



# A Corpus-based Multi-dimensional Analysis on Chinese and US Corporate Responsibility Reports: A Case Study of HUAWEI and Apple

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Received: 24 Feb 2023; Received in revised form: 21 Mar 2023; Accepted: 31 Mar 2023; Available online: 09 Apr 2023

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**Abstract**— *The discourse of Corporate Social Responsibility (CSR) report can predict the performance of CSR. Research on the CSR report of international well-known companies can provide reference and encouragement for others listed companies. Based on the multi-dimensional analysis method of Biber, this study investigates the linguistic features of the CSR report discourse of Huawei and Apple. This study makes a comparative analysis of the CSR discourse from the two firms, to explore the differences in discourse functional dimensions between Chinese and American corporate CSR reports. This study finds that, on the one hand, there are differences between Chinese and American CSR reports in dimensions of Involved versus Informational Production, Explicit versus Situation-dependent Reference, and Abstract versus Non-abstract Information. Compared with Apple's CSR reports, Huawei's CSR reports are more informative and explicit, but less interactive and abstract. On the other hand, there is no significant difference between Huawei's and Apple's CSR reports in Narrative versus Non-narrative Concerns and Overt Expression of Persuasion dimensions, indicating that CSR reports are less narrative and persuasive in both Chinese and American firms. This study has implications for improving the quality of Chinese enterprises' CSR reports and enlightenment value for corporations to improve social responsibility performance.*

**Keywords**— *Corporate discourse, Corporate social responsibility report, Multi-dimensional Analysis, Comparative analysis*

## I. INTRODUCTION

In recent years, environmental pollution is increasingly serious. People hope that enterprises should take more social responsibility. Therefore, corporate social responsibility has gradually become the focus of public attention (Nikyar, 2017). Besides, Huawei and Apple have made great contributions to environmental protection and

public welfare, so their CSR reports have some research value. With the aggravation of global environmental pollution, corporate social responsibility has gradually become the focus of public attention. Chinese government pointed out that environmental protection will play a more and more important role in modernization construction. Corporate social responsibility report directly reflects the

image of an enterprise, which has a significant influence on environmental protection (Clarkson et al. 2020).

According to Huang (2009:23), there are many problems in CSR reports of domestic enterprises, such as insufficient disclosure of corporate social responsibility information, lack of a perfect information disclosure management system, and so on. Therefore, domestic enterprises need to improve the quality of CSR reports.

This study focuses on corporate social responsibility reports of China and the United States. This paper uses the corporate social responsibility reports of Huawei and Apple, building a corpus of corporate social responsibility reports. Using the MAT analysis tool, this paper analyzes the communicative function and lexical-grammatical differences of CSR report discourse between Huawei and Apple.

## II. LITERATURE REVIEW

CSR report is one of the vehicles used to demonstrate how firms care about the people and environment they operate in (Idowu et al., 2004:420). Corporate social responsibility reports are promoted for several purposes. According to Idowu et al. (2007:141), the purposes of CSR reports mainly include: “to provide a more rounded picture of the company, to demonstrate to stakeholders that non-financial issues are also important, to derive CSR reports’ positive public relations benefits, etc.”

The previous studies on corporate social responsibility report mainly focus on the analysis of CSR reports information disclosure, CSR reports verification, and quality of CSR reports. According to studies, it is claimed that there are a lot of problems with the content of CSR reports and information disclosure in Chinese listed corporate. For example, Yan (2020:121) found there are some problems in CSR reports information disclosure of Chinese listed corporate and the current situation of corporate social responsibility information disclosure is not optimistic. For the research on CSR verification and CSR quality, most people associate it with the economic field. For example, CSR reports verification does not show a relatively stable growth trend, and the proportion of authentication is not ideal (Wu and Wang 2017:28). Corporate social responsibility report verification can effectively improve the quality of corporate non-financial

information and provide useful information for analysts to make decisions (Zhang and Dai 2017:30). Zhu and Sun (2019:09) found that the level of corporate social responsibility and the quality of financial reporting have a significant positive impact on investment efficiency.

To sum up the above review, there are some deficiencies in the study of CSR reports. First of all, most of these studies focus on the economic field, design, finance, investment, accounting, and so on. However, there are few studies from the perspective of linguistics. Because discourse features can reflect certain values, the use of discourse in reports is also very important. Secondly, given the problems existing in the content of CSR reports of listed companies, the proposed solutions mainly focus on the establishment of a legal supervision system (Liu et al., 2019:108). However, few scholars focus on the improvement of language quality and the discourse function of CSR reports. This paper analyzes the discourse of CSR reports of Apple and Huawei from multiple dimensions, summarizes their language features, and provides a reference for Chinese enterprises to enhance their external communication ability, and then enhance the level of corporate social responsibility and corporate image.

## III. BIBER’S MULTI-DIMENSIONAL ANALYSIS THEORY

3.1 Development of Multi-dimensional Analysis Theory  
Multi-dimensional Analysis was initiated by Douglas Biber in his paper and then published in *Register Variation between Spoken and Written Languages* (Biber, 1988). Multi-dimensional Analysis has been developed for nearly 30 years and has become one of the representative methods of discourse analysis in corpus linguistics (Jiang and Xu 2015:226). In recent years, Multi-dimensional Analysis has been widely used in the fields of synchronic and diachronic analysis of registers, English teaching, second language acquisition, and so on. The research objects include novels, letters, speeches, etc. For example, Biber (2002) made a Multidimensional Comparison between Speaking and Writing at University. Gregg (2002) made a Multi-dimensional Analysis of college writers with and without disabilities. Mansoor (2012) applied Multi-dimensional Analysis on second language acquisition by investigating the extent to which soap

opera, compared to sitcom, reflects the linguistic representation of the natural conversation.

In addition, there are few studies on the application of MDA in corporate discourse. The current research in China mainly focuses on metaphor research, translation, and so on. The application of MDA in Business English needs to be broadened. As a Research object of business English, the business discourse has certain register characteristics, which are of great value in Business English teaching and business communication. Based on Biber's (1988) Multi-dimensional Analysis, this study examines 67lexical grammatical features of corporate social responsibility reports, extracts the co-occurrence forms of lexical grammatical features, interprets the potential functions of co-occurrence forms, and analyzes the register features and communicative functions of corporate discourse.

### 3.2 Theoretical Framework

Biber (1988, 1995) put forward the theoretical framework of Multi-feature / Multi-dimensional Analysis (MDA). Biber perfects Halliday's register analysis method which is limited to a single text or a small number of texts. Using factor analysis, he established MDA supported by a large number of texts, which effectively overcomes the shortcomings of traditional register research.

The theory identifies salience language co-occurrence features using quantitative and empirical approaches, and qualitatively interprets the functions of language features, forming the fundamental dimension of detecting register variants. Biber describes the methodological steps of the analysis, which is based on the MF/MD approach to textual variation and is based on the LLC (London Lund corpus) spoken English corpus and the LOB (Lancaster Oslo Bergen) written English corpus (Biber 1985). The first stage is selecting texts and linguistic elements for examination. The quantitative processes that follow are the computational identification of linguistic aspects in texts, factor analysis of co-occurrence patterns, and text comparison across dimensions based on calculated factor scores. Functional analyses are used to interpret the dimensions identified by the factor analysis and to interpret the relations among texts specified by the factor scores.

As a result, he identified 5 main functional dimensions from an analysis of 67 language features. The 5

primary dimensions and their language characteristics are summarized in Table 1. Factor "loading" refers to the numbers that appear in front of each factor's linguistic attributes. Better representations of the dimension underlying a factor can be found in features with higher loadings on that factor. If a text has many instances of a feature with a negative weight, it is likely to have few instances of a feature with a positive weight, and vice versa. The dimensions involve dimension 1: Involved versus Informational Production, dimension 2: Narrative versus Non-narrative Concerns, dimension 3: Explicit versus Situation-dependent Reference, dimension 4: Overt Expression of Persuasion, and dimension 5: Abstract versus Non-abstract Information.

## IV. DATA COLLECTION AND METHODOLOGY

### 4.1 Research Questions

This paper aims to analyze the functional features and differences between Huawei and Apple's CSR reports, so as to provide a reference for domestically listed companies to write CSR reports, and to help enterprises improve their corporate image and competitiveness.

(1) What are the differences in functional dimensions of CSR report discourse from Huawei and Apple?

(2) What are the differences in lexical-grammatical features of the CSR report discourse from Huawei and Apple?

### 4.2 Corpus

The corpus of this study is the corporate social responsibility reports of Huawei and Apple from 2008 to 2020. The reports are from the official websites of the two companies. There are 42 reports in total, including 16 reports from Huawei and 26 reports from Apple. The total word count of Huawei's and Apple's CSR reports is 764,957. There are 478,338 words in the CSR reports of Huawei and 286,619 words in the CSR reports of Apple.

As the two most influential companies in the world, Huawei and Apple focus on corporate image, so their CSR reports are representative. A comparative study of the CSR reports of the two companies can not only explore the lexical-grammatical features and differences of CSR reports between China and the United States but also provide some implications for other enterprises.

### 4.3 Method

Firstly, this study uses, the multi-dimensional analysis tool developed by Nini (2014), Multidimensional Analysis Tagger V1.3 to conduct text annotation, feature extraction, and data analysis. This tool allows for the counting of 5 functional dimension features and 67 detailed language features in the discourse of the corporate social responsibility reports for Huawei and Apple, respectively. After that, an independent sample t-test is run on the statistical output from the two different corpus types. The results are then subjected to a case study to investigate the variations in discourse function dimensions between Chinese and American CSR reports.

#### V. COMPARATIVE ANALYSIS ON THE FUNCTIONAL DIMENSIONS OF CORPORATE SOCIAL RESPONSIBILITY REPORT DISCOURSE FROM CHINESE AND AMERICAN FIRMS

This part analyzes the lexical-grammatical features of corporate social responsibility reports of Huawei and Apple and makes a comparative analysis of the five dimensions.

Table 5.1 T-test on the dimension score of CSR report discourse between Huawei and Apple

	Huawei CSRRs		Apple CSRRs		t	dof	p
	n=16		n=26				
	mean	Std deviation	mean	Std deviation			
Dimension1	-21.519	1.845	-19.391	1.759	3.764	41.000	0.001
Dimension2	-3.646	0.584	-4.047	0.827	-1.701	41.000	0.096
Dimension3	13.577	1.475	9.928	2.445	-6.102	40.962	0.000
Dimension4	-3.241	0.509	-2.311	2.334	1.993	30.012	0.055
Dimension5	0.309	0.563	1.895	1.074	6.344	40.578	0.000

In terms of dimension 1 (Involved versus Informational Production), according to table 5.1, the scores of CSR report discourse in dimension 1 of Huawei and Apple are far less than 0, which indicates that CSR reports attach great importance to the dissemination of information. Biber (1988) found that a low score on dimension 1 means that the text presents many nouns, long words, and adjectives (among other features). The main function of corporate discourses is information disclosure. Naturally, report writers will attach importance to the organization and integration of information (Wang and Bu

An independent sample t-test on the dimension scores of the CSR reports of Huawei and Apple shows that, there are significant differences between Huawei and Apple CSR report in dimension 1 (Involved versus Informational production), dimension 3 (Explicit versus situation-dependent Reference), and dimension 5 (Abstract versus Non-abstract Information) ( $p < 0.01$ ), while there is no significant difference in dimension 2 (Narrative versus Non-narrative Concerns) and dimension 4 (Overt Expression of persuasion).

Generally speaking, on the one hand, there are differences between Huawei and Apple CSR reports in 1, 3 and 5 dimensions. Compared with Apple CSR reports, Huawei CSR reports are more informative and explicit, but less abstract. On the other hand, there is no significant difference between Huawei and Apple's CSR reports in 2 and 4 dimensions, and both of their CSR reports are less narrative and persuasive.

##### 5.1 Comparative Analysis on Dimension 1

There are significant differences between Huawei and Apple's CSR report discourse in dimension 1, dimension 3, and dimension 5.

2018:99). Comparing the CSR reports of China and the United States, the score of Huawei's report on dimension 1 is lower than that of Apple's report. This shows that the CSR reports of domestic companies focus on the transmission of information, and are slightly inferior to the CSR reports of American companies in terms of interactivity.

As shown in table 5.2, the most different features in dimension 1 are 1st person pronouns, analytic negation and subordinator that deletion. By analyzing the text, it is found that compared with Apple, Huawei CSR reports use

less subordinator that deletion, first person pronouns and analytical negation. According to Biber(1988), analytic negation is more colloquial and seems to be more fragmented. So less analytic negation might mean the discourses are more official and informative. As shown in Table 5.2, there are great differences in the use of first-person pronouns between the two companies. The first-person pronouns refer directly to the speaker, so they are often used in interactive discourse. English teaching often emphasizes that in order to maintain the objectivity of the discourse, first-person pronouns should be avoided. Therefore, in the official discourse of enterprise annual reports, translators seldom use the first person pronouns in order to maintain the objective tone pronoun (Wang and Bu 2018:99).

Table 5.2 The differences of linguistic features in dimension 1 (Involved versus Informational Production)

Features	Huawei CSRs' mean	Apple CSRs' mean	P
1st person pronouns	-0.408	0.228	0.000
analytic negation	-1.210	-1.013	0.000
Subordinator that deletion	-0.620	-0.531	0.000

However, Zhang (2021) found that first-person pronouns play a role in narrowing the relationship between the author and the reader, and is an effective writing means to convey interpersonal feelings. In CSR report writing, enterprises need to express their enthusiasm for protecting the environment and enhancing their sense of responsibility. Therefore, this may be the reason why a large number of first-person pronouns appear in Apple's CSR report.

For example:

Example 1: We've led our industry in reducing our environmental footprint for years, but we know there is more to do. So we've set a groundbreaking new goal to further reduce our impact on the planet we all share: By 2030, we're committing to total carbon neutrality. (Source: Apple Environmental Progress Report 2020)

Example 2: We have been calculating the life cycle greenhouse gas emissions of our products since 2007. Over time, we have greatly refined our model to include more

Apple-specific data instead of industry averages. (Source: Apple Environmental Progress Report 2018)

According to Example 1 and Example 2, we can find that in Apple's CSR reports, a large number of first-person pronouns, such as we, our and so on, appear. These first-person pronouns help readers feel the emotion of the enterprise.

### 5.2 Comparative Analysis on Dimension 2

In terms of dimension 2(Narrative versus Non-narrative Concerns), Huawei and Apple have no significant differences in this dimension. Low scores on this variable indicate that the text is non-narrative whereas high scores indicate that the text is narrative. According to table 5.1, the scores of CSR reports in dimension 2 of Huawei and Apple are far less than 0. It shows that CSR reports contain high non-narrative features which mean they rarely use the past tenses and third person pronouns (Biber 1988:225). This may be due to the fact that the discourse of enterprise reports does not focus on the narration of the story but on the transmission of information.

For example:

Example 3: In 2019, Huawei launched the Rural Star Lite solution, which greatly reduces site construction costs and connects. (Source:2019-sustainability-report-en-v2of Huawei)

Example 4: Huawei has built more than 1,500 networks in over 170 countries and regions. (Source:2019-sustainability-report-en-v2 of Huawei)

Example 5: Apple makes hundreds of millions of products each year. (Source: Apple Environmental Progress Report 2019)

Example 3 shows that passive voice is avoided as far as possible in CSR reports both from Huawei and Apple. Example 4 and Example 5 show that third-person pronouns are rarely used.

### 5.3 Comparative Analysis on Dimension 3

In terms of dimension 3 (Explicit versus Situation-dependent Reference), a high score in dimension 3 indicates that the text is context-independent. According to table 5.1, The score of dimension 3 of CSR reports of the two companies is much higher than 0, which indicates that the discourse of corporate CSR reports is less dependent on context and has stronger explicit. The score of Huawei's CSR report in this dimension is significantly

higher than that of Apple's, indicating that compared with American enterprises, Chinese enterprises' CSR report discourse is more explicit.

Table 5.3 The differences of linguistic features in dimension 3 (Explicit versus Situation-dependent Reference)

Feature	Huawei CSRs' mean	Apple CSRs' mean	p
Nominalizations	4.092	3.005	0.000
Phrasal coordination	7.044	4.390	0.000
Place adverbials	-0.026	-0.285	0.000

Biber(1988)found that a high score in this dimension means that the text presents many nominalizations (among other features), while a low score in this dimension means that the text presents many adverbs (among other features). As shown in table 5.3, the survey results are in line with Biber's view. According to table 5.3, compared with Apple's CSR report, Huawei's CSR report uses more nominalization and phrasal coordination and fewer place adverbials. Janda (1985) shows that nominalizations are used during note-taking to reduce full sentences to more compact and efficient series of noun phrases.

For example:

Example 6: During emergencies like earthquakes, typhoons, tsunamis, and even armed conflicts, Huawei employees hold fast in disaster zones to restore communications networks and support smooth network operations. (Source:2019-sustainability-report-en-v2 of Huawei)

Example 7: Driven by a commitment to sound operations, ongoing innovation, and open collaboration, we have established a competitive ICT portfolio of end-to-end solutions.

(Source:2016-Huawei-sustainability-report-en-v2)

Chafe and Danielewicz (1986) include place and time adverbials as markers of involvement. Biber (1986) interprets their distribution as marking situated, as opposed to abstract, textual content. Therefore, the CSR reports of both American and Chinese firms tend to be more explicit.

For example:

Example 8: Our 2019 comprehensive carbon footprint has shown a 35 percent absolute reduction since it peaked in 2015. (Source: Apple Environmental Progress Report 2018)

Example 9: Unless otherwise specified, this report describes the economic, environmental, and social performance of Huawei and its subsidiaries worldwide during the reporting period from January 1, 2019, to December 31, 2019. (Source:2019-sustainability-report-en-v2)

#### 5.4 Comparative Analysis on Dimension 4

In terms of dimension 4 (Overt Expression of Persuasion), Huawei and apple have no significant differences in this dimension. High scores on this variable indicate that the text explicitly marks the author's point of view as well as their assessment of likelihood and/or certainty, for example in professional letters. A high score on this dimension means that the text presents many modal verbs (Biber 1988). According to table 5.1, the scores of CSR reports in dimension 4 of Huawei and Apple are less than 0, which indicates both companies are less focused on the persuasive function. This may be because CSR reports need to disclose information objectively and accurately without misleading statements. Therefore, it mainly states objective information, while explicit persuasive expression is less.

#### 5.5 Comparative Analysis on Dimension 5

In terms of dimension 5(Abstract versus Non-abstract Information), the score of dimension 5 of CSR reports in China and the United States is far greater than 0, which indicates that the discourse of CSR reports is more abstract and less specific. The score of Huawei's CSR report in this dimension is lower than that of Apple's, indicating that compared with American enterprises, Chinese enterprises' CSR report discourse is less abstract. it is the opposition between Abstract and Non-Abstract Information. High scores on this variable indicate that the text provides information in a technical, abstract, and formal way, for example in scientific discourse. A high score on this dimension means that the text presents many passive clauses and conjuncts (Biber 1988).

Table 5.4 The differences of linguistic features in dimension 5 (Abstract versus Non-abstract Information)

Feature	Huawei CSRs' mean	Apple CSRs' mean	p
Agentless passives	-0.667	-0.220	0.000
Adv. sub. - other	0.000	0.912	0.000
Past participial WHIZ deletion relatives	0.084	0.553	0.000

As shown in table 5.4, the most different features in dimension 5 are Agentless passives, Adv. sub. - other, Past participial WHIZ deletion relatives. By analyzing the text, it is found that compared with Apple, Huawei CSR reports using fewer of these features. In passive constructions, the agent is demoted or dropped altogether, resulting in a static, more abstract presentation of information. Agentless passives are used when the agent does not have a salient role in the discourse (Biber 1988). According to table 5.4, there are more agentless passive in Apple's CSR reports. Liu (2001) found that, in order to focus on the truth and objective situation, or for politeness and other reasons, passive voice is often used in English. In contrast, Chinese is used to the active voice. This is consistent with the results of this study.

For example:

Example 10: This year has offered humbling reminders that nature is bigger and more powerful than any one of us. (Source: Apple Environmental Progress Report 2019)

Example 11: To be a part of a world in which recycled and renewable materials are available and preferred by everyone. (Source: Apple Environmental Progress Report 2019)

The use of adverbial clauses and passive sentences enhances the abstractness of CSR reports. According to the results, Apple's CSR report is more abstract than Huawei's CSR report, which may be because its report focuses on the description of the scene and avoids specific words.

## VI. CONCLUSION

### 6.1 Findings

This study uses the Multi-dimensional Analysis method to analyze the five functional dimensions and 67 linguistic

features of Huawei and Apple CSR reports and found that there are differences between Chinese and American CSR reports in 1 (Involved versus Informational Production), 3 (Explicit versus Situation-dependent Reference) and 5 dimensions (Abstract versus Non-abstract Information). Compared with American CSR reports, Chinese CSR reports are more informative and explicit, but less abstract. Besides, this study found that, on dimensions 1, 3, and 5, there are 9 linguistic features that show significant differences. It includes 1st person pronouns, nominalizations, other adverbial subordinators phrasal coordination, place adverbials, past tense verbs, analytic negation, agentless passives, present participial clauses, subordinator that deletion, and past participial.

On the other hand, there is no significant difference between Chinese and American CSR reports in dimension 2 (Narrative versus Non-narrative Concerns) and dimension 4 (Overt Expression of Persuasion), reflecting that the CSR reports from both Chinese and US firms are less narrative and persuasive.

### 6.2 Implications and Limitations

This study focuses on corporate social responsibility reports from firms in China and the United States. Combined with linguistics, this study uses the CSR reports of Huawei and Apple to build a corpus of corporate social responsibility reports. Using the MAT analysis tool, this paper analyzes the functional features and differences in CSR report discourse between Huawei and Apple. This study has important academic significance and value. It studies the discourse quality of corporate social responsibility and provides a theoretical reference for improving corporate image in China. It expands the interdisciplinary research perspective of linguistics and business management. This study proposes to examine corporate social responsibility reports from the perspective of linguistics and expands the research field and perspective of business management.

However, there are still deficiencies in this study, such as the limitations of only taking CSR reports from two companies as examples. Moreover, only exploring the discourse features of CSR reports cannot directly and effectively help enterprises. Therefore, in future research on CSR reports, we can expand the research object and increase the size of the corpus, so as to enhance the

persuasiveness of the research. Secondly, CSR reporting system can be built to link CSR reporting with corporate social responsibility performance, corporate social responsibility level, and corporate performance. From the perspective of corpus linguistics, this paper constructs a framework for corporate social responsibility, so as to solve the problems of corporate management and operation from perspective of linguistics.

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