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# **Decoding CSR reporting on poverty alleviation in China: a symbolic power perspective**

## **Abstract**

**Purpose:** This study uses CSR reporting focused on poverty alleviation in China as a case to demonstrate a unique interplay between the state and private enterprises. It illustrates how CSR reporting has influenced both the mechanisms and outcomes of their interactive relationship, contributing to the construction of symbolic power.

**Design/methodology/approach:** Drawing on Bourdieu's theory of symbolic power, this study explores how symbolic power has been constructed and reinforced between the state and private enterprises. It highlights the unique role of CSR reporting in facilitating an alignment between private enterprises objectives and state goals, ultimately reinforcing symbolic and social order. The empirical materials examined are the CSR reports prepared by the top 20 private enterprises in China from 2017 to 2022.

**Findings:** Major private business enterprises in China actively engage with the state's objectives on poverty alleviation as reflected through their CSR reporting practices. This engagement is evidenced by shifts in keywords, dominant language, and reporting structure, which closely align with the state's stance on the issue. As a result, these enterprises receive heightened public recognition, which in turn helps reinforce the symbolic power and its influence on corporate behaviour.

**Originality/Value:** This paper contributes to the CSR accounting literature by revealing a strategic role of CSR reporting that extends beyond conventional compliance levels commonly observed in Western liberal democratic societies. It serves as a function that facilitates interaction between the state and private enterprises in a symbolic power relationship, where both parties mutually benefit from the alignment of interests in poverty alleviation and social positioning

**Keywords:** poverty alleviation, China, CSR reporting, symbolic power

# **Decoding CSR reporting on poverty alleviation in China: a symbolic power perspective**

## **1. Introduction**

Poverty is one of the most urgent and challenging issues in developing countries (World Vision, 2024). Recognizing its importance, the United Nations (UN) prioritized ending poverty as the first Sustainability Development Goal (SDG) with an aim of eradicating poverty by 2030. Enterprises are increasingly expected to align their activities with these global goals, including SDG1 No Poverty. However, research on business efforts to address poverty is limited. Existing literature on poverty mainly focuses on the effective contributions of multinational enterprises in emerging economies such as India (Wuttke and Vilks, 2014), Nigeria (Amadi and Abdulah, 2012; Renouard and Lado, 2012; Okapara and Wynn, 2012), Africa (Kolk and Lenfant, 2010), Bangladesh (Belal and Cooper, 2011), and Brazil (Griesse, 2007). These studies consistently find that poverty alleviation efforts are often poorly implemented. While multinational enterprises may contribute to poverty alleviation, these efforts are frequently driven by strategic business interests, such as improving brand image or gaining access to new markets, rather than a genuine commitment to social development (Belal and Cooper, 2011; Kolk and Lenfant, 2010).

As the world's largest developing country, China plays an important role in global poverty alleviation efforts. According to the World Bank (2022), nearly 770 million people in China have surpassed the international poverty line of \$1.90 per day, contributing to about three-quarters of the global reduction in extreme poverty over the past four decades. President Xi Jinping (Xi hereafter) has made poverty alleviation a central priority under his leadership since 2012. On November 29, 2015, the Chinese central government set goal to lift rural populations out of poverty by 2020, signalling an official commitment to eradicate poverty. To achieve this objective, the Chinese state initiated a nationwide poverty alleviation campaign aimed at mobilizing diverse sectors of society, including government officials and enterprises, to actively contribute to this effort (Huang et al., 2022).

While many previous studies on other emerging economies have found that businesses are less engaged in addressing the poverty issue, this is often attributed to weak state power making it difficult for enterprises to address such issues effectively without state support (Chowdhury and Bhuiya, 2004; Belal and Cooper, 2011). However, China presents a contrast to other emerging economies in this respect: since 2005, the Chinese government and its agencies have introduced a set of recommendations, policies and regulations to guide CSR practices and reporting (Zhao, 2012); and during the poverty alleviation process, Chinese private enterprises have played a significant role. The Hurun Research Institute's (Sina, 2020b) China Corporate Social Responsibility White Paper highlights the growing engagement of enterprises in general in targeting poverty alleviation, with private enterprises emerging as a key force (Sina, 2020b). By the end of December 2020, 127,000 private enterprises had participated in the poverty alleviation initiative, providing assistance to 139,100 villages, with

industrial investments totalling 110.59 billion yuan<sup>1</sup> and charitable contributions amounting to 16.864 billion yuan<sup>2</sup> (ACFIC, 2021). This demonstrates the unique role of the Chinese government in leveraging private enterprise to achieve significant social objectives.

In China, a complex network of political and economic interests places the private sector under both explicit and implicit controls exerted by the central government. According to the United States Annual Report to Congress (2021, p.214), the Chinese government has developed numerous channels (including legal, political and economic channels) to intervene in private enterprises' decision-making, aiming to direct private enterprises toward advancing the Communist Party's priorities. In particular, the Chinese government increasingly uses economic policy to guide commercial behaviour. Through introducing policy incentives such as subsidies, grants and tax breaks, as well as corporate monitoring mechanisms, the Chinese government aims to guide companies toward fulfilling the Chinese government's objectives (USCC, 2021). This distinctive nature of private enterprise in China provides a unique context for the present study. Within this state-driven framework, enterprises retain considerable discretion in using CSR to manage their relationship with the government, including addressing poverty-related issues. The strategic use of CSR reporting to navigate these relationships thus forms a critical focus of this paper. However, this unique relation between the state and private enterprises in the strategic use of CSR reporting has received limited attention in CSR-related accounting literature which remains centered on economic concerns (e.g. Tian et al., 2011; Kao et al., 2018).

This study, therefore, analyses the CSR reports of the top 20 private enterprises from 2017 to 2022. Drawing on Bourdieu's theory of symbolic power, the study aims to explore the process of state symbolic power, from the state government's initial consensus-building on poverty alleviation to private enterprises' strategic use of CSR reporting. The findings suggest that CSR is not merely a tool for public relations but also a strategic mechanism for engaging with the state, of particular significance in a context such as China where political and economic spheres are deeply intertwined. This dynamic underscores the role of private enterprises in aligning with state objective, ultimately reinforcing the state's symbolic power and contributing to the maintenance of social order.

This paper contributes to the CSR literature by examining how the specific socio-political environment in China influences corporate responsibilities and strategies in private enterprises, and how accounting practices, particularly CSR reporting, facilitate such a relationship between private enterprises and a commonly perceived, social welfare responsibility. Previous research has explored how the Chinese government influences the actions of the private sector through both direct and indirect mechanisms including control over trade associations and the frequent establishment of Party branches within private enterprises to advance political and governance objectives (Situ et al., 2021). Furthermore, CSR practices are often used by private enterprises as political capital to strength the connection with the state (e.g. Li et al., 2022; Chen and Chao., 2016). The present research builds on previous studies by showing a more subtle and pervasive form of domination that

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<sup>1</sup> 110.59 billion yuan is approximately 17.15 billion US dollars.

<sup>2</sup> 16.864 billion yuan is approximately 2.61 billion US dollars.

works through cultural and symbolic means to establish and maintain social hierarchies and norms. In this context, symbolic power manifests in the relationship between CSR activities in private enterprises and the governance strategies of the ruling party in China, resulting in a form of symbiosis between dominant actors and those within the dominated group.

The remainder of the paper is structured as follows. Firstly, previous literature concerning poverty alleviation and its related accounting practices is explored in Section 2. This is followed in Section 3 by the theoretical framework: Bourdieu's symbolic power, especially the notion of vision of division. The research design of the study is presented in Section 4. The analysis and results are reported in Section 5; followed in Section 6 by the discussion and conclusion.

## **2. Literature Review**

Previous studies have attempted to understand the motivations behind Chinese enterprises' preparation of CSR reports, often using Western frameworks that emphasize stakeholder engagement, typically identifying stakeholders such as customers, suppliers, foreign investors, the government, competitors, and the media (Choi et al., 2019; Xun, 2013; Tang and Tang, 2012; Huang and Wang, 2022; Wang et al., 2016). While many conclude that the government is a key driver of CSR reporting in China (Li et al., 2016; Xun, 2013), they frequently rely on archival data and fail to capture the nuanced and direct influence of the state on CSR reporting. In China, the government has profound influence on businesses, shaping corporate priorities and strategies including CSR reporting (Tilt, 2018). This state-business relation is deeply rooted in China's historical and political context. Since the establishment of the People's Republic of China in 1949, state-owned enterprises (SOEs) have played a central role in economic development, with the Communist party maintaining direct control (Guardian, 2019). Zhao and Patten (2016) highlight the pressure government agencies place on SOE managers to produce CSR reports. In recent years, as private enterprise has developed, the Party has worked to strength its influence in this sector as well. As the Guardian (2019) notes, Xi has "dramatically strengthened the Party's role in both government and private businesses". This creates a unique opportunity for the present study to examine the state's influence on private enterprises' CSR reporting, a critical area significantly absent in existing literature.

International organisations including the UN and the World Bank have enthusiastically promoted CSR, expecting the private sector to contribute to poverty alleviation (Newell and Frynas, 2007; Okpara and Wynn, 2012; Merino and Valor, 2011). However, poverty reduction remains inadequately addressed in enterprises' CSR initiatives, including in their CSR reporting. A limited number of studies use publicly available documents such as CSR reports, sustainability reports and corporate websites to assess the contributions of multinational corporations (MNCs) towards poverty alleviation in developing countries. These studies consistently reveal that MNCs are less favourable to prioritising poverty alleviation in their CSR initiatives (Blowfield and Frynas, 2005; Merino and Valor, 2011). For instance, Valor (2012) finds that the energy industry tends to focus on issues with a direct impact on reputation, such as the environment, health and human rights, rather than poverty alleviation. Similarly, Nestle's financial support is found not to be particularly poverty-oriented, with high-income countries accounting for about one-third of its overall financial aid while low-income

countries receive the lowest share, highlighting the strong link between commercial benefit and financial aid (Metzger et al., 2010).

Some studies conducting content analysis of enterprises' reports place emphasis on poverty alleviation as a reported CSR category. For example, Subramaniam et al. (2021) find that the SDGs related to poverty, SDG1 (No poverty) and SDG2 (Zero Hunger), are the least reported by the top 150 Australian publicly listed enterprises. Studies on developing countries reveal similar findings; for example, after reviewing CSR strategies and frameworks on poverty alleviation, Wuttke and Vilks (2014) report that only two out of 10 construction enterprises in India demonstrated commendable CSR practice or exceeded expectations. Similarly, Botchway (2018) finds that only one out of 10 sampled enterprises in Ghana addressed poverty. Belal and Cooper (2011) note that only one out of 23 enterprises in Bangladesh reported on poverty alleviation. Jabbour et al. (2012) go further, concluding that no CSR practices directly contribute to poverty alleviation in Brazil. Overall, poverty-related disclosures in CSR reporting are scarce. Key reasons include a lack of resources, the absence of legal requirements, limited knowledge or awareness, fear of bad publicity (Belal and Cooper, 2011), and ethical dilemmas in balancing broader social responsibilities with poverty alleviation efforts (Kolk and Lenfant, 2010). These findings contrast with the fact that Chinese private enterprises are major contributors to addressing poverty. China thus provides an important context for our study, enabling us to explore what makes the difference for CSR in China.

Scholars argue that private enterprises could tackle poverty and generate profits by developing innovative business models for the world's poorest. By collaborating with Non-Governmental Organizations (NGOs), development agencies and communities, private enterprises can create new markets and improve access to goods and services to poor people (see for example, Wilson and Wilson, 2017; Merino and Valor, 2011). When private enterprises contribute to poverty alleviation, their goals often extend beyond reducing poverty to gaining legitimacy within the communities they serve (Medina-Muñoz R D and Medina-Muñoz D R, 2020). For instance, Klerk and Oelofse (2010) emphasize that focusing on poor communities should take precedence over merely creating weakly designed CSR reporting frameworks, as it helps enterprises to build trust and earn accountability. Although there are successful cases of MNCs alleviating poverty, the role of the government remains indispensable (Amadi and Abdullah, 2012; Chowdhury and Bhuiya, 2004). As Chowdhury and Bhuiya (2004, p.371) argue, government must perform this role to their full potential (Chowdhury and Bhuiya, 2004, p.371). When the state imposes clear CSR reporting requirements, businesses are more likely to align their reporting with these mandates. Thus, poverty alleviation is an issue that government, rather than private enterprises, primarily should address (Belal and Cooper, 2011). While previous studies acknowledge the government's role in addressing poverty issue, limited studies explore how government influence business activities in this context. This study attempts to fill this gap by investigating the interaction between government initiatives and corporate poverty alleviation reporting in China.

In the Chinese context, scholars have sought to understand who contributes to poverty alleviation and how managerial behaviour links to these efforts. Xu and Ma (2022) and Chang

et al. (2021) demonstrate that CEOs who experienced poverty in their early lives are more likely to make philanthropic donations or engage in poverty alleviation campaigns. This evidence suggests that managers with a background of poverty tend to exhibit more ethical behaviour and greater empathy for the poor. Furthermore, participation in the Targeted Poverty Alleviation project (精准扶贫)<sup>3</sup> has been shown to mitigate managerial misconduct (He et al., 2024). Another stream of research examines how participation in poverty alleviation campaigns impacts enterprises' financial performance such as market value (Huang et al., 2022) and cost of capital (Yi et al., 2020). However, these studies commonly rely on archival databases and often neglect a detailed examination of enterprises' CSR reports. This lack of focus results in a missed opportunity to gain deeper insights into corporate practices and disclosures. Analysing CSR reports could reveal richer insights into enterprises' CSR activities, their commitment and strategies, and their motivation to addressing poverty issues.

To sum up, there is a notable gap in the literature on how governments use CSR reporting to influence businesses' CSR activities in the context of poverty alleviation. In particular, research from a more critical angle, on how accounting contributes to a process to gain or maintain a particular socio-political power order, is rare. These gaps in the literature motivates the present study which examines how symbolic power is expressed through the dynamics of corporate CSR adjustments and their associated institutional contexts and power disparities.

### **3. Bourdieu's symbolic power**

While studies use system-oriented theories to highlight the institutional and structural power behind the production of CSR reporting (such as Situ et al. 2020; Sorour et al. 2021; Bhuiyan et al. 2023), it is equally important to use critical theories to understand how organisations use accounting to maintain unequal power relations (Semeen and Islam, 2021). In this context, unequal power refers to the disparity in symbolic power held by the government compared to private enterprises. Bourdieu's theory of symbolic power examines the diverse and subtle ways in which power is transferred and social order is maintained over time (Ajvazi, 2022). Building on this framework, the present study applies Bourdieu's symbolic power theory to investigate the power struggle behind the changes in poverty reporting by leading Chinese private enterprises. In particular, Bourdieu's notion of 'vision of division' – the capacity of dominant groups to impose classifications and symbolic boundaries that shape how reality is perceived and organized – is used to explore the language strategy that private enterprises use to gain or maintain symbolic power.

Social space (field) is represented as a structure where agents or institutions are "endowed with different properties that are systematically linked among themselves" (Bourdieu, 1989,

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<sup>3</sup> China's leadership launched the Targeted Poverty Alleviation program in 2013 to deliver targeted aid projects to poor areas in their bid to end extreme poverty in China by 2020. The project refers to a poverty alleviation method that uses scientific and effective procedures to accurately identify, assist and manage poverty alleviation areas and poverty alleviation targets in response to different poverty-stricken areas and different conditions of poor farmers.

p.21). The adoption of a shared set of symbols creates a collective identity among groups. According to the logic of difference, differential distance is created among groups, leading to a dual structuring of the social world as a symbolic system. Objectively, this is socially structured because agents or institutes are attributed with unequal probabilities through differential characteristics<sup>4</sup>. Subjectively, it is structured this way because the perception and recognition of similarities and differences reflect the state of relations of symbolic power (Bourdieu, 1989). For example, a qualified accountant may refer to themselves as a Chartered Accountant or Certified Public Accountant to differentiate themselves from less dominant, non-qualified accountants, so attaining a higher social position within the accounting field (Ahn and Jacobs, 2019). In this vein, symbolic power is *“the power to make visible and explicit social divisions that are implicit, is political power par excellence. It is the power to make groups, to manipulate the objective structure of society”* (Bourdieu, 1989, p.23).

Doxa forms the foundation of symbolic power (Zhu et al., 2021). It represents the taken-for-granted perspective on the social structure within a field (Bourdieu, 1998). By building consensus, powerful actors transform their own interests into a commonly accepted understanding, or doxa. This process legitimizes their domination and ensures that the symbolic power they exercise “is not questioned by those subjected to it” (Zhu et al., 2021, p.3). As the common understanding of the social structure in a field, doxa shapes the naturalised practice and attitudes of the agents and institutions within fields (Deer, 2014). These naturalised practice and attitudes are often strategically used by actors to make visible the social division between themselves and the less dominant groups. For example, Wang and Ahn (2024) explore how cultural cognition influences the Chinese accounting profession and its practices. They argue that Confucian accountants share similar characteristics such as wearing Confucian attire, displaying Confucian props in their office, using Confucian phrases in their everyday conversations, presenting Confucian-themed business cards, and constructing and maintaining *guanxi* with government officials and clients. Through these practices, Confucian accountants strategically distinguish themselves from Big-4 accountants, thereby enhancing their social standing and revenue stream. Doxa is thus recognized or misrecognised by other groups, enabling them to pursue the dominant group’s interests under the illusion of serving their own (Situ et al., 2021, p.4). As such, this dynamic “allows the socially arbitrary nature of power relations (e.g., classifications, values, categories, etc.) being produced, and continuously reproduced in a self-reinforcing manner” (Deer, 2014, p.115).

During this process, language plays an important role as a medium of power. It is used by agents or institutions to pursue their interests and demonstrate their practical competence, and thus gain or maintain domination in society (Ajvazi, 2022). Different linguistic expressions are produced and received within specific social and historical conditions. Over time, through complex historical process, certain languages or linguistic practices emerge as dominant and legitimate language (official language), while other languages or dialects are evaluated against the dominant standard and often subordinated or eliminated (Bourdieu, 1991). This process of linguistic unification is a product of the political domination, perpetuated by agents and institutions capable of imposing universal recognition of the dominant language. Such

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<sup>4</sup> Described by Bourdieu (1989), feathered animals are more likely to have wings than furry animals.

unification will “favour those who possess the official language as part of their linguistic competence. ... (which is) a capacity to produce expressions which are appropriate for particular situations” (Bourdieu, 1991, p.17). According to Bourdieu (1991), linguistic utterances or expressions are produced within particular contexts (language markets), where linguistic products are endowed with a certain value. Different agents or institutions possess different capacity to produce expression appropriate or valuable in these markets. Dominant agents are those who have the knowledge and ability to produce highly valued linguistic products, enabling them to secure greater language exchange profit. The rules of the language market are closely tied to power relations.

Due to the unequal distribution of symbolic power between dominant and dominated groups in a field, even if the dominated party realises their disadvantage, they often have no choice but to follow the existing market rules (Bourdieu, 1977). Typically, the more formal the language is made, the stronger the dominance of the legitimate language, which in turn exerts greater influence over the language choices and strategies of the dominated groups. In other words, the closer a speaker’s language aligns with the legitimate language, the greater its perceived value and the higher the expected profit it can obtain, and vice versa. Therefore, in the process of language exchange, different language users often intentionally or (more usually) unintentionally adjust the language they use relative to the legitimate language in order to obtain the maximum language exchange profit. This dynamic is particularly evident among those who are at a disadvantage in power relations. For example, in the political field, politicians gain the ‘legitimate power’ to represent the people through their authorization. However, the social system (or market) amplifies this power, allowing it to overshadow the people who granted it. This creates the illusion that acquisition of power comes from the talents and capital of the politicians themselves and has nothing to do with the people. In the end, even the people themselves believe this and envy and worship this power (Bourdieu, 1991). In this way, symbolic power has achieved normal operation, and the interests of the dominant groups and the power domination relationship in a social space have been maintained.

In accounting literature, Bourdieu’s theory – particularly the concepts of capital (economic, cultural, social, and symbolic resources), field (structured social spaces), and habitus (internalized dispositions) – has been widely applied to uncover hidden social processes within organizational and professional contexts (e.g., Harvey et al., 2020; Malsch et al., 2011; Semeen and Islam, 2021). These frameworks have proven especially effective in examining power dynamics within the accounting field, whether within organizations (Harvey et al., 2020) or among professional accountants (Zhu et al., 2021; Xu and Xu, 2008; Stringfellow et al., 2015). However, despite their significant contributions to accounting research, Bourdieu’s concepts have seen limited application in CSR studies. One notable exception is Van Aaken et al. (2013) who used Bourdieu’s theory of social practice to explore how corporate actors employ CSR activities as strategies for accumulating social power. As Van Aaken et al. (2013) argue, Bourdieu’s perspective offers a novel theoretical lens to illuminate CSR phenomena not addressed by other frameworks, particularly the role of power in shaping and sustaining CSR practices. Building on Van Aaken et al. (2013), the present study investigates how symbolic power shapes Chinese private enterprises’ CSR reporting on poverty alleviation.

We argue that the Chinese government exercises symbolic power to build consensus on the concept of poverty alleviation, with language serving as a critical medium of symbolic power in this process. Specifically, three linguistic strategies have been used to demonstrate alignment with the government's poverty alleviation initiatives: shifting key terms; replicating and adopting dominant language; and restructuring CSR reports to reflect dominant language. By employing these strategies, enterprises are able to reduce their distance from dominant groups and secure higher positions within the field. The research design and the data analysis presented in the following sections are informed by this conceptual framework.

#### **4. Research method**

To explore how private enterprises utilise accounting in response to the unequal power relations, this study focuses on the top 20 non-SOEs<sup>5</sup> as case examples. The exclusion of SOEs is intentional, as they are primarily owned and controlled by the state, making it reasonable for them to follow government instructions. By contrast, private enterprises provide a more relevant context to investigate the unique interactions between the government and private enterprises in China, where accounting facilitates such relationships in the construction of symbolic power. The initial sample of top 23 private enterprises are obtained from the *China Top 100 non-SOE Ranking List 2023* published on Sina (2023). Three out of the top 23 enterprises did not provide CSR-related reporting or prepare the report for limited years across all the years in the study sample, preventing us from examining the differences over the years, hence we exclude these from our sample. As a result, a total of 20 non-SOEs are selected for the investigation.

Within our sample 20 enterprises, we manually collect six years of CSR reports from 2017 to 2022, resulting in a total of 120 CSR reports. However, several enterprises did not prepare reports for certain years: six enterprises did not prepare reports in 2017, two enterprises in 2018, one issuing a combined report for 2018 and 2019, and one enterprise in 2022. Consequently, our final sample consists of 110 CSR reports. The research period starts from 2017 for two reasons. Firstly, most sample enterprises began preparing CSR reports only in recent years, with limited reports available prior to 2017. Secondly, despite the poverty alleviation initiatives launched in 2012, the state government faced considerable pressure until 2017 due to the deadline approaching for achieving the promised poverty alleviation by 2020 (Xinhua Net, 2021b). Hence, various stakeholders were under increased pressure to meet the state-mandated goals. The data collection period ends in 2022, making a substantial sample since the victory of poverty alleviation was declared in 2021, allowing enterprises sufficient time to shift the focus of their reporting from poverty alleviation to other areas and commitments. We gathered the reports through different channels. First of all, we accessed each enterprise's official website. If reports were unavailable, we proceeded to the stock

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<sup>5</sup> Non-SOEs can also be referred to as private enterprises because they are privately owned and operated, rather than being state-owned. We will refer to them as private enterprises to align with both social media and the companies' annual reports which use this term to describe themselves.

exchange and downloaded the reports. If the reports were still unavailable, we retrieved the data through the Wukong Think Tank<sup>6</sup>.

The evolving global landscape has significantly impacted the business world, promoting enterprises to adopt sustainability tools such as CSR reports. While CSR reporting enables enterprises to address social and environmental issues, it falls short of meeting modern sustainability standards due to its limited capacity to quantify performance. Over time, growing stakeholder demands for measurable financial and non-financial data have driven a shift from CSR to ESG reporting (Pandey, 2023). CSR focuses on making businesses more responsible, while ESG criteria emphasize measurable environmental and social efforts (Kazmierczak, 2022). Despite this distinction, the ultimate aim for enterprises remains the same: demonstrating their commitment to stakeholders and communicating their performance (Sideri, 2021). Consequently, the terms, CSR, ESG and sustainability reporting, are often used interchangeably in both academia and industry (Goloshchapova et al., 2019; Sideri, 2021).

In this study, we also include CSR, ESG and sustainability reports because the enterprises in our sample are in a transitional phase: some have recently adopted ESR reporting, while others continue to provide CSR or sustainability reports. Since our research focuses on how enterprises use reporting to demonstrate their commitment to the state, the type of report prepared is not expected to affect the research results<sup>7</sup>. When there is more than one report prepared by the sample enterprises, we select whichever report includes more contents related to poverty.

We use poverty alleviation as doxa to understand how it shapes the preparation of CSR reports. CSR reporting experiences significant changes in response to the state's emphasis on poverty alleviation. To explore this influence, we use CSR reports to examine the impact of doxa on linguistic variation. Firstly, a keyword analysis (Section 5.2.1) is conducted to identify the frequency and context of specific terms related to poverty alleviation. Secondly, references to dominant language are analysed to examine direct quotations from President Xi's poverty alleviation initiatives. Thirdly, the dedicated and stand-alone section on poverty alleviation is analysed to understand the adoption of dominant language. The analysis is independently conducted by the first two authors, resulting in a 95% agreement. Discrepancies are resolved through discussion until consensus is reached.

## **5. Results and Analysis**

### **5.1 Poverty alleviation as doxa building by Chinese government**

According to Bourdieu (1976), doxa refers to the (mis)recognition of social structures and relations. It encompasses the take-for-granted assumptions and beliefs of a particular society or culture. Doxa can be understood as a form of common sense or conventional wisdom that shapes our perceptions and judgments about the world. In the Chinese context, poverty alleviation aligns with the Chinese government's interest, serving to legitimate its dominant social position. Poverty alleviation has been widely promoted and has gained popularity in

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<sup>6</sup> 悟空智库

<sup>7</sup>In our sample, one enterprise, Tencent, prepared both CSR and ESG throughout the sample period.

China, and private enterprises generally support this government policy to varying degrees. In this case, Chinese enterprises position themselves to align with the state's doxa of poverty alleviation, as reflected in their CSR reporting practices.

When Xi came to power in 2012, he adopted poverty alleviation as national initiative. Through national wide policies, guidelines and development plans, poverty alleviation became a collective goal for Chinese society. In particular, Xi's government committed to eliminate extreme poverty by 2020, a task requiring China to lift 10 million people out of poverty every year, or approximately 20 people per minute (Xinhua Net, 2021a). This goal not only aimed to address socio-economic disparities but also to reinforce the legitimacy of the Chinese government by achieving a historically significant milestone.

In November 2015, Xi led the largest ever poverty alleviation conference. The entire governmental system was activated to assist the impoverished rural population, with over 250,000 teams employed to provide on-site assistance and more than 3 million individuals sent to rural areas for poverty reduction. In the 2015 Central Conference on Poverty alleviation, Xi (2015) stated:

*Eliminating poverty, improving living standards, and achieving common prosperity are basic requirements of socialism and an important mission of the CPC. Building a moderately prosperous society in all respects is our fundamental promise to the people. We have sounded a clarion call in the battle against poverty. To win this battle, we should have firm resolve and solid goals, and will work hard with a down-to-earth spirit, to bring reasonable prosperity to all poverty-stricken areas and individuals by 2020.*

These goals include ensuring that the rural population has secure access to necessities, including food, clothing, education, medical care, and safe housing (Xi, 2015). Later, Xi emphasized that poverty alleviation is a shared responsibility of the Party and society, highlighting the importance of mobilizing all sectors to participate (Sina, 2020a). On Jan 18, 2016, the State Council Poverty Alleviation office, along with two other departments, proposed the "Ten Thousand Enterprises Helping Ten Thousand Villages" initiative which aimed to mobilise over 10,000 private enterprises nationwide to assist more than 10,000 impoverished villages in accelerating their poverty alleviation efforts.

Responding to government's call, the All-China Federation of Industry and Commerce (ACFIC)<sup>8</sup>, as the Chinese government's agent, has promoted the initiative as a priority among private enterprises, and organised private enterprises to actively participate. Poverty alleviation is identified as "the action of loving the country and the party" (ACFIC, 2021). According to the ACFIC (2021), private enterprises engaging in poverty alleviation is seen as "the Party, the government and the local people the positive image of private enterprises actively fulfilling their social responsibilities and helping the poor. This facilitates the healthy development of the private sector economy". To translate the policy into action, the ACFIC issued an implementation plan and organised symposiums with private enterprises' owners to

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<sup>8</sup> The ACFIC is a government agent led by Chinese Communist Party (CCP). Its mission is to assist government in managing and serving private enterprises.

guide their poverty alleviation activities, and even distributed task lists to those who have been allocated tasks. From 2018 to 2020, to motivate private enterprises, the ACFIC worked with the central government to commend outstanding private enterprises participating in the initiative. A total of 299 private enterprises were recognised for their outstanding performance. From 2016 to 2020, 123 groups and individuals from the private sectors won the National Poverty Alleviation Award (ACFIC, 2021).

After intensive effort, particularly between 2018 and 2019, Xi eventually declared victory in eradicating poverty in China 2021. At a significant event held at the Great Hall of the People in Beijing, Xi announced that China, with its population of over 1.4 billion, no longer has extreme poverty. This achievement marks a historic milestone, as around 98.99 million rural residents previously living below the poverty line have been lifted out of poverty, and a total of 832 impoverished counties and 128,000 villages have been removed from the poverty list (Xinhua Net, 2021c). Xi described the poverty alleviation as a “miracle” that will “go down in history”. Xi proudly noted that “no country has been able to lift hundreds of millions of people out of poverty in such a short time”. This campaign also received high recognition from UN, with Secretary-General Antonio Guterres describing it as “the most significant contribution” to the worldwide poverty reduction effort (Xinhua Net, 2021c).

Chinese private enterprise has been one of the major contributors to this success. According to the ACFIC’s report (2021), by December 2020, 127,000 private enterprises had provided targeted assistance to 139,100 villages, including 73,200 registered poor villages. These enterprises invested 110.59 billion yuan in industries and 16.864 billion yuan in public welfare, creating employment for 900,400 people and providing skills training for 1.3055 million people, benefiting a total of 18.0385 million registered poor. It is thus clear that the government’s poverty alleviation policies were supported by private enterprises.

Through a series of inculcated campaign, the Chinese government has successfully built poverty alleviation as a normative practice among private enterprises. These activities have become naturalised practices, enabling private enterprises to demonstrate their alignment with the Chinese government, the dominant force within China’s political and economy structure. As a result, private enterprises have been able to shorten the social distance between themselves and the dominant political group.

## **5.2 Chinese enterprises’ strategy of “vision of division”**

As discussed in Section 5.1, through different channels and methods, the idea of poverty alleviation, which originally is the state’s interest, has been fostered as consensus and has gained apparent dominance among Chinese private enterprises. Doxa forms the foundation of symbolic power. In our case, poverty alleviation as the doxa determines the attitudes and practices of enterprises within the social space. From the enterprises’ perspective, adopting poverty alleviation becomes a strategic approach for private enterprises to distinguish themselves from less influential groups. This dynamic thus creates a unique opportunity to understand the development of enterprises’ CSR reports during this period and observe how these reports have varied before, during and after the poverty alleviation campaign.

In China, private enterprise was suppressed during the period, 1957 to 1978. It was only provided a legal basis during 1999 National People's Congress (Garnaut et al., 2012). While private enterprises grew rapidly after then in areas such as business registration, taxation, financing and the right to engage in foreign trade, private enterprises still face much discrimination (Garnaut et al., 2012), showing that private enterprises are in a less dominant position within the Chinese social-economic structure. According to Bourdieu (1989), different groups of agents occupy different social positions. Agents who share a common interest or stake can be classified as a group, distinguishing themselves from others based on their shared characteristics or pursuits. In this context, private enterprises can be regarded as a distinct group of agents. To overcome the disadvantages they are facing, private enterprises need to shorten their distance to the dominant group. During this process, language serves as a crucial vehicle for private enterprises to demonstrate their willingness to support the state agenda, where they can show they share a common interest/stake with the dominant agent and therefore build a closer relationship with the state, thus enjoying a higher social position.

The following subsections discuss how Chinese private enterprises align themselves with the Chinese government's poverty alleviation agenda, through three key aspects: a shift in keywords; replication of dominant language; and adoption of new dominant language.

### **5.2.1 The shift in keywords in CSR reports**

To evaluate whether sample companies prioritize poverty alleviation in their CSR initiatives, a comprehensive analysis of their CSR reports is conducted. In this section, we perform a keyword analysis to evaluate the language used. The keyword 'poverty' (贫) is searched within each CSR report as it encompasses various related terms such as "poverty" (贫穷), "poverty alleviation" (扶贫) and "poverty-stricken" (贫困), thus collectively capturing the concept of poverty. This word-based search provides an initial understanding of the enterprises' poverty alleviation efforts. Specifically, it helps identify content related to poverty-focused initiatives and programs, and statistical data concerning these efforts.

Table 1 shows that keyword counts for most of the sample companies (such as Jingdong, Geely, BYD, Country Garden, Tencent, Alibaba) reach their highest points in 2018, 2019 and 2020, followed by a sudden decrease in 2021 and 2022. For instance, Country Garden's mentions of 'poverty' reached a peak of 128 in 2020 before falling to 38 in 2021 and 0 in 2022. Similarly, Alibaba Group recorded its highest count at 204 in 2020 but dropped significantly to 165 in 2021 and 49 in 2022. Tencent's mentions rose sharply to 118 in 2018 and remained high through 2020, with a significant drop in 2021 and 2022. This pattern suggests that these companies mentioned the keywords 'poverty' more frequently in their reports between 2018 and 2020, aligning with the Chinese government's intensified efforts to achieve its poverty alleviation target by 2020. The significant reduction in mentions after 2020 corresponds to China's announcement of its success in eradicating extreme poverty. This shift in language use thus reflects these companies' strategic alignment with the state's doxa allowing them to integrate into prevailing societal norms and demonstrate their support for national priorities.

Given that poverty alleviation is a voluntary CSR initiative and companies have their own discretion in addressing this issue, some consistently show a neutral attitude. Specifically, the companies Shenhong, Lenovo, Zhongnan, Xiaomi and Weiqiao show consistently low keyword counts throughout the period, with no significant peaks. For instance, Lenovo reported very low mentions ranging from 0 to 15. Similarly, Shenhong maintained minimal mention with a maximum of 3 in 2020, while Xiaoxi showed a neutral trend with mentions peaking at just 14 in 2020.

**Table 1: Summary of the keyword (poverty) frequency and shifts**

Poverty	2017	2018	2019	2020	2021	2022
TCL	21	31	15	11	1	5
Jingdong (JD)	-	105		23	13	3
Huawei	9	6	5	6	0	1
Geely	81	105	60	54	14	7
Guanghui Energy	34	49	45	68	57	23
Jianlong	-	31	25	37	8	5
New Hope	87	70	79	48	4	6
BYD	12	45	50	6	8	6
Taikang	-	-	49	25	7	-
Shenghong	-	-	1	3	1	1
Country Garden	93	113	126	128	38	0
Midea	22	21	10	36	1	1
Lenovo	0	0	4	15	1	0
ByteDance	-	18	78	68	4	0
Zhongnan	0	6	7	10	0	16
Tencent	26	118	88	97	16	0
SF Express	24	44	28	23	28	7
Alibaba Group	15	177	108	204	165	49
Xiaomi	-	8	9	14	3	2
Weiqiao	1	1	1	5	17	11

### 5.2.2 Replicating and adapting dominant language in CSR reports

As highlighted by Bourdieu (1991), a specific language, or a set of linguistic practices, often emerges as the dominant and legitimate form, commonly refer to as the official language. This phenomenon is particularly observable in Chinese private enterprises, where they often incorporate direct quotations from Xi’s poverty alleviation policies into their CSR reports even though there is no specific requirement. For instance, Alibaba (2018, p.51) notes:

*General Secretary Xi Jinping has made it clear that "eliminating poverty, improving people's livelihoods, and achieving common prosperity is an essential requirement*

*of socialism and a crucial mission of our party. ...". The goal is to ensure that, by 2020, all rural residents living below the current poverty line are lifted out of poverty, that all counties in poverty are removed from the poverty list, and that regional overall poverty is eliminated. The objective is to genuinely alleviate poverty and ensure that it is sustained.*

Likewise, Jianlong (2018, p.54) also demonstrates their commitment through citing Xi’s goal: *"We actively implement General Secretary Xi Jinping's precise poverty alleviation strategy and the series of requirements from the Party Central Committee and the State Council to win the battle against poverty"*. Similar statements are available for other sample companies such as Tencent (2018) and Geely (2018).

The use of dominant language in CSR reports is not only limited to replicating official terms but also extends to how companies interpret poverty alleviation, associating it with different programs and training initiatives and reporting these efforts. President Xi explained that "precision poverty alleviation" involves achieving precision in identifying poverty beneficiaries, precision in poverty-related industries, precision in poverty alleviation methods, and precision in poverty alleviation results. Guided by Xi 's framework on "precision poverty alleviation", companies actively respond to his directives<sup>9</sup> (Meng et al., 2020). Following Xi’s doxa on poverty alleviation, each enterprise develops its own ‘languages’ or ‘dialects’ tailored to its their unique features. These practices not only align enterprises with the dominant doxa but also bolster its legitimacy. Table 2 demonstrates examples of how individual enterprises contribute to poverty alleviation.

**Table 2: Poverty alleviation-related CSR activities embedded in CSR reports**

Enterprise name	Industry	Examples taken by enterprises to the poverty alleviation
Jingdong (JD)	E-commerce and technology	Industry-driven poverty alleviation; employment-driven poverty alleviation; entrepreneurship-driven poverty alleviation; financial poverty alleviation; health poverty alleviation; public initiatives for poverty reduction
Alibaba Group	E-commerce and technology	E-commerce Poverty Alleviation; Ecological Poverty Alleviation; Women's Poverty Alleviation; Education Poverty Alleviation; Health Poverty Alleviation
Geely	Automobile manufacturer	Industrial Poverty Alleviation; Education-driven Poverty Alleviation; Employment-driven poverty alleviation; Agricultural poverty alleviation
BYD	Electric vehicles and batteries	Education-based poverty alleviation; Industry-based poverty alleviation; Consumption-based poverty alleviation; Health Poverty Alleviation

<sup>9</sup> [http://perth.china-consulate.gov.cn/chn/tpxw/202010/t20201019\\_209435.htm](http://perth.china-consulate.gov.cn/chn/tpxw/202010/t20201019_209435.htm)

Country Garden	Real estate development and property management.	Party-led Poverty Alleviation; Industrial Poverty Alleviation; Educational Poverty Alleviation; Employment Poverty Alleviation
ByteDance	Technology and social media	Cultural and Tourism Poverty Alleviation; Intellectual Poverty Alleviation
Tencent	Technology and internet services	Internet + Poverty Alleviation

As shown in Table 2, Industry-based poverty alleviation is the most commonly used approach, with companies dedicating significant attention and detail to explaining their contributions in this area. For instance, Jingdong devotes two entire pages to detailing how it incorporates poverty alleviation programs across industries, particularly focusing on assisting peasants in achieving poverty alleviation (Jingdong, 2020). Similarly, BYD supports the development of the raspberry industry, creating a poverty alleviation model built around the industry chain (BYD, 2018, 2019). Country Garden has established an industrial poverty alleviation project resource database to effectively transform the resource advantages of impoverished areas into industrial and competitive advantages.

Furthermore, companies frequently engage in education-based poverty alleviation through various ways including financial assistance (e.g. Geely), scholarships (e.g. Country Garden), and improving basic education intrastate in less developed regions (e.g. BYD).

Health poverty alleviation focuses on addressing poverty caused by illness and the risk of returning to poverty due to illness (Alibaba, 2020, 2021). Taikang dedicates an entire page to introducing the “Pillar of the Family” Health Poverty Alleviation Public Welfare Insurance project initiated by the China Foundation for Poverty Alleviation. The report provides detailed information about the program, stating:

*By the end of 2019, it had provided coverage in 17 impoverished counties in Guizhou, Yunnan, Hubei, and other regions, offering health protection to over one million registered impoverished households aged 18 to 60 who fall below the current poverty line. The total risk coverage amounted to 88.273 billion yuan, with payout amounts reaching tens of millions in stages. (Taikang, 2019, p.45).*

The program is further illustrated with a photo of its annual meeting and a specific case, with more than 200 words to highlight how a poor peasant benefits from this program.

In addition to the common themes adopted by most companies, some enterprises leverage their industrial advantage to facilitate poverty alleviation. For instance, as a leading technology company, ByteDance uses its platform to promote cultural and tourism brands in impoverished areas. One example is that ByteDance utilizes resources such as celebrities, experts and influencers, through creative short videos, TikTok challenges and other means, to build the brand of distinctive tourist attractions in these regions. This effort aims to highlight the beauty, cuisine and local culture of these regions, contributing to the development of the

tourism industry in poverty-stricken areas. ByteDance also recruits individuals and organizations to advance its rural information inclusion project which supports the sales of agricultural products and the development of rural tourism in impoverished areas (ByteDance, 2018, 2019, 2020). Similarly, during his speech at the Alibaba Technology Poverty Alleviation Conference on January 10, 2019, Jack Ma, the former Chairman of Alibaba Group (2019, p.24) noted:

*We hope that through technology, we can help people escape poverty without falling back into it. Poverty alleviation is not about eliminating the poor, it's about eradicating poverty... Poverty isn't because farmers don't work hard, it's because agricultural civilization and commercial civilization haven't been perfectly integrated.*

Between 2017 and 2020, poverty alleviation was one of the State's priorities, with the "precision poverty alleviation" project serving as the government's signature initiative. As such, it became the legitimate language of the State. According to Bourdieu (1979), the dominance of legitimate language significantly influences the language choice and strategies of the dominated groups. To maximise language exchange profit, language users often adjust their language to align with the dominant discourse. The closer their language is to the legitimate language, the higher the expected profit. The evidence presented above reflects a similar process. We therefore argue that using dominant language in CSR reporting is a deliberate strategy used by private enterprises to align with the Chinese government. By replicating the dominant language, private enterprises aim to reduce the social position distance from the government, ultimately to enhance their standing within the field.

### **5.2.3 Restructuring CSR reports to reflect dominant language**

In the context of CSR reporting, the inclusion of a dedicated stand-alone section within an enterprise's report, coupled with the length and depth of disclosure, serves as meaningful indicator of the enterprise's CSR focus and commitment. A closer examination of these reports reveals that elements such as the table of contents and the extent of disclosure also reflect the enterprises' attitude toward poverty, aligning with the state's call for action.

In 2017, Alibaba's CSR report included minimal coverage of poverty-related issues and did not feature a stand-alone section. However, in 2018, the Alibaba Group's report significantly expanded its content on poverty alleviation. A special column titled, 'Supporting Poverty Alleviation: Not Just Teaching to Fish, But Also Building Fishponds', was added to the table of contents.

Closely before and after the state announced its successful poverty alleviation efforts in 2020, an observable trend emerged in enterprises' CSR reports. Enterprises either removed poverty-related sections from their tables of contents or reframed the terminology to align with the state's guidance.

Targeted Poverty Alleviation consistently appeared as a focal issue and was included as a stand-alone section in New Hope's CSR reports prior to and 2020. However, the content was reduced from five pages to two pages and moved to a sub-section in the 2019 and 2020 reports. By 2021, poverty-related content was completely removed from the table of contents, with the CEO stating in the report that New Hope was revising its approach to societal contributions from "Precision Poverty Alleviation" to "Common Prosperity". Similarly, in Guanghui's 2018 and 2019 CSR reports, poverty-related sections closely mirrored the projects initiated by the state, titled "Targeted Poverty Reduction Efforts" in 2018 and "Targeted Poverty Alleviation" in 2019. After the state announced its achievements in poverty alleviation, sample enterprises further adjusted their CSR report titles. For instance, Guanghui revised its sub-title to "Consolidating the Achievement of Poverty Alleviation" in its 2022 report.

In the 2018, 2019 and 2020 CSR reports, Huawei dedicated a separate section titled, "Community Responsibility", which highlighted programs aimed at contributing to overseeing communities. These included relief efforts in rural areas of Bangladesh, supporting government disaster relief activities in Cambodia, and assisting the Ministry of Health in combating cholera in Zambia. However, in the 2021 and 2022 CSR reports, Huawei significantly reduced content related to poverty alleviation. Although one sub-section is titled, "Engaging with the community to carry out philanthropic activities", it contains only a single sentence stating, "as corporate citizens, we actively integrate into the local community, engage in various community activities, and collaborate with local community organizations to contribute to the ecological environment, disaster relief, health, and social welfare of the community" (Huawei, 2021, pp.92-93), with no supporting evidence provided. The remaining two pages under this sub-section focus primarily on environmental contributions and include photos accompanying a report on the "I have a poplar forest - Gansu" initiative. This content discusses the environmental benefits of poplar trees, reflecting a shift in focus to environmental issues after 2021.

Before 2020, enterprises introduced various projects on a continuous basis to support poverty alleviation projects, in response to Xi's call, treating them as important strategic development plans. A noteworthy example is Geely's 'Ji Shi Yu' (a poverty alleviation project), initiated in 2012, which was prominently featured in each year's annual report as a hallmark of Geely's commitment. Geely's reports highlight the substantial efforts the enterprise dedicated to poverty alleviation in the years leading up to 2020, particularly in 2017, 2018 and 2019. For instance, in the CEO's 2017 statement, an entire paragraph is dedicated to highlighting the contribution of Geely in poverty alleviation:

*... In 2017, the 'Ji Shi Yu' targeted poverty alleviation project began to take shape, providing urgent assistance to nearly 7,000 families in dire need. In 2018, we plan to allocate dedicated funds to further deepen efforts in industrial poverty alleviation, education-driven poverty alleviation, employment-focused poverty alleviation, and agricultural poverty alleviation. We are committed to making a significant contribution towards aiding more*

*registered impoverished families in overcoming their difficulties.* (Geely, 2017, pp.3-4)

In 2017, Geely Holding Group's "Ji Shi Yu" targeted poverty alleviation project received prestigious accolades including the "Advanced Private Enterprise in the National 'Ten Thousand Enterprises Helping Ten Thousand Villages' Targeted Poverty Alleviation Action" award, "Top Community Care Company in Asia" award, "China Social Responsibility Annual Poverty Alleviation Award" and "People's Enterprise Social Responsibility Annual Poverty Alleviation Award". The project was also widely recognized by state and media outlets, with CCTV-2's "Economic Half-Hour" program and publications such as "China Business Times" and "People's Political Consultative Conference Daily" dispatching reporters to conduct on-site interviews to showcase Geely's targeted poverty alleviation efforts. However, with the government announcement of its achievements in poverty alleviation, the Ji Shi Yu project was suspended in 2020 and no longer features in Geely's CSR reports. This highlights a potential downside of aligning closely with state initiatives: even effective and valuable projects may be discontinued to comply with shifting directives.

Country Garden is another enterprise that is a good example of promoting poverty alleviation but which shifted following the state's announcement of success in poverty alleviation. The chairman of Country Garden, Yang Guoqiang, who comes from a humble background, benefitted from state scholarships to complete his education. Under Chairman Yang's leadership, the group consistently adhered to national poverty alleviation policy. In his Speech at the First Graduation Ceremony of Country Garden Vocational College in Guangdong, Yang stated:

It is under the leadership of the Communist Party that we have the opportunity to unleash our potential through the reforms and opening-up policy. Now, the Party has once again set the remarkable goal of achieving comprehensive poverty alleviation by 2020. What an extraordinary Party, what an extraordinary nation! (Country Garden, 2017, p.68).

Through the "Guoqiang Public Welfare Foundation" as its poverty alleviation platform, Country Garden made significant contributions to social welfare, including education, industry, disaster relief and poverty alleviation. In 2017, the group invested a total amount of 792 million RMB in charitable philanthropy. (Country Garden, 2017, p.67). In its 2018 report, Country Garden devotes a special section titled, "the Innovative Achievements of Guoqiang Public Welfare Foundation in Education Poverty Alleviation". Numerous case studies are provided to demonstrate their commitment to the poverty alleviation, including 'Overseas Doctorate Graduates Participate in Targeted Poverty Alleviation in Shushan Village', 'Three transformations and one support help impoverished households in Qiaochen Village escape poverty' and 'Hainan Province - Precision Poverty Alleviation Project', supported by the strong evidence of before and after the project under each theme. In 2020, Country Garden was awarded the National Poverty Alleviation and Progress Award by the State Council Leading Group for Poverty Alleviation and Development (Finance and Economics, 2021). However, after the state government declared the success of its poverty alleviation effort, private enterprises, including Country Garden, began adapting to the new model. This

involved shifting away from the previous poverty-related reporting works and terminologies. Despite the well-developed reporting structures used in the past three years, references to poverty alleviation disappeared from Country Garden's 2021 and 2022 CSR reports. Even though some case studies remained, the terminology was revised to reflect the government's new focus; for example, industrial poverty alleviation was renamed industrial revitalization, and employment poverty alleviation was rephrased as talent revitalization, in the 2021 CSR report.

According to Bourdieu (1991), as social and historical conditions evolve, different linguistic expressions are produced and adopted. Following the Chinese government's declaration in 2020 that China had achieved a moderately prosperous society, the previously dominant term, "Poverty", was no longer deemed appropriate in the new social context. As a result, private enterprises swiftly replaced the term "poverty" with "moderately prosperous society" in their reports and, in some cases, eliminated poverty-related content altogether. This sudden shift in dominant language within CSR reporting thus reflects how private enterprises strategically employ poverty alleviation disclosures to strengthen their position within the social hierarchy. By adopting the new dominant language, these private enterprises effectively signal their alignment and proximity to the dominant group, the government, thereby distinguishing themselves from less dominant entities.

## **6. Discussion and Conclusion**

Chinese enterprises operate within a political landscape where state intervention in economic activities is extensive and uncertainty surrounds the implementation and enforcement of laws. To ensure their survival and mitigate regulatory uncertainties, enterprises often seek to establish and strength connections with the government (Zhao, 2012). Engaging in CSR initiatives provides a strategic means for private enterprises to cultivate and maintain relationships with government.

In this study, we use poverty alleviation as an example of doxa to demonstrate how the Chinese state government has effectively framed their understanding of poverty alleviation as a common interest. This framing has driven private enterprises to align their CSR priorities with the state government's objective. With the widespread acceptance of poverty alleviation as a shared goal, private enterprises actively engaged in CSR reporting in response to the state government's encouragement. However, once the state government declared that the poverty alleviation goal had been reached, these enterprises promptly reduced their focus on the issue, with poverty-related topics significantly downgraded in subsequent CSR reports. This transformation underscores the state's impact on the CSR priorities of private enterprises and elucidates the distinctive role of CSR in fostering dynamics of symbolic power. By shaping the CSR agenda of private enterprises, the state not only directs corporate behaviour but also reinforces its ideological normative authority, thereby consolidating its symbolic power within the socio-economic landscape.

From the perspective of private enterprises, language usage in CSR reporting is a powerful tool to establish and maintain connections with the government. When the state government

introduced the evaluation of poverty alleviation efforts at the provincial level in 2017, signalling increased pressure to advance the progress of poverty alleviation, there was a noticeable rise in poverty-related disclosures among our sample enterprises in 2018 and 2019. For instance, Tencent's mentions of keyword "poverty" increased from 26 to 118, while Alibaba's mentions rose from 15 to 177. This trend reflects how the political domain in Chinese society exerts substantial influence over the disclosure practices of private enterprises, driving them to align their reporting with state priorities.

Some enterprises in our sample directly quote Xi and his call on poverty alleviation in their CSR reports. This process of linguistic unification reflects political domination and highlights the significant influence of state doxa on the language used in private enterprises. Different private enterprises demonstrate varying capacity to produce expressions aligned with state directives, leading to the emergence of diverse poverty-related terminologies. These include E-commerce Poverty Alleviation, Ecological Poverty Alleviation, Employment-driven Poverty Alleviation, Party-led Poverty Alleviation, Cultural and Tourism Poverty Alleviation, and Intellectual Poverty Alleviation.

In the process of language exchange, different language users often intentionally or unintentionally adjust their language to align with the legitimate language, aiming to maximize their language exchange profit. In response to the state's success announcement, enterprises began renaming relevant topics with terms such as "consolidating the achievement of poverty alleviation" or "Jointly Building a Moderately Prosperous Society". This process reinforces how private enterprises use linguistic conformity to enhance their perceived legitimacy and social capital.

The attitudes and practices of dominated actors, i.e. private enterprises, can thus be leveraged by the state to highlight social divisions between these actors and less dominant group within the field. According to Bourdieu's theory of social fields, these enterprises operate within a complex system of symbolic power, where the dominant group (the state) shapes the rules of the field and the dominated actors (private enterprises) engage in practices that reflect their position relative to the state. Among the dominated group, there are varying degrees of dominance, with some private enterprises occupying a more privileged position due to their alignment with the state's interests. For instance, enterprises such as Country Garden and Alibaba, which are frequently showcased in government outlets such as *Xinhua* and *People's Daily*, occupy a more dominant position within the field due to their strategic alignment with state policies. The recognition of Country Garden's CEO, Yang Guoqiang, through multiple awards (e.g., "China Poverty Eradication Innovation Award" in 2015, "National Poverty Alleviation Award for Contribution" in 2016) further highlights how these enterprises leverage their alignment with the state to gain symbolic capital, thus enhancing their social position. Furthermore, President Xi (2018) wrote a letter to private enterprises, expressing appreciation for private enterprises in participating in the poverty alleviation campaign, which carried significant weight to demonstrate recognition from the state government. The ACFIC and the State Council Poverty Alleviation Office awarded 100 private enterprises nationwide with the title of "Advanced Private Enterprises" in the initiative in 2006. This relationship between the state government and private enterprises is not merely about compliance but

reflects how deep-seated political and institutional frameworks shape, and are shaped by, corporate strategies. This suggests that CSR is not only a tool for public relations but also as a strategic mechanism for engaging with the state, particularly in a context such as China where political and economic spheres are closely intertwined.

It is important to emphasize that, throughout this process, the state's symbolic power manifests as soft power rather than coercive power. Enterprises have not been compelled to disclose information on this issue. In our sample, enterprises such as Shenghong, Lenovo, Zhongnan, Xiaomi and Weiqiao, which are less engaged in poverty alleviation projects, have consistently used a neutral attitude in their CSR reports on the issue of poverty. However, these enterprises have received minimal coverage on government social media on this issue. This demonstrates how the state's symbolic power, as a form of soft power, subtly influences corporate behaviour and public perception without direct enforcement or mandates.

This study contributes to the literature in two ways. Firstly, it uses poverty alleviation as a case to illustrate how private enterprises use CSR reporting as a mechanism to interact with the state, highlighting the critical importance of state relationships for business operations, which provides a contrast with previous literature that emphasises the financial benefits only of CSR reports (Tian et al., 2011; Kao et al., 2018). Secondly, the findings of this study elucidate the interaction between the state and private enterprises. Beyond merely offering guidance on CSR initiative, the state government uses various awards and promotion systems to incentivize private enterprises to engage in poverty alleviation efforts. This represents an effort to foster a collaborative dynamic between the state and private enterprises, constituting a form of symbiosis between dominant actors and dominant actors within the dominated group, as proposed in this study.

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