

Communication through Discourse: A Contrastive Genre Analysis of the CEO Statements between American and Chinese CSR Annual Reports

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ABSTRACT

Corporate Social Responsibility (CSR) annual reports are serving as an important communicative tool in building corporate legitimacy and maintaining close relationship with stakeholders. However, the question on how effective communication can be achieved through discourse design has been largely overlooked in the existing literature. This contrastive study examines the discourse differences between American and Chinese CEO Statements in CSR reports through the perspective of genre theory by adopting Swales and Bhatia's Move-Step Model and Hassan's Generic Structure Potential Model. Based on a self-built corpus of 60 CSR reports from Fortune Global 500 List 2015, we find that two types of CEO Statements share the similar obligatory moves, communicative targets, and fixed move-step structures, but the number of move and steps, focus of information, and topic areas vary greatly. The cultural differences may account for such disparities, which are found at the level of rhetorical structure. The results of this study offer theoretical and practical implications for future designing of CSR discourse.

Key words: Corporate Social Responsibility (Csr) Report, Communication, Discourse Design, Genre, Ceo Statements

INTRODCUTION

Over the past decades, it has become a common practice for the companies to release annual Corporate Social Responsibility (CSR) reports to communicate their social and environmental initiatives to different stakeholder groups, such as shareholders, consumers, neighborhoods, local governments, and supervising organizations, which has helped to legalize the broad responsibilities of corporation to the social circle (Carroll, 1979; Francesco 2005; Gamerschlag et al., 2011; Giovanna et al., 2015). CSR annual reports have been regarded as a fundamental communicative tool to build corporate legitimacy, establish strong social reputation and competitive advantage, maintain closer connections with local governments and communities, redefine the role of business in society, reduce the chances of image delusions, and maintain close relationship with the stakeholders (Carroll, 1979; Deegan, 2002; Morsing & Schultz, 2006; Itziar, 2011; Hou & Li, 2014).

Much previous research has been conducted to investigate how CSR reports can achieve communicative effectiveness through a variety of theoretical perspectives, for instance, the organization legitimacy theory (Beelitz and Merkl, 2012), image restoration theory (Benoit, 1997),

business management theory (Gamerschlag et al. 2011), the organizational behavior theory (Roberts & Dowling, 2002), stakeholder dialogism theory (Johansen & Neilsen, 2011) and so on. However, limited attention has been given to the discourse perspective which helps to further reveal the linguistic correlation between CSR reports and societal context.

Discourse, as the product of social activities formed by social structures, often takes social implication and values (Foucault, 1972; Chouliaraki and Fairclough, 1999). Discourse provides means for the forming of text, through which social groups and individuals produce the meanings (Fairclough, 2001). The concept underlying the discourse theory is that discourse reflects the societal reality adopted to establish the persuasive effect through language under social context (Fishely, 1993; Potter, 1996). CSR discourse serves as a two-way dialogic and interactive process between organizations and stakeholders (Frederick, 2009; Johansen & Neilsen, 2011; Niamh, 2013). It is concerned with how the corporate knowledge and information is constructed and communicated through linguistic contexts to the outside communities (Burchell & Joanne, 2006). To a certain degree, whether the positive communicative impact of CSR

can be achieved depends largely on the communicative effectiveness of CSR discourse (Johansen & Neilsen, 2011; Beelitz, et.al., 2013).

Genre theory which is sub-categorized as one branch of discourse approaches can be employed to further explain how the linguistic means help the CSR reports to achieve communicative purposes. Genre analysis adopts the applied linguistic theory to explore the nature of language and contributes to the perception of how language features and generic structure relates to the discourse community (Long, 1987). Thus, CSR discourse can be studied through the genre analysis. Through genre analysis of the verbal moves and linguistic patterns, CSR community's common values, purposes and behaviors can be well illustrated (Joutsenvirta, 2011).

Grounded in a content-based approach, this article draws on the genre theory to examine the effectiveness of CSR communication through analysis of CEO statements in the CSR annual reports. Since people from different cultural and social backgrounds hold different perceptions of CSR discourse, CSR report communication strategies and content designing may also be different (Michael 1985). This article is aimed at finding out the differences of the move structure, generic structure, and cultural attributes between American and Chinese CSR reports. It analyzes 60 CEO statements in annual CRS reports from the Fortune Global 500 companies' official websites (30 of Chinese companies and 30 of American companies). Specifically, we intend to address the following research questions:

1. *What are the differences of the move-step structure of the CEO statements in both Chinese and American CSR annual reports?*
2. *What are the differences of the generic structure of the CEO statements in both Chinese and American CSR annual reports?*
3. *What are the cultural reasons accounting for the above differences?*

This article is organized as follows: section one is the introductory part. Section two reviews the literature on discourse, genre and CSR reports. Section three presents the methodology used in the study. Section four reports the major genre differences between Chinese and American CSR reports by adopting Swales and Bhatia's Move-Step theory and Hassan's Generic Structure Potential Model. Section

five discusses linguistic and cultural factors for the forming of these differences and concludes with several implications of the study's results, including pedagogical and practical ones.

LITERATURE REVIEW

Discourse, as a form of social product, involves language use in socially-situated contexts, and discourse analysis reflects different language styles, ways of acting, value systems, and thinking patterns (Foucault, 1972; Michael, 1983; Potter, 1996). Discourses take different communicative functions and represent a kind of social interaction between people. A discourse community shares a commonly-agreed set of communicative purposes among its members (Swales, 1990). Businesses are often engaged in a dialogue with the stakeholder communities, and stakeholders may put the community participants' dialogue, quotations, values, beliefs, knowledge, and facts into the discourse.

In recent decades obviously businesses have been intensifying their disclosure of CSR reports by adopting new rhetorical means in the communication with outside communities so as to reshaping their image within the business society (Deegan, 2002). CSR discourse helps the organization to bridge the information gap between the relevant parties by focusing on "discourse" (Deegan, 2002). It motivates the stakeholders to participate in the community actions and observe the community interactions, which undoubtedly help the organizations to decrease the negative effects, enhance the stakeholders' understanding of the organization, reduce the pressure from peer competitors, improve corporate image, and attract potential investors (Morsing & Schultz, 2006). For those companies which may pose potential negative effects upon some social groups, rhetorically speaking they must rely on CSR discourse to achieve the persuasive effect. CSR discourse gives the organizations an opportunity to justify their business actions by doing something socially good. Through a content-based discourse analysis of CSR reports, the ethical values that the organizations are holding can be communicated to the outside community.

CSR discourse also helps to legitimize the actions of corporations. Legitimacy is perceived as the perception of desirable actions of organization in accordance with socially

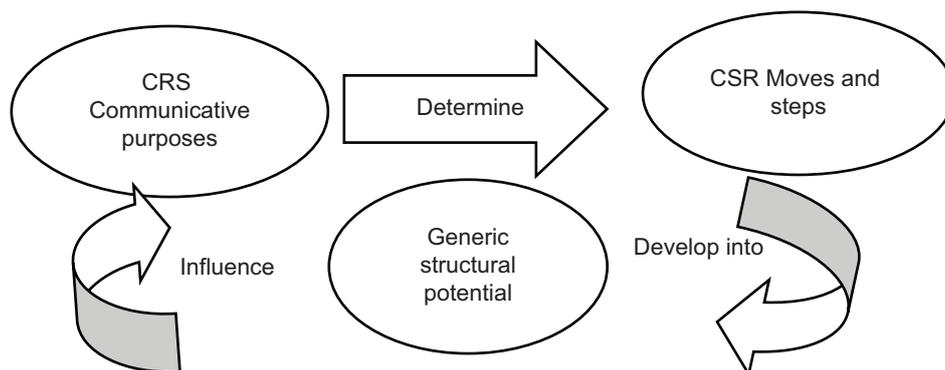


Figure 1. The analytical framework

recognized system of values, beliefs and rules (Suchman, 1995). CSR discourse provides a channel for the businesses to justify their behaviors and for the stakeholders to know the organizational achievement in social arena by supplying related information (Couplan, 2005).

Genre is one part of discourse theory. Genres are connected with specific communities of communicators and must be studied together with contexts. Martin (2008) argued that genre is a “staged, goal-oriented, social process”. It is a patterned, socially-specific, and purpose-oriented type of communication which relates to a distinctive part of culture within community members (Bakhtin, 1986). Miller (1984) regarded genre as the means reflecting social constructions, and the tools to understand how to communicate in the context of community. From a functional point of view, Bazerman (1988) observes that genre is a kind of representation of the social actions related to a recurrent situation, and the shaping of it is associated with the interactions of social activities. Bhatia (1993) proposes the concept of “professional genres”, referring to the generic character that makes it acceptable to the members of a particular discourse community, a profession or discipline that a particular community understands the implicit and explicit objectives of a genre. Genres symbolize the social constructions that are shaped by the social groups through different social activities. The major objective of genre is to “to gain a comprehensive view of the social interactions, behaviors, and beliefs of a community or a social group” (Moss, 1992). Communities rely on genre to communicate social actions and agenda. By concentrating on the communicative objectives, critical genre analysis can be adopted to analyze the ways of constructing social structure and the patterns of the professional communication, the rhetorical approaches for conveying social behaviors, the form-function for organizing the discourse (Miller, 1984; Swales, 1990; Bhatia, 1993).

Genres can be analyzed by moves and steps. Bazerman (1988) developed the notion of “genre system” and believed that genres may interact with each other in particular background, and steps can be adopted to analyze the genre, which is then called activity-based perspective of genre. Bhatia (2004) believes that communicative purposes are achieved through a systematically staged set of moves and steps. Dudley (1998) assumes that a move is a unit that links with the authors’ objectives and contents that they intent to communicate, while a “step” is a lower text unit that adds detailed perspective on carrying out the moves. The rhetorical move-step model of genres can help people to communicate smoothly, strengthen the identities of community, structure the ways of applying knowledge, and legitimize the certain social actions. Swales (1990) proposes that the criteria for a genre should at least meet the following standards: (1) being a class of communicative event; (2) sharing some set of communicative purposes; (3) establishing restrictions on form and content recognized by the insiders in the relevant discourse community; (4) having a specific nomenclature recognized as in criterion. CSR report can be regarded as a genre for the following reasons: firstly, CSR annual reports are associated with a lot of communicative events. They are

serving as a strong medium of outlining the organization’s social behaviors in the previous year, elaborating the values and beliefs of the organization, standing for its attitudes and positions on CSR activities (Waldman & Javidan, 2006; Hyland, 1998). Secondly, CSR reports have clear communicative purposes. They are targeted to promote the business by establishing close relationship with social members, ensuring the organization to sustain in a society-friendly context, and establish a positive personal and corporate image (Abrahamson and Amir, 1996; Arrington and Puxty, 1991). Thirdly, CSR reports have their own fixed patterns of contents and forms that are well recognized by the insiders in the relevant discourse community. GRI (Global Reporting Initiatives) and ISO 26000 are the most accepted international CSR reporting criteria, which requires that CSR report must have at least seven necessary parts, such as organizational governance, human rights, labor practices, environment, fair operating practices, consumer issues, and community involvement and development. From the above analysis, we may draw an inference that CSR annual report is a self-contained, formalized reporting genre, in which the organizations communicate with the outside stakeholders about their social obligations. Thus, there is value to analyze the CSR discourse (Bawarshi, 2010).

METHODOLOGY

Among the present genre papers concerning with the comparative studies, the scholars have focused on the research arena such as functions of genre, move and step analysis of genres, correlation between genre and culture, and social impact upon genre (Swales, 1990; Bhatia, 1993; Nelson & Cynthia, 2002; Gee, 2006). The major purposes of the above genre researches are to examine the role of linguistic devices adopted by the business organizations to promote communication among stakeholder parities, and to maintain the sustainability of services, ideas or products (Hyland, 2004). The basic idea of adopting genre analysis is to conduct text analysis to explore the interactive relationship between the organization and society.

CEOs hold the most senior positions in business organizations and are “literally and symbolically the organization in the eyes of the stakeholders, playing the role of spokesmen” (Park & Berger, 2004). A CEO statement is an indispensable part of CSR report, which has incorporated the management’s perception on corporate values into the discourse design, thus making it more persuasive and argumentative. In this article, we adopt a comparative approach to demonstrate and understand the genre differences between Chinese and American CEO Statements in the CSR reports. Our analytical method is mostly content-based, which has been commonly used in discourse analysis since it can provide greater credibility and replicability (Potter & Levine, 1999). We combine the genre theories of Swales and Bhatia’s Move-Step Model and Hassan’s Generic Structure Potential Model to explore the differences of communication patterns between Chinese and American companies. Firstly we discuss the communicative functions of CEO statements in CSR reports and define them as a genre. And then we apply

these genre approaches to analyze the move structures of the CEO statement, and examine how the communicative purposes are achieved through move sequence arrangements. And finally we will contrast the genre differences of CEO statements between Chinese and American 500 fortune companies. The analytical framework is shown in Figure 1.

This comparative study chooses 60 CEO statements of CSR reports from Fortune 500 global companies in 2015 as the research objects in which Chinese and American companies own 30 samples respectively. We observe the following criteria of sample selection: firstly, the CSR reports should be authentic ones published on companies' official websites (Morhardt, 2010), since more corporations have turned to the internet to communicate with the stakeholders. Secondly, the publishing period of these statements is restricted to the year of 2015. Thirdly, the randomly-chosen samples should cover a wide range of industries to be representative and authoritative, such as finance, manufacturing, communications, electricity, oil-refining, household suppliers and so on.

All samples cover seven different industries, represented by alphabetical letter from A to H. The letter "A" stands for finance intermediary, "B" for manufacture, "C" for mining and energy, "D" for information transmission and software, "E" for household retailing supplier, "F" for insurance, and G for medical service. The detailed industry distribution of American and Chinese samples is shown in the following Figure 2.

With regard to industry distribution between American and Chinese firms, it finds that all firms are distributed in above seven industries with only small percentage variations, among which insurance and medical service industry enjoy the closest number, with 10% versus 6.66%, followed by mining and energy industry with 23.33% versus 33.33% in American and Chinese firms respectively. However, there is a disparity between the other three industries: manufacturing industry, information transmission industry and household retailing supplier industry, as a result of imbalance of industry distribution between the two countries. For manufacturing industry, Chinese firm samples are more than the American ones, with a percentage of 20% versus 36.67%. For both information transmission and household retailing supplier industries, American firms occupy a much greater number than the Chinese counterparts. However, these differences take little impact upon our analysis results.

We then codify these 60 CSR report texts, and sub-categorize into individual groups according to the industrial

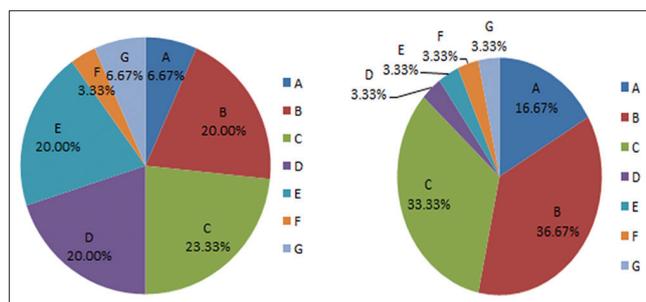


Figure 2. Distribution of American and Chinese firm samples (N=60) by industry

field. We assume that these companies are also following and leading the trend of CSR rhetoric. Though there are Chinese-written versions and English-translated versions of CSR reports for each chosen Chinese company, we only

Table 1. Move-Step structure identified from American CEO's statements

Moves and Steps	Meanings	Flexibility
Move 1: EE	External Environment	Optional
Move 2: EC	Establishing Credentials	Obligatory
Step1: PPR	Past Performance Review	Optional
Step 2: BF	Business Focus	Obligatory
Move 3: VB	Values and Beliefs	Obligatory
Move 4: CP	CSR Performance	Obligatory
Step 1: EO	Economic Obligation	Obligatory
Step 2: ENO	Environment Obligation	Optional
Step 3: SO	Social Obligation	Obligatory
Step 4: WSR	Workplace Safety Responsibility	Optional
Move 5: OF	Outlook for Future	Obligatory
Move 6: EA	Expressing Appreciation	Optional
Move 7: SF	Soliciting Feedback	Optional
Move 8: C	Closing	Obligatory
Step 1: SO	Signing-off	Obligatory
Step 2: S	Signature	Obligatory
Step 3: PC	Position in Company	Obligatory

Table 2. Move-Step structure identified from Chinese chairman's statements

Moves and Steps	Meanings	Flexibility
Move 1: EE	External Environment	Obligatory
Step 1: GP	Government Policy	Optional
Step 2: MEE	Macro-Economy Environment	Obligatory
Move 2: EC	Establishing Credentials	Optional
Step1: PPR	Past Performance Review	Optional
Step 2: BF	Business Focus	Optional
Move 3: VB	Values and Beliefs	Obligatory
Move 4: CP	CSR Performance	Obligatory
Step 1: EO	Economic Obligation	Obligatory
Step 2: ENO	Environment Obligation	Obligatory
Step 3: SO	Social Obligation	Obligatory
Step 4: WSR	Workplace Safety Responsibility	Optional
Move 5: AH	Awards and Honors	Optional
Move 6: OF	Outlook for Future	Obligatory
Move 7: EA	Extending Appreciation	Optional
Move 8: SF	Soliciting Feedback	Optional
Move 9: C	Closing	Obligatory
Step 1: S	Signature	Obligatory
Step 2: PC	Position in Company	Obligatory
Step 3: D	Date	Optional

choose the original Chinese versions to make sure the data are authentic and credible and to avoid the translation deviations of English versions.

RESULTS AND DISCUSSION

In this section, the findings of genre differences of CEO statements in American and Chinese CSR reports are presented. Firstly, the move-step structure of American and Chinese CEOs' statements are analyzed by applying the genre theories of Swales and Bhatia's Move-Step Model and Hassan's Generic Structure Potential Model. Next, General Structure Potential (GSP) of CEO statements is summarized separately by taking account of obligatory moves, optional

moves and their sequences. Finally, the potential causes for genre differences of GSP in American and Chinese CEO Statement are presented from the cross-cultural perspective.

Move-step Analysis of CEO's Statement Samples

Move-step analysis is regarded as an important method for genre analysis. Move which is made up of a quantity of steps always takes certain communicative objectives (Swales, 1990; Bhatia, 1993; Nelson and Cynthia, 2002). Moves and their necessary components can be differentiated mostly by referring the linguistic hints and partly by relating to the context. Move is a discriminative component of a generic struc-

Table 3. Frequency distribution of moves and steps in 30 American CEO statements

Sample no.	M1	M2		M3	M4				M5	M6	M7	M8		
	EE	EC		VB	CP				OF	EA	SF	C		
		PPR	BF		EO	ENO	SO	WSR				SO	S	PC
1		+	+	+	+	+	+		+	+	+	+	+	+
2			+	+	+	+	+	+	+	+	+	+	+	+
3		+	+	+	+	+	+	+		+	+		+	
4	+	+	+	+		+	+		+			+	+	+
5	+		+	+	+	+	+		+			+		+
6		+		+					+		+	+	+	+
7	+	+		+		+	+		+		+	+		+
8			+	+			+		+			+		+
9	+			+			+				+	+	+	+
10	+			+	+		+		+		+	+		+
11	+		+		+		+	+				+	+	+
12		+	+	+		+	+	+	+	+		+	+	+
13	+			+	+	+	+	+				+	+	+
14	+	+	+	+	+		+		+	+		+	+	+
15				+			+			+		+		+
16	+	+	+	+			+		+			+	+	+
17			+	+	+	+	+		+			+	+	+
18		+	+	+	+	+	+		+	+		+	+	+
19		+		+	+		+	+	+		+	+	+	+
20	+	+		+	+		+	+	+		+		+	
21		+	+	+	+	+		+	+	+		+	+	+
22			+	+	+	+	+					+	+	+
23	+	+	+	+	+			+	+			+	+	+
24	+			+	+		+		+			+	+	+
25			+	+	+		+	+	+		+	+	+	+
26		+	+	+	+			+	+	+	+	+	+	+
27				+	+	+	+		+		+	+	+	+
28	+	+	+	+	+	+	+	+	+		+	+	+	+
29	+	+		+		+	+	+	+		+	+	+	+
30		+		+	+	+	+		+			+	+	+
Total	14	17	18	29	21	16	26	14	24	9	14	28	25	28
Percent (%)	46.67	56.67	60	96.66	70	53.33	86.66	46.67	80	30	46.67	93.33	83.33	93.33
Status	op	op	ob	ob	ob	op	ob	op	ob	op	op	ob	ob	ob

ture and step is a non-discriminative choice which contributes to the constructing of an innovative genre structure by the authors. Swales (1990) put forward the “generic staging” model, also known as “Create a Research Space” (CARS) model, and established that there exist three moves and eight steps in genre analysis. Bhatia(1993) recommends the seven stages for genre analysis, namely locating the given genre-text in a situational context, investigating the existing literature, refining the situational/contextual analysis, selecting a corpus, identifying the institutional context, deciding levels of linguistic analysis, and consulting with specialist informants.

Since the move-step structures may vary under different language settings (Bawarshi, 2010), we randomly choose one sample of Wal-Mart from 30 American English CEO’s statements and the other sample of China National Offshore Oil Corporation from 30 Chinese CEO’s statements in our database of CSR reports to exemplify how the generic structures are distributed differently by move and step constituents in two language systems. Table 1 presents a move-step generic structure analysis of 2015 Wal-Mart’s CEO’s statement. Table 2 is the move-step generic structure analysis of 2015 CEO statement in CSR report of China National Offshore Oil Corporation in Chinese. After a careful analysis, the move-step structures of American and Chinese CEO’s statements are summarized in the Table 1 and Table 2 respectively.

In the above sample, there are altogether 8 moves and 14 steps, with step one of external environment, step two of establishing credentials, steps three of values and beliefs, step four of CSR performance, step five of outlook for future, step six of expressing gratitude, step seven of soliciting feedback, and step eight of closing the discourse. Since genre tends to be similar in one language system, this move-step structure can also be applied to explain discourse features of the remaining 29 samples.

In this sample, there are altogether 9 moves and 11 steps, and most of them are similar to Sample 2. However, there is an extra move of awards and honors, which is designed to increase the credentials of the corporation, build credibility, and attract attention from the stakeholders.

Generic Structure of CEO Statements

Given that move-step structure cannot directly show the sequence of all the moves, we apply statistical method to calculate the frequency of each move and step of the CEO statements in CSR reports. Thus, obligatoriness and optionality, sequence and recursion of moves and steps will be presented according to Hassan’s GSP model.

Generic structure of American CEO statements

We carefully examined the frequency of move and steps in 30 samples of American CEO Statements in CSR annual reports. The specific move-step distribution is shown in the following Table 3.

In the above table, moves whose occurrence frequency is equal or above 60% are seen as obligatory moves, abbreviated as “ob”, or else they are optional moves, abbreviated as

“op”. According to the move-step result presented in Table 1 and 3, taking sequence and recursion of into account, the GSP model of American chairman’s statements is shown as in Table 4.

From the above Table 4, we can see that a total of eight moves have been identified. Moves within “()” are optional and the rest ones are mandatory. EE may be optional if there has one, and it will probably be placed in the first position. The order of the moves on both sides of the symbol “.” may be reversed. Thus, the sequence of PPR, BF and VB can also be reversed. Besides, the mark “^” indicates that position of moves can be flexible, SO and WSO can be located in any position within the brackets. Furthermore, the token “^” shows that the order of moves is fixed. For example, since this mark is put in front of the move CP, VB has to occur in front of it. According to Bhatia (1993), the generic structure of the discourse is usually determined by the obligatory moves. Thus, we may draw a conclusion that American chairman’s statements should include moves of EC, VB, ER, SR, OF, SO, S and PC.

Generic structure of Chinese chairman’s statements

After a careful analysis of all Chinese chairman’s statements in CSR reports as the Chinese sample does, we summarize the detailed moves and steps in 30 Chinese CEO Statements are presented in the Table 5.

As standard applied in analyzing American chairman’s statements, moves whose occurrence frequency is equal or above 60% are seen as obligatory moves, abbreviated as “ob”, or else they are optional moves, abbreviated as “op”. Based on Table 2 and 5, as the move-step result can’t directly show the sequence of all the moves, in order to ensure the sequence and recursion of moves and steps, we would work out the GSP model of Chinese chairman’s statements in the following Table 6.

Table 4. Generic structure potential of American chairman’s statements

	
$(EE)^{\wedge}\{PPR \cdot BF \cdot VB\}^{\wedge}\{EO \cdot (ENO) \cdot SO \cdot (WSR)\}^{\wedge}\{OF \cdot (EA) \cdot (SF)\}^{\wedge}[SO \ S \ PC]^{\wedge}$	
EE=External Environment	EC=Establishing Credentials
PPR=Past Performance Review	BF=Business Focus
VB=Values and Beliefs	CP=CSR Performance
EO=Economic Obligation	ENO=Environment Obligation
SO=Social Obligation	WSO=Workplace Safety Obligation
OF=Outlook for Future	EA=Expressing Appreciation
SF=Soliciting Feedback	C=Closing
SO=Signing-off	S=Signature
PC=Position in Company	
 can occur anywhere	() optional elements
[] restraint sequence	{ } sequence within brackets
·recursion	^fixed sequence

Table 5. Frequency distribution of moves and steps in 30 Chinese CEO statements

Co. no	M1		M2		M3	M4				M5	M6	M7	M8	M9		
	EE		EC		VB	CP				AH	OF	EG	SF	C		
	GP	MEE	PPR	BF		EO	ENO	SO	WSO					S	PC	D
1	+	+			+	+	+	+		+	+	+	+	+	+	
2	+	+			+	+	+			+	+			+		
3	+	+			+	+	+	+	+		+	+		+	+	+
4	+	+	+		+	+	+	+	+		+			+	+	
5	+	+	+	+	+	+		+			+	+		+	+	+
6	+	+	+		+	+		+			+			+	+	+
7		+	+		+	+					+			+	+	
8			+		+	+		+		+	+			+	+	+
9		+	+	+	+	+	+	+	+	+	+		+	+	+	+
10	+	+	+		+	+	+	+			+			+		
11		+	+		+	+	+	+			+			+	+	
12			+		+	+	+			+	+			+		
13	+		+		+	+	+	+		+	+		+	+		+
14		+	+				+	+	+	+	+		+	+		+
15		+	+		+	+					+			+		
16	+	+	+	+	+	+	+				+			+		+
17		+	+		+		+	+	+		+			+	+	+
18		+	+		+	+	+	+	+		+			+	+	+
19	+				+		+	+	+		+					
20					+	+		+	+		+			+		
21	+			+	+	+	+	+	+		+	+	+	+	+	
22	+	+			+	+		+			+			+	+	
23				+	+	+	+	+		+	+			+	+	
24	+	+			+	+	+	+			+			+	+	
25	+	+		+	+	+	+				+					
26			+	+	+	+	+	+	+		+			+	+	+
27				+	+	+	+		+		+			+	+	
28		+			+	+	+	+	+		+		+	+	+	+
29	+			+	+	+	+	+		+	+			+	+	
30			+			+	+	+			+			+	+	
Total	15	19	17	9	28	27	23	23	12	9	30	4	6	28	20	12
Per (%)	50	63.33	56.67	30	93.33	90	76.67	76.67	40	30	100	13.33	20	93.33	66.67	40
Status	op	ob	op	op	ob	ob	ob	ob	op	op	ob	op	op	ob	ob	op

The formula of GSP for Chinese companies' chairman's statements can be explained as follows: Move 1 EE contains two steps GP and MEE, with GP optional and MEE obligatory. Move VB, CP, OF and C are obligatory, while move EC, AH, EG and SF are optional. The order of moves on both sides of the symbol · can be reversed. To be specific, GP may occur in front of MEE or following it. However, GP and MEE must be put preceding the bracket of PPR, BF, VB, CP, OF and C, which are identified by mark “^”, which indicates a fixed order. Besides, the token “@” shows that PPR can be put at any position within the square bracket.

Similarities of generic structure

Based on the above analysis, a brief comparison of generic structure between American and Chinese chairman's statements is conducted. The similarities between American and Chinese CEO Statements mainly focus on the communicative purposes, obligatory moves and fixed move-step structure.

First of all, as for communicative purpose of chairman's statements in CSR reports, both of them belong to promotional genre, with the similar communicative purpose for informing its stockholders, buyers, suppliers and potential investors of its CSR missions and CSR performances in the

Table 6. Generic structure of Chinese chairman’s statements

	
$[(GP) \cdot MEE]^{\wedge} \{ (PPR) \cdot (BF) \cdot VB \}^{\wedge} \{ ER \cdot ENR \cdot SR \cdot (WSR) \}^{\wedge} (AH)^{\wedge} \{ OF \cdot (EG) \cdot (SF) \}^{\wedge} [S PC D]^{\wedge}$	
EE=External Environment	GP=Government Policy
MEE=Macro-Economy Environment	EC=Establishing Credentials
PPR=Past Performance Review	BF=Business Focus
VB=Values and Beliefs	CP=CSR Performance
EO=Economic Obligation	ENO=Environment Obligation
SO=Social Obligation	WSO=Workplace Safety Obligation
AH=Awards and Honors	OF=Prospect for Future
EA=Expressing Appreciation	SF=Soliciting Feedback
C=Closing	S=Signature
PC=Position in Company	D=Date
 can be put at any position	() optional components
[] restraint sequence	{ } order within brackets
· recursion	^ fixed sequence

aspects of business achievements, environmental protection and social obligation etc., capturing their attention and enhancing a favorable corporate image.

Secondly, there are the same obligatory moves in the American and Chinese chairman’s statements. Value and Beliefs (VB), CSR Performance (CP), Outlook (OF) and Closing (C) are obligatory moves and enjoy a relatively fixed sequence in both corpora.

Thirdly, in both corpora, the sequence of EE, VB, CP, OF, EG and C is fixed, which means they occur in order. In other words, the general pattern of chairman’s statement goes in this way: the introduction of macro-economy environment, companies’ core value, CSR performance review, outlook for future performance, gratitude to shareholders and readers, and closing politely.

Differences of generic structure

However, we also find some generic differences between American and Chinese CEO Statements in the following five aspects.

Firstly, there are eight moves in American CEO Statements, whereas nine moves in Chinese chairman’s statements, with Awards & Honors being the new move for the reason that Chinese companies are inclined to establish credentials by providing the honors they have received. Also, the sequence of moves in Chinese CEO Statements is much more flexible than that in American chairman’s statements.

Secondly, for the step of Move 1 External Environment (EE), American CEO Statements have no sub-steps and regard it as an optional move. For Chinese CEO Statements, there are Step 1 Government Policy (GP) and Step 2 Macro-economy Environment (MEE), and the former is optional while the latter is obligatory. For Chinese-version CEO state-

ments, the writers are likely to quote Chinese government’s policy related to their industry. For example, China Railway Construction Corporation may quote the “Belt and Road” policy to declare that the company has insisted on Chinese central government’s policy to invest in infrastructure construction in countries along the “Belt and Road” so that its economic responsibilities and social responsibilities are performed.

Thirdly, for Move 2 Establishing Credentials (EC), both American and Chinese CEO Statements comprise of two steps, namely, Step 1 Past Performance Review (PPR) and Step 2 Business Focus (BF). Nevertheless, Step 2 BF is obligatory in American chairman’s statements with 60% occurrence in target samples, while in Chinese-version chairman’s statements Step BF only occupying 30%, which is an optional step. Besides, though Step 1 PPR has the same frequency and belongs to optional step in two corpora, their discourse length and occurrence sequence are different. Specifically, in American chairman’s statements, PPR is embodied in a few sentences, while Chinese-version chairman’s statements often put lots of emphasis on PPR and the PPR discourse spreads all over the text.

Fourthly, in the step of Move CSR Performance (CP), the Step 2 Environment Responsibility (ENR) is optional in American CEO statements whereas it is obligatory in Chinese chairman’s statements, with a percentage of 53.33 versus 76.67.

Lastly, for the Move Closing (C), both American and Chinese chairman’s statements have 3 sub-steps, but they are different in detail. In American CEO statements, Move C includes Signing-off (SO), Signature (S) and Position in Company (PC) and they are in fixed sequence, while in Chinese CEO statements, Move C includes Signature (S), Position in Company (PC) and Date (D) and they are in fixed sequence as well.

DISCUSSION AND CONCLUSION

The aim of this study is to analyze the genre differences between American and Chinese CSR reports by applying discourse analysis theories. We discovered that two types of CEO Statements contain the similar obligatory moves, communicative targets, and fixed move-step structures, but the number of move and steps, focus of information, and topic areas vary greatly. In American CEO Statements the focus areas may cover a wide range of topics like human rights, environment protection, labor practices, and community relations and so on, while the Chinese CEO Statement emphasize more on product safety, economic responsibilities, and government relations. While genre relates to the type and the structure of the language typically used for a particular purpose in a particular social context, cultural and social differences partly account for the different CSR discourse designs and the distribution of its themes (Michael et al, 2013; Branco et al., 2014; Tang et al., 2014).

The genre differences between American and Chinese CSR reports may attribute to the cultural differences. Under different cultural dimensions the roles and contents of CSR may be perceived differently (Matten and Moon 2008;

Tang et al. 2014). Blodgett (2001) proposes that uncertainty avoidance takes positive effects upon CSR ethical sensitivity toward different stakeholders, while individualism, power distance, and masculinity take negative effects upon it. Since China enjoys a typical collectivist culture, its CSR reports emphasize more about the sharing of the profit, the caring of public interest, and the mutual benefits of Values and Beliefs; the US is more likely be an individualistic culture and personal gains and individual achievements are often prioritized (Hofstede, 2005). Such cultural differences are reflected in two moves in CSR discourse, namely, External Environment (EE) and Awards and Honors (AH). In the External Environment move, a unique step of Government Policy (GP) and The Awards and Honors (AH) move occur in Chinese samples, in which the government's macro-policies support is highly valued in achieving the public interests. Besides, the Chinese companies tend to establish credentials through external recognition, such as industry association and all kind of competitions. In Chinese CEO Statements the contribution of high-ranking managers and even the hard-working of government leaders are emphasized, while in American CEO Statements collaboration and teams are highly valued.

This paper seeks to contribute to the present literature from the following two aspects: first, by adopting the genre approach to examine the language communicative purposes, macro-structure and text design of CSR reports, this study can help to understand how CSR discourse is organized to communicate the organization's social behaviors to the stakeholder community. Second, it sheds pedagogical light on the CSR designers by providing them with the dualistic language skills, instructing them to structure the CSR information logically and efficiently to achieve the ultimate communicative purposes. However, since the effectiveness of CSR communication is determined by many factors, further research is still needed to understand what roles the other linguistic approaches may play in fulfilling the communication purposes.

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