



Assessing Impression Management in South African District Municipalities' Annual Reports: A Textual Characteristics Analysis of Mayor's Foreword

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ABSTRACT: The study delves into the strategic use of impression management within South African district municipalities, examining how this phenomenon manifests in their annual reports, particularly in the mayor's foreword. These forewords, being the first statement in the annual report, often employ opportunistic and overly optimistic language that can obscure the true state of municipal performance, creating ambiguity for the public. Using quantitative content analysis, the research scrutinized annual reports from a sample of 34 district municipalities. The findings revealed significant evidence of impression management tactics. Notably, non-performing municipalities tended to produce lengthier mayor's forewords compared to their performing counterparts. Both categories frequently employed passive constructions and personalized references, aiming to shape perceptions and claim credit selectively. By shedding light on these practices, the study adds to the growing discourse on transparency in local governance. It underscores the need for vigilance, warning the public about how such rhetorical strategies can conceal service delivery shortcomings. This research also contributes valuable insights into the mechanisms of self-attribution in government communications, urging citizens to critically evaluate municipal reports.

Keywords: Local Government, District Municipalities, Impression Management, Audit Outcomes



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INTRODUCTION

District municipalities are an integral part of the local government in South Africa as they are responsible for the proper and effective service delivery not only for themselves but for the local municipalities in their jurisdiction too. District municipalities have been failing to adhere to the mandate of the service delivery due to misuse of resources and political interferences. Given the pressure to be seen by the public as delivering services, municipalities tend to engage in impression management to hide their ineffective service delivery. Impression management is the way of

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managing perception of others which can be consciously or unconsciously ([Landtsheer et al., 2008](#)). This is possible in the annual reports' narrative disclosures like mayor's foreword as they are a narrative disclosure which are not audited or have any reporting framework. Furthermore, this makes it easy for municipalities to engage in impression management as they know the information, they disclose will not be verified. Given that the way and the choice or method of communicating information in the mayor's foreword is at the discretion of municipalities further exacerbates the issue. Use of impression management makes the information communicated to the stakeholders through the annual report unclear and ambiguous. Further, the information communicated to the stakeholders becomes inaccurate and incomplete. This weakens the stakeholder's decision-making process as they will be making decisions based on incomplete and inaccurate information. It is for this reason that this paper intends to assess the use of impression management in mayor's foreword through length, passive voices, and personal references in South African district municipalities based on attributions theory lens. This study is significant as it is the first of its kind in the local government in South Africa. Impression management through length, personal references and passive voices has not been done in South Africa. This study therefore brings insights into the phenomenon of impression management in South Africa to make the users, stakeholders and co-ordinating departments like Treasury, Office of the premier, Department of Cooperative Government and Traditional Affairs aware of the use of impression management tactics.

Hypothesis development

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. 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 in their annual reports under narrative disclosures. 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, one of the guidelines is that there must be the mayor's foreword (statement). The mayor's foreword (statement) is a narrative disclosure. 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 included. This then makes the mayor's foreword subject to the tactics of impression management.

This paper concentrates on narrative disclosure called mayor's foreword (statement) found in the annual reports of municipalities in South Africa. South African Municipal Structures Act of 1998 categories municipalities into metropolitan municipalities, district municipalities 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

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municipalities have significant role in the local government space. Municipalities fall under local government. 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 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 people and would therefore do anything possible to impress the people who have 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 proper service delivery to the public and account for it rather than making profit (Mamogale, 2014). The outcomes of the audit are given by the Auditor General-South Africa (AGSA), an audit institution mandated to perform audits in public sector institutions in South Africa. 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 Auditor General (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 infuse tactics of impression management to elude from the poor audit outcomes by attributing poor performance to external factors.

This paper is based on attribution theory with the intention 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, it is likely that narrative disclosures may contain information that is not complete and accurate (Phesa, 2021).

This study adopted the honeycomb model for research, which was propounded by (Wilson, 2014). The honeycomb model brings differentiation of research methodology and research design, and the latter is described as data collection and analysis frameworks, while research methodologies refer to the ways in which data are collected.

Impression management tactics involves the manipulation of information to one's favour making it incomplete and inaccurate. 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 report. In the mayor's foreword municipalities may disclose information in a way that will position itself favourably even 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 narrative information disclosed 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). As a result of inaccurate and incomplete information disclosed in mayor's foreword, the big question is whether the impression management tactics are present in the mayor's foreword of district municipalities in South Africa. Accordingly, the paper examined the impression management tactics usage by district municipalities in South Africa through the length, the use of passive voice and the use of personal references in their mayor's foreword (Phesa (2021).

The paper aimed to expose tactics of impression management used by district municipalities in mayor's foreword through textual characteristics. To fulfil this, we evaluated the following:

- Length of the mayor's foreword
- Use of passive voices in the mayor's foreword and,
- Use of personal references.

Hypothesis

This paper was explanatory; accordingly, it had a hypothesis not the research question. Phesa (2021)'s study that observed impression management usage in the top 40 companies listed on the JSE was replicated by this paper. The null hypothesis below was followed:

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

The following characteristics are used to analyse the hypothesis in mayor's foreword, the length, passive voice, and personal reference.

Below relates to the sub – null hypothesis to be tested in this paper:

1. Length of the mayor's foreword: H.1.1 Performing and non-performing South African district municipalities' mayor's foreword will have similar length
2. Use of passive voice: H1.2 Performing and non-performing South African district municipalities' mayor's foreword will have similar percentage of passive voice
3. Use of personal references: H.1.3 Performing and non-performing South African district municipalities' mayor's foreword will have similar number of personal references

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This paper contributes to the literature by exposing impression management tactics used by South African district municipalities in mayor's foreword. The paper opens the eyes of the users and stakeholders of the district municipalities to question when reading the mayor's foreword in the annual report and to always confirm completeness and accuracy of disclosed information.

Experimental section

Attribution theory

This paper is based on attribution theory. Attribution theory has its origins from social psychology ([Dhludhlu et al., 2022b](#)). It speaks to the description of conduct and the assignment of blame to a person ([Malle, 2011](#)). Attribution theory talks to the allotment of good results to the entity's own doing and distancing the entity from the bad results, allotting them to external situations ([Yasseen et al., 2017](#)). Organisations management, including the public sector, uses attribution bias to escape the blame for the unfavorable results detailed in the annual report ([Rodrigues et al., 2021](#)). Moreover, organisations management engage in the promotion of positive results and demotion of negative results ([Beattie & Jones, 2000](#)). Organisations' or companies' outcomes that are not favorable are more assigned to events or situations which are outside the control of the organisation; meanwhile, those that are favorable are attributed to the know-how of the organisation ([Beattie & Jones, 2000](#)). Allotting of good results to an entity's competence and bad results to external situation is considered self-centred, as it describes results in a manner which is only beneficial to the entity ([Rodrigues et al., 2021](#)). Seemingly, organisations intend to be perceived favourably by participating in attributional bias through allotting positive results to their competence and negative results to conditions beyond their control.

Conversely, it can be argued that attributional bias cannot only be assigned to impression management but can also be assigned to "informational model" and the informational model which shows that people's nature is always expectant of good results to an extent that when talking about positive results, they will naturally put more praise to themselves as evidence of their good decision making and actions rather than outside help ([Yasseen et al., 2017](#)). Attribution theory goes hand in hand with the impression management psychological and sociological perspective ([Yasseen et al., 2017](#)). Psychological perspective brings into light that management uses tactics of impression management by allotting favourable outcomes to their competence and unfavorable outcomes external conditions since they expect stakeholders to assess decision making ability and actions, whereas the sociological perspective views impression management as response to issues stakeholders or public at large may have about certain outcomes concerning the organisation ([Dhludhlu et al., 2022b](#)). Allotment of positive results to an entity's own competence is a positive (favourable) attribution bias, and the allotment of negative results to outside situation 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 depicts that the company or organisation is not the cause of the unfavourable outcome; rather, the external conditions are the cause of the unfavourable outcome ([Yasseen et al. \(2017\)](#)), implying that the organisation wants to be seen as innocent of the unfavourable outcome. 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., 2022b](#)) Companies employ these kinds of attributional bias to be seen doing well even if in true sense they are not.

Empirical literature

District municipalities

District municipalities in South Africa are the second biggest in terms of the size after the metropolitan municipalities, which are in eight big cities. However, district municipalities deliver services to many citizens compared to others as South Africa is divided into district and local municipalities ([Magagula et al. \(2022\)](#)), except in only eight cities where there are metropolitan municipalities. 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 more than one municipality ([Magagula et al., 2019](#)). District municipalities capacitates local municipalities in their jurisdiction as part of their mandate to ensure proper service delivery at local municipality level which is indirect responsibility of district municipality ([Magagula et al., 2019](#)).

District municipalities are the co-ordinators in a strategic way of the programmes of their local municipalities to ensure proper service delivery ([Pretorius & Schurink, 2007](#)). District municipalities provides capacity building along with integrated district planning and some direct service delivery of water and sanitation for municipalities within 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, to ensure proper rendering of services to the public and to enhance the socio economic development of the district ([Magagula et al., 2022](#)). District municipalities have a very essential role in the enhancement of proper service delivery in local municipalities and have a dominant and significant effect in the 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 shows that district municipalities have a significant role in local government ([Scheepers, 2015](#)). Seemingly, district municipalities have a bigger mandate compared to 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. Considering the above, district municipalities have

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significant role in local government hence this paper focuses on impression management in district municipalities in South Africa.

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). The need for annual report was necessitated by the need of management accountability to the stakeholder (Surty et al., 2018). Likewise, the demand for accountability, transparency, and stakeholders' interest on social and environmental matters from management necessitated the need for annual reports (Tagesson et al., 2013). There seems to be agreement from the scholars on what an annual report is and why it was introduced.

Annual report objective is the connection of 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 (Cheng et al., 2014). Annual reports help the entities to have more organized strategy to corporate reporting in the sense that all problems that may inhibit the entity from reaching its objectives or better performance are covered in the annual report (Cheng et al., 2014). Similarly, annual reports assist entities in making sustainable decisions and provide stakeholders with information and understanding about the entity's performance (Adams & Simnett, 2011). Annual reports are well recognized in South Africa even in public sector. Municipalities are compelled to prepare and publish annual reports on a yearly basis.

Mayor's foreword

The mayor's foreword is a narrative disclosure which is in the first chapter of the annual report containing the message from the mayor to the public which makes it significant statement. The mayor's foreword is important to the public and the municipal stakeholders as it reveals how municipalities conducted their affairs and what their prospects are (Radebe, 2021). In South Africa, narrative disclosures contained in the annual report like mayor's foreword in municipalities, are not audited by auditors, auditors only performs a review to confirm consistency with the financial information audited (Yasseen et al., 2017). Management has the disposition of what to disclose in the narrative disclosures which makes them choose to disclose only information that will posit them favourably (Leung et al., 2015). Consequently, management disposition is the perpetrator for impression management tactics usage in the mayor's foreword. This paper therefore examines the presence of impression management tactics in the mayor's foreword of district municipalities in South Africa.

Impression management

The exploration of impression management through research has been executed in different disciplines and industries using different perspectives (Beattie & Jones, 2000; Clatworthy & Jones, 2006; Phesa, 2021). Impression management has its origins from "social psychology" and refers

to the way they present themselves favourably to others so they can be favourably perceived; it is a bias in communities aiming at managing the impressions of how other people see them ([Yasseen et al., 2017](#)). Impression management suggests that entity's management seeks to ensure they are perceived favourably ([Leung et al., 2015](#)).

Sociological literature reveals that impression management is when people respond to the status and compulsion of society to posit themselves favourably. This is the case with entities management when they want to be seen for good results ([Clatworthy & Jones, 2003](#)). Beattie and Jones (2000) reveals that management magnify good results and demote negative results. Management may partake in impression management by obfuscation that is making readability of narrative disclosures poor when the performance is poor ([Leung et al., 2015](#)). The management of a company may hide bad performance by presenting in 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](#)).

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](#)). The study 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 study brings 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 ([Yang & Liu, 2017](#)). 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 & Liu, 2017](#)). 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. Inline with the hypothesis we investigated the following variables:

Length of the mayor's foreword

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 characteristic of impression management ([Dhludhlu et al., 2022a](#); [Phesa, 2021](#)).

Use of passive voice

Use of passive voice refers to a purposeful or intentional selection of 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 ([Moola, 2016; 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 profit in relation to the 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.

METHOD

Research strategy

This paper followed the quantitative research method. Statistical methods were used to bring about the results on tactics of impression management used on the district municipalities annual reports in South Africa, specifically on the mayor's foreword. Quantitative content analysis was used to examine whether district municipality's performance is in line with the positive or negative attribution to the municipality. The mayor's foreword was scrutinised to unearth its characteristics in both the performing and non-performing district municipalities in South Africa. Computer-assisted data methods were used.

Data type and Sources

The paper used secondary data. Annual reports for the 2021/2022 financial period of South African district municipalities 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 contemporary, 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. Audit outcomes were extracted from 2022 general report for municipalities which is found in the Auditor General South Africa website. 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 both performing and non-performing district municipalities in terms of audit performance.

Population and sampling

The population of the study was 44 South African district municipalities. Out of the 44 district municipalities, two 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. Annual reports of the eight municipalities were not found in their websites. The request of their annual reports was done; however, it was also not successful. Therefore, the researcher could not get the mayors' forewords, and they could thus not form part of this analysis. There were 34 district municipalities that that were eventually subject of the study.

Classification of performing and non-performing district municipalities

This paper used audit performance to classify performing and non-performing district municipalities. In local government, stakeholders are concerned about delivery of quality services which is in line with the municipality's mandate unlike profitability which is the case with companies. According to Mamogale (2014), stakeholders measure the performance of municipalities by audit outcomes. The performance of all municipalities including the district ones has empirical essence to public service delivery (Mamogale, 2014). Clean audit outcomes are perceived by stakeholders as indicators of municipal effectiveness (Craig, 2017). Seemingly audit performance is a measure for municipal performance.

The specific criterion below was used to classify a performing and non-performing district municipality:

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

Further analysis of district municipalities with unqualified outcomes was done based on whether they had improved from the preceding year. Consequently, district municipalities with unqualified audit outcomes and have improved from the preceding year were classified as performing meanwhile those who have not improved were classified as non-performing.

There were 12 district municipalities with clean audit outcomes, and 5 with unqualified audit outcomes and improved from the preceding year adding up to 17. These were classified as performing district municipalities as specified in the model specification above. District municipalities with disclaimer or adverse or qualified audit outcomes were 8, and there were 9 district municipalities with unqualified with findings audit outcomes and did not improve from the preceding year and were classified as non-performing as specified in model specification. These also added up to 17. Annexure of the general report from the Auditor General South Africa's website shows improved and not improved municipalities. Therefore, analysis of district municipalities was performed on the 17 performing South African district municipalities and 17 non – performing South African district municipalities.

Justification of variables and choice of analysis method

Below is the description of the variables used and how data were collected and interpreted for each variable.

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 were determined as an absolute number.

Use of passive voice - Analysis of passive sentences was done to get 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.

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 major's foreword of district municipalities in South Africa.

A non-parametric test called Mann-Whitney U test was used. This is because the data were not normally distributed. Secondly it was used to test the significant of the difference between performing and non-performing district municipalities. Performing and non-performing district municipalities are two independent variables in this study which makes Mann-Whitney u test appropriate for data analysis in this study. Mann-Whitney test has been used by many scholars in the impression management research area for instance ([Clatworthy & Jones, 2006](#); [Dhludhlu et al., 2022a](#); [Phesa & Sibanda, 2023](#); [Yasseen et al., 2017](#))

RESULT AND DISCUSSION

In this chapter, we present the results of the study from descriptive statistics to the Man-Whitney u Test. The results are presented according to each textual characteristic and relevant hypothesis.

Length of the mayor's foreword

The hypothesis below was tested through analysing mayor's foreword for its length:

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

The length of the mayor's foreword was considered in terms of number of words and pages. As shown in Table 1 below, on average, performing district municipalities had 834 words and 2,3 pages in length, whereas non-performing district municipalities on average had 848 words and 2,2 pages in length. This means 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. These results mean that non-performing district municipalities had many words to explain their results to the users of annual reports attributing their bad performance to external factors, concealing the real issues

which led to non-performance. Stakeholders should therefore be aware of these tactics used by district municipalities as they discourage transparency, stewardship, and accountability of the municipal management to the stakeholders.

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
	Non-performing	17	848	472	0,556479	248	1 960
	Total	34	1 682	806	0,956823	652	3 721
Length of the mayor's foreword in number of pages	Performing	17	2,3	1,1	0,480825	1	6
	Non-performing	17	2,2	1,4	0,647901	1	6,5
	Total	34	4,5	2,5	1,128726	2	12,5

Source: Compiled by researcher

Mann-Whitney test – based on number of words

Mann-Whitney u test, a non-parametric test was used to assess the hypothesis. The analysis, as shown in Table 2 beneath, reveals that mayor's foreword length in words for performing district municipalities had mean rank of 17,94 which is marginally above that of non-performing district municipalities which is 17,06 which is the difference of 5,16%. In addition, performing district municipalities had a sum of ranks equivalent to 305, which is marginally higher than that of 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 these two groups based on length of the mayor's foreword in words is not significant. Hypothesis therefore is acceptable. These results are in line with those of Dhludhlu et al. (2022b), who concluded that there was no variation on chairman statements length in words between profitable and non-profitable companies. This is also in line with the results of (Yasseen et al., 2017). These results mean that both groups of district municipalities do partake in impression management using many words in the mayor's foreword either to magnify their performance or to conceal the real issues leading to their poor performance.

Mann-Whitney– length based on number of pages

Analysis of mayor's foreword length in pages as shown in Table 2 reveals performing district municipalities as having the mean rank of 18,71, which is higher by 14,86% compared to non-performing, which is 16,29. The analysis further reveals sum of 318 for the performing district municipalities, which is higher by 14,80% compared to non-performing of 277. Mann-Whitney test statistics revealed that $U=124,000$, $Z=-0,717$, $P=0.473$. Accordingly, the difference between these two groups based on mayor's foreword length in pages is not significant. Hypothesis

therefore is accepted. The results align with Phesa (2021), who showed no significant difference between profitable and unprofitable companies in terms of chairman statement length in pages. These results mean that municipalities write long pages of mayor's foreword to sway away user's attention from non-performance and to over emphasize performance to cover negative aspects so that they are perceived favourably. This has a negative influence on the users of the annual report as it affects their decision making.

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

The second hypothesis was tested through passive voice usage analysis:

H1.2 Performing and non-performing South African district municipalities' mayor's foreword will have similar percentage of passive voice

The results reveal that both groups used passive voice in their mayor's foreword. As shown by Table 3 below, performing district municipalities' mayor's foreword consisted of 17% passive voice usage on average, compared to 24% of non-performing. Performing therefore used fewer passive voices than non-performing. Performing district municipalities had a maximum of 32% passive voice whereas non-performing consisted of a maximum of 40%. These results mean that non-performing district municipalities wanted the reader to be lost in reading the mayor's foreword by putting a lot of occurrences and events without attaching to the subject. They are distancing themselves from the message communicated since they have not performed well.

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%
	Non-performing	17	24%	10%	41%	5%	40%
	Total	34	41%	19%	90%	5%	72%

Source: Researcher's compilation

Mann-Whitney test – passive voice

Analysis of the use of passive voice as depicted in Table 4 reveals that the mean rank of performing district municipalities is 14,44, which is lower compared to non-performing of 20,56. Performing district municipalities had sum of ranks 245,50, which is lower compared to non-performing of 349,50. Mann-Whitney test statistics revealed that $U=92,500$, $Z= -1,794$, $P= 0,073$, as indicated by p greater than 0,05, it means the use of passive voice between these two groups is not significant. Hypothesis therefore is accepted. The results are in line with those of Yasseen et al. (2017), showing insignificant difference between profitable and unprofitable companies on passive voice usage. These results mean that both groups engaged in impression management even though non-performing engaged more than performing the difference was not significant between the two. These results are in the same line with those of (Moola, 2016). This is against the concept of transparency in which the management of the municipalities needs to be transparent with the stakeholders about the affairs of the municipality.

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
		92,500	245,500	-1,794
				Asymp.Sig. (2-tailed) 0,073

Source: Researcher's compilation

Use of personal references

Third hypothesis below was tested through personal reference usage analysis:

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

District municipalities' mayor's foreword was analysed for use of personal references. These are words like "me, I, us, my, we, our". The results reveal both groups participated 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 demonstrated in Table 5 below, performing district municipalities used an average of 23,4 personal references in their mayor's foreword, which is lower compared to the non-performing of 28,4 on average. Performing district municipalities had a mayor's foreword that had 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
Use of personal references in the mayor's foreword	Performing		17	23,4	15,2	0,649934	1	56
	Non-performing		17	28,4	11,6	0,408202	10	58
	Total		34	51,8	26,8	1,299867	11	114

Source: Researcher's compilation

Mann-Whitney test- personal references

Analyses of the use of personal reference as depicted in Table 6 reveals the mean rank of 16,09 for performing district municipalities, which is comparatively lower by 17,53% to non-performing of 18,91. Performing district municipalities' sum of ranks was 273,50, which is lower by 17,55% compared to non-performing of 321,50. Mann-Whitney U test statistics revealed that $U=120.500$, $Z=-0,827$, $P=0,408$, given that p is greater than 0,05, the difference between these two groups on the use of personal references is insignificant. Hypothesis therefore is accepted. The results are similar to Pasko et al. (2020) which revealed that the difference between good performing companies and bad performing companies on the use of personal reference is insignificant. These results are also inline with those of (Phesa & Sibanda, 2022). These results mean that both groups of district municipalities use personal references to attribute good performance to themselves. Municipalities use this strategy so that stakeholders perceive them as doing good which is not good stewardship of the public resources meant for service delivery. The coordinating departments and stakeholders need to be aware of these impression management tactics so that they do not get swayed away from the municipal core issues.

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	0,408

Source: Researcher's compilation

The results showed that both groups did partake 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. The results revealed that mayor's foreword length for both groups is the same based on number of words and number of pages. This was confirmed through the Mann-Whitney test, which revealed insignificant variation. The results are similar to Yasseen et al. (2017) which indicated insignificant difference on the length of chairman statements.

Both groups used similar percentage of passive voice as there was no significant variation identified through the Mann-Whitney test. The hypothesis on passive voice therefore was accepted. The results are in line with Dhludhlu et al. (2022b), who found insignificant 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 both groups have the same number of personal references is accepted as there was no significant variation identified by the Mann-Whitney test. Notably, these results are contrary to the findings of a study done in the UK by Clatworthy and Jones (2006), which indicated significant differences on personal references usage between profitable companies and those that are not, and Yasseen et al. (2017) who also found difference that is significant. These results are in line with those of Yan et al. (2019) which revealed that personal reference usage in the chief executive officer's statement is an impression management tactic.

This research was grounded in the attribution theory lens. Results verified that municipalities allot good results to their competence and distance poor performance from them. This is in the same line of thought with Yasseen et al. (2017) who revealed that companies put themselves in a favourably position through allotment of good results to themselves whilst allotting bad results to factors outside the entity. No significant difference was identified in the length of the mayor's foreword both in number of words and in number of pages between performing and non-performing district municipalities, in line with previous studies Phesa (2021), Yasseen et al. (2017), MUPEDZI et al. (2023), MDHLULI et al. (2023), PHESA (2022) and Dhludhlu et al. (2022b). However, there was insignificant difference in the use of passive voice in the mayor's foreword for performing and non-performing district municipalities. Passive voice is used as an impression management tactic Phesa (2021), Cen and Cai (2014), Yasseen et al. (2017) and [\(Phesa & Sibanda, 2022\)](#). Lastly, 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 tactic, and this finding is consistent with previous studies such as [\(PHESA et al., 2023\)](#)

It is important to note that these results talk to the impression management employed in the mayor's foreword section of the annual report. Further, not the whole government sphere was used, only district municipalities which were considered playing a significant role. There may or may not be impression management tactics in other sections of the annual report and other government spheres. These results cannot be generalized across the whole public sector sphere, they are relevant for local government, specifically district municipalities in South Africa.

CONCLUSION

The main aim of the paper was to assess the evidence of the use of tactics of impression management by district municipalities in South Africa. Results revealed that South African district municipalities partook in the use of impression management in Mayor's foreword through length, passive voices, and personal references. In the use of impression management, the results found

no significant use between the performing and non-performing district municipalities meaning they have used the impression management to the same extent. Three hypotheses of the study are then accepted. To address the problem of accuracy and completeness of information disclosed in the mayor's foreword it is recommended that the Auditor General South Africa start to develop and auditing framework to audit mayor's foreword. Additionally, National Treasury should use these results to design mayor's foreword reporting/disclosure tool to be used by all municipalities. This will contribute to curb the use of impression management tactics in mayor's foreword. Auditors should use these results as a basis that the annual report contains information which is incomplete and inaccurate and should therefore verify the information now that they are aware of the impression management tactics. Government should use these results to improve the communication in the mayor's foreword to ensure transparency to all its stakeholders. The coordinating department for local government in its strategic plans should plan to use these results on the methods they should use to curb impression management in local government to ensure transparency, accountability, and proper stewardship by municipal management.

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