Corporate Social Responsibility Communication Through Corporate Websites: A Comparison of Leading Corporations in the United States and China

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Abstract

Corporate social responsibility (CSR) is a discourse constructed through the constant dialogue and negotiation between corporations and their different stakeholders. This article examines how leading corporations in the United States and China discuss the rationales, themes, and practices of CSR on their corporate websites through a quantitative content analysis. The results, based on data collected in 2008, indicate that leading U.S. companies demonstrate a higher level of comprehensiveness and standardization in their CSR communication, while Chinese companies in different industries take distinctive approaches to CSR. However, the differences between the CSR discourses of leading Chinese and U.S. companies have greatly diminished since 2008. Updated data collected in 2012 show that the Chinese companies have adopted an all-inclusive and homogeneous approach in CSR communication, which is very similar to the approach taken by their U.S. counterparts. Such convergence is attributed to the process of institutionalization, especially to the forces of coercive and mimetic isomorphism.

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Corporate social responsibility (CSR), or similar terms such as corporate citizenship and sustainable development, refers to the general idea that corporations need to keep an eye on the social and ethical consequences of their conducts while pursuing the bottom line (Carroll, 2008). CSR has been a primarily Western concept developed in the historical context of democracy and market capitalism (Godfrey & Hatch, 2007; Scherer & Palazzo, 2008). Today's companies are increasingly operating under the influence of multiple and sometimes conflicting institutional forces in the different political, socioeconomic, and cultural contexts around the world. Such a trend problematizes the Western conceptualization of CSR and calls for the identification of alternative paradigms of CSR (Scherer & Palazzo, 2008).

CSR can be understood as a discourse, that is, "an interrelated set of texts, and the practices of their production, dissemination, and reception, that brings an object into being" (Phillips & Hardy, 2002, p. 3). As a discourse, CSR is constructed through the dialogue between corporations and their major stakeholders, including NGOs, governments, consumers, employees, and the community (Clarkson, 1995). Corporations participate in this dialogue by publishing CSR reports, communicating their CSR philosophies and activities on corporate websites, and responding to public inquiries. Hence it is important to examine how corporations communicate their CSR activities even though their CSR communication might be decoupled from their actual CSR practices. The context of globalization further calls for an exploration of how corporations in different countries with different cultures and political-economic systems talk about CSR as such comparisons may allow alternative CSR paradigms to emerge (Scherer & Palazzo, 2008).

This article presents one of the first studies that compare how leading companies in the United States and China, the first and second largest economies in the world and two countries with distinctive political systems, levels of economic development, and cultures, communicate CSR. Through a content analysis of the coverage of CSR issues on corporate websites of top U.S. and Chinese companies, this article offers initial insights into the similarities and differences of the CSR communication in the two countries. It pays special attention to how companies communicate why they engage in CSR, what areas of CSR they invest in, and how they practice CSR. Another major contribution of this study is that it attempts to describe the evolutionary trajectory of the CSR communication of top Chinese companies by examining it in both 2008 and 2012. Such an approach offers unique insights into the institutional factors that contribute to the development of CSR communication.

The article begins with a review of the literature of CSR, paying special attention to studies on how CSR is influenced by cultural, political, economic, and institutional factors, and to studies on how companies in the United States and China practice and communicate CSR. It then goes on to report a comparative content analysis of the CSR communication of top U.S. and Chinese companies in 2008. Recognizing that the CSR communication of Chinese companies might have undergone significant changes since 2008, the article further presents a follow-up study to provide an updated picture of leading Chinese companies' CSR communication in 2012. Theoretical implications of the findings of both studies are discussed.

Literature Review

Corporate Social Responsibility

CSR is a contested concept (Carroll, 2008). Supporters of the shareholder approach to CSR argue that the only social responsibility of corporations is to make profit for their shareholders (Mele, 2008). Nobel Laureate Milton Friedman (1970) represents this view when he states, "The only one responsibility of business towards the society is the maximization of profits to the shareholders, within the legal framework and the ethical custom of the country" (p. 31). However, most of today's scholars take the position that corporations' social responsibility goes beyond profit making (Mele, 2008). William Frederick (2006), an early pioneer of CSR, represents this view by advocating that corporations need to operate with an eye on philanthropy, ethics, and social problems.[1] Within this broader social context, most of today's leading corporations acknowledge the importance of CSR and include it as part of their day-to-day activities. Furthermore, they actively communicate their CSR achievements to different stakeholders to promote their reputation and elevate their financial performance (Balmer & Gray, 1999; Mincer, 2008). In fact, CSR communication is the third largest budgeted item for the communication departments of large corporations in the United States, after only corporate advertising and foundation funding (Hutton, Goodman, Alexander, & Genest, 2001).

Insofar as CSR is understood as a discourse, it is just as important, if not more so, to understand how corporations *talk about* their social responsibility as it is to examine what they actually *do*, since social reality is constructed through discourses (Phillips & Hardy, 2002). At the micro level, how companies communicate CSR represents their official organizational discourses about CSR. Such organizational discourses may influence organization members' attitudes and behaviors by shaping their values and priorities within individual companies (Grant, Hardy, Oswick, & Putnam, 2004). At the macro level, corporations' CSR communication contributes to the general discourse of CSR, which shapes society's expectations of corporations (Grushina, 2008).

The process of globalization problematizes the Western conceptualization of CSR, as local, national, regional, multinational, and global corporations are increasingly operating under a new political, economic, and social framework that is both global and fragmented (Scherer & Palazzo, 2008). The penetration of global multinational corporations (MNCs) into every local market and the integration of local companies into the global economy raise the question of whether there should be a universal standard of CSR or whether companies can or should adapt their CSR standards and practices to the local condition. The former runs the risk of the dominance of the Western discourse, and the latter has been criticized as a sign of the race to the bottom, as companies lower their CSR standards abroad when local regulations are either absent or underdeveloped (Scherer & Palazzo, 2008). Adopting a comparative approach to CSR allows researchers to understand how CSR is practiced and communicated in different national contexts and how corporations manage the requirements of different stakeholders in different countries (Williams & Aguilera, 2008). More importantly,

comparing how CSR is communicated in different parts of the world allows researchers to identify the alternative paradigms of CSR suggested by Scherer and Palazzo (2008).

Most of the comparative studies of CSR adopt a political-economic, cultural, or institutional approach or a combination of them. Researchers have identified several political factors that affect corporations' CSR practices and communication, including the level of political freedom and the level of governmental corruption. Baughn, Bodie, and McIntosh (2007) finds that the more corrupted the government of a country is, the less likely its corporations are going to value CSR. In addition, the more political freedom a country has, the more emphasis is put on CSR. A "clean" government that allows political freedom creates a social environment in which corporations need to respond to the scrutiny and demands of employees, NGOs, and the community and, as a result, practice CSR as defined by these stakeholders. On the other hand, governmental corruption "warps the rules of the game" (Rodriguez, Uhlenbruck, & Eden, 2005, p. 383) and enables companies to avoid the restraints of law and social norms.

The economic condition of a country is another important determinant of companies' CSR practices and communication. Most researchers agree that the level of economic development is positively correlated with CSR and offer different explanations for this relationship. A resource-based view states that corporations in wealthier countries tend to invest more in CSR because they have more resources at their disposal (Baughn et al., 2007). The stakeholder approach explains that wealthier countries have consumers and citizens that demonstrate a higher demand for CSR, which leads to a higher level of social engagement of companies (Ramasamy & Hung, 2004). From a legal perspective, developed countries are more likely to have an advanced legal framework that regulates corporations' practices (Nwabuzor, 2005). Economic freedom, that is, the extent to which a country's economy is controlled by the market instead of the state, has been found to be another predictor of CSR (Baughn et al., 2007). In a country whose economy is largely controlled by the government, pleasing the government is more profitable than being a good corporate citizen (Kimber & Lipton, 2005). Moreover, in a highly controlled economy, many aspects of CSR, such as environmental conservation and community development, typically fall into the realm of governmental policies and are beyond the influence of corporations (Maignan & Ralston, 2002; Weaver, 2001). Both these two factors discourage CSR engagement.

Several studies adopt a culture-centered approach in exploring how the differences in national cultures affect companies' CSR practices and communications. Hofstede's theory on dimensions of culture (power distance, individualism/collectivism, uncertainty avoidance, and masculinity) has been the most adopted theory in cross-cultural comparisons (e.g., Dawkins & Ngunjiri, 2008). For instance, Waldman et al. (2006) surveyed corporate executives in 15 countries and found that collectivism and power distance are the most powerful predictors of managers' CSR values: Collectivism is positively correlated with managers valuing all three dimensions of CSR (shareholder value, stakeholder value, and society value), while power distance is negatively correlated with CSR valuation.

Finally, an institutional approach describes companies' CSR practices and communication as shaped by institutional norms through three isomorphic processes: coercive, mimetic, and normative (Campbell, 2007). Coercive isomorphism refers to organizations' adoption of certain structures or practices, in this case CSR engagement and communication, due to laws and regulatory policies. Mimetic isomorphism occurs when organizations try to appear similar to other organizations in the same industry or with similar missions. Organizations are influenced by normative isomorphism when they adopt certain structures or practices to comply with professional norms. These institutionalization processes eventually lead to companies displaying a high level of uniformity in their business practices in a highly institutionalized environment (DiMaggio & Powell, 1983). Several recent studies have examined and offered initial support of the institutionalization process of CSR in different countries. For instance, Muthuri and Gilbert (2011) finds that Kenyan firms with headquarters or operations abroad demonstrate a very different CSR approach from domestic Kenyan firms and attributes the difference to the different institutional environment of the domestic and global markets. Furthermore, past research has established that companies are more likely to behave in a socially responsible manner when there are professional cultures that emphasize CSR, which represents normative isomorphism (Galaskiewicz & Burt, 1991).

Besides the macro-level determinants of CSR reviewed above, industry has been studied as a meso-level factor influencing corporations' CSR practices and communication. O'Connor and Shumate (2010) analyze the CSR communication of leading U.S. companies and find differences in the CSR communication of companies that occupy different positions in the value chain. Those companies in heavy industries, for example, mining, chemicals, and raw materials, tend to emphasize their responsibilities toward their employees and the environment, while those companies in industries closer to consumers, such as retailing, are more likely to discuss philanthropy and education. Tang and Li (2009) reach similar conclusions in the Chinese context: Companies targeting at consumers are more likely to discuss different forms of public philanthropy, while companies that do not sell to consumers directly tend to frame their CSR engagement as ethical business conducts.

Understanding these factors—cultural, political, economic, institutional, and industrial—lays the foundation for an examination of how leading corporations in the United States and China practice and communicate CSR.

CSR in the United States and China

The United States and China are the two largest economies in the world. The United States has a mature market economy based on a highly developed democracy. China, on the other hand, has a developing market economy controlled by one single political party. Furthermore, the cultures of the two countries are very distinctive and have been the subject of numerous comparative studies (e.g., Cheng, 1997; Cheong, Kim, & Zheng, 2010). At present, there has been little research conducted to systematically compare the CSR practices and communication in the Chinese and U.S. business

contexts. However, a few studies do offer some preliminary insights (e.g., Baughn et al., 2007; Burton, Farh, & Hegarty, 2000; Welford, 2005). The differences identified in these existing studies will be summarized in terms of the rationales of CSR (why companies engage in CSR activities), themes of CSR engagement (what areas of CSR companies invest in), and the practices through which CSR contributions are achieved.

Rationales for CSR. Carroll (1979) proposes one of the most influential typologies of CSR, which consists of economic responsibility, legal responsibility, ethical responsibility, and discretionary responsibility. This typology has been used as the basis for the examination of the rationales of CSR (e.g., Burton et al., 2000).

The economic rationale refers to the idea that companies contribute to CSR in order to be profitable (e.g., McWilliams & Siegel, 2001). Companies engage in CSR and actively communicate their CSR achievements to promote their images among a variety of stakeholders with the goal of maximizing both short-term and long-term business returns (Du, Bhattacharya, & Sen, 2010). The legal rationale implies that companies operate in a socially responsible manner in order to comply with domestic and international laws and regulations. The ethical rationale attributes corporations' CSR activities to their desire to meet the basic ethical standards of the business community without clear strategic goals. For instance, companies respect the human rights of employees when operating in a developing country where explicit legal requirement is absent. Finally, the discretionary rationale is called upon when companies go above and beyond social expectations in contributing to social causes. While skeptics might ultimately attribute corporations' CSR engagement to economic concerns, it is important to examine which rationale or rationales companies appeal to in justifying their CSR efforts in their internal and external communication. Investigating companies' claimed rationales of CSR provides insights into their CSR incentives and how they are going to prioritize when their different social responsibilities (e.g., economic responsibility vs. ethical responsibility) are in conflict with each other.

Two studies provide initial evidence of the different CSR rationales emphasized in the United States and China. Burton et al. (2000) survey undergraduate business school students in the United States and Hong Kong on their CSR rationales, using Carroll's typology, and find that respondents from the United States are more likely to cite noneconomic rationales of CSR (legal, ethical, and discretionary), while participants in Hong Kong are likely to emphasize the economic rationale. They attribute this difference to the prominence of materialism and pragmatism in Hong Kong.[2] In surveying the public relations professionals and managers in China on their motivations for CSR, Wang and Chaudhri (2007) find that the economic motivation is one of the most cited motivations, while ethical, legal, or discretionary motivations are least emphasized.

Themes of CSR. Themes of CSR, such as environmental conservation, contribution to education, and employee welfare, are often organized around the stakeholders whom corporations need to satisfy. Stakeholders are those groups who are affected by corporations' conduct and who often have certain levels of influence on the latter, including

employees, customers, shareholders, the community, suppliers, and governments, among others (Donaldson & Preston, 1995). Corporations tend to contribute to different themes of CSR based on the relative importance of different stakeholders (Dunfee, 2008). In the United States, companies often adopt a comprehensive approach in communicating CSR because of the high expectations of a variety of stakeholders (Kampf, 2007).

The community is one of the most prominent external stakeholders that corporations want to engage (Clarkson, 1995). CSR themes targeted at the community include public philanthropy (such as donation to education and other public causes) and environmental conservation. Compared to Europe and North America, Asia is ranked the lowest in terms of business executives' emphasis on public philanthropy (Baughn et al., 2007). China, similar to its neighbors such as Thailand, Malaysia, and Indonesia, scores low on social CSR (Baughn et al., 2007). The environment is another major theme of CSR targeted at the community stakeholder. Surveying business executives on their beliefs on CSR, Baughn et al. (2007) find that compared to European and North American countries, China lags behind in terms of the importance put on corporations' responsibility toward the environment. This lack of emphasis on environmental responsibility among business leaders is also reflected in corporations' CSR communication. For instance, Kim, Kang, and Nam (2010) compare how *Fortune* Global 500 companies communicate their environmental engagement on corporate websites and find that North American companies are more likely to devote a standalone section to discuss environment CSR than Asian companies, but less likely to do so than European companies.

Company employees are another major stakeholder at which corporations target their CSR activities. In his comparative study of CSR policies, Welford (2005) discovers that Asian firms are doing less for their employees than European and North American firms, especially concerning fair wages and equal opportunities for employees. For instance, one characteristic of the Asian employment culture is working long hours; however, compared to European and North American companies, Asian companies have fewer statements regarding normal working hours and overtime pay (Welford, 2005). Furthermore, Asian businesses are not as concerned with in-house education systems and development programs as those in North America and Europe (Welford, 2005). According to Welford (2005), Asian companies might be really lagging behind in employee treatment, or they might be conservative when it comes to placing company information on their websites.

Practices of CSR. Corporations contribute to CSR in the theme areas discussed above in different ways, including donation, sponsorship, and voluntarism, among others. Past research offers an initial glimpse into the types of CSR practices communicated on the corporate websites of American and Chinese companies. To start, American businesses tend to emphasize volunteerism (Baughn et al., 2007). In terms of the formal CSR policies, Weaver (2001) states that based on corporate web pages, Americans tend to codify social relations with rules while Asian firms may rely more on cultural mechanisms such as philosophy and guiding principles.

Despite the insights offered by these studies, researchers still know very little about how U.S. and Chinese companies communicate CSR, and whether systematic differences exist between the two in terms of how they communicate the why, what, and how of CSR. Hence we ask the following research question:

Research Question: What are the similarities and differences in Chinese and U.S. companies' CSR communication in terms of the rationales, themes, and practices communicated?

Method

As corporations move beyond individual countries' borders, the Internet is considered an inexpensive yet effective tool for MNCs to disseminate their messages to a global audience (Maynard & Tian, 2004). It is also an important medium through which corporations communicate their CSR principles and practices to different stakeholders. Many existing studies have examined the CSR communication on corporate websites in different countries (e.g., Capriotti & Moreno, 2007; Fukukawa & Moon, 2004; Gomez & Chalmeta, 2011; Pollach, 2003; Waller & Conaway, 2011).

Sampling and Unit of Analysis

The main purpose of this study was to explore how leading U.S. corporations compare to leading Chinese corporations in communicating their CSR practices on corporate websites. The first sample was created from the top *Fortune* 50 Chinese companies of 2007. The second sample was created based on the *Fortune* 500 company list of 2007. A total of 50 U.S. companies were randomly chosen from the top 200 companies by using an online random number generator. The English-language websites of U.S. companies and the Chinese-language websites of Chinese companies were downloaded in 2008. The unit of analysis was the website of each company.

Codebook, Coding, and Intercoder Reliability

The codebook was constructed based on the theoretical framework proposed by Carroll (1979) and the codebooks used by Chapple and Moon (2005) and Maignan and Ralston (2002). The codebook utilized in this research was previously created and used in a study of the CSR communication of Chinese and global corporations in China (Tang & Li, 2009). The codebook included three parts: rationales, themes, and practices. Rationales of CSR referred to how companies account for the reasons or goals of their CSR engagement. Four types of rationales were coded: discretionary, ethical, legal, and economic. Themes of CSR referred to the areas of CSR investments and were clustered around different stakeholders. CSR themes targeted at community stakeholder included education, sports, art and culture, development (poverty reduction), disaster relief, environment, and health and disability. CSR themes targeted at consumers included product quality and product safety. Another group of CSR themes

were centered on the employee stakeholder, including employee health and safety, employee welfare, employee development, and equal opportunity for employees. Finally, CSR themes targeted at suppliers and shareholders were also coded. CSR practices referred to the discussion of how companies' CSR engagements were achieved, which included the following items: publishing company CSR policy, publishing CSR report, establishing foundations, volunteering, building partnership with government, building partnership with NGOs, building partnership with universities, sponsoring events, donating, and establishing awards. Each item in the codebook was coded as a dummy variable (present or absent). Each company was also coded for location (United States or China) and industry. Two native speakers of English coded the websites of U.S. companies, with a Holsti intercoder reliability of .929 (Holsti, 1969).[3] Two native speakers of Chinese coded all the websites of Chinese companies, with a Holsti intercoder reliability of .901.

Results

All 50 U.S. companies in the sample offered substantial discussion of CSR on their corporate website, while only 23 Chinese companies mentioned CSR at the time of data collection. As a result, 50 American companies and 23 Chinese companies were included in the data analysis (see Table 1 for a breakdown of companies by industry).

To capture the major approaches taken by leading U.S. and Chinese companies in communicating CSR, we ran principal component factor analysis to assess the dimensionality of all the items in the codebook that measured the why, what, and how of CSR. For the U.S. data, only one varimax-rotated factor was identified based on the scree plot test and the interpretability of the factor. In other words, leading U.S. corporations demonstrated a high level of homogeneity or standardization in their CSR communication. Among the 29 items that described CSR rationales, themes, and practices, U.S. companies included an average of 23.42 items ($SD = 3.04$). The data for Chinese companies, however, yielded a somewhat different picture. Chinese companies were less comprehensive in their CSR communication, covering an average of 15.09 of the 29 CSR items ($SD = 7.46$). Three interpretable factors in the CSR communication of Chinese companies were identified based on principal component analysis: CSR as ad hoc public philanthropy, CSR as strategic philanthropy, and CSR as ethical business practice. Each of these three factors accounted for 33.21%, 10.07%, and 13.37% of the variance, respectively.

Next, a series of chi-square tests were computed to compare how U.S. and Chinese companies communicate CSR. Holm's sequential Bonferroni procedure was used to adjust the *p* value as multiple tests were run simultaneously (Abdi, 2010).[4] The results of the chi-square tests revealed more differences than similarities between the CSR communication of leading U.S. and Chinese companies on their corporate websites. (See Table 2 for a summary of descriptive statistics and the results of chi-square tests. The following paragraphs discuss only those differences that were statistically significant based on chi-square tests.)

Table 1. Company Distribution by Industry.

	U.S. companies (*n* = 50)			Chinese companies (*n* = 23)		
	Industry	*n*	%	Industry	*n*	%
1	Computers and IT	8	16.0	Energy	5	21.7
2	Banking	5	10	Mining	5	21.7
3	Pharmaceuticals and health care	5	10	Banking	4	17.4
4	Food and beverage	3	6.0	Telecommunications	3	13.0
5	Auto and truck	3	6.0	Shipping	2	8.7
6	Energy	2	4.0	Appliances	2	8.7
7	Shipping	2	4.0	Computer and IT	1	4.3
8	Telecommunications	2	4.0	Insurance	1	4.3
9	Airlines	2	4.0			
10	Apparel and footwear	2	4.0			
11	Conglomerate	2	4.0			
12	Aircraft/defense	2	4.0			
13	Construction	2	4.0			

First, in comparing how U.S. and Chinese companies discussed the rationales of their CSR engagement, our data suggested that U.S. companies were more likely to mention an ethical rationale than Chinese companies, while Chinese companies were significantly more likely to discuss an economic rationale than U.S. companies. Leading companies in these two countries were equally likely to discuss discretionary and legal rationales.

In terms of the CSR themes related to community stakeholders, the overall results suggested U.S. companies were significantly more likely to discuss their contributions to the following community issues: education, art and culture, environmental conservation, and health and disability. No statistically significant difference was found on the following items: sports, development and poverty reduction, and disaster relief. The overall results of the customer stakeholder category suggested that one of the two elements, product quality, was publicized similarly between leading U.S. and leading Chinese companies. U.S. companies, however, were significantly more likely to discuss product safety than were Chinese companies. In terms of the CSR themes related to employee stakeholders, leading U.S. companies publicized all four categories on corporate websites more than leading Chinese companies. These included employee health and safety, employee welfare, employee development, and equal opportunity for employees.

Finally, in terms of the "how" of CSR, U.S. companies were significantly more likely to discuss the following CSR practices: CSR report, foundation, volunteering, sponsorship, donation, and awards. They were significantly more likely to discuss practicing CSR by establishing partnership with universities. The only practice that Chinese companies were significantly more likely to communicate was their creation of company policies on CSR.

Table 2. Results of Chi-Square Tests Comparing the CSR Communication of Leading U.S. and Chinese Companies.

	U.S. (2008)	Chinese (2008)	Chinese (2012)	Comparing U.S. (2008) and Chinese (2008)			Comparing U.S. (2008) and Chinese (2012)		
				χ^{2a}	Original p	Adjusted p	χ^{2a}	Original p	Adjusted p
CSR rationale									
Discretionary	84	73.9	97.6	1.034	.31		4.649	.031	
Ethical	96	65.2	92.7	12.627	.00	.006**	0.477	.490	
Legal	68	65.2	87.8	0.055	.81		4.978	.026	
Economic	52	91.3	95.1	10.613	.00	.012*	20.526	.000	.000**
CSR theme									
Education	98	69.6	87.8	13.053	.00	.005**	3.802	.051	
Sports	56	34.8	48.8	2.837	.09		0.471	.492	
Arts and culture	82	43.5	73.2	11.103	.00	.010*	1.024	.312	
Development	84	60.9	85.4	4.718	.03		0.032	.857	
Disaster relief	86	60.9	85.4	5.813	.02		0.007	.931	
Environment	100	78.3	92.7	11.669	.00	.009**	3.783	.052	
Health and disability	90	47.8	82.9	15.685	.00	.001**	0.984	.321	
Product quality	96	87	97.6	2.019	.16		0.172	.678	
Product safety	76	34.8	43.9	11.483	.00	.009**	9.806	.002	.048*
Employee health and safety	98	52.2	92.7	24.084	.00	.000**	1.516	.218	
Employee welfare	100	69.6	85.4	16.831	.00	.001**	7.834	.005	
Employee development	100	65.2	92.7	19.532	.00	.000**	3.783	.052	.002**
Equal opportunity	98	30.4	68.3	40.256	.00	.000**	15.272	.000	
Supplier	94	21.7	75.6	40.143	.00	.000**	6.222	.013	

(continued)

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Table 2. (continued)

	U.S. (2008)	Chinese (2008)	Chinese (2012)	Comparing U.S. (2008) and Chinese (2008)			Comparing U.S. (2008) and Chinese (2012)		
				χ^{2a}	Original p	Adjusted p	χ^{2a}	Original p	Adjusted p
Shareholder	98	60.9	90.2	18.371	.00	.000**	2.610	.106	
CSR practices									
CSR policy	14	78.3	92.7	28.889	.00	.000**	55.794	.000	.000**
CSR report	74	30.4	78.0	12.487	.00	.000**	0.201	.654	
Foundation	84	45.3	61.0	12.623	.00	.006**	6.150	.013	
Volunteers	98	39.1	70.7	33.441	.00	.000**	13.680	.000	
Partnership with government	46	17.4	68.3	5.532	.02		4.545	.033	
Partnership with NGOs	40	34.8	39.0	0.181	.67	1.340	0.009	.925	
Partnership with universities	62	21.7	46.3	10.216	.00	0.014*	2.231	.135	
Sponsorship	88	47.8	39.0	13.686	.00	0.004*	24.057	.000	.000*
Donation	96	69.6	90.2	10.185	.00	0.012*	1.212	.271	
Award	84	13	26.8	33.546	.00	.000**	30.275	.000	.000*

a. $df = 1$.
*$p < .05$. **$p < .01$.

Discussion

One Versus Multiple Approaches in CSR Communication

The U.S. corporations adopted one uniform approach to CSR communication on their corporate websites. They demonstrated a high level of standardization in taking the same comprehensive approach in their CSR communication, covering almost all aspects of CSR. This was consistent with the findings of O'Connor and Shumate (2010), who found similar CSR communication discourse at an institutional level when analyzing U.S. *Fortune* 500 company corporate websites.

A closer look at the CSR communication of U.S. corporations revealed that ethical rationale was the most cited rationale of companies' CSR engagement (cited by 96% of U.S. companies), which was followed by discretionary rationale (84%), legal rationale (68%), and economic rationale (52%). In terms of the stakeholders discussed, employees and community appeared to be the most important stakeholders based on an examination of the CSR themes communicated. All 50 U.S. corporations in the sample covered all four CSR themes in relation to employees (health and safety, welfare, development, and equal opportunity) with the exception of one company. The following CSR themes related to the community stakeholder were also included in at least 80% of the companies' websites: environment, education, health and disability, disaster relief, and arts and culture. In terms of responsibility toward customers, product quality was mentioned much more than product safety. A few CSR practices were also mentioned by most of the U.S. companies: volunteering (98%), donation (96%), sponsorship (88%), establishing foundation (84%), award (84%), and publishing CSR report (74%).

Chinese corporations, on the contrary, took one of three distinctive approaches in discussing CSR: CSR as ad hoc philanthropy, CSR as strategic philanthropy, and CSR as ethical business conduct. Detailed discussions of these three approaches have been reported elsewhere (Tang & Li, 2009), and a brief description of these approaches was presented here. Companies taking the ad hoc philanthropy approach often attributed their CSR activities to the discretionary rationale; that is, companies needed to contribute to society beyond business, legal, or ethical concerns. They tended to contribute to the community by giving to education, sports, arts and cultural events, poverty reduction, and public health through short-term engagement such as one-time donations, sponsoring events, and volunteering. Their CSR contributions were not necessarily related to their business. This stood in contrast to companies that took the strategic philanthropy approach, whose CSR activities were targeted at those segments of the community related to their core business. For instance, an auto company built long-term partnership with a university by creating a scholarship for college students majoring in engineering. Such an activity was not only a contribution to community, but also helped the company to identify promising future employees. CSR as strategic philanthropy was often carried out through long-term engagement, such as partnership with government, universities or NGOs. Finally, companies that took the CSR as ethical business conduct approach tended to rationalize their CSR practices on economic,

legal, and ethical rationales. Accordingly, their CSR communication was centered on the ethicality of their own business practices, such as employee treatment, product safety and quality, and their relationship with suppliers and shareholders. Companies that targeted consumers directly were likely to adopt the CSR as philanthropy approach, while companies that did not sell to consumers directly were likely to treat CSR as ethical business conducts.

The standardization in the CSR communication of leading U.S. companies could be interpreted as the result of a high level of institutionalization as CSR has long been recognized and practiced in the U.S. context. The process of institutionalization was likely to be influenced by a number of factors, including governmental policy, professional culture, the media, NGOs, and industry norms (Campbell, 2007). For instance, the homogeneity in how U.S. companies practiced CSR and how they communicated these practices could be attributed to the highly developed and standardized training of public relations professional and managers in business schools (Bartlett, Tywoniak, & Hatcher, 2007; Soo-Yeon & Reber, 2009). On the other hand, CSR was a relatively new phenomenon in China and CSR communication was a new task for public relations professionals in China, especially among China's local companies at the time of data collection. A standard of reporting mandated by either the government or professional standards was absent. The only conceivable institutional force at play was mimetic isomorphism. Chinese companies appeared to have imitated those global companies operating in China in constructing their CSR messages on corporate websites (Tang & Li, 2009).

Comparing the CSR Communication of Leading U.S. and Chinese Companies

Further comparisons revealed many differences between the CSR rationales, themes, and practices communicated by leading U.S. and Chinese companies. In terms of the communication of CSR rationales, our data indicated that U.S. companies were more likely to emphasize ethical rationale while Chinese companies were more likely to stress economic rationale to justify their CSR engagement. The former finding was not surprising as previous studies have found that compared to Asian companies, U.S. companies were more likely to put emphasis on ethics (Welford, 2005). The latter finding seemed unexpected given that the United States had a much more developed market economy, but U.S. companies were less likely to evoke economic rationale. However, this finding was consistent with the findings of Burton et al.'s (2000) survey of business students in the United States and Hong Kong and Wang and Chaudhri's (2007) survey of public relations professionals and managers in China. Burton et al. offered a cultural explanation. We proposed an alternative interpretation of this difference in addition to that of Burton et al.'s through the perspective of institutionalism and organizational legitimacy. Corporations communicate their CSR achievements in order to create and maintain organizational legitimacy in their particular institutional environment (Elsbach, 1994). As almost 70% of the Chinese companies in the sample

were formerly state-owned corporations and most of them were still partly state-owned, they had a much more urgent need to conform to the institution of market economy. As a result, by emphasizing the economic rationale, they wanted to send out the message that they were no longer government-run businesses in a planned economy, but bona fide corporations whose primary goal was to make a profit. Such a need for legitimacy was not present among U.S. corporations operating in a mature market economy, which already assumed that corporations' primary goal was to the pursuit of profit.

In terms of themes of CSR engagement, U.S. companies were more likely to discuss their achievements in relation to all the following stakeholders: the community, employees, customers, suppliers and shareholders. The fact that U.S. companies were more comprehensive in their communication about CSR themes targeted at the community, and probably in their CSR practices as well, might be attributed to the higher level of economic development in the United States, and to the fact that those top U.S. firms simply had more resources at their disposal.

In terms of the two countries' leading companies' communication of CSR themes related to the customer stakeholder, it was found that Chinese companies were much less likely to mention product safety than their U.S. counterparts. This finding was not surprising especially given the recent scandals involving the safety of products made in China both within China and abroad. Such a lack of emphasis on product safety could be attributed to the lack of an institutional norm in China in conforming to the laws and regulations on product safety and quality control. Alternatively, the political and economic conditions in China dictated that consumers were less important as stakeholders and companies were less likely to be held accountable to them than to the government. As a result, companies could get away with producing substandard products and tended not to emphasize product safety in their CSR communication.

What's more, compared to their Chinese counterparts, leading U.S. corporations emphasized all CSR themes related to the employee stakeholder. This was consistent with Welford's (2005) finding that Asian firms were doing less than U.S. firms regarding employee fair wages, equal opportunity, in-house education systems, and development programs. This might be a true indication of the subpar treatment of employees in Chinese companies (Chan, 2003). Such difference can also be explained in terms of the different levels of institutionalization between U.S. and Chinese companies in their CSR practices toward employees. U.S. companies demonstrated a high level of similarity in covering all aspects of employee issues due to coercive isomorphism caused by the legal and regulatory framework in the United States, such as Title VII of the Civil Rights Act of 1964. On the other hand, the lack of such a legal environment in China might have contributed to Chinese companies failing to adequately address their responsibility toward employees. Alternatively, such difference could be attributed to values that were emphasized in Asian business practices such as close friendships and relationships (Ang & Leong, 2000), which could halt employee relations recordings. Chinese companies might choose to keep information confidential than publicly display this information on their websites.

Finally, in terms of the "how" of CSR, U.S. companies adopted a much more comprehensive approach in their CSR practices. They were more likely to publish a CSR report, build foundations, encourage employee to volunteer, build partnership with universities, sponsor events, donate to different philanthropic causes, and establish awards. On the other hand, Chinese companies were more likely to publish a formal company policy on CSR without recording how they actually practice CSR. This might indicate that Chinese companies have just started to practice and communicate CSR, and for a lot of them a CSR policy was the first step.

The results presented above were based on the ranking of top U.S. and Chinese companies in 2007 and the content of their corporate websites downloaded in 2008. Since the time of the data collection, the characteristics of Chinese companies' CSR communication might have undergone significant changes as the country's economy continued to grow and integrate itself into the global market. The Chinese government started to stress CSR in response to the international criticism of Chinese companies on accounts of pollution, poor employee treatment, and lack of transparency. The State Council issued a memo in 2008 that required leading state-owned companies to issue CSR report following the guidelines of the *United Nations Global Compact* and *Sustainability Reporting Guidelines of Global Reporting Initiative (GRI)*. As a result, almost all the top state-owned companies in China compiled formal CSR reports in 2009, which were collectively published on the State Council's website (http://www.sasac.gov.cn/n1180/n4175042/n4175059/index.html). However, whether such mandatory reporting was sustained when the government moved its policy priority to other issues is yet to be examined. To provide a more updated picture of the CSR communication of leading Chinese firms, we conducted a follow-up study that examined how leading Chinese companies communicated CSR on their corporate websites in 2012.

Follow-Up Study

In this follow-up study of leading Chinese companies' CSR communication in 2012, we replicated the sampling procedure used in the initial study.[5] The sample was created from the top 50 Chinese companies based on *Forbes China*'s ranking of the top 500 Chinese companies in 2011.[6] Among the top 50 Chinese companies, 41 of them included discussion of CSR on their corporate websites. All CSR related content on the websites of these Chinese companies was downloaded and coded based on the same codebook. When the websites included CSR reports from multiple years, only the reports in 2011 (the latest) was coded along with the regular content of CSR on these corporations' websites. We excluded the CSR reports from earlier years in order to capture the most updated discourse of CSR. One coder coded all downloaded contents and the other coded a randomly selected 20%, with a Holsti intercoder reliability of .905.

To analyze the updated data on Chinese companies, a principal component analysis was first conducted to capture the major approaches of CSR presented in Chinese companies' websites as of 2012. Only one varimax-rotated factor was identified based on the scree plot test and the interpretability of the factor. In other words, the three

major approaches to CSR demonstrated by Chinese companies in 2008 disappeared. Chinese companies, just like their U.S. counterparts, seemed to have adopted one standard approach to CSR communication. They discussed an average of 21.87 (SD = 7.71) items out of the 29 items, covering different aspects of CSR in 2012, which was a significant increase from 2008 (M = 15.09, SD = 7.46). An independent samples t test was conducted to compare the number of items of CSR covered by Chinese companies in 2008 and 2012, and a significant difference was found, $t(62)$ = −3.73, p = .00. In fact, Chinese companies were very close to U.S. companies (M = 23.42, SD = 3.04) in terms of the comprehensiveness of their CSR communication. An independent samples t test found that the difference between Chinese and U.S. companies was no longer statistically significant, $t(89)$ = −1.455, p = .15.

Furthermore, a series of Chi-square tests were conducted to compare Chinese companies' CSR communication in 2012 and that of U.S. companies. After adjusting the p value using Holm's sequential Bonferroni procedure, we found significant differences on only 6 items, while data analysis based on the 2008 data identified 17 items (please see Table 2 for descriptive statistics and results of chi-square tests). Similar to the findings based on data of 2008, Chinese companies were significantly more likely to appeal to the economic rationale of CSR and more likely to publish CSR policies than their U.S. counterparts. On the other hand, U.S. companies were more likely to discuss product safety, employee development, sponsorship, and award than were Chinese companies.

Conclusions and Directions for Future Research

Past research has identified three types of CSR communication: mandatory, solicited, and voluntary. Mandatory reporting occurs when corporations are required to disclose information by regulatory agencies. Sometimes, a specific piece of information is solicited by a particular stakeholder. More frequently, CSR communication is voluntary (Williams, 2008). Corporations' CSR communication is influenced by not only the industries they operate in but also the larger economic, political, cultural, and institutional contexts in which they operate (O'Connor & Shumate, 2010). This article examined the CSR communication of top U.S. and Chinese companies on their corporate websites.

Comparison of leading U.S. and Chinese companies' CSR communication in 2008 yields significant overall differences. U.S. companies have demonstrated a more comprehensive communication scheme utilizing similar discourse in their CSR communication practices than Chinese companies. Out of the 29 elements compared, Chinese companies only emphasize two elements more than U.S. companies (economic rationale and CSR policy), while U.S. companies are significantly more likely to cover 17 elements than Chinese companies. These elements range from an appeal to ethical rationale to discussion of many CSR themes in terms of public philanthropy, labor conditions, and CSR practices such as CSR report, foundation, and volunteers, among others. Chinese companies tend to adopt one of the three major approaches to CSR communication, treating CSR as ad hoc philanthropy, strategic philanthropy, or ethical business conducts.

However, the follow-up study based on Chinese companies' data collected in 2012 indicates that such differences between the CSR communication of the top companies in the United States and China greatly diminished in the 4 years between 2008 and 2012. Chinese companies adopted a highly standardized and comprehensive approach to CSR communication on their websites that is very similar to the approach of U.S. companies.

The change in leading Chinese companies' CSR communication between 2008 and 2012 can be interpreted as the result of the process of institutionalization. Coercive isomorphism contributes to the institutionalization of the CSR communication in China. Our data suggest that most of the leading Chinese companies began to compile and publish CSR reports based on international and domestic guidelines around 2008 when the State Council started to demand such reporting. An indicator of the existence of coercive isomorphism is that today, almost two thirds of the top 50 Chinese companies publish annual CSR report based on global CSR reporting standards such as *Sustainability Reporting Guidelines of Global Reporting Initiative (GRI)* and domestic standards such as the *China CSR Reporting Guidelines* drafted by the Chinese Academy of Social Sciences under the commission of Office of State Assets of the State Council. This process of institutionalization can also be attributed to the force of mimetic isomorphism. As most of the leading Chinese companies are now trading globally, they are more likely to imitate their Western counterparts in terms of CSR communication.

Scherer and Palazzo (2008) call for the identification of alternative paradigms of CSR, especially in the non-Western context. The findings of this study show that in the early stage of CSR development and communication, Chinese companies adopt distinctive approaches to CSR as demonstrated by their CSR communication through corporate websites. However, such distinctive approaches to CSR gradually merge into a standardized and comprehensive approach that is almost identical to that demonstrated by leading companies in the United States as the result of the process of institutionalization. This finding suggests that the level of institutionalization is a more significant predictor of companies' CSR communication in a country than any other political, economic, and cultural factors. Even in China, a country with its distinctive political and economic system, as well as unique national culture, companies' CSR communication gradually becomes very similar to that observed in Western countries such as the United States. This trend becomes more salient as Chinese companies continue to integrate themselves into the global market and play by the game rule of the West. This finding supports the convergence hypothesis in the context of globalization (Stohl, 2001) and questions the existence of the alternative paradigms of CSR (Scherer & Palazzo, 2008).

One major limitation of this study is that it examines only the presence or absence of different CSR items. Further studies should also focus on in-depth analysis of CSR communication by observing the frequencies and quality of CSR practices displayed on corporate websites. Williams's (2008) taxonomy of corporate reporting strategies can be utilized for this purpose. Furthermore, this study focuses on top companies in

both the United States and China; scholars conducting further research should look at medium-sized businesses. This could help in understanding what CSR practices are important or feasible for companies of a smaller size. A final limitation of this study is that while it seeks to compare the CSR practices and communication of leading companies in China and the United States, it is nevertheless based on a Western paradigm of CSR and cannot avoid an inherently Western bias in understanding the relationship between business and society. Future research could benefit from a non-Western theoretical approach to CSR.

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Notes

1. For a review of the historical development of the concept of corporate social responsibility, please see Carroll (2008).
2. A cautionary note is due here. It is important to keep in mind that the cultures of Hong Kong and China are not identical, despite their similarities. Based on Hofstede's survey of IBM employees to assess national cultures, China and Hong Kong have very close scores on four dimensions: power distance (80, 68), individualism (20, 23), masculinity (66, 57), and uncertainty avoidance (30, 29). The one dimension where there is a wider disparity is long-term orientation (China scores 118, while Hong Kong scores 96). The materialism and pragmatism cited by Burton, Farh, and Hegarty (2000) as characteristic of the culture of Hong Kong have also been closely associated with the Chinese culture (see Chan & Prendergast, 2008).
3. Holsti intercoder reliability measures the percentage agreement between coders.
4. Running multiple statistical tests simultaneously may lead to the rejection of null hypothesis when it is actually true (Type I error). The Bonferroni procedure allows researchers to control Type I error by multiplying each *p* value by the number of tests run. However, the Bonferroni procedure has been criticized for being too conservative, and thus likely to increase Type II error. As a result, instead of Bonferroni procedure, which adjusts all *p* values by T, the total number of tests performed, the Holm's sequential Bonferroni procedure adjusts only the smallest *p* values by T, and adjusts the second smallest *p* value by T-1, and so on, and adjusts the largest *p* value by 1 (no adjustment). Such a procedure allows for the control of Type I and Type II errors at the same time.
5. In this follow-up study, we examined the CSR communication of only Chinese companies. Based on the finding of the 2008 study, U.S. companies' CSR communication was already highly developed and thus unlikely to undergo major changes between 2008 and 2012. The CSR communication of Chinese companies, however, was still in its early stage of development and was likely to demonstrate significant changes due to increasing pressures from the Chinese government and the global market.

6.   *Fortune* published its ranking of the top 50 Chinese companies in 2007 but did not update its rankings in the following years. As a result, we used the ranking of *Forbes China* in 2011 as the sampling frame to identify the top 50 Chinese companies in the follow-up study. Even though the two rankings were published by two different organizations, they both identified the top Chinese companies in terms of economic scale.

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