 Mayor's foreword of performing and non-performing South African district municipalities will have the same percentage of positive tone on disclosure in the form of sentiments.
5. **Readability of the mayor's forward:** H.1.5 The mayor's foreword of performing and nonperforming South African district municipalities will have the same readability score.

1.6 Significance of the Study

Many studies were done on South African district municipalities, including evaluating supply chain management practices implementation and supply chain management challenges (Migiro and Ambe (2008), enhancing service delivery in local government in district municipalities (Pretorius and Schurink (2007), and the impact electronic filing systems have on tax compliance in the South African district municipality (Mongwaketse, 2015). Research has also been done to explore the way in which local government responds to capacity development challenges in district municipalities (Mphahlele and Zandamela (2021), trust and performance relationships and how it affects service delivery in district municipalities (Ndevu (2019) and many more studies except on impression management. A lot of research (including studies mentioned above) on the public sector, specifically local government, has been done, but, to the researcher's knowledge, impression management on local government has not been well researched.

This study adds to the literature by bringing to light impression management tactics employed by South African district municipalities in the annual report. The study opens the eyes of the users and stakeholders of the district municipalities to question when reading the mayor's foreword in the annual report to always confirm the validity and accuracy of the information reported in the mayor's foreword. This study adds to the literature by looking at impression management in the mayor's forward in the South African district municipalities. Phesa (2021) conducted a study in which he observed the participation of profitable and non-profitable companies as far as impression management is concerned in the JSE top 40 listed companies. This study covers a gap in impression management in narrative disclosures of the local government. This study was thus different from the above study as it investigated a new population, and an extra factor embraced by Mankayi et al. (2023) distinguishes this study, hence revealing new knowledge of how South African district municipalities, be they performing or non-performing, use impression management in the mayor's foreword.

1.7 Limitations of the study

This study assessed impression management in the mayor's foreword in district municipalities in South Africa only and has thus not focused on the other elements of the annual report like municipal manager overview, audit committee report. The study also focused on district municipalities only and left out other categories of local government. Therefore, the other categories of local government and the municipal manager overview, audit committee report, may contain impression management tactics.

1.8 Organisation of the study

This section details how the study is organised. The study is organised as shown below:

Chapter 1: Introduction and background

This chapter gives an overview of the area researched and the topic that is researched. Synopsis of the justification and relevance of the research topic are done. A discussion of the research problem and the research methodology used is also in this chapter.

Chapter 2: Literature review

The focus in this chapter is on review of literature, focusing on the history of annual reports, the mayor's foreword, and impression management. The study follows systematic literature. District municipalities, annual report, mayor's foreword, and impression management are

discussed based on originality, prior literature, and recent studies. Gaps found in the literature are also discussed.

Chapter 3: Research methodology and research design

Justification of the relevance of the study and methodology followed are discussed in the chapter. Methods used for data collection are also discussed. A detailed discussion of analysis and interpretation of data gathered forms part of the chapter.

Chapter 4: Analysis and presentation of data

The focus in this chapter is on the results and interpretation based on the tactics in the mayor's foreword of district municipalities in South Africa. Hypotheses test results are presented and discussed in this chapter.

Chapter 5: Summary, conclusion, and recommendations.

The chapter provides a conclusion emanating from the presentation and discussion of the results. In this chapter, the researcher gives recommendations and suggests possible studies than can be done in future to respond to the gaps identified.

1.9 Chapter summary

The chapter introduced the study by looking at the background of the study. The problem statement was discussed. The objectives of the study, addressing the research problem, were developed to assess impression management tactics in the mayor's foreword in district municipalities in South Africa. Hypotheses which showed similarities with objectives between performing and non-performing district municipalities were outlined, and the significance of the study, limitations, as well as the organisation of the study were outlined. The next chapter looks at the existing literature on impression management and on attribution as a theoretical basis for this study.

CHAPTER 2: LITERATURE REVIEW

2.1 Introduction

This chapter reviews extant literature and unearths studies and spots gaps in literature as far as impression management is concerned. Relevant newspaper articles, journal articles, published and unpublished articles and theses and books are reviewed. The literature review explores the attribution theory, which the study was based on. Other topics covered include theoretical background, narrative disclosure, district municipalities, annual reports, chairman statement (serving the same role as mayor's foreword), impression management, gaps in the literature, and chapter summary.

2.2 Attribution theory

Attribution theory is used as a theoretical background for this study. Attribution originally comes from social psychology (Dhludhlu et al., 2022b). According to Malle (2011) attribution theory speaks to the description of conduct and the assignment of blame to a person. Further people assign conduct either to the person who has such conduct (internal) or to the external environment. Furthermore, Aerts (2001) explains attribution theory as a propensity for the organisation to assign positive results to the organisation's competence (their knowledge, skills, strategy and its implementation, resources) and assign negative results to external causes such as strikes, the COVID-19 pandemic, bad economic conditions, and climate change. Attribution theory explains the assigning of good results to the entity's own doing and distancing the entity from the bad results, assigning them to external conditions (Yasseen et al., 2017). There seems to be agreement between scholars on what attribution theory is.

Management of organisations, including the public sector, uses attributional bias to run away from the blame for the unfavourable outcomes detailed in the annual report. The assigning of good outcomes to an entity's doing and bad outcomes to external causes is considered self-centred, as it describes outcomes in a manner which is only beneficial to the entity (Rodrigues et al., 2021). Moreover, the management of companies and organisations promotes the publication of positive news and demotes negative news. Further, Organisations' or companies' outcomes that are not favourable are more assigned to events or situations which are outside the control of the organisation; meanwhile, those that are favourable are attributed to the know-how of the organisation (Beattie & Jones, 2000). It appears that most entities want to be

perceived on a positive note by engaging in attributional bias by directing positive achievements to themselves and negative outputs to circumstances outside their control.

Conversely, it can be advocated that attributional bias cannot only be ascribable to impression management but can also be ascribable to “the informational model”. The informational model submits that it is in people’s nature to always expect to get to good outcomes, such that when they talk to the positive results, they will by nature put more praise to themselves as evidence of their good decision-making and actions rather than external assistance. Attribution theory is positioned in line with the psychological and sociological view of impression management (Yasseen et al., 2017). The psychological view means an entity’s management engages in impression management via attributing positive or favourable results to themselves and negative ones to outside circumstances because they expect stakeholders to evaluate their decisions and actions, whereas the sociological view sees impression management as a reaction to concerns that the stakeholders or society at large may have about certain outcomes or events affecting the entity (Dhludhlu et al., 2022b).

Assigning positive outcomes or results to an entity’s own competence is a positive (favourable) attribution bias, and the assigning of negative results or outcomes to external conditions is a negative (unfavourable) attribution bias (Moola, 2016). Unfavourable attribution bias can be seen in the form of excuses (attributional), defending innocence, and justifying (Brennan & Merkl-Davies, 2013). Attribution excuses relate to organisations bringing to light the unfavourable outcome but never taking responsibility for the outcome but instead attributing it to external issues that they have no control over (Aerts, 2001). Defending innocence posit that an unfavourable outcome is not caused by the organisation rather by external factor outside the control of the organisation (Yasseen et al., 2017). Justifications depict that organisations or companies acknowledge the responsibility for the unfavourable outcome but reduce its effect by shying away from the unfavourable outcome and focusing on the processes or strategies implemented for the company to achieve favourable outcomes (Dhludhlu et al., 2022). Companies employ these kinds of attributional biases to be seen as doing well even if, in the true sense, they are not.

Notably, the above forms of attribution are indicators of impression management tactics. Positive attribution bias posits an organisation in a positive note despite challenges in the environment it operates in (Rodrigues et al., 2021). For instance, an organisation communicates

that even though there were hard economic conditions, or the COVID-19 pandemic, an entity has performed well against those odds.

The entity wants to indicate that its competence and skills were so good that it succeeded even during the hard times, which is another way of managing impression. In the local government space, municipalities may attribute favourable performance to their competence rather than the external assistance or support received from the National government or treasury during bad economic conditions.

There seems to be a consensus among many researchers on how attribution manifests in organisations. Attribution theory is a well-accepted theory in accounting research, which makes it an appropriate theory for this study. Furthermore, many researchers, such as Aerts (2001), Clatworthy and Jones (2003), Yasseen et al. (2017), and Dhludhlu et al. (2022b) have used this theory before. In this study, though, attribution was narrowed to the way entities or organisations use attribution in the narrative disclosures in the annual report.

2.3 Attributional theory disclosure

According to Radebe (2021), there are expectations that the municipalities must act and perform in a way that is in line with what is acceptable in the communities they operate in and acceptable to its stakeholders. This creates an opportunity for municipalities to attribute excellent results to themselves so they can be perceived as doing well. For municipality stakeholders to make decisions, they need the municipality to disclose in the annual report all the information about how they conducted their affairs. Deegan (2019) reveals that sometimes disclosures in the annual report do not reveal accountability but reveal only positive outcomes and results which might not always be the true reflection of what is happening. In the public sphere, including local government, attribution bias is seen when municipality management justifies bad audit outcomes and links the cause to external conditions (Rodrigues et al., 2021). In the annual report, managers blame the environment for poor performance or unfavourable outcomes and take praise for excellent performance or favourable outcomes (Clatworthy & Jones, 2003). Organisations use self-attribution bias in the accounting narratives rather than reporting the true state of the organisation (Bhana, 2009).

The attribution lens has increased over the past years as the management of organisations uses narrative accounting disclosures to direct influence or to influence the users of the annual report (Bhana, 2009). Management uses the chairman of the board's statement to signal good results

and direct attention off their responsibility for poor results (Clatworthy & Jones, 2003). In the district municipalities, the management would use the mayor's foreword, which serves the same purpose as the chairman's statement. It is for this reason that this study was based on attribution theory, which was explored in relation to voluntary disclosure in the annual reports in district municipalities.

2.4 District municipalities

District municipalities in South Africa are the second biggest municipalities in terms of size after the metropolitan municipalities, which are in big cities. However, district municipalities deliver services to both the district and the local municipalities within their jurisdiction making district municipalities bigger in the local government sphere when it comes to the mandate of service delivery (Magagula et al., 2022).

Every district municipality has some local municipalities that operate under it, and these can sometimes be 5 or 6. Local municipalities are smaller in size than the district and metropolitan municipalities. District municipalities in South Africa have the legislative and executive power in a territory that has more than one municipality (Magagula et al., 2019). One of the mandates of district municipalities is to capacitate local municipalities in their jurisdiction to ensure proper and efficient service delivery to the public (Magagula et al., 2019).

District municipalities strategically co-ordinate programmes of local municipalities to make sure quality services to the communities under their jurisdiction are delivered (Pretorius & Schurink, 2007). They ensure capacity building, integrated district planning and some direct service delivery of water and sanitation for all municipalities in their jurisdiction (Atkinson et al., 2003). District municipalities have the mandate of developing the bulk infrastructure for the whole district, including local municipalities under their jurisdiction. Their role is to ensure proper rendering of services to the public and to enhance the socio-economic development of the district. District municipalities have an essential role in enhancing the delivery of services in local municipalities and have a dominant impact on the whole sphere of local government (Magagula et al., 2022). Some of the council members in the local municipalities form part of the district council as representatives of their local municipalities so that their local municipalities are represented in the district, which implies that a district municipality plays a crucial role in the local government sphere (Scheepers, 2015). It appears that district municipalities have a bigger mandate than the local municipalities as they still need to perform certain service delivery and ensure capacitation on all local municipalities in their jurisdiction,

which makes district municipalities more important in the local government sphere. District municipalities have extended mandates/roles than local municipalities, which made them an appropriate case for this study.

Even though the district municipalities are mandated to play a big role in the local government sphere, some do not achieve the mandate owing to a lack of resources, and political interference, which results in the deployment of incompetent people in crucial positions, leading to lack of proper service delivery and to poor performance by the municipality (Magagula et al., 2022). Admittedly, Akinloye Akinboade et al. (2012) did a study where the satisfaction of citizens with service delivery in a Sedibeng district municipality was analysed. The study was conducted using a structured sample of 100 respondents in that district, and it revealed that the public was not satisfied with the service delivery of the district municipality. The major areas that the public were not satisfied with were job creation, reduction of crime, and maintenance of roads (Akinloye Akinboade et al., 2012). As district municipalities fail to execute some of their mandates and the communities are dissatisfied with service delivery, it is likely that they would want to employ impression management tactics to shy away from the fact that they are failing to deliver services.

Similarly, Masiya et al. (2019) did a study which explored satisfaction of South African citizens on basic services they receive from their municipalities, and the study concluded that the public was dissatisfied. These findings further reveal that district municipalities are not executing their mandate well, which justified the need to examine whether they engage in impression management tools in their narrative disclosures. District municipalities reflect their performance in the annual reports. As district municipalities do not achieve their mandate, they are more likely to employ impression management tactics to ensure they are still viewed by the communities and the people who voted them into power as doing good. This can be done in an annual report.

2.5 Annual report

Annual report is a report that shows the connection between the strategy, governance, performance, and environmental, and social and economic state in which an organisation operates (Surty et al., 2018). In addition, the annual report refers to the corporate reporting tool in which the linkage between internal and external factors, strategy, organisation's financial and non-financial information, organisation's performance and organisation's prospects are

communicated to all the stakeholders (Adams & Simnett, 2011). Stakeholders' needs for accountability by the management of companies and focus on environmental, social, and governance matters have led to the increase in the need for annual reports (Surty et al., 2018). Likewise, annual reports came about as a result of the surge in the demand for accountability, transparency from organisations and companies, and interest from the public awareness and interest on environmental and social issues (Tagesson et al., 2013). There seems to be agreement from the scholars on what an annual report is and why it was introduced.

Interestingly Cheng et al. (2014) reveals that the objective of the annual report is to connect an entity's financial and non-financial information so that it does not only report on historical financial information but also on the future prospects to give stakeholders adequate information for the assessment of the entity's performance in the future. The annual report supports integrated thinking to ensure that all the organisation's business processes, and models are integrated to help stakeholders make informed decisions about the organisation. Annual reports enable the organisation to have a more systematised and tenacious approach to corporate reporting in a way that all issues (both internal and external) that might impede the organisation from achieving its goals or performing better are included in the annual report.

Correspondingly, the annual report promotes the need for the enhancement of accountability, transparency, and stewardship for all organisations (Adams & Simnett, 2011). Similarly, the annual report helps organisations to make decisions that are more sustainable and helps the stakeholders to know and understand how the organisation is doing in terms of performance. Annual reports have been widely accepted in South Africa, even in the public sector, and, as such, municipalities are also required to prepare and publish annual reports.

According to Notsi (2012), the annual report is very crucial in the public sector's financial management and financial performance. Every municipality must prepare an annual report, and there are guidelines issued by the National treasury for preparing an annual report in the public sector. For municipalities, in Chapter 1 of the annual report, there must be a mayor's foreword (Radebe, 2021). The private sector, specifically in companies that are on the JSE listing, is obligated to present an annual report, in which there is a chairman's statement. The chairman's statement is the most-read statement by users of the annual report (Phesa, 2021). There are arguments that annual reports do not achieve the objectives as sometimes they are used by the managers of firms to legitimise them in the societies they operate in rather than honest and fair reporting of what actually happens in the organisation (Deegan, 2019). The annual report is

open to innovative disclosure practices as it is not required by any standard, and what gets reported is at the discretion of management, which makes it a tool for management to report information that will cast them favourably to the stakeholders (Yasseen et al., 2017). Therefore, this study was done to assess impression management tactics in South African district municipalities' annual reports.

Literature has shown that when the management of organisations are faced with difficult decisions, they will either intentionally or subconsciously take action that is more favourable to themselves (De Villiers et al. (2014), thus nullifying the objectives of the annual report, as this will make the information presented in the annual report incomplete and inaccurate. Accordingly, Steyn (2014) reveals that organisations may have peripheral motives for narrative disclosures in annual reports other than compliance and achieving the objectives for which it was intended. Management of organisations look at the focus of the stakeholders, risks if they do not comply, survival of the organisation, and acceptance to the society as deciding factors on whether to disclose environmental, social, and governance information or not rather than a true and honest disclosure which makes the annual report not achieve its intended objectives. Based on what the scholars have said about the annual report, it appears that the annual report may be used as a tactic for impression management. In this study, impression management tactics were examined in the mayor's foreword, which is a narrative disclosure included in the annual report. The mayor's foreword is discussed below.

2.6 Mayor's foreword (similar to chairman's statement)

The mayor is the chairperson of the municipal council, the same as the chairperson or chairman of the board in the private sector companies. Therefore, the mayor's foreword has the same importance as the chairman's statement on the private sector. The mayor's foreword is a narrative disclosure, just like the chairman's statement. Clatworthy and Jones (2006) submit that the chairman's statement is the most broadly read narrative disclosure. Narrative disclosures, particularly the chairman's statement or equivalent (that will be the mayor's foreword in this study) statement that is crucial and is a utilitarian statement that gets looked into by many people more than any other narrative in the annual report (Bhana, 2009). In South Africa, narrative disclosures contained in the annual report, including the chairman's statement (in companies) and mayor's foreword in municipalities, are not audited, as auditors only review them for consistency with the financial information they have audited (Yasseen et al., 2017). Narrative disclosures are at the discretion of management; they, therefore, get to choose which

information to disclose in which way and what not to disclose, leaving them still favourable to the stakeholders, users, and the public at large (Leung et al., 2015). The management's discretion on what to include and not to include as narrative disclosures is the driver for the employment of impression management tactics in the mayor's foreword.

The mayor's foreword is important to the public and the municipal stakeholders as it reveals how municipalities conduct their affairs and what their prospects are (Radebe, 2021). Management of organisations use narrative disclosures, including the chairman's statement in the annual report to influence stakeholders' perception of the performance of the organisation and future prospects of the organisation by manipulating the information and content presented in the annual report (Al-Sayani et al., 2020). Since the mayor's foreword is neither audited nor required by the generally recognised accounting practice (GRAP) standards or international financial reporting standards (IFRS), it provides room for the municipal management to employ impression management tactics. This study, therefore, focused on whether management used the mayor's foreword to impress its stakeholders and the public at large. Impression management is looked at below.

2.7 Impression management

Impression management has been explored for many years in different industries from different perspectives (Beattie & Jones, 2000; Clatworthy & Jones, 2006; Phesa, 2021). Impression management originates from "social psychology" and mainly focuses on the way people choose to reveal themselves to others, for them to be seen as good people; it is also described as a bias within the society or communities which aims at managing the impressions of how others view them as being great (Yasseen et al., 2017). Impression management implies that management aims at ensuring that they are seen as doing good (Leung et al., 2015).

Literature in sociology brings to light that impression management is when individuals react to the standards and pressures of society to present themselves in a way that makes them viewed as good people, and this applies to the management of firms to make themselves viewed as having made great decisions and took great actions when making those narrative disclosures in the annual report (Clatworthy & Jones, 2003). Beattie and Jones (2000) state that impression management can be in the form of presentational management. In presentational management, impression management happens in accounting narratives in the annual report whereby management promotes the presentation of positive achievements and demotes negative

achievements. Management of firms may employ impression management by reporting negative or poor performance using a language that is difficult to read and which may thus confuse annual report users (Leung et al., 2015). The management of a company may hide bad performance by presenting in the narrative disclosures of the annual report information that is difficult to read and which is not necessarily needed; they can achieve the same effect by making the narratives longer so that the reality of poor performance is lost in the reader's mind (Mankayi et al., 2023). Therefore, the study examined the readability of the mayor's forward to ascertain if there was a presence of impression management tactics in the mayor's foreword.

Leung et al. (2015) views impression management as a behavioural conduct to intentionally pick and communicate narratives in annual reports in a way that will lead to twisting the views of the readers about the performance of the entity. In impression management, the firm's management puts the entity in a more positive light to manage how society and stakeholders view them. Narrative disclosures (like chairman statements and the mayor's foreword) are the preference of organisational management, and management can manipulate these to put more emphasis on excellent things or less on negative things. Management of companies receives benefits or incentives such as bonuses or job security when the company's performance is good, which then gives them an incentive to employ impression management tactics (Clatworthy & Jones, 2003). Management of firms may engage in impression management using persuading words, and a positive disclosure tone when they have performed well (Phesa, 2021). One of the reasons for employing impression management tactics in local government could be that the executive mayor wants to impress the public that voted them into the position.

Many studies exist on the subject of impression management in the private sector and some of the many more. The "observation of impression management in Top 40 Johannesburg Stock Exchange-listed companies" (Phesa (2021) was done where impression management was examined for existence in the Johannesburg Stock Exchange's top 40 listed companies, and it investigated the narrative disclosure in the chairman's statement. Legitimacy theory was the theoretical background for the study. The study was based on private sector companies listed on the JSE's top 40 companies, and this was determined based on market capitalisation. The study used content analysis of the annual reports of the sampled companies. It found that companies listed on the JSE'S top 40 engaged in impression management. In the study, it was discovered that unprofitable companies used more personal references than profitable companies. What was even more fascinating was that unprofitable companies used more

positive tones than companies that are profitable. The study concluded that profitable and unprofitable companies participate in impression management based on the number of pages and words of the chairman's statement. There were no material differences between profitable and unprofitable the companies. Profitable companies used more positive sentences than unprofitable companies; however, the difference was not material. Profitable companies used more positive disclosure sentiments compared to unprofitable companies and the difference was material.

Similarly, Yasseen et al. (2017) did a study on practices of impression management in the chairman of the board statements contained in annual reports of South African companies. The study's motive was to establish whether there is systematised variation in the written attributes of the information presented in the chairman of the board statements of companies that showed profit and those that did not show profit on the main board listing in the JSE. The study used three pre-determined textual attributes, namely the chairman's statement length, passive voice usage, and personal reference usage. Phesa (2021) concurred with, Yasseen et al. (2017) who found that there is impression management in the chairman of the board statements of companies listed on the main board of the JSE. The study revealed that companies that are not profitable in extremes are not more likely to engage in impression management than profitable companies. The study also noted no material variation in the length of the chairman's statement between companies that are profitable and those that are not. In contrast to Phesa (2021), the Yasseen et al. (2017) study brought to light that there is material variation in the companies' personal reference usage in the chairman of the board's statement between companies that reported high profits and those that did not report high profits.

However, Merkl-Davies et al. (2011) did a study on impression management in corporate reporting. The study is from a psychological perspective. The study was done on the 93 LSE-listed companies to assess corporate annual reports for the impression management tactics manifestation. The study was performed using a content analysis approach. Contrary to Phesa (2021) and Yasseen et al. (2017), the study has shown that organisations do not use the chairman's statement to portray views which are not accurate on the state of that organisation. This means that the sampled companies did not engage in impression management. The study also revealed that a firm's negative performance makes management to introspect where they have gone wrong and address the issues rather than engaging in impression management by manipulating stakeholders about firm's performance.

Leung et al. (2015) have done a study on the manifestation of impression management via minimal narrative disclosures in the corporate annual reports. The study was done using the annual reports of the companies listed in Hong Kong Stock Exchange. The study scrutinised the secretion conduct of minimal narrative disclosure in annual reports within the scope of impression management. The study found that organisations that are performing poorly and are financial distress are more likely to engage in minimal narrative disclosure. Accordingly, the study concluded that minimal narrative disclosure in annual reports is intentionally utilised as an impression management technique to conceal information that leads to poor performance in an organisation to drive away the attention of the stakeholders from the poor performance of, or bad news about, the firm.

Furthermore, Hadro et al. (2017) did a study on impression management in letters to shareholders in Polish companies. The study scrutinised letters to the shareholders of Polish companies for the presence of impression management tactics. The study sampled 120 letters from the sixty biggest firms listed on the Warsaw Stock Exchange in Poland between 2008 and 2013. The study was performed using content analysis and the study was looking for impression management tactics like tone usage, attribution of results by management to themselves or circumstances that are external, kinds of narrator, readability, and typical structure of the content. The results of the study indicated that most of the letters were written in a positive tone. Furthermore, the study also discovered that in most of the letters inspected, companies attributed positive results to the management, and very few, about five percent, attributed the negative performance to management. Negative outcomes were seldom talked about in the letters. Based on the results of the study, it was concluded that there is impression management in letters to the shareholders of Polish companies.

In addition, Pasko et al. (2020) did a study on whether good or poor-performing companies in Northern Europe report in a different manner, looking at the impression management and readability of narrative documents. The study examined the effect of firm performance on textual attributes in the Chief Executive Officer's (CEO) statements. The study performed an analysis of textual characteristics in CEOs' statements of thirty good performing and thirty bad performing firms listed on the NASDAQ OMX Stockholm in the Northern Europe to examine the presence of impression management tactics. The results showed that it is difficult to read the CEO's statements, but there were no material variations between good performing and bad performing firms in Northern Europe. The study revealed no material variation in positive tone

usage, quantitative reference, and personal references. The CEO's statements had the same length for both good performing and bad performing companies in Northern Europe. In the same line of thought with, Hadro et al. (2017) the study concluded that companies listed on "NASDAQ OMX Stockholm" in Northern Europe did use impression management tactics.

Similarly, Dhludhlu et al. (2022b) conducted a study assessing whether JSE listed profitable companies and unprofitable companies engaged in impression management in the chairman of the board's statements in the time of the COVID-19 crisis in South Africa. The study followed the quantitative content analysis approach for a research design. The study revealed that both profitable and unprofitable top 100 JSE listed companies did not have engaged in impression management even at the time of the COVID-19 pandemic. Furthermore, the study concluded that top 100 JSE listed companies in 2021 engaged in impression management even during Covid 19 pandemic period and these impression management tactics were found in the company's chairman statements which are: length of chairman statement, use of passive voice, use of personal references, quantitative references, future references and readability.

The study concluded that on average it was hard to read the chairman's statements of top 100 JSE listed companies because of the low readability score they obtained. The study also concluded that there was no material variation between profitable companies and unprofitable companies on the length of chairman statement, passive sentences usage, personal references usage, quantitative future, and readability score.

Another study was done by Yang and Liu (2017), and it looked at the accounting narratives exploring impression management on social media, twitter specifically. The study was performed on the 100 companies which were listed on the LSE as of January 2015. Data relating to earnings and performance were gathered on the companies' official tweet account. The study separated the companies into two categories, namely those who had improved in terms of financial performance and those who had regressed in terms of performance. The companies' tweets were analysed for the presence of impression management through content analysis.

The study discovered that companies use both defensive and assertive impression management strategies. On one hand, defensive impression management strategy refers to the way in which companies keep favourable impression of their reputation within the context of unfavorable circumstances through omitting or concealing certain information, reporting incomplete, and inaccurate information.

On the other hand, assertive impression management strategy refers to the way in which companies use language, textual characteristics and certain sequence of presentation to bring to light the signals about their good performance and assign the good performance to their own actions. Organisations use defensive impression management strategies by concealing poor performance and on the other hand use assertive impression management strategies to signal excellent performance. For instance, management may use visuals, pictures to display excellent performance to catch the attention of the users.

The study discovered that companies tend to omit unfavorable earnings, posting lower quantity of earnings-related information, whereas when they have favorable earnings performance, they post a big quantity of information to emphasise their favorable performance. The study also brought to light that organisations whose performance is regressing are cutting down on the volume of disclosure on twitter. Meanwhile, organisations whose performance is improving are disclosing more on twitter as a signal to the stakeholders that they are doing well. Organisations do this to drive away media attention from their poor performance or unfavorable earnings. This corresponds with what Leung et al. (2015) concluded when the findings of their study revealed that organisations endorse minimum narrative disclosure strategies or tactics in the annual reports to shy away from the poor performance.

Organisations employ assertive impression management strategies to signal and put an emphasis on their favorable performance or good earnings on twitter and they assign the good earnings to themselves through multiple self-presentation sequences. Yang & Liu (2017) reveals that positive information on social media receives much more engagement than negative news, which makes companies disclose more positive news and less negative news on twitter. The results further bring to light that tweets about positive news or tweets about favorable earnings or performance are presented in a larger font size to draw people's attention. Those organisations whose performance has improved or is improving are more triumphed on establishing a positive perception about the organisation on twitter as they successfully mesmerise stakeholders' attention to take part in their communication on twitter about the favorable financial performance or good earnings. In addition to this revelation, organisations whose performance has declined are also triumphing in engaging defensive impression management strategies to circumvent stakeholders' focus on their unfavorable performance and keep their positive reputation or image. Yang and Liu (2017) conclude that firms use social media as an opportunity to present themselves in a positive image. This corresponds with Jung

et al. (2015), who did a study on the corporate use of social media and revealed that organisations use social media platforms as opportunities to portray themselves in a favorable image.

Merkel-Davies and Brennan (2007) conducted a study which looked at discretionary disclosure strategies in corporate narratives. The paper looked at whether discretionary disclosures contain impression management or contain information that is true and useful to the stakeholders for proper decision making. The paper looked at both the preparer's perspective and the investor's perspective. The study established seven discretionary disclosure strategies that companies use in impression management. The seven strategies identified are:

Reading ease manipulation: which refers to the textual tactic which makes the text disclosed in accounting narratives to be difficult to read so that the stakeholders or investors cannot be able to easily pinpoint negative performance or results about the organisation. Management discloses information which is not clearly understandable to conceal poor performance about the organisation. The study was inconclusive on the matter that organisations employ reading ease manipulation if their performance is poor, as it found no relationship between poor firm performance and reading ease manipulation.

Rhetorical manipulation: which refers to the use of persuasive language to draw the attention of stakeholders to good news. Here, managers conceal unfavourable performance using rhetorical strategy like passive voice, pronouns etc.

Thematic manipulation: refers to the way in which management of companies put more emphasis on the positive performance or news about the organisation. Thematic manipulation also means that the firm's management does not disclose negative performance with the same enthusiasm and emphasis it employs when disclosing positive performance. Under this strategy, management tries to present themselves in a way that casts positive image on themselves. Other scholars are of the view that management does not use corporate reports for thematic manipulation; rather, they use annual reports to disclose accurate information to help users make informed decisions. The study was again inconclusive on this impression management strategy.

Visual and structural manipulation refers to the way in which companies use visuals to make information presented in the annual reports more appealing or apparent to the stakeholders.

This is achieved through colour, big font, and bolded texts in the information disclosed in the annual reports. The study concluded that most organisations use visual and structural manipulation as an impression management strategy.

Performance comparisons: Companies choose benchmarks that best present the current financial results in a way that is better than the previous results so that it would be seen as if the company's performance has actually improved whereas that might not be the case. This is done by choosing the lowest performance in prior years, not necessarily the latest preceding year, so that the current year results will be better when compared to the year chosen. Sometimes performance comparison is used by selecting the least performing competitor so that the firm's results will look much better than competition. This study concluded that performance comparison is used by management as an impression management strategy to cast the organisation in a positive view so that they can be seen as performing better than the previous years or better than the industry or competitors.

Choice of earnings number refers to the way firms chose one of the earnings' number to disclose that will make the firm look as if it performed well in the current period. A specific earnings number is selected and others which are not favourable to the firm are omitted. The study concluded that choice of earnings is used by companies as an impression management strategy to cast management and organisation in a positive light.

Attribution of performance is explained as an impression management strategy where organisations assign excellent performance to themselves. The favourable performance is disclosed to such an extent that it appears as if it came because of good actions and good decision making done by management. This is where management takes full credit for the good performance, yet they attribute bad performance to external circumstances. The study concludes that this is an impression management strategy as opposed to the useful incremental information which refers to providing more information so that the stakeholders make more informed and accurate decisions about the organisation.

Therefore, from the point of view of preparers of annual reports, organisations engage in impression management tactics to make themselves to be viewed in a positive way; however, from the user's perspective, users perceive the information on the annual report to be credible rather than containing impression management (Merkl-Davies & Brennan, 2007). The

conclusion on the user's perspective signifies the need for conducting impression management studies in different industries and making users aware of these impression management tactics employed by management of organisations.

Hossain et al. (2023) analysed 27 annual reports of Bangladesh Stock Exchange-listed insurance industry companies in relation to COVID-19 disclosures for impression management. The study used discourse analysis, and it analysed COVID-19 related narratives disclosed in the annual reports of insurance companies. The study revealed that insurance companies have made use of assertive impression management tactics, performance related impression management tactics and few defensive impression management tactics. These findings are consistent with those of Yang and Liu (2017) who studied impression management and accounting narratives on social media. Furthermore, the study brought to light that management of the insurance companies managed the perception of stakeholders using language.

Notably, another study was conducted which sought to establish whether organisations used graphs in their sustainability reports so as to portray a positive view of their performance socially and environmentally (Cho et al., 2012). A sample of 77 United States firms was used in the study. The study examined for possibility of choice of items to be put in the graph where the researchers checked whether the first and last observations on the time sequence of graphs showed a positive or a negative trend. Positive trends reveal increase in sequence of items such as environmental, social and governance score, financial performance, decrease in greenhouse gases emission, and decrease on injuries on duty reported, whereas negative trends are the opposite of positive trends and include things such as decline in financial performance, increase in carbon emissions or not attaining certain organisational targets.

The findings of the study bring to light that there is bias in the selection of items to be put in the graph. The study revealed that self-attribution bias is found on the graphs for social items graphed, environmental items graphed as well as financial items graphed. Furthermore, the study revealed that companies graphed items which show positive trends and omit items that show negative trends; therefore, management in companies use graphs as a tool for impression management. In addition, the study concluded that there is more presence of impression management tactics on social graphs for firms who are not performing socially as compared to the firms which are performing well socially. However, the study discovered that environmental

performance has no relationship with the use of impression management tactics in the environmental items graphed. The overall conclusion of the study was that sustainability reporting is not about providing useful incremental information but about providing information that will make the organisation be perceived favourably by the stakeholders, users, and investors. Since sustainable reporting is voluntary Cho et al. (2012), which implies that it is at the discretion of management and is not regulated, it is open to manipulation by management of organisations and, as such, impression management tactics are employed.

Likewise, Varachia and Yasseen (2020) conducted the study which examined annual reports of South African listed companies for impression management tactics through graphs. The study aimed at establishing whether impression management manifests through graphs in listed companies in South Africa, which could lead to reporting that is biased. The study was based on 100 companies listed on the JSE's main board during the 2017 financial period. Annual reports of these companies were analysed looking at the use of graphs for reporting non-financial information. Statistical means was used to analyse the data collected, thus following the quantitative approach. The study looked at the regularity of graphs in the annual reports, the subject matter of the graphs in the annual report, whether the graphs included met the requirements for good graphs and whether the graphs were distorted.

Varachia and Yasseen (2020) established that impression management using graphs can manifest in three different kinds. The first is namely selectivity, which refers to when the management of the company only includes favourable or positive information to be used for graphs in the annual report. This correlates with the study done by Cho et al. (2012) on the use of graphs in sustainability reports, which is summarised above. Selectivity was not analysed in this study it was listed as a recommendation for future research in the annual reports. The second kind is measurement distortion, which happens when the physical representation of numbers in the graph does not correspond with actual numbers, which is done to steer away from the negative performance. The third kind is presentational enhancement. This happens when the actual design of the graph components and variables is altered to only reveal favourable or improved performance. The study revealed that 98% of the companies selected used graphics in their disclosures in annual reports. Appallingly, the study revealed that 68.2% of the 100 sampled companies listed in the JSE significantly distorted the graphs disclosed in their annual reports. This meant that financial graphs exaggerated the financial performance, confirming the presence of impression management in the graphics disclosed in the annual

reports. The study concluded that companies used graphics to significantly overstate the information shown to create a positive perception of the company from its users or stakeholders.

Kathrada et al. (2021) have also conducted a study on the analysis of disclosure of graphs in South African State-Owned Entities, and the study discovered that State -Owned Entities have the tendency to overstate the trend of data used in graphs so that the entity can be perceived in a positive image. The study concluded that graphs seem to be used as an impression management tactic to put the entities in a more positive light. The study also revealed that presentational enhancement was pervasive in graphs of companies listed in the JSE as 82% of the gridlines were omitted, and 39% of the graphs did not show the financial variable axis which is scaled, leading to the user finding it difficult to collect accurate information. This is an impression management tactic.

This aligns with Frownfelter-Lohrke and Fulkerson's (2001) study, which concluded that companies do not disclose scale variables which make it difficult for stakeholders to gather information that is accurate. Their study looked at the quality of graphs in annual reports in 2001, and it established that some of the graphs in the annual reports showed data in reverse order rather than the standard order, and this was confusing to the users. The study discovered that companies use graphs in their annual reports as an impression management tool.

Another study was done by Makhlof (2022), and it examined how audit committee characteristics affect impression management in annual reports from a Jordan perspective. The study focused mainly on the effect of four audit committee characteristics elements in impression management, and the elements looked at are independence of the audit committee, audit committee financial expertise, audit committee meetings, and female membership. The study was performed using content analysis of the annual reports of 69 companies listed on the Amman Stock Exchange in Jordan in the period 2015 to 2019. The study found that management of companies find it easy to use annual reports for impression management as it is voluntary and is not subject to audit; therefore, management uses it through words manipulation and sending of wrong impressions (through emphasising of positive results and disregarding negative results) that the company is doing well when in actual fact it is not.

The above findings correspond with the findings of the study done by Yan et al. (2019) in a paper that explored the informativeness of the rhetorical impression management sequence of the CEO's letter and whether these sequences have an impact on the financial analysts' conduct, and the study found that management of firms tend to display a positive image about the firms. The study revealed personal reference as one of the impression management tactics. Furthermore, the study also revealed that a higher percentage of audit committee members in the audit committees of companies in Jordan are independent, implying that they can neutralise impression management. This finding of the study concurs with the finding of Al-Sayani et al. (2020) in a study based in Malaysia on the effect of the characteristics of audit committees on impression management in annual reports. Al-Sayani et al. (2020) found that audit committee independence helps with the reduction of the inconsistency in information disclosed to external stakeholders and internal information, thus reducing impression management.

The study also revealed that audit committees that have good financial expertise reduce the opportunistic presentation of information by management of firms in a way to cast themselves in a positive note rather than the true reflections; thus, the financial experts in the audit committee reduce impression management and improve financial reporting quality. The study also brought to light that the correlation between impression management and the female composition of the board is negative, thus decreasing the employment of impression management by companies. Contrary to the other three elements, it was found that the audit committee meetings have no significant relationship with impression management, which means that audit committee meetings do not contribute to the reduction of impression management in the companies.

In addition, Aly et al. (2018) conducted a study to examine the correlation between disclosure tone and company performance. The level of tone disclosure was measured through content analysis. The study sampled 105 companies listed on the Egypt Stock Market. The findings of the study revealed that performing companies use a more positive disclosure tone. This is an indication that companies that are performing want to impress their stakeholders by writing a lot of narratives reporting positive news about themselves. This is an impression management tactic.

The current study looked at the five variables considered as textual characteristics which organisations use as impression management tactics. Four variables were adopted from the

replicated study done by Phesa (2021) on the JSE top 40 listed companies, and the fifth variable was adopted from Mankayi et al. (2023) to make the study different from the replicated one. The variables are investigated are highlighted below:

Length of the mayor's foreword

The length of the mayor's foreword was assessed by looking at the number of words used as well as the number of pages it contains as textual characteristics of impression management (Phesa, 2021). Non-profitable companies are likely to have more words trying to explain or attribute their performance to external factors. Therefore, many words and many pages are indicators of impression management (Yasseen et al., 2017).

Use of passive voice

Use of passive voice refers to a purposeful or intentional selection of the use of sentences in passive form, contrary to active voice, leading to massive ambiguity to the reader. This ambiguity seems to be planned to influence the decisions of the reader. In employing this textual characteristic, a correlation between performing and non-performing district municipalities is established (Yasseen et al., 2017).

Use of personal reference

Personal reference use includes the use of "I", "me", "my", "our", "us", and "we". A study by Yasseen et al. (2017) has revealed that there is no correlation between companies that made profits and those that did not make a profit in relation to personal reference use. However, Phesa (2021) concluded that companies that are not profitable used personal reference more than companies that are profitable. In the current study, use of personal reference was evaluated on the mayor's foreword in district municipalities in South Africa.

Use of a positive disclosure tone

Use of positive disclosure tone in narrative disclosures is categorised as one of the impression management tactics that the management of companies employs to portray the company in a favourable way (Phesa, 2021). For this study, the use of positive tone was evaluated in the mayor's foreword of the 44 district municipalities in South Africa.

Readability of the mayor's foreword

Mankayi et al. (2023) performed a study about annual report readability in South African companies. The top 40 companies listed on the JSE were sampled for the study. Chairman

statements contained in the annual reports of the companies were analysed for the readability and the study brought to light that it was hard to read the chairman' statements of the companies. In the current study, the readability of the mayor's foreword of the 44 district municipalities in South Africa was determined using the Flesch reading ease formula.

2.8 Gaps in literature

Based on the review of the literature it has been established that impression management is a subject matter that has been researched over years. It has been researched in different countries and in different industries, mostly in the private sector and little in the public sector, as it mostly focused on State Owned Entities in South Africa and no other aspects of the public sector. The review of literature established that impression management has been explored using different tools such as textual characteristics, use of graphs, use of social media, etc. These have been looked at in the integrated reports, audit committee reports, chairman statements etc. Based on the literature and the researcher's knowledge, it is established that impression management has not been examined in local government locally and internationally. This study thus aims at addressing the notable gap of impression management in local government, specifically looking at the district municipalities.

This study is therefore unique, and the following differentiate it from the replicated study:

- the study is done in a different sector, namely the public sector in local government;
- the study uses attribution theory as a theoretical framework as opposed to the legitimacy theory used in the replicated study,
- the study uses five variables, as it has added the fifth variable (readability of the mayor's foreword) which is not in the replicated study.

Therefore, the study helps fill the gap in literature as far as impression management in local government is concerned.

2.9 Chapter summary

Literature review brought to light multitudes of knowledge on attribution theory as a theoretical background, the impact of attribution theory on empirical research, district municipalities, annual reports, the mayor's foreword serving same purpose as chairman's statement, and impression management as a subject matter in this study. Research has been done on district municipalities in South Africa in different subject matters but not on the impression management subject matter. Therefore, this study looks at impression management in 44

district municipalities in South Africa, which, as far as the researcher could establish, is the biggest gap in the literature.

The next chapter focuses on research methodology followed in the study. The focus is on the honeycomb model of research components, model specification, justification of variables used in the study, type of data collected and the source where it the data were collected, research population, research sample, methods and instruments used to collect data, validity and reliability of data, data presentation and analysis procedures as well as the summary of the chapter.

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Introduction

Research methodology involves the process followed in the research design, sampling methods, data collection procedures, and data analysis. (Phesa, 2021). Research methodology refers to the processes of gathering information and it details how the researcher analysed the data collected (Bell & Waters, 2018). This chapter details the research method followed in doing this study. The chapter presents the methods selected, research strategy, research design, a description of the population and sampling techniques, model specification, and data analysis. The Honeycomb framework adopted from the study by Phesa (2021) is used to illustrate research components.

3.2 Honeycomb model of research components

The honeycomb distinguishes between design and methodology (Wilson, 2014). Research design refers to framework for data collection and analysis, whereas research methodologies refer to the ways in which data were collected (Wilson, 2014). Six elements of research as per the honeycomb model, which are philosophy, approach, strategy, design, data collection as well as techniques to analyse data are discussed below.

3.2.1 Research Philosophy.

Research philosophy refers to the way a scholar views knowledge development and what researchers behold as a piece of knowledge, which has an effect on the way they do the research (Davies & Fisher, 2018). The concept of ontology reveals the state of reality and being (Yasseen (2019), which is seen as objectivism and subjectivism. Objectivism is the belief that acknowledges only one reality, which can be subject to measurement, while subjectivism is the belief that acknowledges more than one reality. This study is based on objectivism, and ontology, as the results are based on statistics.

3.2.2 Research approach.

There are two ways of interpretivism namely the inductive and deductive approaches (Phesa, 2021). Stemming from the specific interpretation or reasoning to the general is referred to as inductive, whereas starting with the general interpretation or reasoning and ending with the specific is a deduction (Azungah, 2018). An inductive study is a study in which the researcher stems from the bottom up using people's perspectives who participated in the study mostly through interviews for the generation of theory. On the contrary, a deductive study stems from the already generated theory to hypotheses (Phesa, 2021). This study was guided by the deductive method of interpretation, and the researcher's conclusion is arrived at using

specifically collected data on examination of impression management in the mayor's foreword in South African district municipalities.

3.2.3 Research strategy.

There are 3 kinds of methods by which research can be conducted, namely the qualitative method of research, quantitative method, and the mixed methods approach to research (Bell et al. (2022)). In the quantitative research method, data are collected in a structured way using statistics and are analysed to reach conclusions, while the qualitative research method emphasises the meanings rather than the quantification of data collected or the use of statistics. A mixed methods strategy is the combination of "quantitative and qualitative elements in research" (Bell et al., 2022). This study followed the quantitative research method. Statistical methods were used to bring about the results on impression management tactics used in the South African district municipalities' annual reports, specifically on the mayor's foreword.

3.2.4 Research Design.

The research design is the comprehensive framework that assists with research direction via research systems, which allows the probability of obtaining the objectives of the research (Wilson, 2014). This study was done in a content analysis research design. Content analysis is a technique for research which finds the manifest of textual information in given data, which can be quantified (Bell et al., 2022). Similarly, Kleinheksel et al. (2020) describes content analysis as a designed methodology for the discovery and interpretation of meanings of written down communication by singling out smaller bits of data representing noteworthy terms or concepts and then creating a method to arrange those bits of data in a manner that it can be used to describe a phenomenon. Furthermore, Phesa (2021) describes content analysis as the perusal of information in the form of text or documents to measure textual content found in a specific type of methodical and replicable methods. Content analysis was used to assess whether the performance of the district municipality is in line with the positive or negative attribution to the municipality. The mayor's foreword was scrutinised to unearth its characteristics in performing and non-performing South African district municipalities.

Computer-assisted data methods were used.

3.3 Model Specification

The model included an examination of the mayor's foreword in the annual reports of South African district municipalities. The model had four variables from Phesa (2021) and one from Mankayi et al. (2023), and these are as follows:

1. **H.1.1** =Length of the mayor's foreword
2. **H.1.2**=Use of passive voice in the mayor's foreword
3. **H.1.3**=Use of personal references in the mayor's foreword
4. **H.1.4**=Measurement of disclosure tones in the mayor's foreword, and
5. **H.1.5**=Readability of the mayor's foreword

In a study by Phesa (2021), the observations were done using profitable and non-profitable JSE's top 40 companies using the highest increase and decrease in profit before tax. In this study, the examination was done in the district municipalities using audit performance. In local government, stakeholders are worried about service delivery as the mandate of the municipality is service delivery, not profitability, as is the case with companies. According to Mamogale (2014), the performance of local government is measured by audit outcomes. The performance of all municipalities, including the district ones is essential for service delivery (Mamogale, 2014). Clean audit outcomes are seen by the general public as the way in which a municipality can be effective (Craig, 2017). It is clear, therefore, that audit outcomes measure the performance of municipalities. Therefore, the examination was conducted based on performing and non-performing South African district municipalities based on audit outcomes. There is a specific criteria used to determine performing and non-performing district municipalities and the criteria is as follows: Clean audit outcomes and unqualified audit outcomes that have improved the audit outcome compared to preceding year or have addressed material finding from the previous year (improved) or do not have a repeat material finding were classified as performing district municipalities. Disclaimer of opinion, adverse, qualified and unqualified opinion with audit outcomes, have not improved in the previous year and with repeat findings were classified as non-performing district municipalities. The audit outcomes are explained by Auditor General-South Africa (2023) as follows:

“Clean audit outcome (unqualified with no issues) – financial statements contain no material errors, performance reports are useful and reliable, and the municipality has complied with all key legislations”.

“Unqualified audit outcome with findings – financial statements have no material errors and either the municipality has no quality performance reports or did not comply with all key legislations.”

“Qualified audit outcome – financial statements have material errors not corrected and or had no quality performance reports and or have not complied with key legislation.”

“Adverse audit opinion – financial statements have so numerous material errors to the extent the auditor disagrees with almost all the figures presented and disclosed in the financial statements and almost all the performance reports achievements do not agree with evidence and the municipality has not complied with key legislation.”

“Disclaimer of opinion – auditor could not express an opinion/outcome due to the municipality not providing enough proper evidence for almost all the figures presented and disclosed in the financial statements almost all the performance reports achievements are not supported with enough proper evidence and the municipality has not complied with key legislation.”

These data were sourced from annual reports published by the district municipalities on their websites, as well as the 2022 general report with the annexures from the Auditor General South Africa website that contains a list of municipalities and their audit outcomes.

3.4 Justification of Variables

Since this study replicates another, the variables used are similar to those used by Phesa (2021), which is the replicated study. The replicated study of Phesa (2021) was done on using JSE’s top 40 companies as of 1 January to 31 December 2020. To differentiate this study from the one being replicated, a new population which is district municipalities has been explored for impression management, further an additional variable not on the replicated study was added which was Readability adopted from (Mankayi et al., 2023).

The variables all scrutinised the presence of impression management in the mayor’s foreword. Below is the description of the variables used and how data were collected and interpreted for each variable.

1. **Length of the mayor’s foreword-** the number of pages and number of words were examined to establish the length of the mayor’s foreword. Microsoft Word version 365 was used to count the number of words, and the number of pages was determined as an absolute number. The mayor’s forewords were formatted to have the same font size.

2. **Use of passive voice** - Analysis of passive sentences was done to get the percentage of passive sentences in relation to the total sentences in the mayor's foreword. The percentage was determined using the proofing tool in Microsoft Word version 365.
3. **Use of personal references**- Microsoft Word version 365 was used to count the frequency of predefined personal references, which were "I", "me", "my", "our", "us", and "we" in the mayor's foreword of district municipalities in South Africa.
4. **Measurement of disclosure tone** – In the mayor's foreword, a total of positive words in relation to the total words and the difference between negative words and total words was considered. The Azure learning machine tool in Microsoft Excel was used to determine both positive and negative sentiments in the mayor's foreword of the district municipalities in South Africa. Positive sentiments were shown as a percentage of total sentiments. Similarly, the negative sentiments were shown as a percentage of total sentiments in the mayor's foreword.
5. **Readability of the mayor's foreword** – the readability score was determined using the Microsoft Word version 365 proofing tool for each mayor's foreword. The score was determined using the Flesch reading ease. The Flesch reading ease formula was developed by Fang (1968) to test the readability of documents, and it is as follows: "206.835- 1.015 x (words/sentences)-84.6 x (syllables/words)". The formula has been widely accepted and used by different scholars, for instance (Dalwai et al., 2021; Mankayi et al., 2023).

3.5 Data Types and Sources

The study used secondary data. Secondary data refers to the data types that are already available to the public (Walliman, 2021). Annual reports for the 2021/2022 financial period of the district municipalities in South Africa were used, and they contained the mayor's foreword and the audit outcomes, amongst other details, which were extracted from the websites of the municipalities. To ensure that the study is cotemporary, the 2021/2022 financial year was used. The 2021/2022 municipal financial period is from 1-07-2021 to 30-06-2022 for all the municipalities in South Africa. The data used were thus secondary data, as they were already published for the public on each municipality's website (Phesa, 2021). Audit outcomes were extracted from the Auditor General-South Africa's 2022 general report for municipalities.

3.6 Research Population

Population refers to the collective or group that the researcher is interested in and that they would like to examine to draw results for a certain topic (Ngubane, 2018). Annual reports of district municipalities in South Africa for the 2021/2022 financial period were extracted from the municipal websites with the mayor's statement to test the variables together with the audit outcomes to identify the performing and non-performing district municipalities in terms of audit performance. The population of the study was 44 South African district municipalities.

3.7 Research Sample

A sample is a certain part of the population chosen for testing to investigate the characteristics of the whole population (Radebe, 2021). A sample represents a part of the bigger population (Etikan, 2016). A purposive sample was used in conducting this study. Purposive sampling is the intentional selection of informants to be used to conduct research based on the characteristics they have (Tongco, 2007). Furthermore, Rai and Thapa (2015) submit that purposive sampling is based on a scholar's judgement in terms of what items to be picked for conducting the study. In addition, Tongco (2007) posits that purposive sampling is useful when comparing two practices. This study followed purposive sampling to compare performing and non-performing South African district municipalities. Total population sampling, which is a type of purposive sampling, was used. A total population is where the whole population is being tested and it meets all the criteria for a specific study, and it is appropriate for a population that is not big (Etikan, 2016). Accordingly, South African district municipalities are 44 in total and that is not a big number, and all the district municipalities have the same characteristics. Therefore, it is appropriate to test 100% of the population and, as such, 44 of the South African district municipalities were selected for the study.

Out of the 44 district municipalities, 2 had no audit outcomes as their audits were not finalised when the general report was issued; therefore, do not have an annual report for 2022 and, as such cannot be part of the analysis. Some 8 district municipalities had not uploaded their signed annual reports on their websites. The municipalities were contacted requesting their annual reports and that was also not successful. Therefore, the researcher could not get the mayors' forewords, and they could thus not be part of the analysis.

There were 34 district municipalities that that were eventually subject of the study, and this is the sample of this study. The following is the specific criteria used to determine performing and non-performing district municipalities:

- district municipalities who received clean audit outcomes were classified as performing district municipalities, and
- district municipalities that received disclaimer audit outcomes, adverse audit outcomes, and qualified audit outcomes were classified as non-performing district municipalities.

Further analysis of district municipalities that had received unqualified outcomes was done based on whether they had improved from the preceding year. Consequently, unqualified audit outcomes district municipalities who had improved from the previous year were classified as performing district municipalities, whereas “unqualified with findings” district municipalities who had not improved from the previous year were classified as non-performing district municipalities.

District municipalities that had received clean audit outcomes were 12, and municipalities that had received unqualified with findings audit outcomes and had improved compared to previous year were 5, adding up to 17. These were classified as performing district municipalities as specified in the model specification above. District municipalities that have received disclaimer or adverse or qualified audit outcomes were 8, and district municipalities that had received unqualified with findings audit outcomes and had not improved in the previous year were 9 and were classified as non-performing district municipalities as specified in model specification. These also added up to 17. Details about improved and not improved were obtained from the Annexure of the general report from the Auditor General South Africa website. Therefore, an analysis of district municipalities was performed on the 17 performing South African district municipalities and 17 non – performing South African district municipalities.

3.8 Data Collection Methods and Instruments

Websites of all the 44 South African district municipalities were accessed from 20 September 2023 to 31 October 2023 and available signed annual reports with the mayor’s foreword and audit report were extracted in their PDF format. The annual reports were converted from PDF to MS Word version 365 for the performance of computer assisted textual analysis. Word version 365 allows the conversion of PDF documents to Word. The annual reports were saved in the laptop and external drive of the researcher. On 20 September 2023, the website of the Auditor General South Africa was accessed and the signed general report on 2022

municipalities' audit outcomes together with the annexure, which details individual municipality outcomes and compares them to the previous year was extracted and saved in the researcher's laptop.

3.9 Data Validity and Reliability

Data are regarded as valid because they are secondary data pulled from websites of district municipalities. The Auditor General South Africa (AGSA) also prepares a general report which includes the audit outcomes for all the municipalities in South Africa presents it to the South African parliament, and then uploads it on the AGSA website. Furthermore, the annual report is signed by the mayor and is approved by council as evidence of validity and AGSA looks at the annual report for identification of any information inconsistent with what they would have audited, which increased the validity and reliability of the annual report. The annual report contains the mayor's foreword and audit report, and these were read in conjunction with the report from the AGSA for the examination of the use of impression management.

3.10 Data Presentation and analysis plan

Presentation as well as analysis of data are done for all five variables, four adopted from Phesa (2021) and one adopted from Mankayi et al. (2023). Descriptive statistics was used in the form of Mean, Standard Deviation, Co-efficient of variation, Minimum and Maximum for each of the variables to analyse data. Inferential statistics was used in the form of Mann-Whitney test to analyse the data for significance of difference between two groups of performing and non-performing district municipalities.

1. Length of mayor's foreword: A number of words and pages were counted in each mayor's foreword and then generated a descriptive statistics for both performing and non-performing district municipalities. Descriptive statistics included the number of words, the mean, the standard deviation, the co-efficient of variation, the minimum, as well as the maximum. Descriptive statistics were used, and data were presented in a tabular format. The analysis focused on whether the mayor's foreword of performing and non-performing district municipalities is the same in length. The data were not normally distributed; accordingly, the non-parametric test, which is Mann-Whitney U test, was used to enhance the rigor of the study and to examine the extent of significance of use of impression management between performing and non-performing district municipalities.

2. Use of passive voice: The extent of passive voice usage was tested using statistical analysis, and the tabular format was used to present data. Through Mann-Whitney U test usage of passive voice in the mayor's foreword was determined to establish significance between performing and non-performing district municipalities. Data were presented in the form of passive voice percentage, mean ranking, and sum ranking for performing and non-performing district municipalities.

3. Use of personal references: Number of personal references were counted in each of the mayor's foreword and descriptive statistics in the form of mean, standard deviation, coefficient of variation, minimum and maximum was used. To establish whether there is a difference between performing and nonperforming district municipalities' personal reference usage on the mayor's foreword, Mann-Whitney U-test was used.

4. Measurement of disclosure tone: Positive and negative sentiments in the mayor's foreword of district municipalities were identified using the Azure machine learning tool in Excel. Positive sentiments were shown as a percentage in relation to total sentiments, and negative sentiments were shown as a percentage in relation to total sentiments. The sentiments for performing as well as non-performing district municipalities are presented in a tabular format.

5. Readability of the mayor's forward: Readability scores of both performing and non – performing district municipalities were determined using the Flesch reading ease formula. Microsoft Word version 365 was used to determine the readability score. Readability is scaled on a range of one to hundred; the higher score is easily readable and the lower one is more difficult to read (Mankayi et al., 2023). It is very difficult to read a score of 0-30, and a score between 90 – 100 is very easy to read (Mankayi et al., 2023). The Mann-Whitney u-test was used to determine the significance of the difference between performing and non-performing district municipalities in South Africa.

3.11 Ethical considerations

The researcher only collected data after he was granted ethical clearance. The ethical clearance was to ensure that the study was conducted ethically and that no hurt or damages are done to anyone. The ethical clearance was granted on 13 September 2023, and the ethical clearance number is 00022530.

3.12 Chapter Summary

The chapter provided a synopsis of the research methodology, covering research design, model specification, justification of variables, type of data and sources, research population, research sample, methods and instruments to collect data, validity and reliability of data, data presentation and analysis plan, and ethical considerations. In the next chapter, data, which were collected according to the hypotheses and objectives of the study, are presented and analysed.

CHAPTER 4: DATA PRESENTATION AND ANALYSIS

4.1 Introduction

The results of the study are presented and analysed in this chapter. In addition, the chapter discusses in detail the findings of the study. The focus of the analysis was on the mayor's foreword contained in annual reports of 44 South African district municipalities. At the time of data collection, audit of two district municipalities were not finalised when the AGSA general report was issued and therefore had no annual report for the financial year 2021/2022, thus could not form part of the study. Eight of the 44 district municipalities did not publish their annual reports on their website. Consequently, 34 district municipalities were analysed. The district municipalities were categorised into performing and non-performing based on their 2021/2022 audit outcomes. On one hand, district municipalities that had clean audits, unqualified with findings audit outcomes and had improved from the previous year were categorised as performing. On the other hand, district municipalities that had a disclaimer of opinion, adverse opinion, qualified opinion, and unqualified with findings and had not improved from the previous year were classified as non-performing. This resulted in 17 performing district municipalities and 17 non-performing district municipalities. Analysis of data was performed based on the research objectives, which, based on audit outcomes, were to:

- establish whether performing and non-performing district municipalities participate in impression management by way of textual characteristics of the mayor's foreword based on length;
- examine whether performing and non-performing district municipalities participate in impression management by way of the passive voice of the mayor's foreword in South Africa;
- assess the use of personal references in the mayor's foreword of performing and nonperforming district municipalities in South Africa;
- evaluate the use of a positive tone by way of sentiments in the mayor's foreword of performing and non-performing district municipalities in South Africa, and
- Observe the readability in the mayor's foreword of performing and non-performing district municipalities in South Africa.

The study is based on the null hypothesis indicating that, "There is no difference in the textual characteristics of the information reported in the mayor's foreword of performing and non -

performing South African District municipalities.” Each objective above is achieved using the sub-null hypothesis.

4.2 Results presentation and analysis

Length of the mayor’s foreword

An analysis of the length of the mayor’s foreword was performed to test the hypothesis below:

H1.1 The mayor’s foreword of performing and non-performing South African district municipalities will have similar lengths.

The length of the mayor’s foreword was measured by number of words and number of pages. As shown in Table 1 below, on average, the mayor’s foreword of performing district municipalities had 834 words and 2,3 pages in length, whereas that of non-performing district municipalities averaged 848 words and 2,2 pages in length. This means that non-performing district municipalities had an average of 1,68% more words than performing district municipalities, whereas performing district municipalities had an average of 4,55% more pages than non-performing district municipalities.

Table 1: Length of the mayor’s foreword based on number of words as well as pages.

		N	Mean	Standard deviation	CV	Minimum	Maximum
Length of the mayor’s foreword in number of words	Performing	17	834	334	0,400344	404	1 761
	Nonperforming	17	848	472	0,556479	248	1 960
	Total	34					
Length of the mayor’s foreword in number of pages	Performing	17	2,3	1,1	0,480825	1	6
	Nonperforming	17	2,2	1,4	0,647901	1	6,5
	Total	34					

Source: Compiled by researcher

The Mann-Whitney U test – based on the number of words.

Hypothesis H1.1 was tested using the Mann-Whitney U non-parametric test. The test results are shown in Table 2. The results show that the length of the mayor's foreword in words for performing district municipalities had 17,94 as the mean rank, which is marginally above that of non-performing district municipalities at 17,06. The difference between the performing and non-performing district municipalities in mean ranks is 5,16%. In addition, performing district municipalities had a sum of ranks equivalent to 305, which is marginally higher than the sum of ranks for non-performing district municipalities, which was equivalent to 290 with the difference of 0,52%. Mann-Whitney test, as revealed by the statistics $U=137.000$, $Z=-0,258$, Asymp.Sig. (2-tailed), had a p-value of 0,796. Accordingly, the P-value of 0,796 ($p>0,05$) is greater than 0,05, meaning that the variation between performing and non-performing district municipalities based on the length of the mayor's foreword in words is not significant. The hypothesis is therefore acceptable. These results are in line with those of Dhludhlu et al. (2022b), who concluded that there was no difference between the length of chairman statements in words between companies that are profitable and those that are not profitable.

The Mann-Whitney U test– length based on number of pages.

The results of the Mann-Whitney U non-parametric test on the length of the mayor's foreword based on the number of pages are shown in Table 2. These results reveal that performing district municipalities had the mean rank of 18,71, which is higher by 14,86% than that of non-performing district municipalities, which is 16,29. The sum of ranks for the performing district municipalities is 318, which is higher by 14,80% than that of nonperforming district municipalities, which is 277. The Mann-Whitney test statistics revealed that $U=124,000$, $Z=-0,717$ and $P=0.473$, p is greater than 0,05. Accordingly, the difference between performing and non-performing district municipalities based on the length of the mayor's foreword in pages is not significant. The hypothesis is therefore accepted. The results align with those of Phesa (2021), which revealed that there is no significant difference between companies that are profitable and those that are not profitable in terms of length of chairman statement in pages.

Table 2: Length of the mayor's foreword in words and pages: Mann-Whitney U test

		N	Mean Rank	Sum of Ranks
Length of the mayor's foreword in number of words	Performing	17	17,94	305
	Non-performing	17	17,06	290
	Mann-Whitney U	Wilcoxon W	Z	Asymp.Sig. (2-tailed)
	137,000	290,000	-0,258	0,796
Length of the mayor's foreword in number of pages	Performing	17	18,71	318
	Non-performing	17	16,29	277
	Mann-Whitney U	Wilcoxon W	Z	Asymp.Sig. (2-tailed)
	124,000	277,000	-0,717	0,473

Source: Researcher's compilation

Use of passive voice

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

H1.2 The mayor's foreword of performing as well as non-performing South African district municipalities will have the same percentage of passive voice.

The descriptive statistics of this variable are shown in Table 3. The summary statistics reveal that both performing and non-performing district municipalities engaged in the use of passive voice in their mayor's foreword. As depicted in Table 3 below, the mayor's foreword of performing district municipalities consisted of 17% passive voice usage on average, which is lower than that of non-performing district municipalities, which consisted of 24% passive voice usage on average. Performing district municipalities had a maximum of 32% passive voice, whereas non-performing consisted of a maximum of 40%.

Table 3: Use of passive voice in the mayor's foreword

		N	Mean	Standard deviation	CV	Minimum	Maximum
Use of passive voice in the mayor's foreword	Performing	17	17%	9%	49%	0%	32%
	Nonperforming	17	24%	10%	41%	5%	40%
	Total	34					

Source: Researcher's compilation

The Mann-Whitney U test – passive voice

The Mann-Whitney U test results for hypothesis H1.2 are shown in Table 4. These results reveal that performing district municipalities have a mean rank of 14,44, which is lower than that of non-performing district municipalities, which is 20,56. The sum of ranks for the performing district municipalities is 245,50, which is lower than that of non-performing district municipalities, which is 349,50. The Mann-Whitney U test statistics reveal that $U=92,500$, $Z=1,794$ and $P=0,073$, as p is greater than $0,05$. This means that there is no significant difference between performing and non-performing district municipalities on the use of passive voice in the mayor's foreword. The hypothesis is therefore accepted. The results are in line with those of Yasseen et al. (2017), showing no significant difference between companies that are profitable and those that are not profitable on the use of the passive voice.

Table 4: Use of passive voice in the mayor's foreword Mann-Whitney U test

		N	Mean Rank	Sum of Ranks
Use of passive voice in the mayor's foreword	Performing	17	14,44	245,50
	Non-performing	17	20,56	349,50
	Mann-Whitney U	Wilcoxon W	Z	Asymp.Sig. (2-tailed)

	92,500	245,500	-1,794	0,073
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Source: Researcher's compilation

Use of personal references

An analysis of the use of personal references was performed to test the third hypothesis, which was:

H.1.3 The mayor's foreword of performing and non-performing South African district municipalities will have the same number of personal references

The mayor's foreword of district municipalities was analysed for use of personal references such as "I, me, my, our, we, us". The summary statistics of this variable are shown in table 5. These results reveal that both performing and non-performing district municipalities engaged in the use of personal references in their mayor's foreword.

"Our" and "we" were the most used personal references in the mayor's foreword, with an average of 17,8 for performing district municipalities and 24,5 for the non-performing district municipalities. As depicted in Table 5 below, the mayor's foreword of performing district municipalities used an average of 23,4 personal references in their mayor's foreword, which is lower than that of non-performing district municipalities, which was 28,4 on average.

Performing district municipalities had a mayor's foreword that had a maximum of 56 personal references compared to the maximum of 58 in non-performing district municipalities.

Table 5: Use of personal reference in the mayor's foreword

		N	Mean	Standard deviation	CV	Minimum	Maximum	Average of words "Our" and "We" only
Use of personal references in the mayor's foreword	Performing	17	23,4	15,2	0,649934	1	56	17,8
	Nonperforming	17	28,4	11,6	0,408202	10	58	24,5

	Total	34						
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Source: Researcher’s compilation

The Mann-Whitney U test- personal references

The Mann-Whitney U test results for hypothesis H1.3 are shown in Table 6. The test results reveal that performing district municipalities had a mean rank of 16,09, which is lower by 17,53% compared to that of non-performing district municipalities, which is 18,91. The sum of ranks for the performing district municipalities is 273,50, which is lower by 17,55% compared to that of non-performing district municipalities, which is 321,50. The Mann-Whitney U test statistics revealed that $U=120.500$, $Z=-0,827$ and $P=0,408$, as p is greater than 0,05, there is no significant difference between performing and non-performing district municipalities on the use of personal references in the mayor’s foreword. The hypothesis is therefore accepted. The results are similar to those of the study done by Pasko et al. (2020) which revealed that there is no significant difference between good-performing companies and bad-performing companies on the use of personal reference.

Table 6: Use of personal references, Mann-Whitney u test

		N	Mean Rank	Sum of Ranks
Use of personal references in the mayor’s foreword	Performing	17	16,09	273,5
	Non-performing	17	18,91	321,50
	Mann-Whitney U	Wilcoxon W	Z	Asymp.Sig. (2-tailed)
		120,500	273,500	-0,827

Source: Researcher’s compilation

Use of a positive disclosure tone in the form of sentiments

Measurement of disclosure tone was done through testing sentiments using Azure machine learning, and an analysis in the form of sentiments was performed to test the fourth hypothesis, which was:

H.1.4 The mayor’s foreword of performing and non-performing South African district municipalities will have the same percentage of positive tone on disclosure in the form of sentiments.

As depicted in Table 7 below, district municipalities contained positive sentiments in their mayor’s foreword. Performing district municipalities contained positive sentiments of 98% on average in their mayor’s foreword, whereas non-performing district municipalities contained positive sentiments of 88% on average in their mayor’s foreword. This means the mayor’s foreword of performing district municipalities contained a more positive tone than those of nonperforming district municipalities by 10% (98%-88%). Performing district municipalities contained fewer negative sentiments, which is 2%, in their mayor’s foreword compared to nonperforming district municipalities, which contained 12%. This means performing district municipalities contained fewer negative sentiments by 10% than non-performing district municipalities. The hypothesis that says performing and non-performing district municipalities will have the same percentage of positive tone on disclosure in the form of sentiments is thus rejected. The analysis shows that the mayor’s foreword of performing district municipalities’ show high percentage of positive sentiments. This corresponds with the findings of Aly et al. (2018) which revealed that high-performing companies used more positive disclosure tone in their reports.

Table 7: Use of positive disclosure tone in the form of sentiments

		N	Positive sentiments in %	Negative in sentiments %
Use of positive disclosure tone in the form of sentiments in the mayor’s foreword	Performing	17	98%	2%
	Non-performing	17	88%	12%
Total		34		

Source: Researcher's compilation

Readability of the mayor's foreword

An analysis of the readability of the mayor's foreword, based on readability score, which was determined using the Flesch reading ease tool on Microsoft Word, was performed to test the fifth hypothesis, which was:

H.1.5 The mayor's foreword of performing and non-performing South African district municipalities will have the same readability score

The summary statistics of this variable are shown in Table 8 below. The results show that both performing and non-performing district municipalities engage in impression management by obfuscating the readability of the mayor's foreword. The higher the readability score, the easier it is to read, and the lower the readability score, the more difficult it is to read. As depicted in Table 8 below, the mayor's foreword of performing district municipalities has a readability score of 23,9 on average, which is slightly lower than that of non-performing district municipalities, which was 25,7 on average by 7,51%. Performing district municipalities had a maximum readability score of 35,2 in their mayor's foreword, whereas non-performing district municipalities had a maximum readability score of 48,3 in their mayor's foreword. These results mean that it is slightly more difficult to read the mayor's foreword of a performing district municipality than it is that of a non-performing district municipality. These results indicate that it is difficult to read the mayor's foreword, which is similar to the results of Mankayi et al. (2023), which concluded that it is difficult to read annual reports of companies.

Table 8: Readability of the mayor's foreword

		N	Mean	Standard deviation	CV	Minimum	Maximum
Readability of the mayor's foreword	Performing	17	23,9	7,39	0,309276	13,2	35,2
	Nonperforming	17	25,7	9,35	0,363322	14,8	48,3
	Total	34					

Source: Researcher's compilation

The Mann-Whitney U test- readability score

The Mann-Whitney U test results of the readability score of the mayor’s foreword, as displayed in Table 9 below, reveal that performing district municipalities have a mean rank of 16,59, which is lower by 10,97% than that of non-performing district municipalities, which is 18,41. The sum of ranks for the performing district municipalities was 282, which is lower by 10,99% than that of non-performing district municipalities, which is 313. The Mann-Whitney U test, as revealed by the statistics, shows that $U=129.000$, $Z=-0,534$ and $P=0,593$, as p is greater than 0,05, there is no significant difference between performing and non-performing district municipalities on the readability of the mayor’s foreword based on readability scores. The hypothesis is therefore accepted. The results are consistent with the study done by Dhludhlu et al. (2022b), which revealed that the readability score of companies that are profitable and those that are not significantly different.

Table 9: Readability score, Mann-Whitney U test

		N	Mean Rank	Sum of Ranks
Readability of the mayor’s foreword	Performing	17	16,59	282
	Non-performing	17	18,41	313
	Mann-Whitney U	Wilcoxon W	Z	Asymp.Sig. (2-tailed)
	129,000	282,000	-0,534	0,593

Source: Researcher’s compilation

4.3 Summary

In summary, it has been found that both performing and non-performing district municipalities in South Africa engaged in impression management through textual characteristics by way of length of the mayor’s foreword, use of passive voice in the mayor’s foreword, use of personal references in the mayor’s foreword, use of positive disclosure tone in the mayor’s foreword and through obfuscation of the mayor’s foreword such that it is difficult to read, and this is indicated by a lower readability score. The results revealed that the length of the mayor’s foreword for both performing and non-performing district municipalities is the same based on the number of words and the number of pages. This was confirmed through the Mann-Whitney

U test, which showed no significant variation. These results are similar to those of Yasseen et al. (2017), which indicated no significant difference in the length of chairman statements.

Both performing and non-performing district municipalities used the same percentage of passive voice, as there was no significant variation identified through the Mann-Whitney U test. The hypothesis that performing and non-performing district municipalities will have the same percentage of passive voice is thus accepted. These results are in line with those of Dhludhlu et al. (2022b), who found no significant difference between companies that are profitable and those that are not profitable on the use of passive voice. Non-performing district municipalities used more passive voice than performing ones, even though the difference was not significant. This means that non-performing district municipalities are distancing themselves from poor performance. The hypothesis that performing and non-performing district municipalities have the same number of personal references is accepted as there was no significant variation identified by the Mann-Whitney U test. Notably, these results are contrary to the findings of a study done in the UK by Clatworthy and Jones (2006), which found significant differences in the use of personal references between companies that are profitable and those that are not, and Yasseen et al. (2017) who also found a significant difference. These results are in line with those of Yan et al. (2019), which revealed that use of personal reference in the chief executive officer's statement is an impression management tactic.

The results show that both performing and non-performing district municipalities have used more positive sentiments than negative sentiments in their mayor's foreword. This is contrary to the findings of Phesa (2021), which revealed that companies that are profitable and companies that are not had used many positive sentiments in their chairman statements. However, these results concur with the findings of Hadro et al. (2017), which concluded that most letters to shareholders are written in a positive tone while very few are written in a negative tone. In addition, the results correspond with those of Aly et al. (2018), which revealed that good performing companies use a more positive tone. Performing district municipalities have used more positive sentiments than non-performing district municipalities, resulting in the rejection of the hypothesis that says the mayor's foreword of performing and non-performing South African district municipalities will have the same percentage of positive tone on disclosure in the form of sentiments as there is a difference.

The Mann-Whitney U test showed no significant variation between performing and nonperforming district municipalities on the readability of the mayor's foreword; therefore, the hypothesis that the mayor's foreword of performing and non-performing South African district

municipalities will have the same readability score is accepted. These results concur with the findings of Pasko et al. (2020), who concluded that there is no variation in the readability of good-performing and bad-performing firms in their CEO’s statement.

The study was performed using the attribution theory lens. It has been confirmed that companies attribute good performance to themselves and blame external factors for poor performance, and the COVID-19 has mostly been blamed for poor performance by the district municipalities. This is in line with Yasseen et al. (2017) who revealed that companies posit themselves in a positive light by attributing good performance to themselves whilst blaming bad performance to the external factors. Non-performing district municipalities have used more passive voice than performing which means they distanced themselves from the poor performance and attributed it to external causes. Further, non-performing district municipalities used more words than performing meaning they used more words to try to attribute poor performance to external factors. Furthermore, performing district municipalities used more positive tone to attribute good audit performance to themselves.

Table 10 below summarises and ties back the findings of the study to the literature.

Table 10: Link between findings of the study and the literature

Number	Findings of the study	Literature reference
1	No significant difference was identified in the length of the mayor’s foreword, both in a number of words and in the number of pages between performing and nonperforming district municipalities. The length of the mayor’s foreword is used as an impression management tool	(Phesa, 2021), (Yasseen et al., 2017),(Dhludhlu et al., 2022b)
2	No significant difference was identified in the use of passive voice in the mayor’s foreword for performing and non-performing district municipalities. Use of passive voice is used as an impression management tool	(Phesa, 2021), (Yasseen et al., 2017), (Dhludhlu et al., 2022b)

3	No significant difference was identified in the use of personal references in the mayor's foreword between performing and non-performing district municipalities. Use of personal reference is an impression management tool	Phesa (2021), Yasseen et al. (2017), Dhludhlu et al. (2022)
4	Positive tone is an impression management tool that companies use. Performing district municipalities use more positive tone in their mayor's foreword than the non-performing ones.	(Aly et al., 2018), (Hadro et al., 2017), (Phesa, 2021)
5	No significant difference was identified in the readability score between performing and non-performing district municipalities. Readability is used as an impression management tool	(Pasko et al., 2020), (Dhludhlu et al., 2022b), (Mankayi et al., 2023)
6	The theoretical background for the study was attribution theory, and municipalities attributed good	(Yasseen et al., 2017), (Dhludhlu et al., 2022b), (Aerts, 2001), (Beattie &
	performance to themselves and bad performance to external factors	Jones, 2000), (Rodrigues et al., 2021)

The next chapter summarises the whole study, provides conclusions to the study, and provides recommendations and suggestions for future research.

CHAPTER 5: SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

5.1 Introduction

This chapter summarises the findings of the study which was done on the use of impression management in district municipalities in South Africa based on length of the mayor's foreword, use of passive voice, use of personal preferences, measurement of disclosure tone, and observation of readability in the mayor's foreword. The chapter concludes based on the empirical results presented and discussed in Chapter 4. Further to the conclusions of the study, this chapter also presents the recommendations and limitations of the study. The chapter ends with a discussion of suggested areas for further research.

5.2 Summary of the study

The focal point of the study was the mayor's foreword of 44 district municipalities in South Africa, which were available on the websites of municipalities at the time of data collection. The data obtained from the sample was used to test the study's 5 hypotheses which derived from the study's five objectives. The findings of the study are summarised as follows:

- **Research objective 1:** Establish whether performing and non-performing district municipalities based on audit outcomes participate in impression management by way of textual characteristics of the mayor's foreword in South Africa based on length.

Results reveal that both performing and non-performing district municipalities engage in impression management based on the number of pages and length of the mayor's foreword. Non-performing district municipalities have, on average, more words than performing district municipalities. However, there is no significant difference between the number of pages and the number of words of both performing and non-performing district municipalities in South Africa. Accordingly, the null hypothesis that the mayor's foreword of performing and non-performing district municipalities in South Africa will have similar length was accepted.

- **Research objective 2:** Examine whether, based on audit outcomes, performing and non-performing district municipalities participate in impression management by way of the passive voice of the mayor's foreword in South Africa.

The results of the study reveal that performing and non-performing district municipalities engage in impression management through passive voice. Non-performing district municipalities used more passive voice than performing

municipalities. Notwithstanding, the Mann-Whitney U test found no significant difference between performing and non-performing district municipalities, hence the null hypothesis that the mayor's foreword of performing and non-performing district municipalities in South Africa will have the same percentage of passive voice was accepted.

- **Research objective 3:** Assess the use of personal references in the mayor's foreword of performing and non-performing district municipalities based on audit outcomes in South Africa.

The study's results reveal that performing and non-performing district municipalities used personal references in their mayor's foreword. The most used personal references were "Our" and "We". Non-performing district municipalities used more personal references than performing district municipalities. Nonetheless, there was no significant difference identified by the Mann-Whitney U test between performing and non-performing district municipalities on the use of personal references. Therefore, the null hypothesis that the mayor's foreword of performing and non-performing South African district municipalities will have the same number of personal references was accepted.

- **Research objective 4:** Evaluate the use of positive tone in the mayor's foreword of performing and non-performing municipalities based on audit outcomes for district municipalities in South Africa.

The results of the study show that both performing and non-performing municipalities engaged in impression management using a positive tone. Performing district municipalities used more positive sentiments in the mayor's foreword than non-performing district municipalities. The null hypothesis that the mayor's foreword of performing and non-performing South African district municipalities will have the same percentage of positive tone on disclosure in the form of sentiments is rejected.

- **Research objective 5:** Observe readability in the mayor's foreword of performing and non-performing municipalities based on audit outcomes for district municipalities in South Africa.

The results of the study show that the mayor's foreword was very difficult to read as the readability scores of both performing and non-performing were far less than 100

and were below 30. A score of below 30 indicates that the mayor's foreword is very difficult to read. Performing and non-performing district municipalities engaged in impression management through obfuscation by making the mayor's foreword very difficult to read. Non-performing district municipalities have a higher readability score than performing district municipalities. This means it is more difficult to read the mayor's foreword of a performing district municipality than that of a non-performing district municipality. However, the difference was not significant; therefore, the null hypothesis that the mayor's foreword of performing and nonperforming South African district municipalities will have the same readability score is accepted.

The results show that district municipalities in South Africa engage in impression management using textual characteristics. No significant difference was identified between performing and non-performing South African district municipalities on the use of impression management tactics in the form of textual characteristics except where performing district municipalities have used a more positive tone than non-performing district municipalities. The use of impression management tactics in the mayor's foreword may lead to information disclosed in the mayor's foreword being inaccurate or incomplete, leading to stakeholders making uninformed decisions (Clatworthy & Jones, 2006). The findings of the study concluded that it is difficult to read mayor's foreword of South African district municipalities. This is consistent with the findings of Mankayi et al. (2023). The biggest contributor to the employment of impression management tactics in the mayor's foreword is because there are no specific guidelines that detail what should be included and what should not be included in the mayor's foreword. Secondly, there is no reporting tool for disclosure of information in the mayor's foreword. Lastly, the mayor's foreword is not audited; auditors only perform consistency check with what they have audited (Yasseen et al., 2017). District municipalities attribute good news to the work of management and bad news to external circumstances, mostly the impact of the COVID-19 pandemic.

5.3 Conclusion

The main aim of the study was to examine whether there is evidence of the use of impression management by district municipalities in South Africa. It was established that there is no systematic difference in the use of impression management by South African district municipalities in the mayor's foreword. To conduct the study, district municipalities were classified as performing and non-performing municipalities based on their recent audit outcomes, which is the main measure of performance for service delivery. The study reveals

undeniable evidence that performing and non-performing South African district municipalities had no difference in the length of the mayor's foreword both in number of words and number of pages, as the Mann-Whitney U test finds no significant difference. Therefore, the hypothesis that the mayor's foreword of performing and non-performing district municipalities will have the same length was accepted. The use of passive voice and use of personal references had no significant difference for performing and non-performing district municipalities, resulting in the sub-hypothesis being accepted.

Performing district municipalities used a more positive tone in their mayor's foreword than nonperforming district municipalities, resulting in the sub-hypothesis that performing and nonperforming district municipalities will have the same percentage of positive tone on disclosure in the form of sentiments being rejected. The readability score of performing and nonperforming South African district municipalities had no significant difference. Accordingly, the sub-hypothesis that the mayor's foreword of performing and nonperforming South African district municipalities will have the same readability score was accepted. These results mean that it is difficult to read the mayor's foreword of South African district municipalities.

5.4 Recommendations

To address the issue of accuracy and completeness of information disclosed in the mayor's foreword, it is recommended that the AGSA increases its scope to perform a full audit on the mayor's foreword to make municipal management aware that they need to disclose the true information in the mayor's foreword as it will be audited. To curb the use of impression management, it is also recommended that the National Treasury develops a mayor's foreword reporting tool which details what should be included in the mayor's foreword and how it should be included. By doing this, the chances that the mayor's foreword may contain impression management are limited.

5.5 Suggestions for further study

Future research should be based on the limitations of the study. The aim of the study was to examine whether there was evidence of the use of impression management in the mayor's foreword of the South African district municipalities. The study only looked at the mayor's foreword. It would be exciting to examine the presence of impression management in other sections of the annual report, like the municipal manager overview and audit committee report to see if impression management is present in those narrative disclosures. This study looked at district municipalities in South Africa; further studies could be done in the whole local government sphere.

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7. APPENDICES

7.1 Ethical clearance



13 Sept 2023

Mr Sithandiwe Mgoyana (222108653)
School Of Acc Economics&Fin
Westville

Dear Mr Sithandiwe Mgoyana,

Original application number: 00022530

Project title: Impression management in district municipalities, a South African perspective using attribution theory lens

Exemption from Ethics Review

In response to your application received on 6 Sept 2023, your school has indicated that the protocol has been granted **EXEMPTION FROM ETHICS REVIEW**.

Any alteration/s to the exempted research protocol, e.g., Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through an amendment/modification prior to its implementation. The original exemption number must be cited.

For any changes that could result in potential risk, an ethics application including the proposed amendments must be submitted to the relevant UKZN Research Ethics Committee. The original exemption number must be cited.

In case you have further queries, please quote the above reference number.

PLEASE NOTE:

Research data should be securely stored in the discipline/department for a period of 5 years.

I take this opportunity of wishing you everything of the best with your study.

Yours sincerely,

A black rectangular box redacting the signature of Prof. Josue Mbonigaba.

Prof Josue Mbonigaba
Academic Leader Research
School Of Acc Economics&Fin



19 Dec 2023

Mr Sihandwe Mgoyana (222108653)
School Of Acc: Economics&Fin
Westville

Dear Mr Sihandwe Mgoyana,

Original application number: 00024566

Project title: Impression management observation in South African district municipalities through attribution theory lens

Exemption from Ethics Review

In response to your application received on 12 Dec 2023, your school has indicated that the protocol has been granted **EXEMPTION FROM ETHICS REVIEW**.

Any alteration/s to the exempted research protocol, e.g., Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through an amendment/modification prior to its implementation. The original exemption number must be cited.

For any changes that could result in potential risk, an ethics application including the proposed amendments must be submitted to the relevant UKZN Research Ethics Committee. The original exemption number must be cited.

In case you have further queries, please quote the above reference number.

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I take this opportunity of wishing you everything of the best with your study.

Yours sincerely,



Prof Josue Mbonigaba
Academic Leader Research
School Of Acc: Economics&Fin

UKZN Research Ethics Office
Westville Campus, Govan Mbeki Building
Postal Address: Private Bag X5-4001, Durban 4000
Website: <http://research.ukzn.ac.za/Research-Ethics/>

Founding Campuses: Edgewood Howard College Medical School Pietermaritzburg



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TITLE: IMPRESSION MANAGEMENT OBSERVATION IN SOUTH AFRICAN DISTRICT MUNICIPALITIES THROUGH ATTRIBUTION THEORY LENS

AUTHORS: SITHANDIWE MGOYANA (STUDENT NUMBER 222108653)

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DATE: 22 December 2023

EDITOR'S COMMENT

The author was advised to effect suggested corrections in regards to clarity of terms, consistency in structure and logic, and expression. The reference list was not edited.

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Signature

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