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A Comparative Study on the Discursive Strategies of Chinese and American Corporate Communication Based on Impression Management

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ABSTRACT

Under the theoretical framework of impression management theory, interactional metadiscourse theory, and conceptual metaphor theory, this study intends to explore how Chinese and U.S. listed companies engage in impression management by manipulating tone and comprehensibility through discursive strategies, including hedges, boosters, attitude markers, self-mentions, and conceptual metaphors in earnings conference calls. In terms of tone manipulation, U.S. companies exhibit a higher normalized frequency of interactional metadiscourse markers compared to Chinese companies, but the relative proportion of use varies significantly. U.S. firms preferred to use hedges and attitude markers to express cautious optimism while avoiding overcommitment. In contrast, Chinese firms favored boosters to project strong confidence in corporate development. Regarding comprehensibility manipulation, both corpora use self-mentions, attitude markers, and conceptual metaphors, yet their usage patterns differ. U.S. firms preferred first-person pronouns, positive attitude markers, and JOURNEY metaphors, highlighting management's leadership role. Conversely, Chinese companies favored inclusive pronouns and corporate references as well as ORGANISM metaphors, attributing success to the collective and emphasizing long-term adaptability. This study not only enhances the understanding of discursive strategies employed by Chinese and U.S. firms in quarterly earnings conference calls but also provides practical insights for cross-cultural business communication, investor relations management, and corporate communication practices.

Keywords: Impression Management; Discursive Strategy; Interactional Metadiscourse; Conceptual Metaphor

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1. Introduction

In the realm of corporate communication, discursive strategies play a vital role in conveying a company's objectives, shaping its public image, and maintaining its reputation. Corporations employ these strategies to articulate their mission, convey financial stability, and integrate their corporate visions and values into a cohesive message for stakeholders^[1]. As a result, corporate communication, particularly in the highly competitive and ever-changing business environment, becomes a key instrument in influencing stakeholder perceptions and managing impressions^[2].

Discursive strategies are crucial since they serve as key tools for achieving impression management in corporate communication. In corporate settings, impression management involves strategically tailoring messages by organizations to create favorable impressions among stakeholders, such as investors, customers, employees, and the general public^[3]. Effective impression management is thus achieved through various discursive strategies that help corporations emphasize positive outcomes, downplay negatives, and construct narratives that support their goals^[4, 5]. Extensive research has explored the role of discursive strategies in corporate communication, particularly in written formats such as annual reports, CSR reports and press releases^[6-8]. These studies examined the strategic use of language, from the micro-level (e.g., word choice, tone adjustment) to the macro-level (e.g., narrative structure), focusing on how companies craft messages for targeted audiences and society at large to convey information, shape perceptions, and build relationships^[1, 9]. Therefore, discursive strategies are central to effectively communicating a corporation's identity, goals, and performance.

The focus of research on discursive strategies for impression management in corporate communication has gradually turned from written discourse^[10] to underexplored spoken ones^[11]. However, studies tend to identify and list the discursive strategies of impression management while neglecting the multifaceted factors that shape corporate narratives, such as cognitive and sociocultural factors. For instance, the cognitive patterns of language use in metaphors have been barely examined in impression management studies. Moreover, there is a lack of research on how these discursive strategies for impression management vary across different cultural environments, particularly between Chi-

nese and U.S. listed firms. Accordingly, a comprehensive study involving all these factors would provide insights into the main discursive strategies employed for impression management in spoken narratives. Among the various channels of corporate communication, quarterly earnings calls stand out as a significant medium for impression management, where management presentations and question-and-answer (Q&A) sessions serve to present financial performance and future outlook directly to stakeholders^[12].

This study focuses on how Chinese and U.S. corporations employ discursive strategies in their quarterly earnings calls to manage impressions. It investigates the similarities and differences in these strategies within the context of distinct sociocultural environments. The internet technology sector, with companies including Alibaba, Baidu, JD, Tencent, Alphabet, Amazon, Meta, and Microsoft, serves as the focal point for this research. By integrating impression management theory, interactional metadiscourse theory, and conceptual metaphor theory (CMT), the research presents a novel theoretical framework to examine how companies strategically manage impressions through language in spoken narratives. Meanwhile, the corpus-based approach allows for a more nuanced understanding of both qualitative and quantitative aspects of discursive strategies. This comparative study not only deepens our understanding of corporate communication practices in different market environments but also contributes to the fields of linguistics, accounting, management, and cross-cultural studies. Practically, the findings of this study are valuable for corporate executives, investor relations professionals, and cross-cultural managers, who are allowed to effectively engage with stakeholders across cultural boundaries and tailor their communication approaches to different audiences in high-stakes corporate environments.

1.1. Discursive Strategies in Corporate Communication

Discursive strategies in corporate communication encompass various techniques designed to shape perceptions, build relationships, and convey a favorable image of the company while effectively managing the dissemination of information. They involve the deliberate use of language to influence, persuade, and engage stakeholders, highlighting the primacy of language in corporate communication^[13]. These discursive strategies vary from subtle nuances that shape

tone and intent to more overt techniques that guide interpretation and perception. As Hussain et al.^[14] note, companies adjust communicative tone, construct a positive identity and maintain management-stakeholder relationship using various discursive features, such as personal pronouns^[15], attitude markers^[8], adverbs^[16], action verbs^[17], nominalization^[18], and future tense^[6].

There are diverse devices used to manipulate the tone of communication. Garzone^[19] suggests that personal pronouns like “we” develop a sense of inclusiveness and thus reduce the distance between management and stakeholders. Moreover, the extensive use of boosters and attitude markers, including intensifier adjectives and adverbs, aims to strengthen stakeholders’ confidence and project certain stances of speakers or writers^[8, 14, 16]. Additionally, nominalizations and passive voice contribute to a professional and impersonal tone, deflecting blame from management and attributing issues to external circumstances^[16, 18]. Findings have also shown that an assertive tone is primarily used in future-related communication, where the future tense is frequently employed to shift attention from current challenges to future prospects, helping maintain a positive outlook^[2, 6]. From the tone-controlling strategies listed above, self-mentions, boosters, and attitude markers belong to Hyland’s^[20] interactional metadiscourse, which contains another element, “hedges”, defined by Hyland^[21] as “the expression of tentativeness and possibility”. They are used for tone adjustment while issuing an intentionally noncommittal or ambiguous statement^[22, 23], to soften the intensity of the negativity, influence stakeholder perceptions, and manage corporate legitimacy^[24, 25].

Beyond tone manipulation, companies also use discursive strategies to shape the comprehensibility of corporate messages. Similar to readability^[26], the manipulation of comprehensibility involves adjusting the extent of difficulty (between clarity and ambiguity) to understand the corporate discourse through the use of technical jargon^[27, 28], narrative structures^[29], and conceptual metaphors^[30, 31]. Adejumo and Jaiyeola^[32] hold that corporate communication that is filled with jargon and irrelevant messages creates an ambiguous situation for the stakeholders, manipulating the extent of comprehensibility and distorting their perceptions. Similarly, narrative structures can be simplified or abstract, depending on the intent of corporations to selectively disclose or

highlight information to control how stakeholders perceive corporate performance and crises^[33]. Moreover, the use of conceptual metaphors serves to simplify complex financial and operational concepts, making them more relatable and understandable to stakeholders^[34]. By carefully employing these strategies, companies can craft effective corporate communications that align with their strategic objective, whether it is adjusting tone or manipulating comprehensibility.

Although previous studies have primarily focused on discursive strategies in written corporate materials, such as annual reports^[35], letters to shareholders^[10] and risk disclosure texts^[36], there has been a growing interest in spoken narratives like earnings calls^[6, 37, 38]. Earnings calls offer a platform for corporate management to engage directly with stakeholders, utilizing strategic language to shape perceptions and manage impressions^[12]. Researchers have conducted linguistic analyses of earnings calls from various perspectives^[11, 39, 40]. According to Camiciottoli^[11], earnings calls demonstrate a combination of highly specialized terminology (e.g., consolidated revenue growth) and informal vocabulary (e.g., hey, guys), balancing technical precision with approachability. Moreover, Larcker and Zakolyukina^[41] note that Q&A sessions of earnings calls often feature a strategic reduction in self-references and an increase in interpersonal pronouns and positive attitude markers, allowing management to maintain a positive and engaging tone without disclosing too much detail. Similarly, Davis et al.^[42] find that optimistic language is often employed not necessarily to reflect current corporate performance but to inspire trust and confidence in the company’s future, with a positive correlation between such language and future return on assets. On the contrary, Burgoon et al.^[43] observe that the strategic use of hedges and expressions of uncertainty in earnings calls helps control information disclosure, enabling management to navigate sensitive topics without committing to definitive statements. In addition, Palmieri et al.^[38] highlight the complex patterns of argumentation found in earnings calls, where the intricate sentence structures manipulate stakeholder comprehensibility and perceptions.

1.2. Impression Management in Corporate Communication

According to Rosenfeld et al.^[44], impression management is the process by which individuals or organizations

control the impressions others form of them. In corporate settings, various discursive strategies are instrumental in impression management since language-driven corporate reporting and communication are the main channels to engage in impression management^[11, 34, 45, 46]. In this domain, impression management is manifested through deliberate choice of words, sentence structures, and rhetorical devices to convey specific messages and manage impressions^[3, 47]. Studies have analyzed the use of discursive strategies for impression management, of which key concepts include self-presentation, defensive and assertive tactics, ingratiation, intimidation, exemplification, supplication, concealment, and attribution^[47–49]. According to Bolino et al.^[50], these linguistic tactics can be categorized in different ways. Notably, Jones and Pittman^[48] propose five dominant impression management strategies, including ingratiation, self-promotion, exemplification, supplication, and intimidation. Self-promotion refers to the discursive strategy of emphasizing strengths, achievements, or positive attributes to create a favorable impression. For example, job applicants may strategically present information in favor of themselves to impress the interviewer^[51]. Alongside ingratiation and exemplification, these tactics are frequently employed by employees to shape how they are perceived by peers, supervisors, and subordinates. In contrast, intimidation involves constructing a menacing or threatening image through language, while supplication involves portraying oneself as needy or vulnerable to elicit sympathy. Additionally, research has highlighted the distinction between assertive and defensive impression management tactics^[52]. Assertive tactics are proactive strategies used to enhance one's image or to promote a favorable impression, echoing the five strategies identified by Jones and Pittman^[48]. On the contrary, defensive tactics are employed to protect or restore a threatened image, involving linguistic behaviors like apologies, justifications, or disclaimers aimed at mitigating damage or reducing the perceived negativity of an event or action^[44, 53]. Furthermore, concealment and attribution have been studied as two grand impression management strategies in corporate reports^[54]. Attribution involves assigning causes to events or outcomes. In accounting narratives, companies frequently employ self-serving attributions to create a favorable impression by attributing positive outcomes to internal factors (e.g., strong leadership, innovation) while blaming negative outcomes on external

factors (e.g., market conditions, government regulations)^[55]. From the perspective of metadiscourse, Aerts and Yan^[56] hold that the use of personal pronouns and self-mentions allows corporations to claim and internalize positive outcomes, while distancing themselves from negative outcomes by omitting them in cases of poor performance. Concealment is used to minimize the visibility of negative aspects or undesirable facts while maximizing the positive or desirable ones. For instance, using more positive language, such as boosters, can create a sense of optimism and competence, whereas negative aspects may be downplayed or framed in a less damaging light through hedges or euphemisms^[57]. As Dafouz-Milne^[58] notes, hedges allow executives to remain non-committal on uncertain forecasts, thus reducing the risk of future accountability. Consequently, research shows that the use of interactional metadiscourse in corporate settings is closely tied to impression management objectives^[59].

The existing body of literature on corporate communication have examined how companies use linguistic ones (e.g., hedges, boosters and attitude markers) to shape stakeholder perceptions and manage corporate image^[41, 60, 61]. However, while some research has begun to focus on the role of spoken discourse in corporate communication, it often lacks a comprehensive analysis that integrates theoretical perspectives from multiple disciplines, such as management and linguistics. Additionally, focusing solely on the surface-level discursive strategies within corporate communication fails to capture the underlying cognitive processes of speakers or writers. As a result, there is a limited understanding of how companies strategically manage impressions through linguistic manipulation of both tone and comprehensibility in earnings calls. This study addresses these gaps through a comparative analysis of the discursive strategies employed in the quarterly earnings calls of Chinese and U.S. listed corporations. It seeks to examine not only the types of discursive strategies used to manipulate tone and comprehensibility but also the similarities and differences in how these strategies are employed across diverse cultural and business contexts.

2. Theoretical Framework

Drawing upon the layered model of Merkl-Davies and Brennan^[5], this research develops an integrative analytic

model, depicted in **Figure 1**, that systematically maps the relationship between impression management tactics and specific discursive strategies in quarterly earnings conference calls. In this model, the theoretical synergy is realized through a layered structure: Impression management theory provides the macro-level conceptualization of corporate communicative behaviors (i.e., concealment and attribution),

while interactional metadiscourse theory and conceptual metaphor theory offer micro-level linguistic resources for manipulating tone and comprehensibility, respectively. This integrative framework not only captures the multifaceted nature of impression management in spoken financial discourse but also ensures analytical coherence across different dimensions of language use.

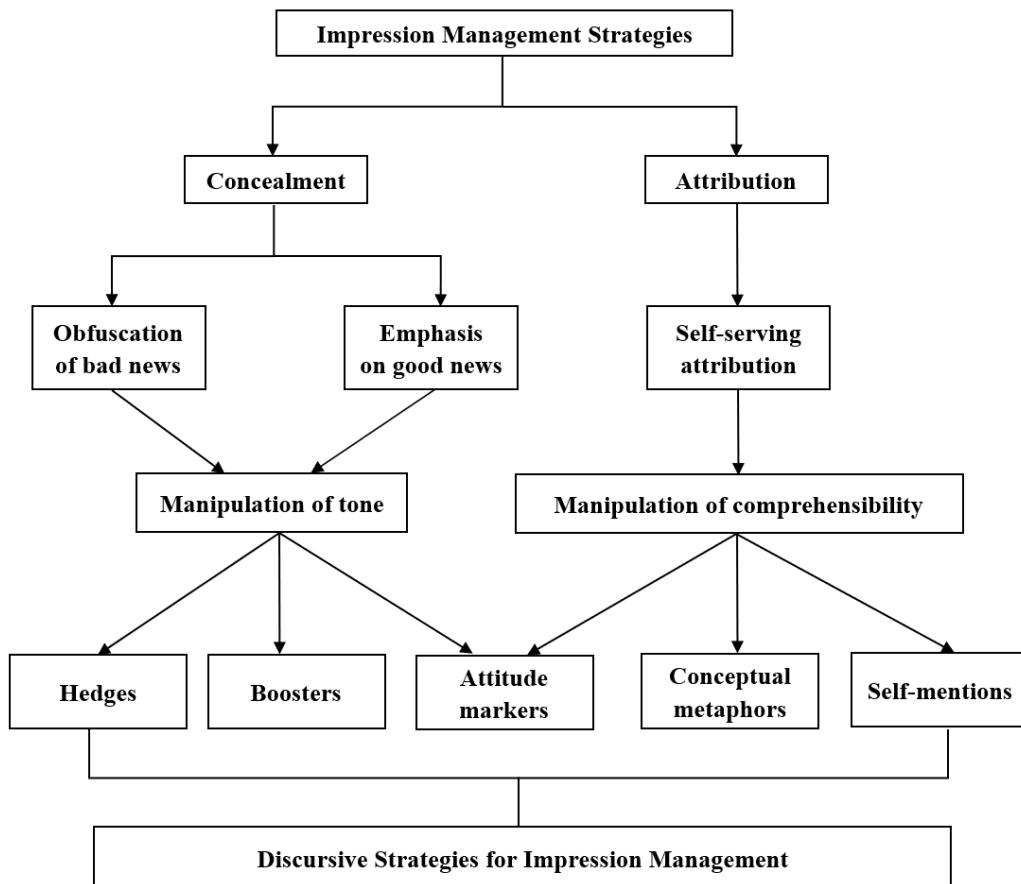


Figure 1. Analytical model.

This model is fundamentally grounded in impression management theory, with its core being two primary approaches: concealment and attribution. The concealment strategy involves the obfuscation of bad news and the emphasis on good news. These tactics are taken to manipulate stakeholders' perceptions by downplaying negative information and highlighting positive aspects. On the other hand, the attribution strategy is centered on self-serving attribution, which attributes favorable outcomes to internal factors while minimizing the responsibility for negative outcomes.

Following each specific approach, the model further

categorizes the types of information manipulation employed. Manipulation as a discursive behavior embedded in managerial communication refers to the strategic and purposeful use of language to influence stakeholder perceptions^[5, 62]. Drawing upon Merkl-Davies and Brennan's typology, the present study proposes a functional refinement of manipulation to analyze linguistic realizations in spoken corporate discourse by identifying two dimensions of discourse: 1) Manipulation of tone: Strategies used to shape the speaker's stance, confidence, and uncertainty. These strategies influence how the message is perceived by the audience and are critical in

managing interpersonal rapport and perceived credibility. 2) Manipulation of comprehensibility: Strategies designed to enhance or restrict the clarity, structure, or interpretability of information. While previous studies on written narratives often focused on readability metrics^[63], this study examines oral disclosures and adopts the term “comprehensibility” to capture the cognitive accessibility of spoken content. These affect the cognitive processing load placed on stakeholders and shape how easily they can derive meaning, assign agency, or evaluate outcomes^[34, 64]. Therefore, tone manipulation operates through language choices that influence the framing and emotional valence of disclosed content. Conversely, comprehensibility manipulation, since decisions about what information to reveal or omit—and how clearly agency is attributed—directly impact how stakeholders process and understand corporate narratives.

The model is operationalized at the level of specific discursive strategies, which represent the linguistic mechanisms through which the two functional dimensions of impression management—tone and comprehensibility—are realized in discourse. These strategies are selected based on their established roles in prior research and their relevance to spoken financial communication. For tone manipulation, the relevant discursive strategies include hedges, boosters, and attitude markers, all of which fall under interactional metadiscourse as theorized by Hyland^[20]. These markers allow speakers to calibrate certainty, emphasize key points, or express evaluative stance, thereby influencing how confident, cautious, or emotionally engaged discourse appears to stakeholders. In terms of comprehensibility manipulation, the model draws on three primary strategy types. First, self-mentions are used to clarify agency, structure attribution, and reduce ambiguity in responsibility assignment^[55, 56]. While it is acknowledged that self-mentions may also perform interpersonal functions^[20], their primary contribution in financial communication is to enhance the transparency of attribution. This is because they help frame corporate actions in accessible terms—linking decisions to either individual or collective agency—thus aiding stakeholder understanding. Second, as attitude markers reflect feelings and emotions, they could also be used for understanding how attitudinal positions are construed in quarterly earnings conference calls. Thus, they also align closely with comprehensibility manipulation. Third, conceptual metaphors, derived from CMT^[65], function as cognitive framing devices that map abstract cor-

porate events onto more concrete, familiar domains. This helps stakeholders better process, relate to, and interpret corporate performance. Together, these linguistic strategies constitute the discursive toolkit through which managers construct impressions, shape stakeholder interpretations, and negotiate meaning during quarterly earnings calls.

3. Research Design

3.1. Research Questions

This study aims to identify and analyze how discursive strategies are employed by Chinese and U.S. listed corporations in quarterly earnings calls for impression management. Therefore, the research questions of this study can be summarized as follows:

1. What discursive strategies are employed in Chinese and U.S.-listed corporations?
2. How are discursive strategies used for the manipulation of Chinese and U.S.-listed corporations?

3.2. Data Collection

The research data is collected from the quarterly earnings calls of Chinese and U.S.-listed corporations in fiscal year 2023 (**Table 1**). With their significant influence in the technology sector and their global presence, the companies selected for analysis are Alibaba, Baidu, JD, Tencent, Alphabet, Amazon, Meta, and Microsoft. In this study, two corpora were built: the Chinese corporations’ earnings calls (CEC) and American corporations’ earnings calls (AEC). The earnings calls of these corporations in 2023 are available on their official websites, video platforms such as YouTube, or financial forecast websites, such as <https://www.fool.com/quote/nasdaq/byts/#quote-financial-health>, where their transcripts can be downloaded in Word format. Spoken discourse often includes disfluencies and non-content elements that may distort textual analysis. Therefore, a meticulous data cleaning procedure was conducted to enhance consistency, coherence, and interpretability. Additionally, non-verbal elements (e.g., [operator signoff], [pause]) and paralinguistic annotations were systematically excluded to maintain textual clarity. All cleaning operations were conducted manually by the researchers in multiple passes to ensure high reliability and minimal loss of substantive content.

Table 1. Types and Tokens of each corporation.

		Types	Tokens
CEC	Alibaba	2779	34,250
	Baidu	2908	30,003
	JD	2364	23,794
	Tencent	3504	41,330
AEC	Alphabet	3248	33,886
	Amazon	2949	33,142
	Meta	2955	40,270
	Microsoft	3092	37,302
Total		23,799	273,977

3.3. Research Procedures

The research procedures are outlined as follows:

Firstly, the two corpora of CEC and AEC were uploaded to the UAM corpus tool for manual annotation of potential interactional metadiscourse resources in earnings calls. The annotation focuses on interactional metadiscourse markers, including hedges, boosters, attitude markers, and self-mentions, which are instrumental in manipulating tone and comprehensibility. To ensure the reliability of annotation, each corpus was coded twice with an interval of one month, reaching a consistency rate of 87%. The annotated data are then subjected to statistical analysis in UAM to reveal the frequency and distribution of these linguistic features.

Secondly, the two corpora were uploaded to Wmatrix, and key semantic domains were generated through semantic tagging and keyness analysis. The BNC Sampler Context-governed (CG) Spoken Business corpus served as the reference corpus. Using Wmatrix's USAS Tag Wizard, key semantic domains were ranked according to their Log-likelihood (LL) value. Subsequently, complex and abstract domains relevant to corporate communication and impression management were selected as target domains, and related lexical words with 10 or more occurrences were identified as search terms. Their corresponding lines were exported from Wmatrix for further manual identification of metaphorical keywords through MIPVU. Identified linguistic metaphor keywords were then input back into Wmatrix to generate semantic tags, which classified the words semantically and determined the source domain.

Thirdly, following the identification of discursive strategies, a qualitative analysis was conducted to explore how these strategies contribute to impression management through the manipulation of tone and comprehensibility.

4. Results and Discussion

4.1. Overview of Discursive Strategies of Impression Management

4.1.1. Interactional Metadiscourse

According to **Table 2**, although the normalized frequencies of AEC's every type of interactional metadiscourse are higher than those of CECs, there are similarities and differences in their relative percentages and significance levels. Firstly, the use of boosters, which help to emphasize or strengthen statements, shows minor differences between the two datasets. While AEC shows a slightly lower frequency (31.18%) compared to CEC (33.81%), the difference is statistically significant ($\text{ChiSqu} = 13.990, p < 0.001$). Secondly, the AEC dataset uses a significantly higher frequency of hedges (7.50%) compared to CEC (5.85%), with a highly significant Chi-Square result ($\text{ChiSqu} = 19.231, p < 0.001$). Thirdly, AEC also uses significantly more attitude markers (4.24%) than CEC (2.58%), with the Chi-Square test indicating a highly significant difference ($\text{ChiSqu} = 36.359, p < 0.001$). Lastly, there is no significant difference in the use of self-mentions between the two datasets ($\text{ChiSqu} = 0.852, p > 0.05$). Both AEC (57.07%) and CEC (57.76%) display a high frequency of self-referential language.

In addition, as shown in **Table 3**, the feature-based study allows for the comparison of specific subtypes under each category, offering insights into the nuanced ways in which metadiscourse is used across the two datasets.

Within the boosters category, subcategories such as intensifiers, positive modal verbs, and emphatic constructions provide further insight into the linguistic strategies used by both datasets. In AEC, the subtypes show widely varying proportions of use. Intensifiers (8.83%) and emphatic con-

structions (7.14%) are significantly prominent in the network, suggesting that the U.S.-based companies employ strong emphasis in their communication, frequently using phrases like “very” or “absolutely.” This is often coupled with modal verbs (5.08%) such as “must” and “will,” which is used to assert authority and certainty in the corporate discourse, especially concerning the company’s future projections and strategic goals. However, the tactic of repetition is minimally at only 0.22%. The same subcategories of boosters

corresponding to maximum or minimum frequency are also distributed across the CEC corpus, occupying 8.58% (intensifiers) and 0.09% (repetition), respectively. While boosters are prevalent in both datasets, there is a significantly higher frequency of positive modal verbs used in CEC, evidenced by statistically high significance ($\text{ChiSqu} = 72.987, p < 0.001$). Similarly, the other subcategories of boosters all show certain differences in usage; however, it is only in the category of intensifiers that the two corpora do not show differences.

Table 2. The contrastive stats of feature coding in AEC and CEC.

Feature	AEC			CEC			ChiSqu	Sign.
	N	N.Freq	Percent	N	N.Freq	Percent		
Boosters	3051	21.10	31.18%	2671	20.65	33.81%	13.990	+++
Hedges	734	5.08	7.50%	478	3.69	5.85%	19.231	+++
Attitude markers	415	2.87	4.24%	211	1.63	2.58%	36.359	+++
Self-mentions	5584	38.62	57.07%	4717	36.46	57.76%	0.852	

Note: +: Weak Significance (90%), ++: Medium Significance (95%), +++: High Significance (98%).

Table 3. The contrastive stats of subtypes in AEC and CEC.

Feature	AEC		CEC		ChiSqu	Sign.	
	N	Percent	N	Percent			
Boosters	intensifiers	864	8.83%	701	8.58%	0.342	
	adverbs of degree	324	3.31%	356	4.36%	13.401	+++
	determiners	266	2.72%	141	1.73%	19.779	+++
	superlatives	214	2.19%	134	1.64%	6.993	+++
	repetition	22	0.22%	7	0.09%	5.343	++
	emphatic constructions	699	7.14%	656	8.03%	5.03	++
	adverbs of certainty	165	1.69%	93	1.14%	9.426	+++
	positive modal verbs	497	5.08%	673	8.24%	72.987	+++
Hedges	modal verbs	137	1.40%	91	1.11%	2.904	+
	adverbs of probability	35	0.36%	22	0.27%	1.098	
	adverbs of uncertainty	242	2.47%	105	1.29%	33.127	+++
	nouns phrases	142	1.45%	73	0.89%	11.692	+++
	conditionals	89	0.91%	78	0.96%	0.1	
	passives	53	0.54%	78	0.96%	10.499	+++
	tag questions	21	0.21%	29	0.36%	3.161	+
	cleft sentences	15	0.15%	2	0.02%	7.808	+++
Attitude Markers	positive attitude marker	410	4.19%	209	2.56%	35.585	+++
	negative attitude marker	5	0.05%	2	0.02%	0.809	
Self-Mention	first-person pronouns	2752	28.13%	1929	23.62%	46.93	+++
	inclusive pronouns	2723	27.83%	2528	30.95%	20.974	+++
	corporate references	97	0.99%	246	3.01%	96.977	+++

Note: +: Weak Significance (90%), ++: Medium Significance (95%), +++: High Significance (98%).

The hedges category encompasses subcategories such as adverbs of uncertainty and modal verbs, which are central to the communication strategies in both datasets. These hedges are frequently used to soften assertions about fu-

ture performance, suggesting an awareness of uncertainty in projecting financial outcomes. Given that this category constitutes a small percentage of the total interactional metadiscourse markers, its subtypes are little used in both datasets.

In both AEC and CEC, adverbs of uncertainty like “approximately” rank top at 2.47% and 1.29% respectively, while cleft sentences rank at the bottom with only 0.15% and 0.02%. Based on the proportion of subtypes, earnings call participants preferred to rely on modal verbs (e.g., may, might), adverbs (e.g., possibly, almost), and ambiguous noun phrases (e.g., some, certain) in their use of hedges rather than semantic weakening through complex syntactic structures (e.g., conditional clauses, passive voice, and cleft sentences), a pattern that highlights the simplicity and immediacy of discursive strategies in oral scenarios. Moreover, the use of conditionals (ChiSqu = 0.100, $p > 0.05$) does not show a significant difference, implying the existence of a commonality of strategies for hypothetical expressions across corpora; the other subcategories demonstrate varying degrees of significance, with the most prominent differences (ChiSqu = 33.127, $p < 0.001$) in the use of adverbs of certainty, suggesting the high tendency of AEC’s using adverbs to express in a vague way.

Attitude markers, divided into positive and negative ones based on evaluative adjectives, emotionally charged expressions, and value judgments, reflect how the company positions itself in relation to its performance and the market. Both corpora exhibit a strong preference for positive attitude markers (e.g., successful, pleased) over negative ones (e.g., unfortunately), reflecting a universal discursive strategy to project corporate confidence. Specifically, both AEC and CEC use few negative attitude markers, leading to statistically insignificant variation (ChiSqu = 0.809, $p > 0.05$). Despite similar preference patterns, AEC deploys positive markers with higher functional salience (ChiSqu = 35.585, $p < 0.001$). In contrast, CEC uses attitude markers far less frequently, with a greater reliance on neutral, fact-based language.

Self-mentions, which include references to the company or its management, intend to establish corporate identity and leadership presence in the discourse. At the macro-level of self-mentions, the AEC and CEC corpora not only employ this type of interactional metadiscourse most frequently but also do not show significant differences (ChiSqu = 0.852, $p > 0.05$), implying a convergence between the two in their overall tendency to construct authorial presence. However, the results of the subcategories (first-person pronouns, inclusive pronouns, and corporate references) reveal a significant difference in the two datasets. In AEC, a higher frequency of using first-person pronouns (ChiSqu = 46.930, $p < 0.001$) reflects the emphasis on individual responsibility and authorial authority in Western corporate discourse. In contrast, CEC shows a higher reference for inclusive pronouns (ChiSqu = 20.974, $p < 0.001$) and corporate references (ChiSqu = 96.977, $p < 0.001$), in accordance with the de-individualization strategy of constructing group consensus and internal cohesion.

4.1.2. Conceptual Metaphor

As shown in **Table 4**, metaphorical words in AEC and CEC were categorized into ten distinct source domains, with meticulous attention given to their resonance values ($=\sum \text{type} * \sum \text{token}$) to assess the productivity of metaphors. There are altogether ten distinct source domains, including JOURNEY, ORGANISM, ORIENTATION, BUILDING, WAR, COMPETITION, MACHINE, ENTERTAINMENT, NATURE, and CONTAINER. Source domains are the same for the two datasets since the companies involved are listed companies that hold the earnings calls to report the quarterly earnings, make future projections, and answer questions proposed by shareholders and analysts from all over the world.

Table 4. Resonance of the source domains in AEC and CEC.

Source Domain	AEC				CEC			
	Type	Token	R	% of Total R	Type	Token	R	% of Total R
JOURNEY	34	492	16,728	39.2	40	361	14,440	19.65
ORGANISM	19	557	10,583	24.8	50	794	39,700	54.02
ORIENTATION	18	531	9558	22.4	20	442	8840	12.03
BUILDING	21	129	2709	6.3	32	160	5120	6.97
WAR	16	69	1104	2.6	13	118	1534	2.09
COMPETITION	13	69	897	2.1	17	131	2227	3.03
MACHINE	10	35	350	0.8	13	38	494	0.67
ENTERTAINMENT	5	62	310	0.7	6	37	222	0.30
NATURE	8	37	296	0.7	9	21	189	0.26
CONTAINER	7	22	154	0.4	15	48	720	0.98
Total	151	2003		100	215	2150		100

Both corpora use the same wide range of metaphors to structure and convey their corporate narratives during earnings calls, yet the data reveal notable differences in the frequency and distribution of these metaphors, reflecting the companies' cultural and communicative priorities. The two databases differ in the distribution of main metaphors. AEC's metaphor use shows a more balanced distribution, with JOURNEY accounting for 39.2% of the metaphors and ORGANISM 24.8%. In contrast, CEC dominated the use of the ORGANISM metaphor, which alone accounted for 50% of the total resonance value.

In JOURNEY metaphor, both datasets show a substantial usage of metaphorical words like "drive", "journey", and "goal", with AEC exhibiting 492 occurrences of keywords from this metaphor and CEC 361 occurrences. However, AEC utilizes this metaphor more extensively, with a higher resonance value of 39.2%, compared to CEC's 19.7%, indicating a greater productivity in conceptualizing corporate strategies through the JOURNEY metaphor. Moreover, JOURNEY metaphor ranks highest in AEC's list of metaphors, with a wide range of metaphorical terms. This suggests a complex and dynamic conceptualization of business progress, aligning with a more active and forward-driven narrative.

Accordingly, a significant difference is also observed in the use of the ORGANISM metaphor, which typically associates the company with biological concepts such as growth and health. CEC places considerable emphasis on this metaphor, with a dominant resonance value of 54.0%, compared to AEC's 24.8%. Both AEC and CEC display a high frequency of words such as "growth" and "strong", underscoring their focus on organizational vitality and resilience. This indicates that CEC conceptualizes the company as a living entity that must grow, adapt, and thrive in a competitive market, highlighting the importance of the company's ability to evolve and recover. Meanwhile, CEC places a stronger emphasis on vitality, using words like "reinvigorate", "nurture", and "resilience", yet the total resonance value shows that CEC also conceptualizes the company as a vibrant, adaptive organism that can recover from challenges. On the other hand, AEC uses the ORGANISM metaphor to a lesser extent, preferring to emphasize the body image of a company through the use of "face", "heart", and "footprint".

4.2. Discursive Strategies for the Manipulation

4.2.1. Manipulation of Tone

In corporate communication, particularly in the context of quarterly earnings calls, tone plays a crucial role in shaping stakeholder perceptions, managing corporate reputation, and navigating sensitive information. By carefully managing tone, companies can influence how their financial performance, risks, and projections are perceived by investors, analysts, and the public. Corporate speakers employ various discursive strategies to manipulate tone, including the use of hedges, boosters, and attitude markers. These strategies serve not only to protect the company's image but also to engage stakeholders effectively.

Boosters like "definitely", "absolutely", and "certainly" are employed to strengthen statements, demonstrating a confident and assertive tone. Boosters are frequently used in earnings calls to emphasize positive results, optimistic projections, or the company's strategic strengths. The subcategories of boosters, including intensifiers, adverbs of degree, determiners, superlatives, emphatic constructions, etc., play a crucial role in shaping the tone of corporate communication during earnings calls, contributing to impression management by strategically conveying different levels of confidence, assertiveness, and emotional engagement with their stakeholders, particularly investors and analysts, who are sensitive to both the emotional and rational aspects of corporate communication, ultimately influencing stakeholders' decisions and opinions.

Intensifiers such as "very", "extremely", and "really" are used to amplify statements and reinforce the significance of the message. For instance, "clearly" in example (1) serves as an intensifier to emphasize potential growth. The use of intensifiers exaggerates the positive aspects of the company's performance, creating a sense of achievement that appeals to investors' expectations for success. The tone embedded in these narratives is moderated to a more confident level.

(1) On that basis, we *clearly* foresee platform ROI growth in the mid-to long-term, and of this, I'm fully confident. (CEC)

Adverbs of degree such as "completely", "fully", and "entirely" serve a similar function to intensifiers, but with a slightly more explicit emphasis on totality or completeness. For example, "entirely" in example (2) reinforces the concept

of “new”, signaling a comprehensive and total transformation. By using this type of adverb, companies aim to convey a sense of unquestionable success or total commitment, ensuring that stakeholders see the company’s actions as fully realized and in control.

(2) As it evolves, we’ll unlock *entirely* new experiences in Search and beyond. (AEC)

Determiners like “all”, “every”, and “only” can also function as boosters to strengthen statements. As in example (3), the determiner “only” implies that the platform is unique, exclusive, and irreplaceable, aimed at highlighting its competitive advantage and market leadership. Meanwhile, “all” in this sentence contrasts with the former “only”, underscoring its strength that there were no exceptions or limitations.

(3) Again, we’re the *only* destination where creators can produce *all* forms of content across multiple formats and screens with multiple ways to make a living. (AEC)

Superlatives such as “best” and “most” are frequently used to emphasize the highest degree of positive attributes, adding emphasis to their narratives in earnings calls. As evidenced by example (4), their superlative “best-in-class” shows the company’s top priority and top quality of services. The use of superlatives helps companies craft an impressive narrative, signaling to stakeholders that the company is at the peak of its success or undergoing a transformative moment.

(4) I think we would do everything we can to make sure we provide *best-in-class* services to help these new generations of innovation to be occurred on our cloud infrastructure. (CEC)

Emphatic constructions consist of cleft sentences and expressions like “it is crucial” and “we firmly believe” are used to assert the importance or necessity of a statement, making the communication more forceful and direct. “We firmly believe” in example (5) makes the expression stronger and conveys their determination. This construction manipulates tone by creating a sense of priority and imperative action, urging stakeholders to recognize the company’s approach as not just strategic but essential to its future success.

(5) *We firmly believe* the demand for autonomous driving services *will* continue to grow at a rapid pace. (AEC)

Hedges play a pivotal role in the manipulation of tone during corporate earnings calls. These hedging strategies are vital for managing stakeholder expectations, mitigating risk, and projecting a balanced image. In this way, hedging serves

as a tool of impression management, helping companies navigate the delicate balance between conveying authority and maintaining credibility in uncertain or volatile business environments. Each of the subcategories of hedges—such as adverbs of probability, noun phrases, conditionals, tag questions, cleft sentences, etc.—serves to modify the strength of assertions, thereby shaping the overall tone of communication.

Adverbs of probability such as “likely,” “probably,” and “possibly” function similarly to modal verbs in conveying uncertainty, but they are specifically used to express the likelihood of an event or outcome. The strategic use of “likely” in example (6) allows the company to maintain a cautious, measured tone that prevents undue alarm among investors while still acknowledging potential risks.

(6) That will make it *likely* more challenging to close the monetization efficiency gap than it was with Stories. (AEC)

Certain noun phrases, like “some,” “a few,” or “certain”, serve as hedging devices by mitigating potential risks associated with overcommitment or excessive specificity. “a few moving parts” in (7) minimizes the perceived complexity of regulatory shifts while implicitly acknowledging ongoing challenges, to strike a balance critical for maintaining investor confidence during volatility.

(7) There have been *a few* moving parts in regulation since the last earnings call. (CEC)

Conditionals, such as “if,” “unless,” and “provided that”, introduce a sense of contingency or possibility, which allows the speaker to present a scenario as dependent on certain conditions. A statement like “if we keep...” in example (8) clearly shows that success is not guaranteed and is contingent on external factors.

(8) I think that *if* we keep at this for a few more years, then I think we have a good chance of achieving our vision there. (AEC)

Tag questions such as “Isn’t it?”, “Don’t you think?” and “Right?” are used to solicit confirmation or agreement from the listener, and they often serve as hedges to soften a statement and make it less assertive. For instance, “right?” in the example (9) indicates a more collaborative tone, engaging the audience and reducing the risk of confrontation. By asking for validation, companies present their statements in a more tentative and less authoritative way, making it easier

for stakeholders to agree without feeling pressured.

(9) But I don't think they will be benefiting from training their own model, *right?* (CEC)

Cleft sentences are used to structure a sentence in a way that focuses attention on a particular element of the message. Although cleft sentences can often make the tone more emphatic, they can also be used to soften the impact of certain statements. For instance, “what I predict is that...” in example (10) explicitly labels the assertion as “predict,” reducing the certainty of the technological change statement. It shifts the focus from technological change itself to predicted behavior by splitting the sentence, implying that conclusions may vary according to conditions.

(10) But *what I predict is that* I do think that the fundamental technology around generative AI is going to transform meaningfully how people use each of the different apps that we build. (AEC)

Attitude markers play a crucial role in shaping the tone of corporate earnings calls by expressing the company's emotional stance or evaluation of its performance and strategies. These markers, whether positive or negative, provide emotional context to the objective data presented, influencing how stakeholders interpret the information.

Negative attitude markers such as “unfortunately” are often used when discussing setbacks, declines, or missed goals. For instance, “unfortunate” in example (11) shares negative comments about the industry, building an emotional alliance with the audience. This not only softens the impact of negative news but also demonstrates that the company is prepared to face difficulties head-on, which can help maintain stakeholder trust.

(11) And I think that that's really *unfortunate* for the industry. (AEC)

Positive attitude markers like “optimistic” and “fortunate” are used to highlight successes or positive developments. In example (12), the speaker uses two high-confidence attitude markers to create an increase in the emotional intensity from “optimistic” to “confident”, amplifying the impact of positive signals. Therefore, positive markers can be strategically deployed to manage tone, influence stakeholder perceptions, and create a favorable emotional response that aligns with the company's desired image of strength, growth, and reliability.

(12) We are *optimistic* for this year's overall retail sales

and we're *confident* that we will maintain a faster growth rate than that and continue to gain market share. (CEC)

To summarize, U.S. firms employ more hedges and attitude markers, suggesting a preference for cautious and emotionally engaging communication, while Chinese firms exhibit a higher proportion of boosters, reflecting an emphasis on confidence and certainty. In the U.S., the rise of AI-driven technological disruption has heightened strategic uncertainty, prompting companies to adopt more hedging devices to maintain flexibility and avoid overcommitment. Consequently, American corporate quarterly earnings calls of fiscal year 2023 featured an increased use of hedging to temper expectations while maintaining a positive outlook through attitude markers, especially with a dominance of positive ones to modulate their tone. The essence is to achieve a dynamic balance between corporate image stability and strategic flexibility through the refined manipulation of tone. Conversely, China's post-pandemic economic recovery has bolstered corporate confidence, leading to a notable rise in boosters. The current findings suggest that the resurgence of economic activity has reinforced assertive messaging. The easing of COVID-19 policies in late 2022 facilitated a return to normalcy, driving market recovery and improved corporate performance. Consequently, Chinese executives frequently employed boosters in earnings calls to signal strength, stability, and strategic readiness to investors.

4.2.2. Manipulation of Comprehensibility

During earnings calls, comprehensibility is especially crucial because these calls often involve the disclosure of complex financial and strategic data that stakeholders need to process quickly in order to make informed decisions. Ensuring comprehensibility involves more than just clarity of language; it also requires tailoring the discourse to ensure that technical terms, financial jargon, and abstract concepts are adequately explained or framed in a way that minimizes confusion. The strategies employed by companies to achieve comprehensibility during earnings calls are central to impression management, as they help shape the perception of the company's transparency and competence. Through self-mentions and conceptual metaphors, companies not only conceptualize the complexity of their operations but also engage their audience in a manner that guides them toward a full understanding and favorable interpretation of the information presented.

Firstly, as one device of interactional metadiscourse, self-mentions are crucial for manipulating the comprehensibility of the discourse in earnings calls. Self-mentions, which include first-person pronouns (e.g., I, we), inclusive pronouns (e.g., we all, our, us), and corporate references (e.g., the company, company names), play a critical role in positioning the company as an authoritative and accountable figure in the conversation, linking their actions and decisions to both internal processes and external influences. More importantly, this tactic plays an essential role in self-serving attribution, the tendency to attribute successes to internal factors (e.g., as the company's abilities and strategies) and failures or challenges to external factors (e.g., market conditions or unforeseen circumstances).

The use of first-person pronouns is one of the most direct ways to engage with the audience in a personal and authoritative manner. Instead of speaking in vague terms or abstractly referring to the company, the speaker's use of pronouns offers clarity by attributing the actions directly to the person in charge. In example (13), the opening phrase "holding me back" personalizes the decision-making barrier, implying that the resistance stems from the prudence of the "me" (e.g., the CEO) rather than the company's incompetence or external factors. The repeated use of the "I" reinforces the personal and emotional part of the decision-making process, and packages the strategic transformation of streamlining the company as a prudent thinking process from leaders.

(13) And the biggest thing that's holding *me* back from doing that is that at this point, *I* feel like *I*'ve really come around to thinking that we operate better as a leaner company (AEC)

Inclusive pronouns like "we," "our," and "us" are frequently used in earnings calls to create a sense of collective involvement, particularly when discussing the company's actions, goals, and achievements. This subtype of self-mentions normally contains the audience, allowing stakeholders to feel more involved in the company's journey. For instance, the inclusive pronouns in example (14) not only inform the audience of the company's goal but also invite them to perceive its future actions as part of a shared mission.

(14) *Our* strong free cash flow and balance sheet continue to put *us* in an excellent position to strengthen *our* competitiveness and capture new opportunities. (CEC)

References to the company, including specific names

like "Google" and general terms like "the company," are not just tools for simplifying the communication of actions and decisions, but also powerful instruments for self-serving attribution. In example (14), using "Microsoft" as the subject leads to attention on the collective efforts for a positive outcome. This type of self-mention acts as a form of internal attribution, where the company takes credit for its achievements. This reinforces the company's image as competent, innovative, and efficient, shaping stakeholder perceptions.

(15) *Microsoft* is very well positioned with the way our data architecture lays out our business model around data and how people will plan to use data with AI services. (AEC)

Secondly, companies also use attitude markers to shape the comprehensibility of corporate messages. As illustrated in the previous section, attitude markers could be used to craft the tone of corporate narratives, and the precise positive or negative attitude markers also deliberately express the speaker's evaluation and emotion, thereby manipulating stakeholder comprehensibility and perceptions. The positive marker "I feel comfortable..." in example (16) serves to reinforce the positive emotion that the ability to "drive innovation" is bound to the speaker's good psychological state, which implies the calmness of the management and fosters a sense of confidence and optimism among stakeholders.

(16) And I feel *comfortable* we'll be able to drive innovation here as we've always done. (AEC)

These markers in earnings calls could effectively achieve persuasion, harmonizing regulatory transparency with narrative control to shape stakeholder confidence and corporate identity for impression management. In corporate settings, strategic use of attitude markers could refine textual comprehensibility to enhance understanding of the company's financial performance or strategic decisions, as they help shape the perception of the company's transparency and competence.

Thirdly, the use of conceptual metaphors is another important discursive strategy for enhancing comprehensibility. By employing metaphors, companies can frame financial data, performance metrics, and strategic goals in ways that resonate with stakeholders' prior knowledge or experience, thereby simplifying complex ideas. By drawing on familiar metaphors, companies can lead their stakeholders to view financial results or strategic initiatives in a particular light, shaping their perceptions of the company's performance and future projections.

Firstly, the JOURNEY metaphor is often used by U.S. companies to frame the company's progress over time. Since the JOURNEY domain involves goal-oriented business activities, the conceptual metaphor in this domain can be summarized as BUSINESS IS A JOURNEY, where companies conduct their businesses along the journey to achieve their goals. The abstract concept of business involves the more familiar experience of getting on the road (progress), overcoming obstacles (competition and regulation), and taking actions (cooperation and innovation) to reach a destination (business success). This cognitive mechanism links the goal-oriented aspects of a journey with doing business. Example (17) emphasizes that after overcoming significant challenges, the focus shifts toward stabilizing the company and enhancing efficiency, using metaphor keywords like "removing barriers" and "speeding us up" to frame these actions as part of the journey toward business success. This demonstrates how the JOURNEY metaphor helps convey the process of overcoming challenges and making strategic moves toward achieving business goals.

(17) Now that we've gotten through the major layoffs, the rest of 2023 will be about creating stability for employees, *removing barriers* that *slow us down*, introducing new AI-powered tools to *speed us up* and so on. (AEC)

Secondly, the ORGANISM metaphor is a powerful tool for simplifying complex concepts related to company growth and development by Chinese companies. It enables stakeholders to visualize the company's operations through the lens of biological processes, making them more intuitive and relatable. Under this domain, the conceptual metaphor COMPANY IS A LIVING ORGANISM presents the company as an organism that must get bodybuilding (corporate structure) and grow strengths (capabilities), to improve its physical condition (business operations) and achieve long-term growth (business success). In the context of the ORGANISM metaphor, metaphor keywords are strategically used to reframe abstract business phenomena through a biological lens. The term "recovery" in example (18) describes the company's business situation, equating it to the process of healing or restoration in an organism. It signals the company's return to health after facing challenges, suggesting improvement in business operations, especially following setbacks or downturns.

(18) On the second question, we saw quite a broad-

based *recovery* for our game business. (CEC)

To summarize, U.S. companies tend to use first-person pronouns (e.g., I, we) to highlight individual agency and responsibility, while Chinese companies favor inclusive pronouns (e.g., we all, our, us) and corporate references (e.g., the company, [company name]) to stress collectivism and group solidarity. Moreover, U.S. companies showed a high percentage of use of positive markers to not only manage tone but also to manipulate comprehensibility so as to shape their desired image in an explicit way, reinforcing narratives of resilience, strength, and positive outlook even in the face of uncertainty. Chinese companies, by contrast, are much more modest and cautious. When delivering the corporate message. Lee's^[61] research also demonstrated that Chinese people, with a shared Confucian heritage, have moderate emotions. U.S. executives frame themselves as active agents driving business outcomes, enhancing perceptions of personal accountability and competence. In contrast, Chinese executives emphasize collective effort, portraying success as the result of teamwork and shared responsibility. This aligns with Zhuang et al.^[66], who found that Chinese CEOs prefer more detached and inanimate corporate references to project an authoritative identity, whereas Western CEOs employ more engaging references (first-person pronouns) to foster an affiliated identity. In terms of metaphor usage, U.S. companies frequently use the highly productive JOURNEY metaphor to frame business challenges and strategies as dynamic and forward-moving processes. By portraying corporate success as a journey led by capable individuals or teams, U.S. companies emphasize their autonomy and control over business outcomes. This is consistent with the prior research^[34], which found that U.S. corporate discourse often frames business as an active, goal-oriented process. Chinese companies favored the ORGANISM metaphor, which portrays the company as a living entity that thrives through resilience, adaptability, and internal harmony. By emphasizing the company's ability to evolve and sustain itself, corporate success is framed as the result of collective effort, gradual development, and structural integrity rather than individual leadership.

5. Conclusions

This study explored the discursive strategies employed by U.S. and Chinese companies in their quarterly earnings

calls, focusing on how they manipulate tone and comprehensibility to shape stakeholder perceptions and maintain positive relationships. The major findings of this research can be summarized as follows: Firstly, in terms of metadiscourse, U.S. companies show greater usage of hedges and attitude markers, while Chinese companies employ more boosters. As for conceptual metaphors, U.S. companies prefer to use the JOURNEY metaphor, while CEC prioritize the ORGANISM metaphor. Secondly, both U.S. and Chinese companies strategically utilize a variety of discursive techniques, such as hedges, boosters, and attitude markers, to influence the tone of their messages, control how information is presented, and shape stakeholder perceptions. On the other hand, self-mentions, attitude markers, and conceptual metaphors contribute to the manipulation of comprehensibility.

While this study provides valuable insights into the impression management strategies of U.S. and Chinese companies, there are several limitations of the present research. Firstly, there is a limited scope of research data. The study only focuses on a limited subset of U.S. and Chinese companies within the internet technology sector. In addition, as formal events with a specific agenda, the earnings calls may not represent the full range of corporate communication practices, especially in more informal or internal settings. Secondly, another limitation lies in the use of English as a lingua franca by Chinese corporations during earnings calls. As non-native speakers, Chinese executives may occasionally produce expressions influenced by Chinese linguistic norms, which may affect clarity, tone, or rhetorical effect. These language features introduce an additional variable that may influence impression management independently of cultural strategy. Thirdly, while this study provides a structured analysis of impression management strategies through the lens of concealment and attribution, its scope is inherently constrained by the breadth of discursive strategies examined. The research prioritizes linguistic devices explicitly mapped to the theoretical framework (i.e., interactional metadiscourse, conceptual metaphors) but pays little attention to other discursive tactics prevalent in corporate communication. Finally, this framework treats concealment (tone) and attribution (comprehensibility) as discrete categories for a better understanding of how impression management is achieved, respectively, through these lenses, yet in practice, strategies often overlap

dynamically. The purposes, patterns, and effects of using multiple discursive strategies together are less studied. To address the limitations identified in this study and deepen the understanding of cross-cultural impression management, future research could expand the scope of the research data in terms of industries, temporal diversification, and multisource corpora. Moreover, future research could investigate how linguistic proficiency, second-language identity, and pragmatic accommodation affect impression management strategies in international corporate discourse. Thirdly, future researchers could incorporate advanced tools like sentiment analysis and machine learning algorithms to track more nuanced variations in discursive strategies and their effects on audience perception. Finally, researchers could further delve into the dynamic interaction of concealment and attribution through an integrated coding framework.

In conclusion, this research sheds light on the strategic role of language in corporate impression management, demonstrating that tone and comprehensibility are not just matters of effective communication but also reflections of broader cultural values. By comparing the approaches of U.S. and Chinese companies, this study highlights how language, sociocultural factors, and business strategies intersect to shape public perception and stakeholder relations.

Author Contributions

L.L. contributed to conceptualization, methodology, and supervision. N.L. was responsible for data collection, validation, and drafting the manuscript. Both authors participated in reviewing and editing the manuscript and approved the final version

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The authors declare no conflict of interest.

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