

Comparative Analysis of BYD and Tesla's CSR Image Construction through CSR Reports

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Abstract

New energy vehicle enterprises have developed rapidly and their buildings of CSR images are in the spotlight. Tesla Incorporation (Tesla) in the United States and BYD Company Limited (BYD) in China are the top two worldwide electric car sellers, and their image constructions have attracted much attention. This paper adopts the corpus-based critical discourse analysis research method to analyse these two giant enterprises' Corporate Social Responsibility Reports (CSR Reports) from 2018 to 2021 to examine how they construct their CSR images through the use of different linguistic features. It also discusses the influencing factors underlying them. This study finds that due to the differences in culture, tradition, and economy. BYD has created a pragmatic, innovative, management-oriented, law-abiding, people-centred, environmentally friendly and national-belonging CSR image, while Tesla has created an international CSR image that is confident, strong, powerful, product-oriented and highly skilled. It is hoped that this study may deepen the understanding of new energy vehicles' CSR images and offer some CSR image-building advice for other companies.

Keywords: image construction, CSR Reports, new energy vehicle (NEV) companies, critical discourse analysis (CDA), comparative analysis

1. Introduction

The new energy vehicle industry refers to a new type of industry formed by applying new energy technologies to the automotive manufacturing industry. This industry, as an important means of energy conservation and emission reduction, has received high attention and strong promotion from governments around the world. The development of the new energy vehicle industry can not only improve energy utilization efficiency and reduce environmental pollution, but also promote sustainable economic development. Several countries seize the opportunity to transform the automobile industry structure, examine new energy vehicles from a strategic perspective and actively encourage their development. BYD Company Limited and Tesla Incorporation sell the most new energy vehicles globally.

CSR report is an important document for non-financial information disclosure of enterprises, involving "environmental concerns, social and community issues, efficiency and sustainable development" (Breeze, 2013). The growing ethical consciousness in business has led to a growth in the significance of CSR report which emphasizes a company's social and environmental commitments (Lin, 2021; Liu & Liu, 2023). The report is a crucial discourse practice for enterprises to fulfil their economic, legal, moral and charitable responsibilities to internal and external stakeholders (Carroll, 1979). Enterprises also strive to build a corporate social responsibility image through CSR reports to attract potential investment.

2. Literature Review

2.1. CSR Report

The term Corporate Social Responsibility Report can be traced back to Bowen and Johnson (1953). They believe that CSR reports can reflect managers' behaviours, which should follow the company's development goals and social value expectations. Since then, more and more scholars have tried to discuss CSR in a multi-dimensional way. For example, it is believed that CSR-related social behaviours should go beyond common economic interests to a higher level (Davis, 1960). In addition, CSR's four-level pyramid models of economic, legal, ethical and philanthropic domains have been described by Carroll (1979 & 1991). Marais (2012) thinks that a

CSR report is a way for an organization to disclose to stakeholders its concept, strategy, methods and successes in upholding its social responsibility. It is also an important discourse practice for enterprises to fulfil their responsibilities to internal and external stakeholders.

As a platform to establish corporate images, social responsibility report brings a lot of benefits to enterprises themselves. Although the primary and direct goal of a CSR report is not to enhance market value, such reporting communicates how non-financial factors interact with financial ones and eventually drives a firm's value and performance (Mock, Rao & Srivastava, 2013; Goel, 2021; Fahad & Busru, 2021; Beloskar & Rao, 2022). Lu, Lin and Tu (2009) also find that different dimensions of CSR reports have positive effects on financial performance and non-financial performance respectively. Moreover, CSR reports can mitigate firm risk by addressing environmental and social risks (Karaman, Orzalin, Uyar, & Shahbaz, 2021). Nechaev and Hain (2023) even study CSR reports about the social impact of firms at a global and local level.

However, CSR reports do not always serve a good purpose. These reports are sometimes criticized for allowing firms to show only the good side of their activities (Morsing, 2017) to gain and maintain external legitimacy (Bansal & Kistruck, 2006; Dhaliwal, Li, Tsang & Yang, 2011; Nikolaeva & Bicho, 2011). Although CSR reports have a high degree of similarity, Corciolani, Nieri and Tuan (2020) have found from a linguistic perspective that CSR reports can be used to offset corporate irresponsibility.

Considering the significance of CSR reports, many scholars take CSR reports as the research entry point or corpus. Some of them study the social responsibility report itself. For example, many researchers (Tilt and Xydias-Lobo, 2016; Dienes, Sassen & Fischer, 2016; Ali, Frynas & Mahmood, 2017) study the coverage, nature and drivers of CSR reports. Oware and Worae's study (2023) investigates the effect and format of CSR reports on firm performance in India's mandatory reporting environment. In addition, they also study the social responsibility reports of different industries, such as petroleum companies (Wang, Zhao, Wang & Li, 2022), construction companies (Fotiadis, Evangelinos, Konstantakopoulou & Nikolaou, 2023), banks (Tandelilin & Usman, 2023) and food companies (Li, 2022), etc.

In addition, in the previous studies of new energy vehicles, the main focuses are on their financial performance (Wang, Shaikh, Ranjha & Batala, 2021), sustainable development (Wang, 2022; Ma, Jiang, Tong, Zhang & Dong, 2023), strategic development (Li, Liu, & Ge, 2021; Zhou, Ren & Zhu, 2011), technological innovation (Fang et al., 2020) and the impact of their social responsibility reports on stakeholders (Liu, Liu, & Tang, 2023; Vieira, Li & Scotina, 2022) and so on. However, few scholars devote themselves to studying the CSR image shaped by the CSR reports, let alone comparative studies of different corporations.

2.2 CSR Image

CSR image is an important part of corporate image construction. It can be built via special websites, annual environmental reports, corporate advertisements, codes of conduct or ethics and social partnerships, etc (Nielsen, & Thomsen, 2012). CSR image is associated with both CSR reports and corporate image (Zhong, Zhu & Zhou, 2020).

Most CSR image studies have been conducted in countries with similar political and economic infrastructures. Even among similar countries, differences in CSR image have been noted. For example, Freeman and Hasnaoui (2011) explore CSR practices, definitions and conceptualizations in four Western nations (Canada, France, the United Kingdom and the United States) and discover that CSR is viewed and conceptualized differently in each country. Kim, Amaeshi, Harris and Suh (2013) argue that South Korean CSR practices are distinct from those in the US and UK. They conclude that South Korean society can not possibly adopt Western-style CSR practices. More researches are needed to identify and explain the differences, which are the initial steps to theory building about CSR image in a global context (White & Alkandari, 2019).

What's more, the existing literature on the study of CSR images mainly adopts the theory and method of structural equation modelling (Fatma, 2022; Khan & Fatma, 2023), corpus-assisted discourse studies (Wang et al., 2022), data mining and corpus analysis (Zhong et al., 2020), experimental methods and hypotheses (Parguel, Delécolle & Mimouni Chaabane, 2020), etc.

To sum up, little is known about how companies use linguistic features to construct CSR images of new energy vehicles in CSR reports. BYD Company Limited from China and Tesla Incorporation of the United States are both leading enterprises in new energy vehicles. By comparing the CSR images of the two companies, it is helpful to understand how energy vehicle companies shape their own CSR images and how different ideologies, social systems, cultural norms and other factors can affect CSR image construction. This paper draws on the analytical ideas of previous scholars (Wang et al., 2022; Liu & Komal, 2022) and will adopt the corpus-based

critical discourse analysis framework, which is a combined research method to study the CSR image of different new energy vehicle companies and can improve the objectivity of the study's findings. This study will extend the corpus-based critical discourse analysis framework to the research field of new energy enterprise images. The findings of this study can be utilized to enhance firm publicity and strategic planning, CSR image development among overseas customers, positive word-of-mouth marketing potential and user loyalty.

3. Analytical Framework

3.1 Critical Discourse Analysis (CDA)

Critical discourse analysis (CDA) is a subfield of linguistic study which integrates the findings of linguistics, psychology, sociology, mass media, ethnography and other fields. Its purpose is to analyze the relationship between language, rights and ideology. CDA demonstrates how discourse is influenced by and serves social structures and power relations. It is also interested in how the motivations underlying the discourse are represented (Fairclough, 1989). CDA is regarded as a critical viewpoint, position or attitude in multidisciplinary discourse studies (Wang et al., 2022).

Numerous factions within CDA have emerged as a result of the varied theories employed by various scholars, with several anti-mainstream linguists and sociolinguists from Britain, France and Germany being the most prominent. In 1989, Norman Fairclough first introduced the concept of "critical discourse analysis" and three-dimensional analysis models. Kress (1989) regards critical discourse as a way of ideological expression. Wodak (2001) adopts the discourse history analysis method to integrate all background information to analyze and explain racist thoughts and prejudices in public discourse. Van Dijk (1997) studies discrimination against racial and ethnic minorities, power and inequality in discourse from the perspective of social cognition.

Fairclough (1989) combines social theory with discourse analysis and creates a three-dimensional discourse analysis model that integrates discourse analysis with analysis of social and cultural factors. He believes that the analysis of discourse should start from the aspects of text, discourse practice and social practice (see Figure 1). Text analysis refers to the description of language features at the lexical, grammatical and textual levels. Discourse practice analysis focuses on the process of discourse generation, transmission and reception, and interprets the relationship between text and discourse practice. Social practice analysis puts discourse in the context of ideology and power relations, and explains the relationship between discourse practice and social culture. Discourse and social culture influence each other. The use of language has an impact on the representation of social culture, which is the power of discourse. In addition, discourse itself constitutes social culture.

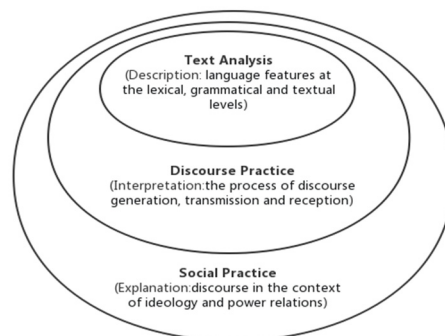


Figure 1. Dimensions of discourse (Fairclough 1995, p. 98)

3.2 Corpus-based Critical Discourse Analysis

CDA has been widely used, but it also has its limitations. Scholar Stubbs (1997) points out 11 problems in CDA, involving the clarity, reliability and verifiability of the analysis. Scholar Verschueren (2001) notes that CDA often demonstrates self-evident things and often expresses some evaluation positions lacking evidence support. Widdowson (1995) also summarizes and discusses some doubts about CDA from the aspects of the clarity of theoretical concepts, the validity of analytical methods and the reliability of analytical results.

To solve the problem, this study will apply the framework of corpus-based critical discourse analysis, combining corpus linguistics (CL) and critical discourse analysis (CDS), to make the study more objective. Hardt-Mautner (1995) is the first scholar to combine CDA with corpus technology. He believes that quantitative research of

corpus can provide evidence support for qualitative research of discourse. Stubbs (1996) demonstrates the auxiliary role of corpus tools in revealing the connotation and ideology of discourse. Corpora are useful methods for processing quantitative language data, focusing on semantic domains, frequency lists, keywords, collocations, index lines, etc. Its application makes it possible to study the text qualitatively and quantitatively. Researchers only need to pay attention to the significance of corpus statistics, which in turn matches the frequency information. The special presentation of linguistic phenomena can be explained by high-frequency information, which discourse analysis can focus on.

3.3 Analytical Framework

In this study, the 2018-2021 CSR reports of BYD and Tesla, two benchmark enterprises in the new energy automobile industry, are selected as the research entry point and a corpus is established. In the course of the research, the linguistic characteristics and the CSR image shaping of the two enterprises in the CSR reports as well as the influencing factors are mainly analyzed. In the process of research, CDA is integrated into three aspects of text analysis, discourse analysis and social practice analysis to deeply explore the research issues and contents. In detail, this study finds the linguistic features of CSR reports from text analysis and explores the CSR images they creates from discourse analysis. Finally, from the perspective of social practice analysis, it explores the underlying influencing factors of CSR reports and CSR image formation. The following diagram is a demonstration of the analytical framework:

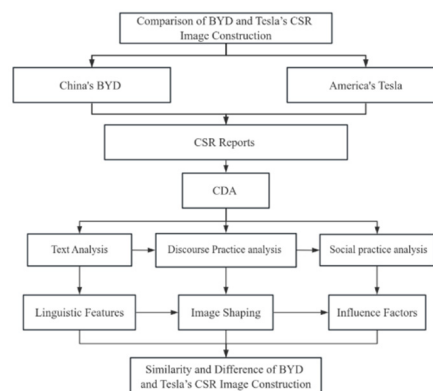


Figure 2. The analytical framework of the study

4. Research Methodology

4.1 Research Data

In this study, CSR reports from 2018 to 2021 will be downloaded from the official websites of BYD and Tesla, both leading enterprises of new energy automobile manufacturing. Since the earliest CSR report of Tesla dates back to 2018, in order to ensure the comparability of the corpora of CSR reports of the two enterprises, this study also selects BYD's CSR report from 2018. And then, PDF files of these CSR reports are converted into txt format. There are a total of 8 CSR reports in the corpus, with 4 for each company. The total tokens of BYD and Tesla are 72,493 and 90,385 respectively. BYD and Tesla's CSR reports both introduce corporate sustainable development strategies, policies and measures, with the same genre, subjects and time span. Therefore, there is ideal comparability between the linguistic data used in this study.

China BYD Company, founded in February 1995, is a high-tech enterprise committed to "meeting people's yearning for a better life with scientific and technological innovation". After more than 20 years of rapid development, the company has established over 30 industrial parks around the world and realized a global strategic layout on six continents, which covers electronics, automobiles, new energy, rail transit and other fields. BYD is listed in Hong Kong and Shenzhen, with a turnover and total market value of more than 100 billion yuan. BYD started to publish annual social responsibility reports on its official website in 2010. However, it was not until 2016 that the company began publishing these reports in English forms. The report of BYD was primarily prepared in adherence to the Guidelines on Environmental, Social, and Governance Reporting of the Stock Exchange of Hong Kong Limited, which became effective in July 2020. The objective of this effort is to facilitate the introduction and implementation of sustainable development principles inside BYD. This aims to

enhance understanding, communication and engagement between BYD, its stakeholders and the general public, ultimately leading to the achievement of sustainable development goals for the enterprise.

Tesla is an American electric vehicle and energy company based in Palo Alto with a market capitalization of \$210 billion. It manufactures and sells electric vehicles, solar panels and energy storage equipment. The founders named the company "Tesla Motors" in honour of physicist Nikola Tesla. Tesla strives to provide every average consumer with a pure electric vehicle within their consumption capacity and their vision is to accelerate the global shift to sustainable energy. Tesla started to release the English version of its social responsibility reports to the public in 2018. The purpose of Tesla's report is to present the company's mission and vision of expediting the advancement of sustainable energy to society. It seeks to provide insight into Tesla's internal workforce, production processes as well as management systems, and highlights the positive interaction between the company, its employees and its customers. The report aims to enhance external perceptions of Tesla, fostering a positive CSR image and attracting a larger consumer base.

The source of information is closely connected to the source of discourse, hence influencing the overall credibility of the discourse. Since readers are unable to witness BYD and Tesla's sustainable development strategy and the specific measures it has taken, BYD and Tesla use the data disclosed in the company's annual CSR reports to present the real work the firm has done in a more credible and persuasive way. In addition, in order to ensure reliable, fair and transparent information, BYD's CSR reports are collected and sorted out by a trained report team, which is approved by BYD's corporate social responsibility committee and the board of directors. The leaders of Tesla's departments are in charge of gathering information, creating the report's analysis and writing its content. The information will then be presented to Tesla's board for another review. These data and the review of the reports enhance the authority of the two companies, making the CSR images of the company created by the text more acceptable to readers.

4.2 Research Questions

Based on the gaps highlighted in the literature review, the following research questions will be addressed in the study:

- a. What are the linguistic features of BYD and Tesla's CSR reports?
- b. How do these linguistic features shape BYD and Tesla's CSR images?
- c. What are the main influencing factors behind the two companies' CSR image construction?

4.3 Research Procedures

This study adopts a corpus-based critical discourse analysis. Critical discourse analysis (CDA) provides an entry point for this study, namely text analysis, discourse practice analysis and social practice analysis. Using the method of corpus, the research is carried out by counting the high-frequency words and keywords in the text of CSR reports and exploring the collocation of words. It not only focuses on the investigation of textual data, but also critically examines the underlying cultural reasons behind the use of relevant CSR image construction. The task of this study is to compare and analyze the differences and similarities of the linguistic features of the CSR reports of BYD and Tesla, then explore the CSR images shaped by their CSR reports, and finally analyze the factors of the image differences.

First of all, AntConc software is used to analyse the vocabularies of the CSR reports of the two enterprises. Then, the top 25 high-frequency verbs, high-frequency nouns and keywords will be discussed. An index analysis on the two high-frequency words "china" and "world" will be conducted particularly to reveal the CSR images created by BYD and Tesla through CSR reports. Generally speaking, high-frequency content words will establish certain corporate images in the minds of CSR report readers, thus affecting their attitudes and impressions of the company's ethics. Secondly, a keyword list of BYD and Tesla's CSR reports is made by taking both companies' CSR reports as a cross-reference corpus, and the top 20 keywords with the highest application frequency are extracted. Keyword refers to those words that appear significantly more frequently in a text or corpus than in another comparable, large-capacity reference text or corpus (Scott & Tribble, 2006). In addition, the CSR images formed by the application of modal verbs, first-person pronouns and their collocation is analyzed. Finally, based on the analytical framework of critical discourse analysis, the internal reasons for the formation of the CSR images' differences between the two companies will be discussed.

The general research design of the study is demonstrated in the following Figure 3:

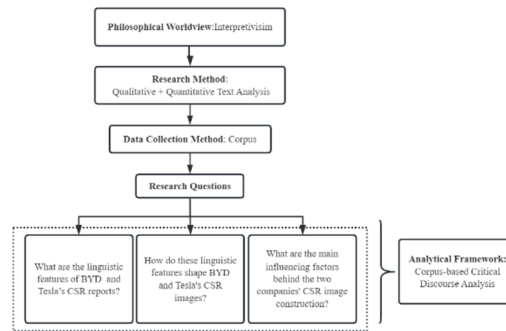


Figure 3. General research design of the study

5. Analysis of the Data

5.1 Text Analysis of CSR Reports of BYD and Tesla

5.1.1 Description of High-Frequency Verbs in the Data

High-frequency words are first proposed and compiled in a list by Dolch (1948). These words directly reflect the research objects' linguistic behaviour and style. What's more, a verb is the centre of a sentence and all other sentence elements are attached to it. Therefore, the top 25 high-frequency verbs in the corpus of BYD and Tesla are calculated with AntConc software in this study (see Table 1). The same words and different words in the vocabulary of high-frequency verbs are classified and analyzed respectively (see Table 1.1 & Table 1.2). In particular, a log-likelihood test has been performed to contrast the significance of each same word (see Table 1.1.1).

Table 1. List of the top 25 high-frequency verbs in CSR reports of BYD and Tesla

Rank	CSR Reports of BYD		CSR Reports of Tesla	
	High frequency verb	Freq	High frequency verb	Freq
1	is	447	is	849
2	has	384	are	730
3	are	364	use	389
4	report	320	have	315
5	have	225	be	286
6	be	203	will	206
7	will	179	based	194
8	control	148	has	178
9	been	134	can	161
10	was	131	work	145
11	based	89	including	131
12	established	88	report	129
13	review	85	used	126
14	work	85	continue	118
15	can	74	were	103
16	were	66	reduce	101
17	including	65	do	91
18	ensure	61	driven	89
19	improve	61	improve	88
20	provide	57	ensure	87
21	providing	56	was	87
22	support	55	using	86
23	provided	52	provide	81
24	use	48	charging	74
25	set	45	been	70

Table 1.1. List of the same words in the top 25 high-frequency verbs in CSR reports of BYD and Tesla

Rank	CSR Reports of BYD		CSR Reports of Tesla	
	High frequency verb	Freq	High frequency verb	Freq
1	is	447	is	849
2	has	384	are	730
3	are	364	use	389
4	report	320	have	315
5	have	225	be	286
6	be	203	will	206
7	will	179	based	194
8	been	134	has	178
9	was	131	can	161
10	based	89	work	145
11	work	85	including	131
12	can	74	report	129
13	were	66	were	103
14	including	65	improve	88
15	ensure	61	ensure	87
16	improve	61	was	87
17	provide	57	provide	81
18	use	48	been	70

Table 1.1 reveals that both BYD and Tesla use many high-frequency verbs in their CSR reports. BYD and Tesla share the common high-frequency verbs including "be (am, is, are)," "will," "have," "has," "work," "including," "report," "use," "provide," "improve," "ensure," "based" and so on in their CSR reports.

Table 1.1.1 Log-likelihood test result of the same words in the top 25 high-frequency verbs in CSR reports of BYD and Tesla

Word	Freq. in Corpus 1 (BYD)	Freq. in Corpus 2 (Tesla)	Log-likelihood	Sig.		
is	447	849	53.83	0.000	***	-
has	384	178	129.56	0.000	***	+
are	364	730	57.39	0.000	***	-
report	320	129	131.48	0.000	***	+
have	225	315	1.77	0.183		-
be	203	286	1.78	0.182		-
will	179	206	0.61	0.434		+
been	134	70	37.02	0.000	***	+
was	131	87	21.29	0.000	***	+
based	89	194	20.18	0.000	***	-
work	85	145	5.39	0.020	*	-
can	74	161	16.65	0.000	***	-
were	66	103	2.06	0.152		-
including	65	131	10.49	0.001	**	-
ensure	61	87	0.65	0.419		-
improve	61	88	0.77	0.379		-
provide	57	81	0.58	0.448		-
use	48	389	233.33	0.000	***	-

Note. *, **, *** denote statistical significance at the 0.05, 0.01 and 0.001 levels, and a two-tailed test, respectively.

In Table 1.1.1, the log-likelihood test is performed for words in Table 1.1, and words in the above table with a significance level of "****" will be analyzed in particular.

"is" and "are" are used nearly twice as often in Tesla's CSR reports as BYD's. These two words denote a present

tense, which indicates that Tesla is focused on what is happening in the present and describes an objective situation. In addition, "is" and "are" are often used with "to" or with the continuous tense of a verb such as "becoming" to show a plan and expectation for the future. However, BYD prefers to use the words "has," "been" and "was" to express a perfect tense, which indicate that BYD likes to show readers the actions or results that the company has performed in the past, indicating an achievement.

The subjects of "report" in the CSR reports of the two companies are mostly "employee". For example, "(BYD) BYD facilities to remind employees to report violating activities through hotline," "(Tesla) The Integrity Line allows employees to report concerns anonymously." The two companies are both keen to build employee feedback channels, but BYD uses them more frequently. What's more, when using "report," BYD tends to explain to readers the objectivity and standardization of its CSR reports.

"based" is almost always paired with "on" in CSR reports, which is used as evidence to prove the remarks and enhance the persuasive power of the reports. In Tesla's CSR reports, the phrase "based on" is matched with some of Tesla's realistic observation data or the company's own standards, such as "Tesla's delivery data" and "actual employee needs." However, BYD's reports are "based on" more regulatory and some international standards, such as "IATF 16949, ISO/TS 22163," "the ESG Reporting Guide" and "the Labor Law."

"can" means an ability, and the higher frequency of Tesla's use indicates that it conveys to readers the strong strength of the company. And "use" in Tesla reports is more matched with the model of the car.

Table 1.2. List of different words in the top 25 high-frequency verbs in CSR reports of BYD and Tesla

Rank	CSR Reports Of BYD		CSR Reports of Tesla	
	High frequency verb	Freq	High frequency verb	Freq
1	control	148	used	126
2	established	88	continue	118
3	review	85	reduce	101
4	providing	56	do	91
5	support	55	driven	89
6	provided	52	using	86
7	set	45	charging	74

Table 1.2 collates different words in the high-frequency verbs table of the CSR reports of BYD and Tesla in Table 1. After comparison, it is found that BYD uses "control," "established," "review," "providing/-ed," "support" and "set" in the reports. These verbs have two characteristics: First, they are explicit and specific in meaning, denoting tangible efforts and deeds. "control" is often used together with "product," "mechanism," "objective" and other terms in the reports, which indicates that the firm can easily and knowledgeably handle all facets of the system and rules, as well as comprehend the concepts of product quality well. "established" is the past tense and used together with "relationship," "policy," "management" and other nouns. "set" and "support" are the specific working objects of the company, indicating that the company aims to showcase its proven accomplishments. Furthermore, these verbs imply the organization's proficiency in retrospectively analyzing and comprehending the current state as well as evaluating and scrutinizing its own efforts like "review".

In contrast, Tesla frequently employs verbs such as "used," "continue," "reduce," "do," "driven" and "charging". These verbs also have two characteristics: Firstly, these words suggest a sense of continuity, with a greater focus on maintaining the current job, showing affirmation and persistence of their existing work. The verb "continue" is often accompanied by another verb in CSR reports, generally in a comparative form, to indicate further progress beyond the present state. The word "reduce" is often linked to terms such as "negative impact," "cost," "pollution" and "CO₂" in the reports. "driven" is often used to represent the upward movement of an indicator as a result of a specific activity. Secondly, these high-frequency verbs also highlight both the strengths and concerns of the corporation. The reports extensively discuss the concept of "charging" in relation to electric vehicles, highlighting its numerous benefits and proposing solutions to current challenges.

5.1.2 Description of the High-frequency Nouns in the Data

High-frequency nouns are the nouns that appear most frequently in the corpus. The nouns in corporate social responsibility reports play a crucial role in conveying and disseminating information as an informative component of the text. The top 25 high-frequency nouns of BYD and Tesla are calculated in Table 2. The same

nouns and different nouns in the vocabulary of high-frequency nouns are classified and analyzed respectively (see Table 2.1 & Table 2.2). In particular, a log-likelihood test has been performed to contrast the significance of each same noun (see Table 2.1.1).

Table 2. List of the top 25 high-frequency nouns in CSR reports of BYD and Tesla

Rank	CSR Reports Of BYD		CSR Reports of Tesla	
	High frequency noun	Freq	High frequency noun	Freq
1	byd	1539	tesla	1202
2	management	659	emissions	578
3	energy	384	energy	516
4	company	354	vehicle	487
5	quality	351	model	458
6	employees	310	manufacturing	324
7	system	295	vehicles	308
8	safety	286	safety	306
9	csr	227	battery	291
10	development	222	data	268
11	product	211	supply	267
12	production	210	solar	255
13	responsibility	209	employees	246
14	operation	203	chain	226
15	training	193	impact	216
16	service	187	grid	206
17	customer	177	world	201
18	vehicles	177	suppliers	199
19	business	162	ice	180
20	suppliers	159	miles	179
21	protection	158	products	174
22	corporate	153	gigafactory	173
23	china	147	phase	161
24	industry	147	year	161
25	power	147	water	159

Table 2.1. List of the same words in the top 25 high-frequency nouns in CSR reports of BYD and Tesla

Rank	CSR Reports Of BYD		CSR Reports of Tesla	
	High frequency noun	Freq	High frequency noun	Freq
1	energy	384	energy	516
2	employees	310	vehicle	487
3	safety	286	safety	306
4	product	211	employees	246
5	vehicles	177	suppliers	199
6	suppliers	159	products	174

Table 2.1 shows that BYD and Tesla share some high-frequency nouns like "energy," "employees," "safety," "product," "service," "suppliers" and "vehicles" in their CSR reports. These findings suggest that both companies prioritise employee development, product performance and safety, and service satisfaction. It is noteworthy that the names of BYD and Tesla are the most frequently used words in their respective reports.

Table 2.1.1 Log-likelihood test result of the same words in the top 25 high-frequency nouns in CSR reports of BYD and Tesla

Word	Freq. in Corpus 1 (BYD)	Freq. in Corpus 2 (Tesla)	Log-likelihood	Sig.		
energy	384	516	1.24	0.266	-	-
employees	310	246	28.25	0.000	***	+
safety	286	306	3.45	0.063		+
product	211	174	16.40	0.000	***	+
vehicles	177	487	90.19	0.000	***	-
suppliers	159	199	0.00	0.971		-

Note. *, **, *** denote statistical significance at the 0.05, 0.01 and 0.001 levels, and a two-tailed test, respectively.

According to Table 2.1.1, BYD uses "employees" more frequently than Tesla in its CSR reports, mainly to introduce that "our employees" receive preferential treatment in transportation, education, medical treatment and other aspects of the company. In contrast, Tesla likes to associate with "employees, customers, investors, suppliers, etc.," and mention the diversity of its team members. Examples include "Black and African American employees," "Hispanic and Latinx employees," and even "LGBTQ+ employees".

Although BYD uses "product" slightly more often than Tesla, Tesla uses "vehicles" far more often than BYD. "vehicles" belongs to a kind of "product," in general, Tesla not only emphasizes more products of enterprises, but also introduces a little more specific.

Table 2.2 List of different words in the top 25 high-frequency nouns in CSR reports of BYD and Tesla

Rank	CSR Reports Of BYD		CSR Reports of Tesla	
	High frequency noun	Freq	High frequency noun	Freq
1	byd	1539	tesla	1202
2	management	659	emissions	578
3	company	354	model	458
4	quality	351	manufacturing	324
5	system	295	vehicles	308
6	csr	227	battery	291
7	development	222	data	268
8	production	210	supply	267
9	responsibility	209	solar	255
10	operation	203	chain	226
11	training	193	impact	216
12	service	187	grid	206
13	customer	177	world	201
14	business	162	ice	180
15	protection	158	miles	179
16	corporate	153	gigafactory	173
17	china	147	phase	161
18	industry	147	year	161
19	power	147	water	159

In addition, Table 2.2 also shows notable disparities between the two enterprises in terms of their utilisation of high-frequency nouns. BYD prefers to use "management," "company," "quality," "system," "csr," "development," "production," "responsibility," "operation," "training," "customer," "business," "protection," "corporate," "china," "industry," "power," etc. From these words, three linguistic features are presented: Firstly, these words are related to the behaviours and actions of the company, and belong to management and principles. For example, "management" implies product management, personnel management, system management, etc. "quality" denotes the pursuit of product quality. "system" refers to the establishment of standardized systems and unified standards in all aspects. "protection" conveys the protection of intellectual property rights. Secondly, these nouns are related to one's feelings and development. For instance, "training" indicates that BYD highlights

the training of its employees. "customer" means that the enterprise adheres to the customer as the centre. "protection" is also combined with the protection of employees' rights and interests. Third, these nouns are related to the social environment. For example, BYD often references "csr" in many contexts, such as the CSR report, CSR committee and CSR strategy.

In comparison, Tesla has a preference for nouns such as "emissions," "battery," "data," "supply," "solar," "chain," "impact," "grid," "world," "ice," "miles," "gigafactory," "phase," "year" and "water." From this analysis, three fundamental language features of CSR reports may be succinctly summarized. First, many of these words are about the performance and power as well as the structure of the product, like "battery," "grid," and "miles". Second, these words are associated with practice, indicating a strategic framework or foresight for prospective advancement. As an example, "year" and "phase" are used in combination with the company's sales goals and technical development goals. The terms "emissions" and "impact" are indicative of a company's level of influence in its pursuit of objectives and outcomes. Third, these nouns are positive words which imply the strength of the company. "gigafactory" directly points out the factory's size, economic prowess and technological capabilities. "world" is a confident term that conveys Tesla's capacity to assess itself against others in the global context.

5.1.3 Description of the Keywords in the Data

Keywords are words that appear far more frequently than normal (Scott & Tribble, 2006). Keywords stand for words whose frequency in the observation database is significantly different from that in the reference database, that is, words whose frequency in the observation database is higher or lower than that in the reference database. Among them, words with a significantly higher frequency are called positive keywords. These words indicate the topics that the speaker is really interested in and convey their views and opinions. Additionally, they often contribute to shaping the speaker's image from an external perspective. This research applied AntConc software to make a keyword list of BYD and Tesla's CSR reports by taking both companies' CSR reports as a cross-reference corpus. The details are shown in Table 3.

Table 3. The keyword list of BYD's CSR reports and Tesla's CSR reports

Rank	BYD's CSR reports			Tesla's CSR reports		
	keyword	Freq	Keyness	keyword	Freq	Keyness
1	byd	1539	2494.48	tesla	1202	1422.94
2	management	659	538.74	our	1612	882.58
3	quality	351	375.54	model	458	416.32
4	csr	227	367.91	emissions	578	394.05
5	green	210	320.05	we	1070	265.13
7	operation	203	250.51	that	697	215.52
8	and	3803	246.89	ice	180	212.17
9	responsibility	209	242.09	miles	179	210.99
10	shenzhen	110	178.19	gigafactory	173	203.91
11	customer	177	171.11	manufacturing	324	183.8
12	intellectual	111	162.06	grid	206	173.59
13	rmb	98	158.74	cobalt	156	173.37
14	company	354	154.97	ghg	143	168.53
15	regulations	130	154.51	charged	166	164.23
16	training	193	146.11	vehicle	487	160.05
17	social	215	144.2	data	268	158.42
18	system	295	142.61	average	179	136.91
19	protection	158	139.45	impact	216	120.71
20	report	320	131.84	from	560	116.53
21	has	384	130.01	phase	161	111.46
22	property	103	127.44	per	211	111.14
23	service	187	111.92	fremont	89	104.87
24	technology	143	109.73	sourcing	106	102.29
25	control	148	106.69	nevada	84	98.97

Taking Tesla's CSR reports corpus as a reference, the keywords of BYD's CSR reports revolve around four subjects. The first one is related to the product. These keywords, like "quality," "intellectual," "green" and "technology" describe the product's performance, characteristics and advantages. Secondly, these keywords are related to the administration and management of the enterprise. The terms "control," "management," "operation," "regulations," "system," and "company" involve different activities and methodologies employed in the realm of management. Again, the keywords, such as "CSR," "responsibility" and "social", are relevant to society. Finally, "customer" and "service" relate to people and reflect the object of the company's service, whereas the term "training" represents the connection between the enterprise and its employees. The identified keywords align with the findings of the analysis conducted on high-frequency words above.

Using the corpus of BYD's CSR reports as a reference, the research shows that Tesla pays more attention to the description of their products and factories. "model" introduces Tesla's different product lines and their respective characteristics. "emissions," "miles" and "impact" are all related to the performance and quality of Tesla vehicles. " manufacturing," "gigafactory" and so on have to do with the production of cars and factories.

5.1.4 Description of the High-Frequency Words' Concordance in the Data

Among the high-frequency words in BYD's CSR reports, the word "china" is used more frequently, while the word "world" is found to be more prevalent in Tesla's CSR reports. Both are words describing a territory, but the usage habits of the two companies are quite different. Therefore, the term "china" is designated as the search query for the BYD corpus, while "world" is selected as the search query for the Tesla corpus. Subsequently, random index lines are extracted and analyzed, with the aim of delving further into the comparative analysis between the two firms' CSR images.

Table 4. Partial concordance lines for "china" in BYD's CSR reports

1	All production procedures are optimized and strictly controlled. We are making	**** ***	a healthier country through solid action.
2	Currently has over 12,000 suppliers, 45% of which are located in Southern China, 28% in Eastern	**** ***	, and 27% in other regions until the end of 2020.
3	In 2019, BYD has applied its business advantages to 13 regions in 7 provinces of	**** ***	and invested over RMB11.72 million in targeted poverty alleviation.
4	Factory of the Seventh Division won the first prize of "Demonstration Level" of	**** ***	Association for Quality; the Company won one gold, one silver, three bronzes and
5	In addition, it was also awarded the "	**** ***	"Benefit Company of the Year" social responsibility award selected by Tencent News in 2020.
6	and safety-related components (lights, seat belts, rearview mirrors, etc.) have passed the	**** ***	Compulsory Certification (CCC). Our quality control measures include special quality inspections
7	In June 2018, BYD joined the	**** ***	Enterprise Anti-fraud Alliance to share information on employees who violated professional ethics.
8	604,000 new energy vehicles, ranking first in the sales of new energy vehicles in	**** ***	for 9 years in a row. In this year, BYD led the accelerated reform
9	In November 2021, BYD was granted the first SGS Declaration of Carbon Neutrality in	**** ***	, marking that the efforts made by BYD Industrial Park in carbon neutrality have
10	BYD's emission standards are the strictest in	**** ***	. We disclose on our website environmental information of units with significant waste discharge

According to Table 4, BYD often combines "china" with many honorary awards and accomplishments it has won, such as "China Benefit Company of Year," "the first prize of 'Demonstration Level' of China Association for Quality," "ranking first in the sales...in China." BYD has also demonstrated its determination to abide by "Chinese" rules and standards, like "passed the China Compulsory Certification," and "BYD's emission standards are the strictest in China" shows that products meet China's product standards. "joined the China Enterprise Anti-fraud Alliance" shows its observation to Chinese ethical standards.

Table 5. Partial concordance lines for "world" in Tesla's CSR reports

1	look forward to sharing how our continued sustainability efforts make a difference in the	**** ***	and accelerate its transition to sustainable energy.
2	we opened 743 new Supercharger locations around the	**** ***	—an average of two new locations every day.
3	A large and diverse team of privacy and security professionals from all over the	**** ***	and across legal, engineering and product organizations
4	Interns joined us from all around the	**** ***	and completed internships in the U.S., EMEA and APAC.
5	Tesla makes the safest cars in the	**** ***	and our goal is to have the safest car factories in the world.
6	Cities around the	**** ***	are gradually setting targets for banning diesel vehicles,
7	an increasingly important means of delivering reliable and sustainable electricity around the	**** ***	. As deployment of Tesla's products continues to accelerate, we can scale the adoption
8	California (with batteries and powertrains from Nevada), and shipped to the rest of the	**** ***	. As Tesla's operating cash flows improved substantially
9	vehicles are the most secure on the road. To do that, our team of	**** ***	-class engineers works day in and day out to ensure that our systems are
10	child labor and human trafficking are crimes under the laws of countries throughout the	**** ***	, but unfortunately continue to exist all over the globe. Our commitment on this front

According to Table 5, although Tesla is an American company, it demonstrates a limited frequency of referencing the term "the United States" or "America" in its social responsibility reports. Instead, it exhibits a preference for referencing the term "world". The finding reveals Tesla's inclination to link the term "world" with the company's achievements in the production and sales of products, like "make the safest cars in the world" and "delivering reliable and sustainable electricity around the world," the composition of technical staff like "professionals from all over the world" and the vision of the company.

5.2 Discourse Practice Analysis of CSR Reports

Different from text analysis, discourse practice analysis focuses on the relationship between text and discourse practice, that is, how text is generated, transmitted and received. Fairclough (1992) believes that, as a connector between social practice and micro-text, discourse practice should include a complete set of processes of text production, distribution and consumption.

5.2.1 Interpretation of BYD's CSR Image Shaped in the Data

The high-frequency verbs used in BYD's CSR reports, like "have," "has," "work," "provide," "improve" and "ensure," show the effort undertaken by the company has been put into all aspects, aligning with BYD's pragmatic corporate culture. Just as Yu and Bondi (2019) hold that Chinese enterprises are more likely to use such meaningful verbs to gain the audience's recognition and trust for their responsible behaviour and create a company image with a spirit of action, which further corroborates the above conclusion. Furthermore, "review" past performance shows that BYD may exhibit areas of improvement, it seeks to review past performance, often conducting thorough evaluations of its operations and implementing measures to enhance performance. The top high-frequency verbs in BYD's CSR reports may create a lasting impression on readers that BYD will have a clear awareness of the deficiencies within its own work, showing the courage to confront these weaknesses and implement effective strategies to address these issues. Overall, BYD's CSR reports shape the CSR image characterized by an introspective conscience and a practical attitude.

In the list of high-frequency nouns, it can be seen that BYD pays attention to management and strategy from all-around "management" and "system," and attaches importance to the law, legitimate rights and interests from "protection" of intellectual property rights. The corporate culture of BYD is to encourage the beneficial competition and development of its employees. From "training" and "protection" of employees as well as "service satisfaction" in CSR reports, BYD embodies the underlying principle of prioritizing the well-being of individuals, whether they are "employees" or "customers". BYD's focus on the social environment, such as "csr," "development," "safety," "responsibility" and "protection," serves to cultivate a perception of BYD as a socially responsible and conscientious entity, who actively concerned with the well-being of the broader societal context.

Combined with these analyses, BYD's use of high-frequency nouns has shaped CSR images characterized by strict management, humanistic care and social and environmental responsibility.

Keywords that appear the most times in BYD's CSR reports, like "green," "quality" and "quality," can enhance the external perception and understanding of the product. "management," "operation," "control" and "regulations" also reflect the enterprise's commitment and determination to improve the management level and overall management proficiency. BYD is also represented in keywords of "social," "customer," "responsibility" and "has" their efforts for the betterment of society and societal progress as well as people's development and feelings. All the keywords collectively reflect the CSR images of BYD, emphasising its commitment to diligent efforts, effective management, societal sustainability and humanistic care.

From the random index lines of "china", which collocated with many honorary awards and standards in BYD's CSR reports, it can be seen that BYD has a very good development momentum and quick expansion within the Chinese market and its products have been officially certified by the state. At the same time, BYD also demonstrates a steadfast dedication to promoting the construction of a more environmentally friendly, greener and beautiful China, and upholding the legal framework of China. It takes the initiative to shoulder social responsibilities, and donates financial resources and materials towards combating the epidemic and providing relief in earthquake-stricken regions. BYD's commitment to social responsibility is also reflected in its corporate culture, which advocates the principle of equality and provides necessary support, especially for women and other disadvantaged groups. The aforementioned index statements clearly show that BYD is a national brand with rapid development, attention to public welfare and patriotic sentiments.

5.2.2 Interpretation of Tesla's CSR Image Shaped in the Data

The top high-frequency verb "reduce", which is often linked to "negative impact," "cost," "pollution" and "CO₂" in Tesla's CSR reports, showcase Tesla's commitment to environmental sustainability and it also align its offering with prevailing market trends, indicating a promising outlook for its future. Although the high-frequency verbs found in Tesla's CSR reports primarily convey abstract or general meanings, they also build the CSR images of Tesla as a company with perseverance, confidence, concern for environmental development and commitment to social responsibility.

Tesla reflects the pursuit of certain progress in terms of both temporal progression and developmental stages in "year" and "phase" of the list of high-frequency nouns. Tesla focuses on the performance, power and construction of its products from "battery," "grid" and "miles." It has a lot of faith in their cars. At the same time, its expectations for sales and technological development reflect its vision and ambition for the future. In CSR reports, the use of some positive macro big words, such as "gigafactory" and "world," reveals the scale, economic strength and technical capabilities of its factories. It also shows that Tesla dares to evaluate its own capabilities compared with others in a global context. Unlike BYD, Tesla is less concerned with environmental protection and employee development. In summary, through these high-frequency nouns, Tesla has strategically cultivated CSR images centred on the advancement of products, instilling confidence, demonstrating resilience, fostering ambition, and emphasizing strategic planning.

From "model," "emissions," "miles," "impact" and "manufacturing," Tesla demonstrates the significance of their products in keywords, which was the company's central focus, by discussing the durability of the automobiles, the utilized energy, the power of the manufacturing plant, and the ambitions and aspirations of the organization. It has undoubtedly strengthened Tesla's brand by showcasing its superior technology, trustworthy and reliable goods. Tesla has few keywords that refer to customers and employees, so it is evident that Tesla prioritizes customer happiness, staff development and the social environment less than BYD.

From the random index lines of "world", which collocate with the company's achievements in the production and sales of products in Tesla's CSR reports, Tesla helps customers establish a greater sense of space about its company, rendering consumers to recognize the international and global nature of the company. It also highlights the robustness and strong strength of Tesla. Comparing itself with other enterprises in the world, Tesla's international CSR image is on display.

5.2.3 Comparison of BYD's CSR Image and Tesla's CSR Image

BYD and Tesla's CSR images show some commonalities. The common high-frequency verbs signify that both two companies possess proficiency in effectively communicating their accomplishments and endeavours to external stakeholders. They attach importance to the improvement of product quality and demonstrate a willingness to provide services and help to society. This commitment contributes to the formation of a favourable

and constructive perception of these companies. Besides, the high-frequency noun indicates that both companies pay attention to their own brand promotion in the reports. What's more, their common keywords also show their concern for people and the environment, whether it is social environment or natural environment.

However, BYD and Tesla have their own unique and different CSR images. BYD is pragmatic and innovative in terms of products for its extensive use of meaningful verbs in CSR reports, which show its strong execution and pursuit of progress. BYD is also management-oriented, law-abiding, introspective and people-centred in administration as it refers directly and repeatedly to words, such as "management," "operation," "regulations," "system," "review," "customer" and "employees". Furthermore, BYD introduces its practical efforts in social public events and public welfare undertakings, which have strengthened its CSR images of caring for the environment and being a public-spirited. The emphasis on "china" in the CSR reports vividly conveys to the reader that it is a local enterprise with a sense of national belonging in terms of enterprise positioning. In contrast, Tesla is confident, strong, high-tech and far-sighted in terms of products. Tesla's product description and promotion are the priorities in the CSR reports, which reveal its goals and vision in technology, factory and capability. Besides, it is a leading, prominent global brand in terms of corporate positioning. Tesla's attention to the "world" and commitment to integrating the business into global development demonstrates the company's internationalization and scalability.

Therefore, BYD's CSR reports place significant emphasis on social responsibility through its adherence to "people-oriented" business philosophy, showing the consideration of employees' and customers' emotions, as well as its commitment to environmental preservation. Conversely, Tesla's CSR reports provide less information regarding individuals and the surrounding area. That is, BYD places a major focus on customers, enterprise development, technology and other aspects, while Tesla pays more attention to the role of employees and society in enterprise development. In other words, BYD prioritizes the provision of services to consumers and employees, whereas Tesla prioritizes the benefits that employees contribute to the organization.

More importantly, BYD's CSR reports display more attention to national consciousness and national positioning. The frequent occurrence of "china" in the data reflects the enterprise positioning information, which is conducive to deepening the impression of the reader on the enterprise. This shows the corporate consciousness of home and country. BYD demonstrates its devotion in their CSR reports to promoting the development of the country and the nation through its behaviors, rules and regulations, development goals and other aspects. These aspects are consistently highlighted as a manifestation of patriotism, whereas Tesla's CSR reports exhibit an international perspective without focusing on a specific country. Tesla situates itself within a global framework, with infrequent references to the United States. This phenomenon is also associated with their notion of individualism, as it leads to increased independence and reduced reliance.

The different images of BYD and Tesla constructed through their CSR reports have some underlying factors, which will be discussed in the following part concerning social practice analysis.

5.3 Analysis of Social Practice of CSR Reports of BYD and Tesla

Social practice analysis aims to reveal the social practice factors or social cultural factors that have an impact on the process of discourse production and interpretation. It should be pointed out that, as an important carrier of external publicity and corporate image construction, BYD and Tesla's CSR reports will definitely reflect the guidelines, policies and specific measures of their sustainable development, which are shaped and influenced deeply by social practices in culture, tradition, and economy.

5.3.1 Cultural Influence on the CSR Image Construction of BYD and Tesla

Culture will subtly affect the CSR image-building of enterprises. To be specific, China's collectivist and socialist culture has influenced the social responsibility actions and image-building of Chinese enterprises a lot. For one thing, Chinese collectivist culture emphasizes that the interests of the individual are subordinate to those of the nation and the state, which aims to promote national unity and a feeling of national identity. That is the deep reason why BYD always puts great emphasis on "china" in its CSR reports and establishes a patriotic national corporate image. Besides, BYD upholds the Chinese legal system in CSR reports in an effort to protect the national interest and bring honor to the nation within the law. Therefore, it presents a CSR image that respects the law. For another, contemporary Chinese view of cosmopolitanism are also more collectivist and relational (Tingyang, 2009), which emphasizes peaceful development for an entire society and wealth for all. Moreover, China is a socialist country in which socialist culture places a strong emphasis on making contributions to society (Dunford, 2022). Therefore, BYD shows its social welfare initiatives in CSR reports, like poverty reduction, earthquake rescue and educational support in its capacity as a responsible Chinese brand. The socialist

and collectivist cultures of China have influenced BYD's CSR images, which emphasizes love for the nation, adherence to the law, fulfilment of social responsibility and a sense of national identity.

However, Tesla is located in the United States, a country that pursues an individualistic culture rather than a collectivist culture (Liu & Xie, 2023; Potter, 2019). American individualistic culture lies in the formation of individualistic thought, behaviour and philosophy, highlighting individual needs, individual achievement and self-development (Steffy, 2023). Concretely speaking, Tesla is more concerned with the self-growth of the company globally rather than just in the United States. Thus, in Tesla's CSR reports, the high-frequency word "the United States" or "America" is rarely seen while the high-frequency word "world" more frequently appears to show its uniqueness in the world. As seen, Tesla has established a global corporate CSR image that emphasizes the independence of individuals without being tied to their home countries. At the same time, it also reflects Tesla's confidence in its strength by putting itself in fair competition with the world's corporations, so the CSR image of self-confidence and pursuit of fair competition is revealed. Furthermore, individualistic culture's respect for the freedom of people stimulates people's individuality and creativity. As for enterprises, Tesla's emphasis on the performance advantages of products in the CSR report reflects Tesla's vitality and innovation, which facilitates the building of a creative, innovative and potential CSR image. Therefore, the individualistic culture of the United States creates the international image of Tesla as a confident, creative and innovative corporation which pursues fairness and pays attention to its own growth and strength in the world competition.

5.3.2 Traditional Influence on the CSR Image Construction of BYD and Tesla

Traditional elements have a profound and lasting impact on the shaping of CSR's image. China has always carried out the traditional people-oriented thought in accordance with Confucianism, which values the well-being of its citizens (Zhao, 2017). BYD has also embraced this philosophy and established a people-oriented CSR image, which is mainly reflected in two aspects: employee-centered and customer-centered. For one thing, BYD provides a fair workplace, diverse promotion channels and continuous opportunities for self-development by training employees and establishing a reliable system, thus building the image of BYD as a people-focused company that values the development and well-being of its workers. Besides, BYD takes the thoughts and emotions of employees as an important matter in CSR reports from the aspects of office environment, system protection and employee activities. For another, to meet consumer expectations and improve customer satisfaction, the high-frequency verb "review" in BYD's CSR reports shows efforts to constantly reflect on products and the high-frequency word "innovative" indicates the pursuit of improving products. They establish BYD's image as a people-centred company that values customer experience and feelings, and a reflective enterprise that constantly strives for progress.

However, due to historical factors, the United States is a young nation of immigrants, achieving independence only in the eighteenth century. On the one hand, European colonists brought the spirit of advocating trade and entrepreneurship to the United States, which has become the traditional heritage of this country. On the other hand, the United States has gone through several industrial revolutions after independence, which foster a historical tradition of valuing the advancement of scientific knowledge and technological innovation. All this has contributed to America's product-centered tendencies. Therefore, it is not surprising that Tesla has such a strong product-oriented corporate image in its CSR reports. In Tesla's CSR reports, there are more words related to "manufacturing," "miles," "vehicle" and "products," which are relevant to new energy vehicles. In short, the traditional factors of colonialism and the Industrial Revolution have pushed Tesla to promote a product-centric CSR image, focusing on product performance, advantages, strengths and so on.

5.3.3 The Economical Influence on the CSR Image Construction of BYD and Tesla

Different national economic environments have created different images of corporate social responsibility. The strong economic environment in China and the United States has created the unique but similar CSR images of BYD and Tesla, that is, high-standard enterprises with unremitting pursuit of products.

China has vigorously developed the real economy, with industry and manufacturing accounting for an important proportion. China's Five-Year plans embody blueprints for industrial development. In addition, the socialist market economic system and the huge economic volume cause real enterprises to face strong market competition in China. Therefore, in this environment, BYD is committed to establishing a pragmatic and innovative CSR image. It focuses on product development and improvement as the basic, and transformation from independent innovation to complete open innovation to cope with fierce competition. What's more, China's economic policies in recent years have also stimulated corporate research and green development. For example, the new energy vehicle development plan (2021-2035) and the cancellation of the new energy vehicle purchase tax have given enterprises better policy support and convenience, and tax incentives for green development have also guided the

investment direction of enterprises. These economic policies are one of the reasons for BYD to establish a green CSR image, which seeks environmental protection, carbon emission management, corporate sustainability and leadership in the new energy vehicle market in the CSR reports. In brief, BYD adapts to China's economic environment to establish a pragmatic, independent innovation, green and environmentally friendly CSR image.

Unlike China, firstly, the United States has a developed capitalist market economy, which is dominated by the market and makes enterprises also face fierce commercial competition. Therefore, Tesla enterprises show very high requirements for product quality and technology. They compare their products with those in the world, which naturally establishes a product-oriented global CSR image. "product," "global" and "impact" reflect their confidence and strength to strive to become a world-class enterprise. Secondly, trade protectionism policy, liberal economic policy and the industrial revolutions of the United States in the early time introduced a wealth of technology and capital, laying an excellent industrial and manufacturing foundation for American enterprises. Therefore, based on the country's already strong scientific research foundation, Tesla demonstrates its extraordinary strength and proposes excellent pursuit and goals in the CSR reports, establishing the CSR image of a powerful and far-sighted super enterprise. Thirdly, The United States also takes advantage of favourable economic policies to guide and assist the development of enterprises. For example, the 2009 U.S. economic stimulus package included substantial grants (Ardente, Mathieux & Recchioni, 2014), tax rebates and exemptions for new energy vehicle purchases (Mao, 2023) and industry-university-research integration policies. Thus, thanks to the economic policy support of the United States, Tesla prioritizes its attention to the product and talents in their CSR reports. Consequently, Tesla's CSR image is that of a leading enterprise with high standards and strict requirements for products and talent accumulation.

5.4 CSR Practices of BYD and Tesla

The CSR image analysis of BYD and Tesla is not only at the text level, but also can confirm their CSR image in concrete practice. The following is an analysis of the CSR actions actually taken by the two enterprises from the levels of chairman, employees, government, consumers and the public.

The chairman is an important representative of shaping the corporate image. Wang ChuanFu, the chairman of BYD, used to say that passion is a kind of faith while faith is a kind of power. That is why BYD gives employees lots of material rewards and logistics support, which will stimulate the passion of its employees (Shang & Choi, 2020). He also proposes the corporate vision is "to cool the earth by 1°C", which is enough to reflect BYD's CSR image of caring about society and the environment and supporting green development. Additionally, Wang Chuanfu insists on upgrading two major technology of pure electricity and hybrid insightfully. BYD's cars have gone through three iterations, gradually forming some real core technologies and market competitiveness, which is also one of the reasons why BYD's CSR enterprises show the image of unremitting pursuit of progress.

Tesla CEO Elon Musk once said that "if there were no trade barriers, they (Chinese auto companies) would probably almost destroy most of their competitors in the world" in Tesla's earnings call on January 24, 2024. It can be seen that Tesla still focuses on the technical level of its products to evaluate the strength of its rivals and look for competitors around the world. Elon Musk has said in an interview with the media that his focus on electric cars is not to consider how difficult and risky, but to complete the mission of "accelerating the world's transition to sustainable energy," which is also the mission of Tesla. For Tesla to have such ambitious goals rather than just making money, it's natural that it has a technology-driven CSR image. Also, he has talked about taking humans into space and going to Mars. To this end, Tesla is working hard towards this goal, and every successful launch of Tesla rockets will bring a warm response to the whole society.

Employees are an important part of a business. In the early stage, BYD took advantage of the low cost of human resources in China to recruit a large number of employees and replaced machine production with manpower because of backward domestic car production technology. After the development of the company, BYD focused on the optimization of the internal structure of the company and reserved a large number of technical talents, which significantly improved the efficiency of the company's operation and management, and made up for the weakness of the lack of technology (Shang & Choi, 2020). What's more, currently, the implementation of BYD's "mass store tactics" also requires the use of a large number of human resources (Wu, 2024). These highlight the importance of employees to BYD all the time and BYD shows a people-centered CSR image. For many years, BYD has advocated the concept of "making tasks first, making employees first," which pays attention to the training of employees. It improves their professional quality and ability through projects and tasks in practice. As of 2024, BYD has 90,000 engineers, which is the most engineers in the world.

Tesla is also trying to attract talents. It actively promotes the cultivation of local talents and cultivates high-level skilled personnel through multiple channels such as school-enterprise joint training and new apprenticeship programs. At the same time, Tesla also establishes a generous compensation system and equity incentive plan. As Tesla's website says, "Every Tesla employee has full benefits and the option to become a shareholder from the beginning of their employment." The company's employee policy features an equity incentive plan, such as RSU and ESPP, which tie the interests of employees to the interests of the company as well as the board of directors, and truly pay employees for performance.

As an external stakeholder, the government also has a significant influence on enterprises. Recently, a series of new energy vehicle policies have been issued by the State Council of China, which attract the attention of the majority of consumers and bring opportunities for the development of China's new energy vehicle industry. BYD has seen its market competitiveness strengthened (Lai, Li, Luo & Wu, 2023). At present, the international new energy vehicle market is highly competitive, but the Chinese government still unites with many departments to provide good conditions for the creative development of the new energy vehicle industry. Through stable policy assistance, it will promote the key breakthrough of domestic new energy technology. The Chinese government's positive policy support for BYD stimulates it to be eager to highlight the identity of the Chinese brand to gain greater world recognition.

Tesla's success is also inseparable from the many preferential policies of the US federal and California governments, which support Tesla through the most difficult threshold of entrepreneurship and help Tesla continue to expand sales. Low-interest government loans have helped Tesla through its most cash-strapped moments and actual government subsidies have encouraged consumers to buy Tesla electric vehicles. The strict controls on gasoline prices and introduction of zero-emission credits have brought Tesla large profits. Because of the cutting-edge technology of Tesla enterprises, the U.S. government relies heavily on Tesla and tries to regulate the company. For example, the U.S. government's plan to shift the auto industry to electric vehicles calls for increasing the number of charging stations along highways. Since Tesla has built proprietary charging stations across much of the country, the government has eased its push for universal charging standards.

Consumer demand is the lifeblood of enterprises. BYD has always put consumer demand first. Through market research, user feedback and other ways, BYD has a deep understanding of consumer needs, constantly optimizes product design, improves product quality and enhances user experience. At the same time, it also actively explores new consumption models to meet the individual needs of different consumers. In the improvement of customer experience, BYD uses NPS (Net Promoter Score) customer research to assess customers' real satisfaction with products after experiencing all kinds of brand services. With the gradual expansion and diversification of the customer base, BYD finds that customers' demands for culture have become stronger and more sophisticated. Therefore, BYD even carries out cultural forums to meet the needs of some customers, who like cultural activities, as a response to customer needs.

Tesla operates in the ultra-high-end, high-end and mid-end markets, and it performs well in each segment (An, 2021). As early as January 2024, Tesla started the price reduction war and has gained traction with consumers, reflecting the strong market-oriented characteristics of the company. The CSR image of the ultimate pursuit of products also makes Tesla fully consider the psychological needs of users in product design. The design of Model 3 establishes a positive brand image through the integration of matching cognition and APP design, provides users with an intuitive, efficient and personalized driving experience, which highlights its unique competitiveness in the market and is highly praised by users.

The public's evaluation and interests affect the CSR image construction of enterprises. "Mask Spirit" is written on the wall of BYD Enterprise. During the epidemic, BYD built a mask production line in more than a week and became one of the world's largest mask companies within a month. This brought huge life and security benefits to the public at that time, and established a responsible corporate image in the public mind. At the same time, it also shows that BYD employees at every level are working hard and are going all out to achieve extraordinary goals. The culture of ultra-hard work and pragmatism has been well reflected in BYD's actions. As BYD's biggest competitor and the world's top technology enterprise, Tesla is committed to exploring the universe with high-end technology and improving human lifestyles. It not only produces electric vehicles, but also covers Brain-Machine Interface, Star Link and other scientific and technological fields. These researches in the field of science and technology have benefited mankind. For example, in the recent "Israeli-Palestinian conflict," Tesla company used Star Link technology to provide Internet services for refugees in Palestine.

6. Conclusions

6.1 Major Findings of This Study

In this paper, a corpus-based critical discourse analysis method is adopted to analyze the high-frequency verbs, high-frequency nouns, keywords and index of BYD and Tesla's CSR reports from 2018 to 2021. Based on all the above analysis, the findings can be concluded as follows:

BYD's CSR reports present the following linguistic characteristics: Firstly, the utilization of more precise and specific verbs or nouns is observed, and the words presented are indicative of tangible efforts. Secondly, high-frequency terms embody the significance of reflecting on the past, comprehending the present, and anticipating the future. They are mainly manifested by reviewing past experiences, looking for improvement points, and showing great achievements. Next, the aforementioned terms cover a broader range of entities, including products, new technologies, employees customers, environment and social responsibilities. The words show more people-centred characteristics, such as customers and employees, and show more concern and responsibility for the environment. Finally, the linguistic features of BYD's CSR reports tend to reflect national consciousness and focus on national positioning.

Tesla's CSR reports show the following linguistic features: Above all, the high-frequency words used in the reports imply a continuous state, which emphasizes more on maintaining the current work and reinforcing its continuation. Then, the words used in the report are more to describe some abstract concepts and explain the impact, goals, achievements, vision, etc. Furthermore, words are product-centric, describing products and technologies more than people and the environment. The emphasis on the factory, the production, the performance and quality of products highlights its confidence, advantages and strength. At last, the linguistic features of Tesla's CSR reports tend to represent an international vision rather than a national one.

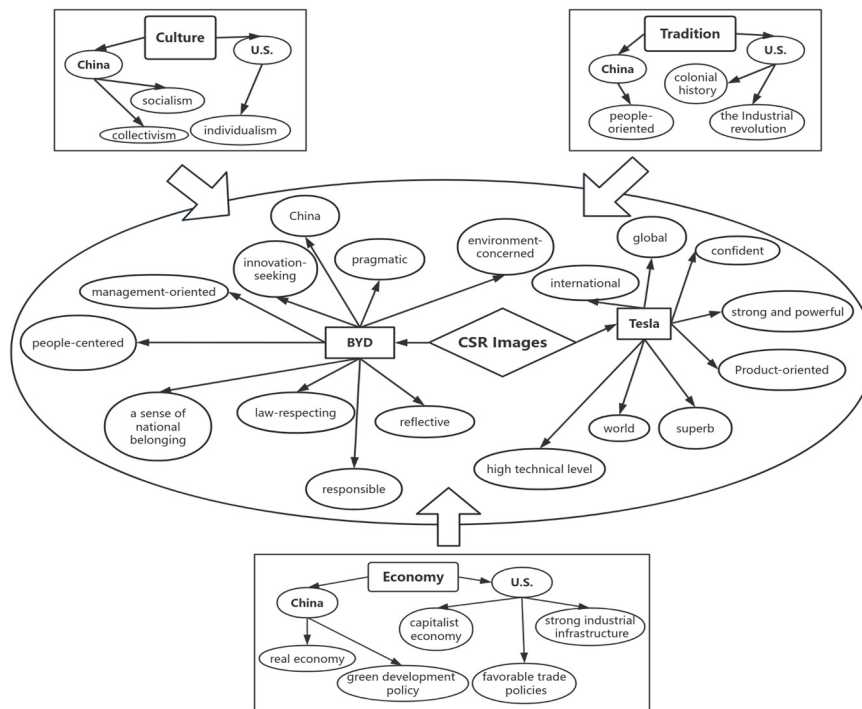


Figure 4. Final finding map

Through the above linguistic features, Figure 4 clearly shows the different CSR images presented by the two companies. BYD has established a Chinese enterprise image that is pragmatic, innovative, management-oriented, law-respecting, reflective, people-centred, environment-concerned, responsible, and it is a company filled with a sense of national belonging. Tesla has established a prominent and global CSR image that emphasizes its goods, confidence, strength, and exceptional technological advancements.

As shown in Figure 4, there are three main reasons for the difference in the image building of the two enterprises:

Firstly, in terms of culture, China is founded on the principle of collectivism and socialism, hence BYD will prioritize the nation with its collective identity and obey state laws, and also demonstrating greater concern for the environment, individuals and objects within its vicinity. In contrast, the United States is dominated by individualism. Tesla often prioritizes their personal interests, achievements and self-growth in the product, neglecting social duty and charitable giving in the community. It also places greater focus on a global perspective without being tied to their home countries. What's more, individualistic culture's respect for freedom stimulates Tesla's vitality and innovation,

Subsequently, in terms of tradition, there has been a people-oriented thought in China since ancient times. Therefore, BYD pays more attention to the development and feelings of people, like consumers and staff. However, because Americans have a long history of experimentation and innovation due to colonial history and the industrial revolutions, the emphasis is on expanding and upgrading products and trade rather than paying attention to how satisfied customers and staff are.

As a final point, in terms of economy, the development of China's real economy and the green development policy make BYD pragmatic and innovative, focusing on the rapid and sustainable green development of products. Tesla is a company headquartered in the United States, a country with a highly developed capitalist economy, strong industrial infrastructure and favourable trade policies, hence Tesla insists on high standards for products to meet market challenges.

The findings of this study have the potential to broaden the scope of research on the attributes of CSR image in Chinese and American firms, as well as enrich the number of case studies regarding individuality and collectivism. This study can also help to gain a deeper understanding of the differences in image building through CSR reports of prominent new energy vehicle manufacturers. In the meantime, this research may contribute to greater comprehension and respect of cultural diversity between China and the United States.

6.2 Limitations and Future Directions

Naturally, this study is subject to certain constraints and limitations stemming from the author's cognitive perspective, knowledge level and abilities. Due to the relatively small sample size, it may limit the ability to detect significant differences in the research outcomes when comparing two companies. Secondly, while this research utilizes a corpus, its scope is restricted to high-frequency words, keywords and just a few index contexts. Further analysis can be conducted on the collocation features of words, the usage of modal verbs, and the application of personal pronouns. Moreover, it should be noted that though the critical discourse analysis employed in this study is grounded in corpus data, it is important to acknowledge that this study not entirely immune to limitations. As a result, the analysis conducted may not offer a fully comprehensive and exhaustive examination of the subject matter. In order to make the research results more objective and diversified, the collaborative analysis method can be adopted in future analyses. This study broadens the field of critical discourse analysis to a certain extent and has important reference significance for improving the international CSR images of Chinese and American enterprises. In the future, enterprises in other socialist and capitalist countries can be studied to develop the ideas of this study.

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The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

Data sharing statement

No additional data are available.

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