

# Managing Impressions Through Intertextuality: Diachronic Study of CSR Report Introductions by Chinese State-Owned Energy Companies

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## Abstract

Corporate social responsibility (CSR) is a relatively recent practice in China, where state-owned enterprises (SOEs) are mandated to publish CSR reports. This study analyzes how Chinese state-owned energy companies use intertextuality as an impression management strategy in CSR report introductions over a fifteen-year period. Drawing on impression management theory and intertextuality as an analytical lens, the study examines three intertextual devices: reference, presupposition and discourse representation. The findings reveal a clear shift in discourse, from an authoritative, administratively oriented tone to one highlighting equality and dialogue. Over time, the authoritative identity becomes less dominant, while professional and public-oriented identities become more prominent. Changes in referencing and presupposition strategies further reflect increased personalization and responsiveness to stakeholder expectations. This research demonstrates how intertextual practices shape corporate identity and contribute to the evolution of CSR communication. It offers insights into how Chinese SOEs adapt their discourse to align with broader sociopolitical transformations and growing demands for public accountability.

**Keywords:** impression management, intertextuality, CSR report introductions, Chinese state-owned energy companies, diachronic

## 1. Introduction

Over the past two decades, corporate social responsibility (CSR) reporting has evolved into a key communicative arena where corporations negotiate, construct, and perform their social accountability. In China, this development has been particularly pronounced, driven by state directives, global economic integration, and the emergence of a more socially aware public sphere (Tang & Li, 2009). Before 2006, very few mainland Chinese companies published CSR reports. However, by 2013, over 70% of the top 100 largest Chinese companies were regularly issuing these reports (KPMG, 2013). The introduction of CSR reports, appearing on the first page, serves as a key interface between companies and their audience. It sets the tone for the entire document and signals the company's commitment to its social, environmental, and economic responsibilities. In particular, the introductory section functions as the organization's "front stage" (Goffman, 1959, p. 13), where corporate identity and public image are most consciously performed.

Research on impression management in CSR reports has largely developed along two lines. At the macro level, studies focus on text organization, including content topics and thematic choices (Bhatia, 2013) and generic structure (Lin, 2020). At the micro level, studies examine linguistic features, such as appraisal resources (Fuoli, 2012; Hua, 2020), metadiscourse (Huang & Rose, 2018; Lee, 2020) and stance construction (Fuoli, 2018; Liu & Liu, 2023). Yet the meso-level linguistic mechanisms that connect textual features with impression management goals remain underexplored in the context of CSR discourse. Among these mechanisms, intertextuality (Fairclough, 1992a) is particularly salient, as it enables corporations to align with broader social values, demonstrate compliance with regulatory frameworks, and legitimize their public image through dialogic reference to external authorities and shared discourses.

Although previous studies (e.g. Rajandran, 2016; Lupu & Sandu, 2017) have acknowledged the role of intertextuality in shaping corporate legitimacy, which constitutes a core dimension of impression management, little is known about how intertextual resources function as the linguistic realization of impression management in CSR reports. To address this underexplored link between intertextuality and impression management, the present study conceptualizes intertextuality as a meso-level linguistic mechanism in CSR communication. Focusing on the introductions of CSR reports issued by Chinese state-owned enterprises in the energy sector over a fifteen-year period, it examines how intertextual practices evolve over time and how they are strategically employed to construct credibility, legitimacy, and identity amid China's changing socio-economic and ideological context. By analyzing a diachronic dataset of CSR texts, this research seeks to reveal the dynamic interplay between discourse, organizational positioning, and the national context.

## 2. Theoretical Framework: Impression Management

Impression Management Theory, first proposed by Goffman (1959), refers to the process by which individuals attempt to control others' perceptions of them through various strategies in social interactions. Extended to corporate communication, it explains how organizations strategically present themselves to stakeholders (Merkl-Davies & Brennan, 2007). Corporate

reports, particularly CSR reports, serve as key vehicles for impression management, enabling companies to shape stakeholder perceptions through strategic communication (Hamza & Jarboui, 2021; Tata & Prasad, 2015).

The present study explores impression management in corporate reports through intertextuality, which reveals how companies strategically construct their images by referencing, aligning with, or distancing themselves from external texts or source of voices. By analyzing how corporate reports incorporate or respond to external sources (such as regulatory guidelines, industry standards, government documents and stakeholder statements), researchers can uncover the discursive strategies companies employ to shape stakeholder perceptions. This intertextual approach enables systematic examination of how companies project desired images through linguistic choices rather than explicit self-promotion, an approach demonstrated by Lupu and Sandu (2017) in their analysis of corporate narratives.

### **3. Intertextuality: Linguistic Realization of Impression Management**

#### *3.1 Conceptualizing Intertextuality in Corporate Discourse*

Intertextuality, first introduced by Kristeva (1969), posits that every text exists within a network of prior and concurrent texts. Fairclough (1992a, 1992b) later incorporated it into Critical Discourse Analysis, emphasizing how texts draw on other voices, discourses, and genres to construct meaning and authority.

In corporate communication, intertextuality functions as a means of connecting organizational discourse to broader institutional, political, and cultural frameworks. It allows companies to project credibility, alignment, and responsiveness by selectively incorporating recognized voices or authoritative references. Through intertextual choices, CSR reporting enables companies to legitimize their claims, align with social norms, and construct identities in response to the sociopolitical context.

Scholars have extensively examined intertextuality in corporate communication from multiple perspectives. Functionally, research demonstrates that intertextual references to regulatory guidelines, stakeholder expectations, and authoritative sources enable companies to construct legitimacy, accountability, and transparency (Rajandran, 2016; Brennan et al., 2013). This process is inherently dialogic, facilitating interaction between companies and stakeholders (Brennan et al., 2013) while aligning business interests with political discourse and identity construction (Murray et al., 2016).

Methodologically, studies employ diverse approaches to reveal intertextual patterns. Discourse-based analyses identify how corporate texts integrate multiple discourse traditions across genres, from CSR reports (Rajandran, 2016) to earnings calls (Camiciottoli, 2010) and Integrated Reports (Koskela, 2018). Corpus-assisted methods further demonstrate how corporate culture is embedded in interdiscursive intersections of communicative practice (Qian & Wu, 2025).

Cross-cultural and diachronic perspectives highlight contextual variation in intertextual practices. Comparative research shows that intertextual choices are culturally contingent,

varying across national contexts and rhetorical traditions, with diverse reference types enhancing accessibility and persuasiveness to different audiences (Bhatia, 2008; Rajandran, 2015; Ngai et al., 2020; Hu et al., 2024). Longitudinal evidence confirms that intertextuality evolves alongside corporate transformation, adapting to shifting socio-economic conditions (Hilling et al., 2023). Collectively, these studies establish intertextuality as an essential mechanism through which companies establish stakeholder relationships and reflect broader social and political contexts.

While existing research has explored intertextual patterns in corporate reports, most studies remain synchronic, describing what kinds of references appear at one point in time. Few have examined how these linguistic mechanisms evolve diachronically under shifting institutional pressures. This study addresses that gap by tracing how Chinese SOEs between 2006 and 2020 employ intertextual resources to adapt to changing economic, political, and social contexts.

### *3.2 Combining Intertextuality with Impression Management in Corporate Discourse*

Impression management theory offers a well-established, high-level conceptual framework for understanding how actors construct public images, yet it remains underdeveloped in terms of its systematic linguistic operationalization. This study combines impression management with intertextuality (see Figure 1.), which provides the linguistic mechanism through which impressions are enacted and negotiated in discourse.

Intertextuality functions at the meso level of analysis, connecting the micro-level linguistic choices of corporate discourse with its macro-level social and institutional meanings. Through the incorporation and recontextualization of external voices, norms, and discourses, companies linguistically construct credibility, legitimacy, and identity. Within this framework, three intertextual strategies, namely reference, presupposition, and discourse representation, are identified as linguistic realizations of impression management, illustrating how social intentions are discursively represented.

#### **(1) Reference: Relational Positioning and Identity Construction**

Reference denotes the strategic naming or citation of entities such as the company itself, its leadership, partners, or the general public. By alternating between proper names, common names, and personal or collective pronouns, companies negotiate their relational stance with stakeholders.

**Functional outcome:** This strategy manages relational positioning, shifting from impersonal, administratively oriented tones toward dialogic and inclusive voices. Such linguistic personalization reflects identity construction change, portraying the company as people-centered and responsive rather than distant or purely administrative.

#### **(2) Presupposition: Value Naturalization and Legitimacy Construction**

Presuppositions present certain propositions as shared or already accepted. In CSR discourse, lexical patterns like *continue to*, *remain*, or *again* presuppose continuity, stability, and progress.

Functional outcome: This strategy contributes to value naturalization by embedding corporate values, such as sustainability and responsibility, as self-evident norms. It constructs legitimacy by portraying the company's conduct as consistent with social expectations and institutional mandates.

### (3) Discourse Representation: Authority Mobilization and Credibility Building

Discourse representation includes quoted materials (quotation marks) or reported statements introduced through verbs (e.g., believe, according to, in line with). It incorporates external authoritative voices such as government documents, international standards, or expert institutions.

Functional outcome: Through authority mobilization, companies align themselves with legitimate sources of power, and through credibility building, they signal transparency, compliance, and factual reliability. This dual process strengthens public trust and professional reputation.

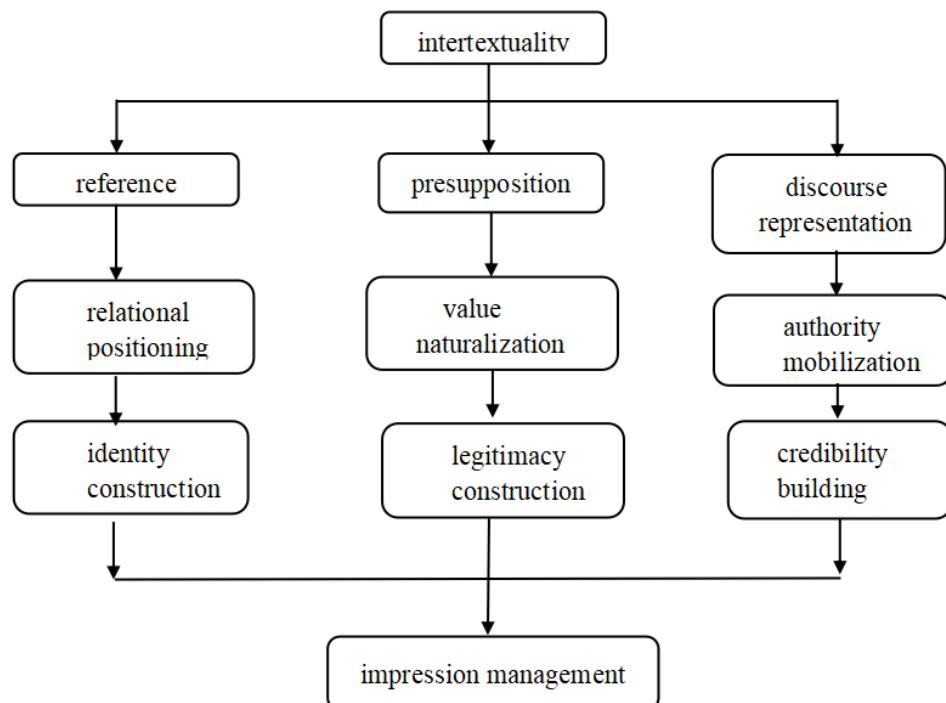


Figure 1. A combined framework of intertextuality and impression management

## 4. Methodology

This study investigates how Chinese energy SOEs employ intertextuality as a linguistic means of impression management in CSR reports over a fifteen-year period (2006–2020). The energy sector was selected because it is highly regulated and publicly scrutinized, making CSR communication central to demonstrating accountability and policy alignment. SOEs were chosen as the focus because they were among the first in mainland China to issue CSR reports in response to government mandates introduced in 2006 (Shin, 2014), resulting in a longer and more consistent reporting history.

The dataset comprises 60 CSR report introductions from four major SOEs: China National Petroleum Corporation (CNPC), Sinopec, China National Offshore Oil Corporation (CNOOC), and Sinochem. Although the study initially sought to include the most recent reports, a two-year publication lag means that reports issued in 2025 typically cover 2023 or earlier, and in some cases only 2021. To maintain consistency across all companies, the analysis was therefore limited to reports up to 2020. This temporal cutoff does not compromise the study's scope to trace diachronic trends.

All reports were converted into standardized text format, proofread, and cleaned of non-verbal elements such as figures and tables. After segmentation with a natural language processing tool, the final database contained 57,719 Chinese words. To capture diachronic variations, the data was divided into three phases, 2006–2010 (17, 415 words), 2011–2015 (17, 201 words), and 2016–2020 (23, 103 words), corresponding to major shifts in China's economic governance and CSR institutionalization.

The analysis integrates qualitative and corpus-assisted approaches (Hunston, 2011), combining frequency-based observation with close textual interpretation. Reference was annotated at the lexical level (e.g., the company, we, our), presupposition at the phrase level (e.g., our continued efforts, again), and discourse representation at the sentence level.

All instances of strategies were manually coded and interpreted within their textual contexts to identify how they contributed to constructing credibility, legitimacy, or consistency. To ensure reliability, coding was repeated after three months. A 10% subsample was double-checked for internal consistency, confirming stable categorization. Interpretations were grounded in both linguistic form and socio-political context to ensure that findings reflect communicative intent rather than surface features.

## **5. Exploring Diachronic Intertextuality as Impression Management Strategy**

This section investigates how intertextuality is used in the introductions of Chinese SOEs' CSR Reports to manage corporate impressions over time. Adopting a diachronic perspective, we analyze patterns of three types of intertextual strategies to reveal how linguistic choices shape corporate impressions.

### *5.1 Reference*

Reference strategy functions as a deliberate means of shaping corporate impressions and constructing legitimacy. References may target internal actors, such as leaders or employees, and external stakeholders, such as partners or the public. This study focuses on how companies refer to themselves to project an institutional image and to others to engage public stakeholders.

#### **5.1.1 Reference of the Corporate Self**

Corporate self-reference is realized through three linguistic forms: proper names (Excerpt 1), common names (Excerpt 2), and personal pronouns (Excerpt 3). Proper names, due to their uniqueness, have a high degree of recognizability, and their use indicates a potential intention to promote the corporate brand image to the reader and construct a professional brand image.

The use of proper names shows a significant increase over the three stages (Table 1.), suggesting a growing effort to promote the corporate image ( $\chi^2 = 9.9677$ , df = 2, p < .05). In contrast, the use of common names like *gongsi* (company) or *jituan* (group), which adopt a third-person, impersonal style to establish an authoritative and independent identity, declines over time, indicating a weakening of that detached stance. Meanwhile, the increasing use of the first-person exclusive pronoun *women* (we) reflects a shift toward a more personalized communication style, commonly used in public relations to reduce distance between the company and the reader (Degano, 2010, p. 257). This strategy fosters empathy and strengthens the persuasive power of the discourse by aligning the company and reader as part of the same group (Xu, 2010, p. 22).

Table 1. Distribution of corporate self-reference

Phase	Proper names	Common names	Pronouns	Total
2006-2010	102	22.70%	168	37.30%
2011-2015	114	26.0%	147	33.4%
2016-2020	122	29.4%	116	27.96%

(1): 中国石油致力于与国际同行共同推进全球能源稳定供应,与东道国分享机遇和资源价值。…… (中国石油,2011)

CNPC is committed to working with its international peers to promote the stable supply of global energy and to sharing opportunities and resource values with host countries. (CNPC, 2011)

(2): 公司连续三年开展“我要安全”主题活动,在复杂生产条件下总体保持了安全生产…… (中国石化,2011)

The company has been conducting the “Safety First” themed activities for three years in a row and has generally maintained safe production under complex production conditions. (Sinopec, 2011)

(3): 在完成高质量业务重组的同时,我们将全力打造更加高效的国际化产业链和供应链…… (中化集团,2020)

While completing the high-quality business restructuring, we will vigorously build a more efficient international industrial and supply chain. (Sinochem, 2020)

### 5.1.2 Reference of the General Public

Corporate reports also employ reference strategies to manage different impressions of the general public. References to the general public are primarily achieved through three strategies: the first-person inclusive *women* (we), the second-person honorific *nin* (you) and the second-person address term *pengyoumen* (friends). Looking at the data (Table 2.)

from the three stages, the use of the inclusive *women* and *pengyoumen* is minimal and negligible, while the company mainly uses the second-person honorific *nin* to refer to the public, and the usage in all three stages shows an increasing trend, indicating that the authority of the public is gradually strengthening, and the company aims to construct an authoritative identity for the public that is independent of the company ( $\chi^2 = 20.7997$ , df = 2, p < .001).

(4).我们寄希望于通过本报告以及日常与利益相关方的沟通, 向您传递我们对公司实现全面可持续发展的信心.....(中国石化,2017)

We hope to convey to you our confidence in achieving comprehensive sustainable development for the company through this report and regular communication with stakeholders... (Sinopec, 2017)

(5). 2008 年,是极不平凡的一年。我们经历了南方雨雪冰冻、汶川大地震的空前磨难, .....(中化集团,2008)

The year 2008 was an extraordinary one. We experienced unprecedented trials such as the southern snowstorms and ice disasters, as well as the Wenchuan earthquake. (Sinochem, 2008)

(6).朋友们,在新的一年里,中国海油将继续秉承使命、勇担责任,追求公司经济、社会和环境的综合价值最大化,与您携手共创美好未来! (中国海油,2010)

Friends, in the new year, CNOOC will continue to uphold its mission and take on responsibilities. We will strive for the maximization of the company's integrated value in economic, social, and environmental aspects and join hands with you to create a bright future. (CNOOC, 2010)

Table 2. Distribution of general public reference

Phase		Honorific you	Reader-inclusive we	Friends	Total
2006-2010	5	29.42%	11	64.70%	1
2011-2015	27	54%	8	16%	15
2016-2020	31	63.28%	8	16.32%	10

The second-person honorific *nin* (you) (Excerpt 4) positions the public as an external, authoritative group, highlighting the social distance and power gap between the public and the company. This framing reflects the company's recognition of the public's independent judgment in evaluating its social responsibility. In contrast, the first-person inclusive *women* (we) (Excerpt 5) incorporates the public into the same group as the company, helping to "bridge the psychological gap between the two parties, create a sense of familiarity, or avoid generating confrontational emotions" (Huang et al., 2007, p. 57), thereby fostering a people-friendly corporate image. The colloquial *pengyoumen* (friends) (Excerpt 6) also marks

the public as external but softens the tone compared to the honorific “you”, reducing social distance and power, and further supporting a friendly public image.

In more texts, first and second person pronouns (*women* (we), *nin* (you)) appear in pairs within the same sentence (as in Excerpt 4). Fairclough (1993, p. 146) believes that the paired use of “you” and “I” is an important means of personifying the institution and the reader. It creates a scene of face-to-face dialogue between the institution and the public, which is a typical feature of promotional discourse, thereby shortening the social distance between the institution and the audience.

The reference strategy in corporate discourse functions as both a linguistic and relational positioning device. Self-references through proper names or exclusive pronouns construct an institutional self as authoritative, professional, and confident, while inclusive or second-person references build relational solidarity with stakeholders, signaling openness and cooperation. Through this twofold positioning, companies craft a relational identity that balances hierarchy and solidarity, thereby managing impressions of legitimacy and trustworthiness.

### 5.2 Presupposition

Presuppositions refer to ideas that writers present as already accepted or established (Fairclough, 1992a). In intertextual terms, they function as shared assumptions connecting the text with previous discourses, either from the same author or others. For instance, phrases like *continue to improve* and *remain committed* imply past achievements while projecting consistency into the future.

In the surface structure of texts, several formal cues can reveal such underlying assumptions, including specific word choices, grammatical patterns, and sentence structures. In Chinese, predicates usually function as the core of a sentence, while modifiers tend to come after them. Considering these syntactic patterns and the distribution of presuppositions in our corpus, this study focuses on two major forms: predicative presuppositions and attributive presuppositions.

Table 3. Distribution of intertextuality strategy of presupposition

Phase		Predicative	Attributive	Total
2006-2010	36	69.23 %	16	30.77 %
2011-2015	44	57.14 %	33	42.86%
2016-2020	38	42.70 %	51	57.30%

As shown in Table 3, the frequencies of predicative and attributive presuppositions vary significantly across the three phases ( $\chi^2 = 9.7428$ ,  $df = 2$ ,  $p < .001$ ). Predicative presuppositions exhibit a gradual decreasing trend, whereas attributive presuppositions show

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a gradual increase.

(7)2021 年, 中国石化将持续完善公司治理架构和相关政策,……, 我们将持续强化科技创新,着力打造技术先导型公司; 我们将继续发挥产业、资源、技术等优势,助力乡村振兴…… (中国石化, 2020)

In 2021, Sinopec will continue to improve the corporate governance structure and related policies, ..., We will continue to strengthen technological innovation, and focus on creating a technology-leading company. We will continue to leverage our industrial, resource, and technological advantages to support rural revitalization. (Sinopec, 2020)

Predicative presupposition in corporate reports often appears in structures like *jiang* (will) + durative verbs such as *jianchi* (keep), *jixu* (continue), and *baochi* (maintain) (Excerpt 7). The modal *will* conveys intention and commitment, while the durative verbs emphasize continuity. Used in affirmative sentences, this structure presupposes consistent past and present performance and signals a positive commitment to future responsibilities. It serves a ritual function, helping companies present themselves as reliable and determined in fulfilling social responsibilities, thereby shaping a trustworthy and responsible corporate impression.

(8)2015 年, 我们继续按照联合国全球契约十项原则……更加注重深化改革,更加注重资源整合,更加注重一体化管控,更加注重创新驱动,更加注重价值创造,…… (中国石化,2015)

In 2015, we continued to follow the ten principles of the United Nations Global Compact... We placed greater emphasis on deepening reforms, more emphasis on resource integration, more emphasis on integrated management, more emphasis on innovation-driven development, and more emphasis on value creation. ... (Sinopec, 2015)

Attributive presupposition is used in sentences that contain adverbials that represent a comparison of the degrees of actions and states, like *geng/gengjia/riyi/yuelaiyue* (different adverbs meaning more or increasingly) (excerpt 8). This structure usually presupposes that the previous performance is also positive and good. Therefore, it can better reflect the objectivity and authenticity of the information in the reporting stage of past and present performance.

Presupposition functions as a linguistic mechanism through which corporate discourse naturalizes values of continuity, consistency, and improvement. Expressions such as *will continue, remain, more and further strengthen* present social responsibility as established commitments rather than negotiable claims. By embedding these assumptions, companies symbolically align themselves with accepted moral and institutional value, portraying responsible behavior as habitual and self-evident. This process of value naturalization underpins legitimacy construction, enabling companies to project moral reliability and institutional trustworthiness.

In impression management terms, presupposition helps companies sustain an image of consistency, ethical integrity, and alignment with both national and global expectations.

### 5.3 Discourse Representation

Discourse representation in this study refers to explicit forms of intertextuality in which another discourse is directly incorporated into the corporate text through identifiable linguistic markers such as quotation marks, reporting verbs, or evidential prepositional phrases (e.g., according to, in accordance with). These linguistic devices function as textual evidence of interdiscursive appropriation, allowing companies to draw on external voices to enhance their own authority and credibility. Only direct, traceable instances are considered, as indirect or implicit representations are difficult to identify undoubtedly.

#### 5.3.1 Quotation Representation

In the Chinese data, quotation marks (“ ”) and book-title symbols (《》) typically indicate such instances of quotation representation. Accordingly, quotation representation provides a clear and operational entry point for examining how external discourses are explicitly incorporated into corporate texts.

To clarify how these citations function in corporate discourse, this study divides quotation representation into three categories according to their sources. This source-based classification helps reveal how different types of quoted voices contribute to the construction of corporate legitimacy and authority. Political texts include government policies, official slogans and leaders' statements. Business texts encompass mission statements, corporate values, and internal regulations. General texts refer to idioms, proverbs, celebrity quotes, literary expressions, and popular phrases. Table 4 presents their distribution across three periods.

Table 4. Distribution of quotation representation in three phases

Phase	Political text	Business text	General text	Total
2006-2010	144	80.90%	28	15.73%
2011-2015	104	51.49%	78	38.61%
2016-2020	85	39.72%	89	41.59%
			40	18.69%
				214

The table above shows a statistically significant change in the distribution of quotation types across the three phases ( $\chi^2 = 74.382$ , df = 4,  $p < .001$ ). In the first phase, political quotations dominated overwhelmingly. During the second phase, their proportion dropped sharply as citations from business and general texts grew steadily. By the third phase, political texts had declined further, while business texts became the majority and general texts also increased in frequency. This pattern suggests a discursive transition from state-centered to professionally and culturally diversified communication.

(9).....,响应“大众创业、万众创新”号召,深入推进科技创新体制机制建设,自主研发的高效环保芳烃成套技术荣获国家科技进步特等奖,科技人才、劳动模范、技能大师不断涌现.....(中国

石化,2015)

..., In response to the call for “mass entrepreneurship and innovation”, we’ve deepened the construction of the technological innovation system and mechanisms. And our independently developed efficient and environmentally friendly aromatics complete set of technology was awarded the Special Prize for National Scientific and Technological Progress. Continuously emerging are talents in science and technology, models of labor, and masters of skills. (Sinopec, 2015)

**Political Quotations and State Alignment.** As state-owned enterprises, these companies naturally quote state documents, policies, and leaders’ statements, revealing government authority in corporate governance. When addressed to the public, such citations demonstrate linguistic alignment with national policy agendas. In Excerpt (9), for instance, the phrase *Mass Entrepreneurship and Innovation for All*, taken from Chinese Premier Li Keqiang’s 2014 Davos speech and introduced with the verb *xiangying* (*respond to*), marks explicit adherence to state directives and projects a responsible, policy-compliant image.

(10)我们树立了“环保优先、安全第一、以人为本”的理念,采用精细、有效和环境友好的方式生产油气,确保了安全环保全面受控运行。(中国海油,2010)

We have established the philosophy of “prioritizing environmental protection, putting safety first, and people-oriented,” adopting refined, effective, and environmentally friendly methods for the production of oil and gas, ensuring that safe and environmentally friendly operations are fully controlled. (CNOOC, 2010)

**Business Quotations and Professional Identity.** At the same time, SOEs increasingly reference their own corporate principles and values in CSR reports. Excerpt (10) illustrates this use of internal texts: the phrase prioritizing environmental protection, putting safety first, and being people-oriented, introduced by the verb *shuli* (*establish*), reflects the organization’s rule-based culture and strategic discipline. By invoking such values, companies portray themselves as professional and self-regulated actors, autonomous yet orderly within the broader market environment.

(11)“新故相推,日生不滯”。在推进国际一流能源公司建设的道路上,中海油将始终坚守“经济、环境和社会的协调发展”,.....(中国海油,2019)

“New and old push each other forward, and life grows without stagnation.” On the path to building a world-class energy company, CNOOC will always adhere to the concepts of “harmonious development of economy, environment, and society”, ... (CNOOC, 2019)

**General Quotations and Cultural Connection.** Expressions familiar to the public create a shared sphere of meaning and reduce social distance. In Excerpt (11), the classical line *xinguxiangtui, rishengbuzhi* (new and old push each other forward, and life grows without stagnation) from Wang Fuzhi, a scholar of China’s Ming dynasty, exemplifies this approach. By citing cultural texts, companies display cultural literacy and build an approachable image rooted in Chinese tradition.

Taken together, the increasing use of corporate and general quotations, alongside the decreasing use of political ones reveals a discursive evolution from state-dominated rhetoric

toward a more professional and audience-responsive voice that cultivates a shared identity with the public.

### 5.3.2 Reporting representation

Reporting uses reporting verbs (e.g., *xiangxin* “believe”, *renwei* “think”) or attributive prepositions (e.g., *genju* “according to”, *anzhao* “owing to”) to link the author’s voice with that of others. It offers a third-person perspective, rephrasing others’ ideas to subtly convey meaning and allow interpretation. This form of intertextuality appears in two patterns.

The first involves a subject (“I/we/our company”) with epistemic modality markers, presenting the company’s views confidently and projecting professional authority. It emphasizes subjectivity and enhances the dialogic and persuasive nature of the discourse. The second uses evidential modal adverbs or prepositions (e.g., *genju*, *ju...tuice*, *ju...guji*), signaling compliance with external standards, laws, or principles. This structure lends credibility, transparency, and a tone of unquestionable authority to the reported information.

Table 5. Distribution of reporting discourse representation

Phase		Epistemic		Evidential		Total
2006-2010	7	36.84%	12	63.16%	19	
2011-2015	11	18.64%	48	81.36%	59	
2016-2020	16	12.12%	116	87.88%	132	

The figures in Table 5 show a significant increase in evidential reporting referencing laws, regulations, and institutional criteria ( $\chi^2 = 7.8445$ , df = 2, p < .05). This growth indicates a stronger reliance on authoritative sources to enhance transparency and credibility, constructing an impression of professionalism and institutional authority while minimizing dialogical space. In contrast, epistemic reporting, which conveys confidence and subjectivity through verbs (eg. *renwei*, *xiangxin*), appears less frequently and declines over time. This change reflects a move from personalized persuasion toward a more objective, standardized, and authoritative corporate voice.

(12) 我们相信最珍贵的资源不是石油,而是人类赖以生存的自然环境。 (中国石化, 2012)

We believe that the most precious resource for human beings is not oil, but the natural environment where we live in. (Sinopec, 2012)

In reporting discourse, verbs such as *xiangxin* (believe) (excerpt 12) convey different degrees of epistemic stance and rhetorical force. *Xiangxin* expresses strong conviction and emotional commitment, signaling confidence and moral assurance. When used in CSR discourse, it foregrounds the company’s value orientation and long-term dedication, particularly to social and environmental causes, thus projecting sincerity and credibility.

(13)根据中国标准化研究院顾客满意度测评中心和清华大学中国企业研究中心联合发布的中国顾客满意度手册,2013年公司加油站满意指数比上年提高8.1。(中国石油,2013)

According to the China Customer Satisfaction Manual jointly published by the Customer Satisfaction Measurement Center of the China Standardization Research Institute and the China Enterprise Research Center of Tsinghua University, the company's gas station satisfaction index increased by 8.1 compared to the previous year in 2013. (CNPC, 2013)

Through evidential reporting, companies enhance the credibility and transparency of their discourse by citing authoritative sources such as industry manuals, government pledges, or regulatory standards. For example, references to the China Customer Satisfaction Manual (excerpt 13) anchor corporate claims in institutional authority rather than self-promotion. This intertextual strategy signals compliance with established norms, demonstrates accountability to external standards, and reinforces corporate professionalism and legitimacy in the public sphere.

In summary, reporting representation uses evidential prepositions or epistemic verbs to attribute statements to external authorities or shared knowledge. It functions as acts of authority mobilization, embedding corporate discourse within recognized systems of value and verification. Through this process, companies enhance the perceived credibility, transparency, and professionalism of their reports, thus managing impressions of reliability and legitimacy in the public sphere.

## 6. Discussion

The analysis of intertextuality reveals that Chinese SOEs strategically mobilize linguistic resources to manage impressions across time. From 2006 to 2020, intertextual strategies evolved from administrative compliance to discursive professionalism, reflecting both linguistic sophistication and contextual adaptability. Reference strategies enable SOEs to negotiate relational positioning between the institutional self and the public, changing from a distant, impersonal stance toward a more dialogic and inclusive identity that humanizes the corporate image. Presupposition contributes to value naturalization by embedding continuity and progress as taken-for-granted realities, reinforcing legitimacy and reliability. Discourse representation, in turn, functions through authority mobilization and credibility building, changing from political-oriented to increasingly business-oriented and professionalism.

These findings indicate a gradual rise in the discursive competence of SOEs. Over time, corporate reports demonstrate increased rhetorical awareness, employing intertextuality not merely for compliance but as a means of negotiating legitimacy and moral authority. This transition marks the professionalization and internationalization of SOE discourse, signaling their growing participation in global communicative practices. It should be noted that these findings are based on leading energy SOEs, which are among the earliest adopters of CSR reporting practices in China. Discursive patterns may differ in smaller state-owned firms or in non-energy sectors.

This interpretation resonates with existing Chinese-language research. Wu and Zhang (2019), in a comparative study of Chinese and US private companies, show that Chinese companies widely use quotation-based intertextual strategies to negotiate tensions between private corporate purposes and social constraints. Building on this insight, the present study demonstrates that, in the SOE context, such negotiations are institutionally intensified and unfold diachronically, with quotation practices becoming increasingly professionalized as resources for legitimacy.

Impression management in corporate discourse is shaped by socio-historical context. As Merkl-Davies et al. (2011) note, its determinants lie in external social factors rather than internal dynamics, and Fairclough (1992a) similarly argues that language use is constrained by context. The evolving CSR discourse of SOEs reflects China's broader transformation, as companies change their self-presentation in response to economic reforms, policy mandates, and growing public scrutiny. From 2006 onward, amid the consolidation of the socialist market economy, SOEs were expected to perform as market-oriented entities while fulfilling state responsibilities. The 2010 SASAC disclosure requirement and the rising influence of media, stock exchanges, and industry associations institutionalized CSR reporting and heightened demands for transparency, prompting SOEs to refine their discourse to sustain legitimacy both domestically and globally.

Early CSR reports mainly functioned performatively, signaling policy compliance through impersonal, administrative rhetoric. As reforms deepened and market competition intensified, the discourse shifted from normatively framed publicity to relational communication, marked by more dialogic and personalized language. The increased use of first-person references and epistemic reporting reflects efforts to reduce hierarchical distance and engage stakeholders authentically, while evidential reporting anchored in legal and technical references sustains credibility. Together, these patterns reveal a strategic balance between authority and accessibility, aligning a professional image with participatory engagement.

Shifts in presuppositional structures also reveal a move from future-oriented commitments toward the affirmation of verifiable achievements, reflecting a broader transition in China's legitimacy model, from normative to results-based evaluation. In an era of economic uncertainty and heightened environmental awareness, emphasizing demonstrable outcomes has become a pragmatic response to stakeholder skepticism. These linguistic adjustments echo China's evolving political economy, where corporate accountability is increasingly tied to measurable performance and transparent governance.

The growing intertextual engagement with global frameworks, such as the United Nations' Sustainable Development Goals and the Paris Climate Agreement after 2015, further illustrates SOEs' adaptation to international discourse norms. By aligning with transnational values while maintaining alignment with national development agendas, SOEs construct hybrid narratives that bridge national value and global responsibility. This twofold alignment signals a discursive modernization: from monologic state reporting to dialogic global citizenship communication.

In essence, the diachronic evolution of SOE CSR discourse exemplifies the interplay between institutional transformation and linguistic innovation. Intertextuality operates as both a linguistic realization and a social mechanism of impression management, mediating between political authority, corporate professionalism, and moral legitimacy. From 2006 to 2020, SOEs reconfigured their discursive impression from a state-aligned, administratively oriented mode of self-presentation to a more stakeholder-engaged and professionally framed corporate voice. Their growing ability to integrate national agendas, market logic, and global responsibility into coherent narratives reflects not only linguistic change but also the broader modernization of China's corporate communicative capacity.

## 7. Conclusion

This study employs intertextuality as an analytical framework for examining identity construction and utilizes impression management theory as a lens to analyze how companies shape their public images. Specifically, it investigates the impressions managed in three stages of CSR reporting by SOEs in the Chinese energy industry from 2006 to 2020, revealing the dialectical relationship between discourse and socio-historical context. The findings show that companies employ multiple intertextuality strategies, reference, presupposition, and discourse representation, to manage their corporate impressions. These strategies facilitate a gradual transition from an authoritative stance to one that is more dialogic and inclusive.

The study demonstrates that the evolution of CSR discourse reflects broader changes in China's economic reforms, regulatory environment, and public expectations of corporate accountability. As SOEs gain communicative autonomy and adapt to a market-oriented environment, their discursive practices increasingly combine state alignment with professionalization and audience engagement, signaling a higher level of discourse capability in managing stakeholder relations.

Conceptually, this study extends Goffman's Impression Management Theory to corporate discourse by operationalizing it through intertextuality. Intertextuality is treated as a linguistic means of impression management and is realized through three strategies: reference, presupposition and discourse representation. Through these strategies, companies construct credibility, legitimacy, and identities. This integration makes impression management empirically applicable to discourse analysis and provides a coherent framework for examining corporate self-presentation.

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## Authors' contributions

Dr. Siqi Xu was solely responsible for the conceptualization and design of the study, data collection and analysis, manuscript drafting, and revision. The author read and approved the final manuscript.

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