A CONTRASTIVE STUDY OF THE CONSTRUCTION OF CORPORATE ENVIRONMENTAL IMAGE IN CHINESE AND AMERICAN CORPORATE SOCIAL RESPONSIBILITY REPORTS FROM THE PERSPECTIVE OF SYSTEMIC FUNCTIONAL GRAMMAR

Guo Guihang & Shao Honghui

School of English for International Business, Guangdong University of Foreign Studies, China

Correspondence: Guo Guihang, School of English for International Business, Guangdong University of Foreign Studies, No.2 Baiyundadaobei, Guangzhou 510420, P.R.China. Tel: 8620-36207158. E-mail: guihang@gdufs.edu.cn

ABSTRACT: *By disclosing more corporate environmental protection information in a corporate social responsibility (CSR) report, a company could enhance their competitive advantage and improve corporate image to attract more customers. This study aims to conduct a contrastive analysis of the Chinese and American corporations' environmental protection discourse in their CSR reports so as to explore the similarities and differences between them as well as cultural reasons for the differences. We select China National Petroleum Corporation (CNPC) and ExxonMobil (EM) as the subjects for study. With the help of corpus tool and from the perspective of systemic functional grammar, our study finds that material processes are used most frequently in both of Chinese and American corporations' CSR reports. EM tends to apply more relational and mental processes to construct a powerful and confident image of a corporation which has rich experience in protecting environment and is optimistic about environmental protection, while CNPC uses less mental and relational processes to show a corporation which is very concerned about environment and has made some achievements. And present tense takes up the largest proportion in EM's environmental discourse to emphasize what they are doing, while CNPC tends to use more past tense to show that in the past years they have done a lot in environmental protection. Modality appears more frequently in EM's reports to build a closer relationship with stakeholders. The differences can be explained by their different value orientations towards time, motive for behaving and relating to other people because China is a past and hierarchical oriented society while America is a future and present oriented as well as individualistic oriented society.*

KEY WORDS: CSR reports, corporate environmental protection image, systemic functional grammar, value orientation theory

INTRODUCTION

As environmental pollutants and product quality issues caused by business operations have drawn more and more attention from all aspects of society, a growing number of companies choose to release corporate social responsibility (CSR) reports under the pressure of investors, consumers and other stakeholders to make it public the philosophies, strategies, methods of fulfilling social responsibility, and the direct and indirect impacts of its business activities on economic, environmental, social and other fields. Frequent natural disasters due to environmental problems have made people aware of the importance of environmental protection. As the main producers of environmental pollution, business enterprises must take the responsibility of environmental protection. Therefore, the demand of governments and the general public for the disclosure of relevant environmental information of enterprises is increased. An increasing number of companies have begun to disclose more information on environmental protection in CSR reports in order to improve their image. Some scholars have studied the CSR reports from the perspective of management and accounting, showing that the disclosure of social responsibility information can not only improve the relationship between enterprises and customers, enhance customer loyalty, but also enhance their own corporate image and reputation, attracting more customers (Lichtenstein et al, 2004). Up to now, there are only a few researches on social responsibility reports from the linguistic perspective, most of which use critical discourse analysis and genre analysis to analyze the part of presidential speech or full text of the CSR report. Very few studies focus on environmental information part. Due to the seriousness of the current environmental problems and the increasing attention paid to corporate environmental information, as well as the benefits of the disclosure of environmental information to build a good corporate environmental image and enhance the relationship between enterprises and customers, we think that it is necessary and meaningful to do research on environmental discourse. With the help of corpus tool, this study attempts to apply the theory of systemic functional grammar to conduct a contrastive analysis of the construction of corporate environmental image in Chinese and American CSR reports in order to find the similarities and differences between the constructed corporate images and the reasons behind the differences. Hopefully, the results of our study may give some practical implications for the writing of Chinese corporations' CSR reports and enrich the related research in this field.

LITERATURE REVIEW

Different definitions have been given to CSR report. In this study, it is understood as

the obligations that companies need to perform in their operations at home or abroad in accordance with not only the laws and regulations but also the moral and ethical standards. CSR reports are used to release corporate information about economic, social and environmental performance, covering various reports such as triple bottom line report, sustainable development report, and environmental report, etc.

CSR report has been studied by many scholars, mainly in the fields of management, accounting, translation and linguistics. Within management and accounting field, the role of CSR report, the benefits of CSR report, CSR disclosure and variables influencing CSR report, and impression management have been studied. CSR report can not only bring perceivable and tangible benefits such as helping a company gain competitive advantages and enhance the innovation of consumer relations (Bhattacharya and Sen, 2004), but also bring enormous intangible benefits to a company such as increased profits, more protection of a company's brands, intellectual property and good will, building customer loyalty, increased sales and market share, increased purchase behavior (Lichtenstein et al, 2004), improvement of company image and reputation (Tan and Komaran, 2006). According to these studies, a good-designed CSR report is helpful to construct a strong corporate image. In terms of CSR disclosure, studies mainly focus on the overall quality of CSR reports (Michelon et al, 2015) with very few on specific discourses (e.g.,environmental discourse). Since CSR reports are new in China, it is not fully developed in both academic and business field. There are many criticizing remarks on corporation's CSR disclosure or the publication of CSR reports in China, for example, the CSR report of Chinese corporations lacks standardization, credibility and completeness (Wang, 2017; Wu, 2015). Since information disclosure is the main way for stakeholders to know corporate status quo and prospects, it has become an important tool for corporations to apply in their impression management (Huang, 2016). With the corporate impression being manipulated in their CSR reports, companies tend to get recognition from the general public even if the company has failed to achieve good performance in their operation (Meng, 2010; Ji, 2010). According to Li Hong (2009), CSR demonstrates the corporation's contribution to the society, the more responsibility one company shoulders, the better corporate image it tends to form, thus it is easier to form competitive advantages under resource-scarce operating environment.

Besides studies in management and accounting fields, there are also studies in the field of translation. Chinese and English translation of CSR reports based on Newmark translation perspective has been explored (Li, 2017), and English translation strategies of CSR reports base on Skopos theory have also been studied (Shang, 2017).

Some scholars have conducted research on CSR report from the perspective of linguistics. Their discourse analyses of CSR reports are primarily focused on the ideational function, namely how these texts construe a particular representation of reality (Fuoli, 2011), and interpersonal function, that is, social reports as vehicles for the interaction and "dialogue" between organizations and society (Gray et al., 1995), as well as the comparison of word selection and transitivity process of CSR reports published by Chinese companies and foreign companies (Huang et al, 2017). Based on the appraisal theory, Liu Shanshan (2019) investigates how corporations construct corporate image in their CSR reports from the perspective of positive discourse analysis. Feng qun (2017) conducts a comparative analysis of CSR discourses published by two American companies to investigate how they build corporate images respectively. And a few studies have been focused on environmental protection discourses in CSR reports. Based on corpus study, Feng Mengyao and Guo Manyang (2015) conducted a contrastive study between Adidas and Lining's CSR reports to investigate their differences and similarities in terms of representational types of environment, and composites of and attitudes towards environmental protection.

Since environmental protection has become a big issue in the world and companies play a huge role in the process of protecting environment, building a strong environmental corporate image has become an necessity. Therefore, more researches on environmental protection discourses should be conducted. By using the theory of systemic functional grammar and with the help of corpus tool, which are seldom used in the study of environmental protection discourse in the CSR report, we aim to conduct a contrastive study of environmental discourse in Chinese and American companies' CSR reports in order to gain an insight into how they construct their corporate environmental protection image.

Theoretical Framework

Definition of Multimodality and Multimodal Discourse
According to Van Leeuwen (2005), multimodality means the combination of different semiotic modes, for example, language and music, in a communicative artifact or event. And multimodal discourse is a phenomenon communicated through language, image, sound, action and other ways and semiotic resources with the use of senses of audition, vision, touch and other senses. Its theoretical framework is based on Halliday's social semiotic notion and Systemic Functional Grammar.

Systemic Functional Grammar (SFG)
Halliday (2000) developed systemic functional grammar (SFG) from the ideas

originated from British linguist J.R Firth. Systemic functional school holds that language is the product of social activities, and as the tool of human communication, it has a variety of functions. Halliday proposed that language mainly has three meta-functions, namely ideational function, interpersonal function and textual function. Ideational function conveys meanings about how we represent reality in language and is expressed through the system of transitivity or process type; interpersonal function make the meanings about our role relationship with other people and our attitude towards to each other, expressed by mood; textual function enables language to guarantee a coherent text with each part of it, both the preceding and following text, relevant to the whole text, expressed by theme.

Because this study only focuses on corporate images construction, the textual function is not helpful. We only apply the ideational function and interpersonal function in our analysis. Ideational function is realized by transitivity, which is concerned with process type, participants and circumstance and there are six types of process: material process, mental process, behavioral process, verbal process, existential process, and relational process. The basic meaning of material processes is that some entity does something, undertakes some actions. Mental processes are about what we think or feel. Verbal processes are processes of verbal action: saying and all its many synonyms, including symbolic exchange of meaning. Behavioral processes refer to the processes of psychologically behaving. Existential processes represent experience by positing that "there is/was something". Relational processes express where things are stated to exist in relation to other things. Halliday (2000) clarified that mood and modality system are the main devices to realize the interpersonal meaning from the lexical level. In the mood system, the MOOD element of clause determines the clause types, which consists of Subject and Finite. Subject refers to the person or thing in whom is vested the success or failure of the position, what is "held responsible", while the functions of Finite are identifying tense and modality. Primary tense refers to past, present or future at the moment of delivering the message. Modality is the speakers' judgement or request of the listeners on the status of what is being said, which is divided into two classes: modalization and modulation. Modalization express the meanings of probability and usuality and   modulation express the meanings of obligation and inclination. And both meanings can be scaled from low, median to high degree.

Kluckhohn and Strodtbeck's Value Orientation Theory
People's attitudes are based on the relatively few, stable values they hold. Kluckhohn and Strodtbeck's (1961) Value Orientation Theory shows that all human societies must answer a limited number of universal problems, that the value-based solutions are limited in number and universally known, but that different cultures have different

preferences among them. Suggested questions include humans' relations with time , nature, and each other, as well as basic human motives and the nature of human nature. There are the five types of problem to be solved by every society:

(1) On what aspect of time should we primarily focus, past, present or future?

(2) What is the relationship between humanity and its natural environment - mastery, submission or harmony?

(3) How should individuals relate with others - hierarchically (which they called "Lineal"), as equals ("collateral"), or according to their individual merit?

(4) What is the prime motivation for behavior - to express one's self (being), to grow ("being-in-becoming"), or to achieve?

(5) What is the nature of human nature - good, bad (evil) or a mixture?

In this study, only three of the five value spheres will be examined, namely, time, relating to other people and motive for behaving.

Table 1. Three Basic Questions and the Value Orientation Reflected in Their Answers

Question	Orientation	Description
Time	past	place great emphasis on the past, on tradition and traditional ways of doing things; take a long time making decision and base your thinking on precedents.
	present	live for the moment, try to use time as effectively as possible and expect immediately returns on your work.
	future	work hard in the present in order to achieve long-term results in the future.
Motive for behaving	being	our motivation is internal, emphasizing activity valued by ourselves but not necessarily by others in the group
	doing	motivation is external to us,emphasizing activity that is both valued by ourselves and is approved by others in our group.
	being-in-becoming	motivation is to develop and grow in abilities which are valued by us, although not necessarily by others
Relating to other people	hierarchical	emphasize on hierarchical principles and deferr ,ing to higher authority or authorities within the group
	as equals	emphasize on consensus within the extended group of equals
	individualistic	emphasize on the individual or individual families within the group who make decisions independently from others

RESEARCH METHOD

Research questions
The present study aims to make a contrastive analysis of Chinese and American environmental discourse in their CSR reports in order to reveal what the Chinese and American corporate images of environmental protection are constructed respectively. The study aims to answer the following three questions.
(1) How Chinese corporation (CNPC) constructs corporate environmental image in its CSR report?
(2) How American corporations (EM) constructs corporate environmental image in its CSR report?
(3) What are the similarities and differences between Chinese and American corporate images of environmental protection and what may be the possible reasons for the differences?

Data Collection
Aiming to explore the environmental image of the company and focused on the environmental discourse, this study conducts a contrastive study of two oil companies, for oil companies on one hand contribute to human progress, on the other hand hold a major potential of hazards for the environment. One is China National Petroleum Corporation(CNPC) and the other is ExxonMobil (EM). Both of them have the similar ranking on the 2018 Global Fortune 500 list. The CSR reports are CNPC 2018 CSR Report and EM 2017 Sustainability Report.
For the present study investigates the environmental discourse, the data are only collected from the part in CSR report related to environmental protection, such as environmental protection, climate change, water resources, energy conservation, carbon reduction, and environmental performance.

Analytical Procedures
This research combines quantitative method with qualitative method to conduct a case study of CNPC and EM. Firstly, we set up the corpus of CNPC consisting of the environmental discourse from CNPC 2018 CSR report and corpus of EM including ExxonMobil's environmental discourse from its 2017 Sustainability Report. Then, we input these corpus into UAM corpus tool and design the analytical scheme of transitivity and mood system to manually annotate the CNPC corpus and EM corpus and check the annotation with another researcher who is familiar with SFG.
Secondly, we make a qualitative analysis by applying the theory of SFG to analyze what kind of environmental images of CNPC and EM are constructed.
Finally, we analyze the similarities and differences between these two corporate images,

and then use Kluckhohn and Strodtbeck's Value Orientation Theory to explain the differences.

RESULTS AND DISCUSSION

The Construction of the Environmental Protection Image of CNPC
Process Type in CNPC's Corporate CSR Report
Based on SFG and with the help of UAM Corpus Tool, the identification and annotation of the environmental discourse in CNPC's corporate report are calculated with the result of the distribution of process types as exhibited by Table 2..

Table 2. The Distribution of Process Types in CNPC's CSR Report

CNPC

Feature	N	Percent
total units	299	
clause-type	N=299	
material	265	88.63%
mental	11	3.68%
verbal	3	1.00%
behavioral	0	0.00%
exsitential	0	0.00%
relational	10	3.44%

As shown by Table 2, the material processes take up the largest proportion of 88.63%, followed by relational processes of 3.44%, mental processes of 3.68%, and the least one is verbal processes which occupies only 1%.

Material processes are used to depict actions and to narrate what happens in the world, indicating CNPC is taking responsibility to protect the environment. The frequently appeared verbs in these material processes are "*carried out*", "*conducted*", "*achieve*", "*improve*", "*build*", "*increase*", and "*strengthen*". These verbs show that CNPC has tried its best to protect and improve the environment and make the good situation keep moving towards the expected direction.

Example 1: "We *improved* water consumption efficiency by promoting clean production processes, saving water at the source, and optimizing water consumption systems. We *increased* the concentration time of circulating water to reduce water supplement, and *strengthened* steam condensate water recovery to achieve water saving."

In example 1, the actors are "we", namely, CNPC. The material verbs are "*improved*", "*increased*", and "*strengthened*". The goals are about water saving. They indicate that CNPC is committed to taking actions to save water and has already made some achievements.

Mental processes are about what we think or feel. In CNPC's CSR report, they are realized by the verbs such as "*paid high attention*", "*attach great importance to*", and "*care*" to present that their company is really concerned about the climate change and environment and devote themselves to innovative technologies.

Example 2: "We *paid high attention* to energy conservation at the source", "we also *cared about* carbon emissions and carbon footprint during production and operation". The mental verbs "*paid high attention*" and "*cared about*" show their concerns about the various aspects of environmental protection, indicating how much they value environmental protection.

Relational processes present the relationship between entities. They are suggested by the words such as "*reached*", which indicates that CNPC has reached a high level of carbon storage, green coverage and wastewater treating.

Example 3: "...as of late 2018, the green coverage in CNPC's production area *reached* 293 million square meters, representing a vegetation coverage rate of 44.59%." This shows that the company makes a lot of efforts to plant in their production area, indicating that CNPC not only focuses on producing, but also pays high attention to protecting the environment.

Verbal processes are processes of verbal action. There are only three verbal processes achieved by "*inform*" and "*report*" in CNPC's CSR report.
Example 4: "... *inform* companies and residents that may be affected", "...*report* to local government and competent department of the company". By using verbs "*inform*" and "*report*", a corporation image who actively takes social responsibility to inform others and complies with government regulation is constructed.

Tense in CNPC's Corporate CSR Report

Table 3. The Distribution of Tense in CNPC CSR Report

CNPC

Feature	N	Percent
total units	152	
tense-type	N=152	
past	111	73.03%
present	38	25.00%
future	0	0.00%

As shown by Table 3, the past tense is applied most frequently with the percentage of 73.03%, and the present tense is used much less than past tense, which only occupies 25%, while there is no future tense used in the report. Past tense makes people look back and helps the company to show the achievements they have made and to make a contrast between the past and the present. In CNPC's CSR report, as mention above, there are many material progresses expressed through the verbs like "*carried out*", "*conducted*", "*improved*" and "*strengthened*" to tell the stakeholders what the corporation has done to environmental protection in the past.

Example 5: "We *carried* out water system maintenance and revamping, *improved* the water qualification rate, *optimized* operation programs, *upgraded* wastewater discharge and treatment processes to reduce water discharge, and *promoted* the application of new technologies for water treatment to maximize water conservation." The past tense of the italic verbs implicates CNPC has actively taken measures to protect environment and also made great achievements in water treatment, which could enhance the stakeholders' satisfaction to the company.

Present tense is mainly used to describe the present situation and the action taken by the company to handle the environmental problems.

Example 6: "We *are devoted to* reducing the potential influence on ecological environment and biodiversity during production and operation, and *take full precautions* to avoid environmental impact and *work hard* to restore the environment to its original state in case of any adverse impact." In this example, the present tense of "*are devoted to*", "*take full precautions*" and "*work hard*" shows the company will keep avoiding bringing impact to environment from the the past to the future, and indicates that protecting environment is always the company's goal.

Modality in CNPC's CSR Report

Table 4. The Distribution of Modality in CNPC's CSR Report

CNPC

Feature	N	Percent
Modality-type	N=4	
modalization	2	50.00%
modulation	2	50.00%

Table 4 shows that CNPC just used four modality, including two modalization and two modulation. They are "*may*", "*could*", "*could*" and "*were able to*" by the follwing extracts from CNPC's CSR report.

Example 7: "... inform companies and residents that *may* be affected. "

Example 8: "... the company working on the site, CNPC Xinjiang Petroleum Engineering Company, suspended all their construction activities so that the birds *could* breed and nurture their young undisturbed."

Example 9: "The energy saving and emissions reduction projects developed by TCE *could* save more than 200,000 tons of standard coal annually."

Example 10: "All equipment for gasoline and diesel production in our refining and chemical companies *were able to* meet National VI Standard."

"*May*" and "*could*" are classified to low degree of modality. "*May*" indicates the company's manufacturing process has little impact on the residents and other companies, but the CNPC is a highly responsible company to inform every entity who may be effected. "*Could*" shows that the company is not sure whether its actions can make effect or not. "*Were able to*" belongs to high degree of modality, which shows the company's confidence and ability to meet the standards of environmental protection.

Based on the above analysis, we can see that, by using a large number of material processes, past tense, and a few modality, CNPC successfully builds its corporate environmental protection image, that is, CNPC is a highly responsible corporation which pays high attention to the protection of environment during production, makes endeavors to minimize its impacts on environment, abides by government regulations, and has made many achievements in protecting environment.

The Construction of the Environmental Protection Image of EM

Process Types in EM's Corporate CSR Report

Table 5. The Distribution of Process Types in EM's CSR Report

EM

Feature	N	Percent
total units	201	
clause-type	N=201	
material	144	71.64%
mental	15	7.46%
verbal	5	2.49%
behavioural	0	0.00%
exsitential	1	0.50%
relational	36	17.91%

Table 5 presents that material processes occupy the majority in EM's CSR report with a percentage of 71.64%. Relational processes hold the second place accounting for 17.91%, followed by mental and verbal processes which account for 7.46% and 2.49%, respectively.

The material processes are realized by words such as "*improve*", "*focused on*", "*support*", "*develop*", "*conducting*", "*work*" and "*reduce*". These different material words can show that EM truly takes various actions to fulfill responsibility of protecting environment, which shows the company attaches more importance to what measures they have taken.

Example 11: "ExxonMobil is *partnering* with approximately 80 universities around the world to *explore* new energy technologies."

Example 12: "We are *working* to help our customers *reduce* their emissions."

The material words in the above two examples show that EM is cooperating with others now to explore new energy and to help customers.

The relational processes are employed frequently in the report, mainly expressed through the verbs of "*be*" which belongs to identifying relational processes. The relational processes help to give more details of the company and build it as a company which is not only one of the largest natural gas producer but has leading-edge technology and rich experience of carbon capture and which pays close attention to climate change and policy making.

Example 13: "ExxonMobil *is* one of the largest natural gas producer and *is* a leader of in liquefied natural gas technology."

Example 14: "ExxonMobil *is* a founding member of the Climate Leadership Council."

These relational processes emphasize that EM is a powerful corporation which has the

ability to produce meanwhile is capable of protecting environment.

The mental processes are realized by verbs like, "*believe*", "*expect*" and "*consider*". By using these words, EM conveys its opinions of making an effective policy response to climate change, expresses positive attitude towards the results of measure that they have taken, and shows they are responsible and cautious with anything related to environment, which shows that EM is committed to making effective policy and is confident and positive to environmental protection.

Example 15: "ExxonMobil *considers* a full range of potential environmental and social risks associated with the lifecycle of our operations and products." This example indicates that EM always puts the environment in the center place, and makes efforts to avoid breaking the environment when producing.

The verbal processes in EM's report are mainly expressed through verbs "*report*" and "*announce*". The "report" indicates the company is willing to take responsibility of releasing informaton to the general public and to accept the supervision from the public and government. The "*announce*" shows the ability of the company.

Example 16: "We recently *announced* a new research phase of this project that could lead to the production of 10,000 barrels of algae biofuel per day by 2025." The verbal process builds EM as a powerful and innovative company that devotes to developing technology to improve the production clean energy.

Tense in EM's Corporate CSR Report
Table 6. The Distribution of Tense in EM's CSR Report

EM		
Feature	N	Percent
total units	129	
tense-type	N=129	
past	34	26.36%
present	91	70.54%
future	3	2.33%

As it is shown in the above table, the present tense forms the highest percentage with 86.67%, followed by past tense which takes up 26.36%, and future tense account for a minor proportion.

Present tense, as is mentioned above, is mainly used to describe the present situation and the action taken by the company. It lays more stress on what the company is doing and what the company usually does to protect the environment. In EM's CSR report, the present progressives such as "*are working to*" and "*are conducting*" are frequently used to emphasize that EM is devoting itself to environmental protection and shows that EM cherishes every minute and everyday to make efforts to improve environment.

Example 17: "We *are working to* increase energy efficiency and reduce flaring, venting and other emissions in our operations." This conveys the image that for EM, not only the production of oil and gas is its goal, but improving every manufacturing progress is also its working purpose.

Past tense, as is mentioned before, helps the company to show the achievements it has made. We can lots of examples in EM's report.

Example 18: "... in 2017, greenhouse gas emissions avoided from ExxonMobil actions *were* 23.4 million metric tons."

Example 19: "We *welcomed* the Paris Agreement when it was announced in December 2015, and again when it came into effect in November 2016. We have *reiterated our support* to government officials, nongovernmental organizations and the broader public."

By listing the past things, the company tells the stakeholders that EM has avoided huge greenhouse gas emissions and it also gave support to Paris Agreement and any institutions who protect the   environment.

A few of future tenses are employed in the report to express EM's postive and confident attitude to its project and indicates that EM attaches great importance to technological development. The following example illustrates this.

Example 20: "The new phase of research includes an outdoor field study that *will* grow naturally occurring algae in several ponds in California.", and "technological advancements *will* be instrumental to meet rising global energy demand while also lowering greenhouse gas emissions."

Modality in EM's Corporate CSR Report

Table 7. The Distribution of Modality in EM's CSR Report

EM		
Feature	N	Percent
total units	12	
Modality-type	N=12	
modalization	7	58.33%
modulation	5	41.67%

Table 7 shows that EM uses seven modalization words and five modulation words, that is, "*will*", "*would*", "*could*", "*need to*", "*should*", "*may*", "*requires to*". The use of "*will*" has been discussed above. "*Would*" and "*could*" are median and low value of modal operators respectively, expressing the company's subjective opinions of carbon tax and its revenue. "*Requires to*" and "*need to*", high value of modal operators, objectively express the force and urgency of taking actions.

Example 21: "Our diverse portfolio of projects *requires us to* work in remote and

sensitive environments including Arctic, deepwater and biodiverse locations." This presents that EM doesn't want to work in areas with sensitive environment, but for the project they have to, which explains why they work in such areas to get understanding from its stakeholders.

To sum up, by using a large number of material processes, a few of relational processes and mental processes, present tense, and modality, EM successfully constructs its corporate environmental protection image, that is, EM is a confident and powerful company who is positive and optimistic about environmental protection and attaches great importance to technological development and the formulation of effective policies, and is actively taking different kinds of measures to protect environment.

Similarities and Differences between CNPC's and EM's Corporate Environmental Protection Images and Cultural Reasons for the differences

Similarities and Differences between CNPC's and EM's Corporate Environmental Protection Images
Based on the above analysis, it is concluded that with the help of different process types, especially for the application of material processes, both of Chinese and American corporations construct themselves as environmental protectors who actively take actions to improve the environment by reducing emissions, providing renewable energy and protecting air and water quality. Meanwhile, by using past tense, both companies present that they have already made some achievements in environmental protection.
And there are some differences between the images constructed by these companies. Compared with EM, CNPC tends to use more material processes and less relational and mental processes to emphasize that they have tried to improve the environment, the achievements they have made, and that they always release information to the public so as to have a good communication with its stakeholders. Contrastively, EM prefers to employ less material processes and more relational and mental processes to construct such a corporate image that it is a powerful and technology-focused company, has rich experience in environmental protection, has taken various actions to protect the environment, and it is confident and positive about future environment. Meanwhile, past tense appears much more frequently in CNPC's CSR report than that of EM to show and prove that in the past years CNPC has really made efforts to protect the environment and indeed made some achievements in improving the environment. Nevertheless, EM uses more present tense to indicate that it is taking actions everyday and lay stress on what they are doing now. As for the application of modality, EM tends to use more modality than CNPC to express its emotions and feelings which help to enhance the emotional exchange between the company and its stakeholders. *Cultural*

Reasons for the differences

China and America have different values which lead to different attitudes towards one thing. According to Kluckhohn and Strodtbeck's Value Orientation Theory, the time orientation is divided into three types: past-orientation, present-orientation and future-orientation. Chinese people, belonging to the type of past-orientation, attach great importance to the past. Therefore, the Chinese CSR reports use much more past tense and no future tense to emphasize the achievements and standards that they have done and reached in the past. In contrast, Americans are present and future-oriented who pay more attention to the present and the future. Hence, the American companies tend to apply more present and future tense to express positive attitude.

The orientation of motive for behaving is another factor to explain the differences. It has three types, namely, doing, being, and being-in-becoming-orientation. America is a doing-oriented country, in which people emphasize action and keeping doing things to create value. Therefore, in the CSR reports, American corporations use more present tense to lay stress on what they are doing. For example, there are a lot of "*we are working to*", "*we are conducting to*" in their environmental discourse to show what efforts they are making. Meanwhile, they also try to show that the companies are taking various measures by using the words of such as "*improve*", "*focused on*", "*support*", "*develop*", "*conducting*", "*work*" and "*reduce*".

The last cultural reason lies in the orientation of relating to other people. It is classified into three types, namely, hierarchical, as equals and individualistic orientation. Because China is hierarchical-oriented and America is individualistic oriented, Chinese corporations use less modality and mental processes to convey their emotions and feelings to construct an authoritative image, while American companies apply more modality and mental processes to express feelings directly to enhance the relationship between the company and its customers.

CONCLUSION

By applying the framework of SFG, this study explores the research questions pertaining to the construction of Chinese and American corporate environmental protection images and the similarities and differences between them. The findings of this study have both practical and theoretical impllications. Practically speaking, based on the understanding of the different approaches employed to construct corporate image, CSR report writers of Chinese corporations can learn how to better produce English version of CSR reports. Besides, this study also helps to enrich the research on environmental discourse in CSR reports.

Although a lot of efforts have been made to carry out this study, there are still a few limitations. We only select one Chinese corporation and one American corporation, the results of our research may not be representative and generalized. In addition, though the two corporations are selected from the same industry and have almost the same ranking in Global Fortune 500 list, the Chinese company CNPC is a state-owned enterprise which may owns its distinctive features. Future studies may collect more private Chinese corporations to verify the findings of this contrastive analysis.

References

Bhattacharya, C. B. & S. Sen. (2004). Doing Better at Doing Good: When, Why, and How Consumers Respond To Corporate Social Initiatives. *California Management Review*, 47(1), 9-24. https://doi.org/10.2307/41166284

Carroll, Archie B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizon*, 34(4), 39-48. https://doi.org/10.1016/0007-6813(91)90005-g

Feng Mengyao, Guo Manyang. (2015). Environmental Protection Discourse in Chinese and Foreign Corporate Social Responsibility Reports: A Specialized Corpus Analysis. *Overseas English*, (24), 223-224.

Feng Qun. (2017). A Comparative Study of Chinese Social Responsibility Report of Two American Enterprises under the Perspective of Appraisal Theory. *Journal of Hefei University of Technology(Social Sciences)*, 31(6), 66-75. https://doi.org/10.3969/j.issn.1008-3634.2017.06.011.

Fuoli, Matteo. (2011). Assessing social responsibility: A quantitative analysis of Appraisal in BP's and IKEA's social reports. *Discourse & Communication*, 6(1), 55-81. https://doi.org/10.1177/1750481311427788

Gray, Rob, R. Kouhy. & S. Lavers. (1995). Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure. *Accounting*, 8(2), 47-77. https://doi.org/10.1108/09513579510146996

Halliday, M. A. K., & Matthiessen, C. (2004). *An Introduction to Functional Grammar* (3rd Edition). London: Edward Amold

Huang Dawang, Chen Jinlin, & Wang Hongyang. (2017). Lexical Choice and Transitivity Processes Study on Environmental Discourse in Chinese and Foreign Corporate Social Responsibility Reports. *Journal of Ningbo University(Liberal Arts Edition)*, 30(1), 88-93. https://doi.org/10.3969/j.issn.1001-5124.2017.01.015

Huang Yixiang, Yao Zheng. (2016). Corporate Social Responsibility Report, the Impression Management and Accounting Performance. *Economic Management Journal*, (1), 105-115. https://doi.org/10.19616/j.cnki.bmj.2016.01.011

Ji li, Feng Lihua,& Wang Huanhuan. (2010). The Impact of Organizational Impression

Management on the Quality Characteristics of CSR Reports. *Friends of Accounting*, (20), 19-21. https://doi.org/10.3969/j.issn.1004-5937.2010.20.005

Kluckhohn, F. R.& Strodtbeck, F. L (1961). *Variations in value orientations*. Evanston, IL: Row, Peterson.

Li Hong, Wang Jianqiong, Tujia. (2009). The Management Impression Management Behavior and Social Responsibility Information Disclosure. *Communication of Finance and Accounting*, (21), 144-146. https://doi.org/10.16144/j.cnki.issn1002-8072.2009.21.002

Li Qingyin. (2017). *Study on C-E Translation of 2015 CHCIC Corporation Corporate Social Responsibility Report From the Perspective of Newmark Theory of Text Typology* [D]. Beijing Jiaotong University.

Lichtenstein, Donald R., M. E. Drumwright, & B. M. Braig. (2004). The Effect of Corporate Social Responsibility on Customer Donations to Corporate-Supported Nonprofits. *Journal of Marketing*, 68(4), 16-32. https://doi.org/10.1509/jmkg.68.4.16.42726

Liu ShanShan. (2019). *Corpus-based Positive Discourse Analysis on Chinese Corporate Oversea Social Responsibility Disclosure* [D]. Xi'An International Studies University.

Meng XiaoJun, Xiao Zuoping, Qu Jiaoi. (2010). Interactive Relation between Corporate Social Responsibility Disclosure and the Cost of Capital:An Analysis Framework Based on Asymmetric Information. *Accounting Research*, (9), 25-29. https://doi.org/10.3969/j.issn.1003-2886.2010.09.004

Michelon G., S. Pilonato., & F. Ricceri. (2015). CSR reporting practices and the quality of disclosure: An empirical analysis. *Critical Perspectives on Accounting*, 33, 59-78. https://doi.org/10.1016/j.cpa.2014.10.003

Shang Yabo. (2017). *A Study on C-E Translation Strategy of Corporate Social Responsibility Reports From the Perspective of Aim-need Theory* [D]. Guangdong University of Foreign Studies.

Wu Xun, Yao Rui. (2015).Study on the Status Quo of Social Responsibility Information Disclosure of Central Enterprises——Based on the Analysis of Social Responsibility Reports from 2012 to 2013. *Finance and Accounting Monthly*, (4), 22-25. https://doi.org/10.19641/j.cnki.42-1290/f.2015.10.006