

Managing Impression: A Comparative Appraisal Study of Attitude in CSR Reports of Lenovo and Intel (2024)

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This article employs the Attitude System of Appraisal Theory and the framework of impression management to conduct a comparative analysis of the corporate social responsibility (CSR) reports from Lenovo and Intel (2024). The objective is to examine how each company strategically manages its corporate impression using evaluative language. The study finds that Lenovo primarily uses satisfaction, normality, and valuation resources to project an impression of being a confident, socially responsible organization. In contrast, Intel uses security, capacity, and composition resources to build an impression of being a professional, authoritative entity. The findings demonstrate how different attitudinal resources can be strategically employed in impression management within public reports, offering valuable insights into the role of language in shaping corporate identities.

Keywords: impression management, attitude of appraisal, corporate social report, comparative study

Introduction

Corporate social responsibility (CSR) reports are a key communication tool designed to address information asymmetry between companies and their stakeholders. Through these reports, companies disclose their commitments and actions to enhance transparency and build trust with stakeholders. As the global business environment becomes increasingly complex, companies face growing pressure to account for the social and environmental impacts of their operations. Consequently, CSR reports are gaining importance in communication between companies and their stakeholders.

Previous research on CSR reporting has largely concentrated on content themes (Feng, Lu, Liu, & Yu, 2025) and genre structures (Lin, 2020), while lexical-level analysis remains relatively underexplored (Fuoli, 2018; Hu, Zhao, & Lu, 2024). The Appraisal Theory, developed by Martin and White (2005), situated within Systemic Functional Linguistics, offers a powerful framework for analyzing the interpersonal function of language, particularly through its Attitude System. Fuoli (2012) also advocated for examining the interpersonal dimension of CSR discourse to better understand how companies manage their impressions through language.

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Building on this theoretical foundation, the present study investigates the interpersonal meaning of CSR discourse by focusing on attitude resources used in the reports of two multinationals. Specifically, it examines and compares how Lenovo (a Chinese company) and Intel (a U.S.-based company) use evaluative language to express and manage their impressions in their 2024 CSR reports. These two companies are in the technology industry; their global scale and influence make them ideal for cross-cultural comparison.

This research addresses the following two questions:

1. What are the distribution patterns of attitude resources in the CSR reports of Lenovo and Intel?
2. How do Lenovo and Intel manage their impressions through their use of evaluative language in CSR reporting?

In this study, appraisal is treated as an interpersonal framework that links linguistic evaluation to impression management. Through the use of attitudinal resources (including affect, judgment, and appreciation), companies express emotions, assign value, and evaluate capability or morality. These linguistic choices shape how companies position themselves and others in discourse, thereby constructing and negotiating desired corporate impressions, whether intentionally or unintentionally.

Theoretical Framework: The Attitude System of Appraisal Theory and Impression Management

This study adopts Appraisal Theory (Martin & White, 2005), situated within the interpersonal metafunction of Systemic Functional Linguistics (Halliday & Matthiessen, 2004), to analyze how Lenovo and Intel manage their impressions in their CSR reports. Impression Management Theory, as articulated by Goffman (1959), explains how individuals and organizations strategically control the image they project to others through communicative acts. Appraisal Theory, in turn, provides the linguistic framework for this process, offering systematic resources for evaluating emotions, judgments, and values.

The three subsystems of attitude, namely, affect, judgment, and appreciation, serve as the linguistic mechanisms through which impression management is enacted. Affect resources humanize the corporation by expressing emotional alignment with stakeholders. Judgment resources build credibility by evaluating moral and professional qualities. Appreciation resources establish legitimacy by assessing corporate values and structures. These linguistic strategies, drawn from Appraisal Theory, are used by organizations to manage how they are perceived by stakeholders, which operationalizes Goffman's theory at the discourse level. By analyzing these strategies, Appraisal Theory enables a discourse-level understanding of how companies construct and negotiate desirable public impressions in CSR discourse, reflecting the strategic image-building central to Goffman's concept of impression management (see Figure 1).

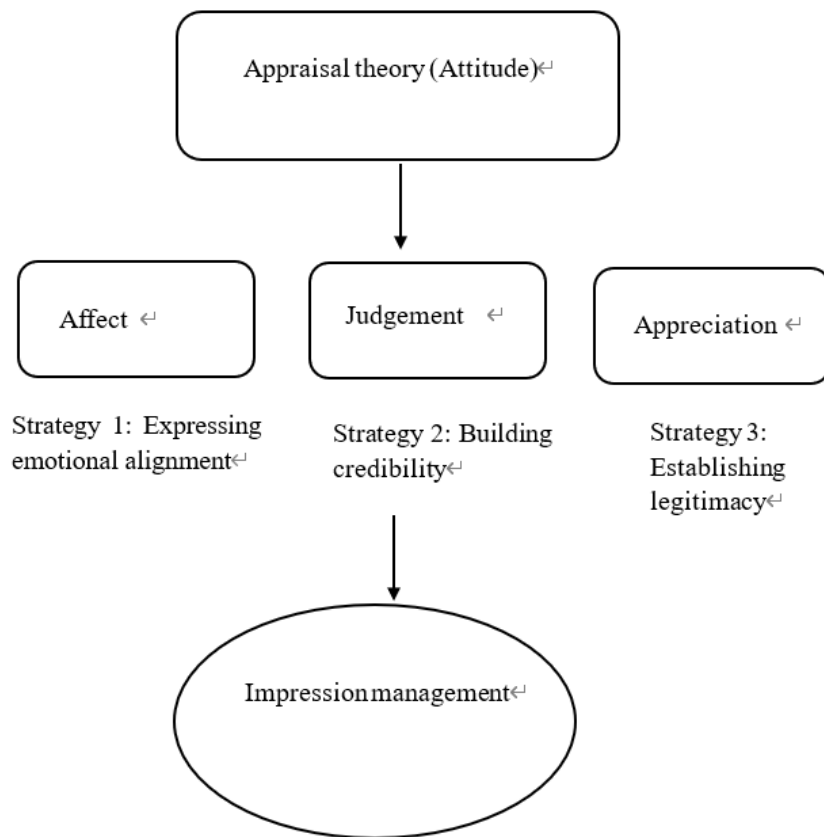


Figure 1. A combined theoretical framework.

Data

This study analyzes the 2024 CSR reports of Lenovo and Intel, published on their official websites. Both companies operate in the same industry, appear on the Fortune Global 500 (2024) list and have worldwide operations, indicating their status as highly globalized multinationals. Both reports adopt the Global Reporting Initiative (GRI) standards and have been verified by independent third-party agencies, ensuring the reliability and comparability of the data. Only the English-language versions are examined to maintain consistency within an international business discourse context.

The focus of this research is on the interpersonal dimension of discourse, where attitudinal language serves to manage corporate impression. While CSR report themes may vary across years or industries, their interpersonal resources tend to remain stable as part of genre conventions. Therefore, selecting reports from the same year and industry provides a controlled basis for cross-cultural comparison of impression management strategies (see Table 1).

Table 1

Data Profile

Reporting companies	Genre standard	Content word ratio (%)	Total words
Lenovo	GRI G4	64.54	55,467 words
Intel	GRI G4	62.09	76,981 words

Following a principle of controlled comparison, this study minimizes external variation to isolate the linguistic mechanisms through which each company manages its public impression. All data were manually coded by the author, with the unit of analysis being individual words or word phrases.

Results

Statistics indicate a significant difference in the two companies' use of attitude resources. The table reveals both similarities and differences in how Lenovo and Intel employ attitude resources in their 2024 CSR reports (see Table 2). Both companies primarily rely on judgement and appreciation, while affect resources are relatively infrequent. This shared pattern may be attributed to the formal, public register of CSR reporting, where overt emotional language is often avoided due to its personal and informal tone, which may be perceived as inappropriate for institutional communication.

Table 2

Distribution of Attitude Resources in Lenovo and Intel's Reports

Type	Lenovo			Intel		
	No.	%	ratio	No.	%	ratio
Affect	23	0.41	1.25	75	0.97	2.64
Judgement	739	13.33	40.18	1,433	18.62	50.42
Appreciation	1,078	19.44	58.57	1,333	17.31	46.94
Total	1,840	33.18	100	2,841	36.90	100

Notes. $\chi^2 = 65.75$, $df = 2$, $p < 0.001$.

However, there also are notable differences. Intel uses more judgment resources to show its professional competence and authority. Lenovo, on the other hand, uses more appreciation resources to stress the social value and importance of its actions. Furthermore, although both companies use affect very rarely, Intel adopts emotional expressions more frequently than Lenovo, possibly to humanize its narrative or connect with stakeholders on a relational level.

Finally, because attitude resources can be either positive or negative, an additional layer of comparison involves their polarity. Polarity-based analysis offers further insight into the evaluative strategies each company adopts in shaping their institutional impression. The following figure on the distribution of attitude resources based on polarity types will illustrate more differences.

Table 3

Appraisal Proportion Distribution of Polarity Properties

	Affect		Judgement		Appreciation	
	+	-	+	-	+	-
Lenovo	1.25	0	39.42	0.76	51.93	6.64
Intel	2.64	0	50.08	0.35	42.4	4.54

Figures compare the percentage distribution of attitude resources in the two CSR reports. Lenovo places the greatest emphasis on appreciation+ (51.93%), highlighting the positive value of its actions, followed by judgment+ (39.42%), with minimal use of affect. Intel, by contrast, relies most on judgment+ (50.08%), reflecting

a stronger focus on evaluating capability and performance, while appreciation+ (42.4%) is also prominent (see Table 3). Both companies make very limited use of negative attitude resources, indicating a shared tendency to construct a positive corporate impression. Given their marginal presence, the following analysis focuses exclusively on positive attitude resources. Unless otherwise specified, all attitudinal resources mentioned in the following study refer to positive ones (see Table 4).

Table 4

Positive Attitude Distribution Patterns in Lenovo's and Intel's report

	Affect	Judgment	Appreciation	Total
Lenovo	23	725	957	1,705
Intel	75	1,424	1,205	2,704
Total	98	2,149	2,162	4,409

Chi-square test shows that there is a highly significant difference in the distribution of positive attitude resources between Lenovo and Intel ($\chi^2 = 60.57$, $df = 2$, $p < 0.001$). Further study will focus on each subtype and intend to find out more differences of patterns between the two companies.

Table 5

*Distribution Patterns of Affect Resources**

Type	Lenovo		Intel	
	No.	Ratio	No.	Ratio
Affect	23	100%	75	100%
Dis/inclination	1	4.35%	3	4.00%
Un/happiness	2	13.04%	7	9.33%
In/security	6	39.13%	54	72.00%
Dis/satisfaction	14	60.87%	11	14.67%

Note. *Excluded from per-thousand-word statistics due to insignificance.

Statistics reveal that the Lenovo report contains fewer affect-related expressions overall, with dis/satisfaction resources being the most prominent. In contrast, the Intel report includes a higher number of affect-related expressions, with in/security resources appearing most frequently (see Table 5).

In Lenovo's report, the term *proud* is used repeatedly to express satisfaction with the company's achievements (Example 1). This reliance on *proud* reflects the generally positive and promotional tone typical of CSR reports. By using the positive satisfaction, the company is establishing empathy and emotional bond with their interlocutors.

In Lenovo's report, the term *proud* belongs to positive satisfaction, showing how the company constructs an emotional bond with stakeholders. By expressing pride in achievements related to sustainability, global citizenship, and diversity, Lenovo projects a sense of shared accomplishment, inviting readers to identify with its values and progress. This emotional stance transforms self-promotion into relational alignment, softening the corporate tone and fostering trust and empathy. Through this consistent expression of satisfaction, Lenovo manages its public impression as confident yet sincere, strengthening stakeholder connection and reinforcing a sense of collective optimism.

(1) We are proud to be on-track for our 2030 emissions reductions goals, after announcing our commitment to reach net-zero emissions by 2050 in alignment to the Science Based Targets Initiative's Net-Zero Standard. (Lenovo, 2024)

(2) The Company is exceedingly proud to be a truly global citizen. Its diverse team of people facilitates greater collaboration across borders, so its employees are exposed to the best practices in every business sector. (Lenovo, 2024)

(3) The Company is proud of the progress that has been made over the past couple of years. However, it is not resting on past results but is striving to provide a greater level of support to small and diverse businesses. (Lenovo, 2024)

In Intel's report, the in/security affect is often conveyed through the verb *believe*, reflecting self-assurance and confidence in the ability to navigate market conditions, as demonstrated in the following examples:

(4) We believe much of the essential work ahead starts with Intel. (Intel, 2024)

(5) We believe that diversity and inclusion are instrumental in driving innovation and delivering strong business growth. (Intel, 2024)

(6) We continue to collaborate with academic organizations across the world to conduct research in key areas where we believe we can have the greatest impact: privacy, security, human/AI collaboration, trust, AI sustainability, explainability, and transparency. (Intel, 2024)

In Intel's CSR report, the verb *believe* functions as an essential affect resource within the in/security category, reflecting confidence and assurance, and thus enacting an emotional assurance strategy. Through repeated use of *believe*, Intel constructs a discourse of conviction and collective certainty, projecting confidence in its vision and leadership. In Example (4), *believe* transforms an opinion into a declaration of trust in the company's key role, positioning Intel as a driving force in industry progress. In Example (5), *believe* encodes ethical conviction, linking innovation with diversity and inclusion, thereby aligning corporate impression with shared social values. Example (6) extends this confidence to the company's global collaborations, reinforcing its impression as authoritative and forward-looking. Through this emotional assurance strategy, Intel manages its corporate impression as visionary, competent, and trustworthy.

Table 6

Distribution Patterns of Judgement Resources

	Lenovo			Intel		
	No.	‰	Ratio	No.	‰	Ratio
Judgement	725	13.07	100%	1,424	18.50	100%
Social esteem	482	8.69	66.45	1,077	13.99	75.65
Normality	208	3.75	28.61	331	4.30	23.24
Capacity	171	3.08	23.43	483	6.27	33.90
Tenacity	103	1.86	14.19	263	3.42	18.51
Social sanction	243	4.38	33.56	347	4.51	24.35
Veracity	39	0.70	5.41	45	0.57	3.13
Propriety	204	3.68	27.71	302	3.94	21.24

Table 6 shows that both corporate reports exhibit similar overall patterns in their use of judgment resources: Social esteem is the major category for self-evaluation, while social sanction appears infrequently. This pattern may reflect the struggle of promotional purposes and informational purpose of CSR reporting. Social sanction, which includes propriety (emphasizing the appropriateness and legitimacy of actions) and veracity (stressing truthfulness toward stakeholders), is less prominent in both reports.

Despite this overall similarity, key differences emerge at a more detailed level. Lenovo mainly employs normality within social esteem, emphasizing cooperation and conformity to social expectations. In contrast, Intel focuses on capacity, highlighting the company's proactivity, competence, and leadership. These tendencies are evident in the most frequently used self-judgment resources in each report: Lenovo stresses its adherence to norms, while Intel emphasizes its expertise and professional quality to persuade stakeholders.

In summary, while both companies primarily use social esteem for self-appraisal, Lenovo highlights normality to project reliability and conformity, whereas Intel prioritizes capacity to show its competence and leadership.

(7) Aligning with the United Nations Sustainable Development Goals. (Lenovo, 2024)

(8) As an active participant of the UN Global Compact, Lenovo 360 Circle is also consistently promoting the initiative's solutions amongst the members of the community while supporting the SDG 17: partnerships for the goals. (Lenovo, 2024)

In the above two examples, Lenovo employs judgment resources of normality to build corporate credibility and show alignment with global norms. In Example (7), the expression "*Aligning with the United Nations Sustainable Development Goals*" signals conformity with internationally recognized standards, projecting Lenovo as a company that operates within legitimate and accepted frameworks. This serves as a linguistic strategy for establishing credibility through normative alignment, showing that Lenovo's actions are consistent with global expectations. In Example (8), *supporting* further reinforces the corporate alignment with international expectations by depicting Lenovo as an active contributor to collective sustainability efforts under the UN Global Compact framework.

Through this consistent use of normality resources, Lenovo manages its corporate impression as a reliable, cooperative, and ethically responsible global actor, strengthening its reputation for legitimacy, trustworthiness, and moral accountability in international CSR discourse.

In contrast, the Intel report most frequently uses social esteem resources, particularly capacity, emphasizing the company's efforts to impress stakeholders through the promotion of its capabilities (see Examples 9-11).

(9) We are an industry leader and a catalyst for technology innovation and products that revolutionize the way we live. (Intel, 2024)

(10) We deploy rigorous quality controls and traceability practices in our supply chain. (Intel, 2024)

(11) Our engineers are optimizing energy efficiency and computing performance at the silicon level. (Intel, 2023)

In the above three examples, Intel employs judgment resources of capacity to build corporate credibility through the portrayal of professional competence and technical mastery. In Example (9), phrases, such as *industry leader* and *catalyst* for technology innovation emphasize exceptional capability and leadership, establishing Intel

as a leader in technological advancement. In Example (10), the verb *deploy* reflects proactive control and operational rigor, reinforcing Intel's credibility as a company that manages its processes with precision and expertise. Similarly, in Example (11), *optimize* conveys continuous improvement and determination to achieve superior performance. Through this capacity-based credibility building strategy, Intel manages its corporate impression as a competent and trustworthy technological leader, projecting confidence, reliability, and excellence within the international CSR discourse.

In addition to differences in affect and judgment resources in the two corporate reports, there are also notable variations in the use of appreciation. Table 7 below provides further details.

Table 7

Distribution Patterns of Appreciation Resources

	Lenovo			Intel		
	No.	%	Ratio	No.	%	Ratio
Appreciation	957	17.26	100%	1,205	15.65	100%
Reaction	123	2.22	12.83%	212	2.75	17.56%
Composition	175	3.16	18.23%	554	7.19	45.95%
Valuation	659	11.88	68.94%	439	5.72	36.49%

As shown in Table 7 above, valuation accounts for most appreciation resources in Lenovo's report. In contrast, Intel uses composition most frequently. In terms of how appreciation is employed, Lenovo tends to favor valuation, praising the social value of its products or business practices (see Examples 12 and 13). Intel, on the other hand, is more inclined to use composition, focusing on the structural features of its products or services (see Examples 14 and 15).

(12) The Company identifies ESG-related material topics through a process that includes a range of inputs which align with its significant environmental, social, and governance impacts. (Lenovo, 2024)

(13) With this ability to empower and influence positive change, arises a profound duty to develop, deploy, and use AI responsibly. (Lenovo, 2024)

In these examples, Lenovo employs appreciation resources of valuation to establish legitimacy by appraising social values of action. In Example (12), the phrase "*significant environmental, social, and governance impacts*" carries a positive valuation that frames Lenovo's actions as socially meaningful and aligned with ESG priorities. This evaluative stance demonstrates legitimacy through conformity to moral and institutional expectations, signaling that the company's operations are both impactful and accountable. In Example (13), the positive valuation in "*empower and influence positive change and a profound duty*" further reinforces Lenovo's moral positioning by depicting its use of AI as guided by ethical awareness and social responsibility. Through this legitimacy establishing strategy, Lenovo manages its corporate impression as a morally conscious, socially responsible, and ethically legitimate enterprise, aligning its technological innovation with global sustainability and governance standards.

(14) We continued to advance our integrated reporting strategy to include environmental, social, and governance information in our 2023 Annual Report on Form 10-K and 2024 Proxy Statement... (Intel, 2024)

(15) Together, we seek to create more diverse, equitable and inclusive outcomes in our workplace, in the communities in which we operate, in the semiconductor industry, and across society at large. (Intel, 2024)

In these examples, Intel employs appreciation resources of composition to establish legitimacy by appraising organizational integration and structural coherence. In Example (14), the phrase “*integrated reporting strategy*” positively evaluates the company’s ability to combine environmental, social, and governance dimensions within a unified framework, projecting systematic organization and transparency.

This composition-based appraisal signals structural soundness and responsible governance, thereby reinforcing Intel’s legitimacy as a well-managed and accountable corporation. In Example (15), “*diverse, equitable, and inclusive outcomes*” reflect a positive evaluation of social composition, depicting Intel’s initiatives as harmoniously balanced and socially cohesive. Through this legitimacy establishing strategy, Intel manages its corporate impression as an inclusive, and structurally coherent organization, one that integrates social responsibility into its operational and ethical framework.

Discussion

In terms of affect, Lenovo is more likely to use dis/satisfaction resources to construct a self-confident and value-aligned corporate image, often expressing pride in its social commitments and achievements. In contrast, Intel tends to employ in/security resources to project a professional and authoritative identity, emphasizing its expertise in risk management and its deep understanding of market complexities. Regarding judgment, Lenovo frequently draws on normality resources to align itself with professional and industry traditions, portraying itself as a responsible actor that conforms to global norms. Conversely, Intel relies more on capacity resources to highlight its professional expertise, positioning itself as a competent and qualified industry leader capable of delivering value. In terms of appreciation, Lenovo favors valuation resources to emphasize the social significance and broader impact of its CSR activities on society and communities. Intel, on the other hand, is more inclined to use composition resources, appreciating the structure, complexity, and integrated design of its products, services, and operational systems.

The attitudinal differences observed between Lenovo and Intel are partly influenced by the different business environments and strategic communication priorities of the two companies. While it is useful to acknowledge cultural contexts, such as the collectivist values in China and individualist tendencies in the U.S. (Hofstede, 1992), it is important to note that these cultural orientations do not determine corporate language behavior by themselves but rather interact with corporate goals and audience expectations.

Lenovo’s use of dis/satisfaction affect aligns with the company’s emphasis on social responsibility and collective success, reflecting a broader corporate strategy rather than being strictly rooted in cultural norms. While China’s collectivist culture values group harmony and long-term orientation (Hofstede, 1992), Lenovo’s focus on group goals and collaborative action is also a strategic effort to appeal to international stakeholders who increasingly value corporate social responsibility and sustainability. The use of normality resources, referring to institutional legitimacy and adherence to international norms, aligns with the company’s efforts to position itself as a responsible global actor, catering to both domestic and international stakeholders.

On the other hand, Intel's communication, which stresses technical expertise, self-reliance, and problem-solving, reflects a more explicit, performance-driven impression. While individualism is often associated with U.S. business practices (Hofstede, 1992), Intel's emphasis on innovation and operational efficiency is more a reflection of its corporate image than a simple cultural trait. The frequent use of security affect and capacity judgment highlights the company's competence and risk management capabilities, aligning with global trends in high-tech industries that prioritize data-driven decision-making and expertise. Moreover, Intel's direct and explicit communication can be seen as a strategic choice, aiming to present a clear, authoritative position in the competitive technology market.

In conclusion, while cultural differences between Lenovo and Intel may influence some aspects of their communication, discourse strategies and corporate priorities play a more significant role in shaping the tone and content of their CSR reports. The companies use language strategically to show their place in the global market. They create messages that connect with their stakeholders instead of simply following cultural stereotypes.

Conclusion

This study conducted a comparative analysis of the attitudinal language in the CSR reports of two multinationals, Lenovo from China and Intel from the United States, using Appraisal Theory and Impression Management Theory. Focusing on the Attitude System, the research explored how each company manages its institutional impression through evaluative language.

The findings show that Lenovo primarily emphasizes its moral responsibility, alignment with global norms, and collective values, managing its impression as a cooperative, socially responsible entity with relatively lower discursive assertiveness. In contrast, Intel highlights its technological expertise, professional capacity, discursive assertiveness and proactive stance, thereby managing its impression as a dynamic, competitive, and innovation-driven corporation. These differences show that the two companies have different communication goals and business environments. They are also shaped by the broader cultural styles of Chinese and American business communication.

The study contributes to Impression Management Theory by proposing three key strategies for managing impressions in corporate discourse: (a) expressing emotional bonds through articulating affect, (b) building credibility through judging capacity and normality, and (c) establishing legitimacy by appraising corporate composition and values.

Given the limited scope of the sample, future research should expand the database to include more industries and companies so that findings of this study can be made more generalizable across different corporate and cultural contexts.

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