

## Article

# Corporate Communication of CSR in China: Characteristics and Regional Differences

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**Abstract:** This article investigates CSR issues publicized by websites, annual reports, and social responsibility reports by companies in mainland China from the perspective of corporate communication. The empirical study is surrounded by issues about the motives of CSR, the content of CSR, and the applications of stakeholders. Empirical tests are distinguished by CSR motives, characteristics, and stakeholder issues for companies from Eastern, Central, and Western regions. Our research results indicate that although corporate social responsibility implementation and communication in China have made great progress compared with the past, there are still problems, such as the incomplete implementation of CSR, unbalanced communication of CSR, and lack of integrity and pertinence. Enterprises in different regions are affected by the degree of local economic development, social development environment, and government intervention, which leads to obvious differences in geographical and political attributes of enterprises in different regions in communicating social responsibility. This article focuses on the impact of institutional (consists formal and informal) and regional influencing factors on CSR communication. Therefore, political, cultural, and regional differences are expected to be conducted by corporate culture and government policy in future CSR activities.

**Keywords:** corporate communication; CSR; characteristics; regional differences; institutional factors



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## 1. Introduction

In recent years, research and practices in such fields as corporate social responsibility (CSR), corporate citizenship, and strategic philanthropy have become the focus of scholars around the world [1–3]. Generally speaking, corporate social responsibility refers to the responsibility and goal of protecting social resources and improving social welfare through various business behaviors and social activities to ensure that corporate stakeholders can obtain their own interests in a sustainable and balanced way [4]. Gradually, carrying out the social responsibility movement has evolved into a means to establish sustainable competitive advantages and lead enterprises to success [5]. In the face of globalization rules and sustainable development requirements, enterprises have to consider many problems, such as government regulation, consumer rights protection, and social response, in order to seek greater development space [6]. In particular, enterprises should pay more attention to improving business performance [7], setting up the brand image [8], establishing a good corporate citizen identity, etc. [9]. Some scholars have described this phenomenon as the pressure exerted by the stakeholders to ensure the sustainable operation of the enterprise. It can be said that complete strategic management and corporate governance cannot be separated from the fulfillment of corporate social responsibility [10].

Corporate communication can help enterprises show their CSR achievements to the outside world, thus improving their corporate governance performance [11,12]. Corporate Communication refers to all the organized and planned internal and external display,

publicity, advertising, communication, and other communication activities carried out by an enterprise according to its development strategy. Corporate CSR communication refers to all the communication activities related to CSR that are carried out around the business strategy of the enterprise. It includes the disclosure of all information about CSR implementation by enterprises to society through websites, annual reports, and social responsibility reports. More and more enterprises realize that CSR communication is an indispensable and important part of the whole business activities. To reflect the basic situation of the company's social responsibility through the conscious communication of social responsibility [7,13], not only can it enhance the market identity but also improve the image of the enterprise in the eyes of stakeholders [8,9]. Therefore, corporate communication of social responsibility is an inevitable choice for enterprises to effectively improve their corporate image in the face of fierce market competition [11,14].

Since the reform and opening up policy lasts for 30 years, China's economy has achieved rapid growth. Its role in the global economy has been gradually enhanced, and its influence on the global economy has been increasing day by day. With the support of domestic investment and export-oriented policies, more and more companies are going abroad to explore markets and seek customer resources from all corners of the world. While Chinese companies continue to go abroad, the international community has formed such an impression that these companies are mostly engaged in low-cost manufacturing and generally lack care for workers in the process of production and operation. There have been a series of "toxic milk powder", "environmental pollution", "fake and shoddy goods", and "employee jumping" incidents in recent years [15]. That means activities including poor risk awareness, high safety accident rate, low product quality and safety conditions, and low after-sales service need to be improved. There is no doubt that rapid economic growth plays an important role in social development. However, it is not sufficient for some companies in China to only focus on immediate profit growth while ignoring the negative impact on ecology and society. Therefore, in order to avoid more and more serious social problems caused by the neglect and wrong understanding of corporate social responsibility, Chinese companies gradually carry out in-depth understanding and extensive implementation of CSR [16,17].

Although the western academic circle has been quite common on the concept of corporate social responsibility definition, content, measurement, and other aspects of the study, however, due to the influence of national and regional differences and company characteristics, studies on corporate social responsibility based on corporate communication are different in methods and contents [18]. There is minimal research on the behavioral characteristics of CSR communication in China, an emerging market country, especially the comparison of CSR differences between different regions. With the deepening of the marketization process, Chinese enterprises have made great progress in promoting the development of the market economy, realizing regional economic growth, improving governance structure, and improving financial performance in recent years. However, there are still some defects in the responsibility and performance of corporate social responsibility, especially in the subjective motivation, management process, and the relationship among stakeholders [19]. This highlights the reality that the unsatisfactory status of CSR in Chinese companies does not match the progress they have made in other aspects.

This paper starts from the measurement of the content of corporate social responsibility communication in China, and on this basis, the purpose of this paper is to find out the characteristics of large Chinese companies initiating and disclosing CSR and further understand the behavior characteristics and root causes of enterprises spreading social responsibility in different regions of China. This paper tries to answer the following three core questions: (1) What is the status and extent of corporate social responsibility communication in China? (2) What are the specific differences and root causes in the subjective motivation, management process, and the relationship between enterprises and stakeholders in different regions in the dissemination of social responsibility? (3) Are there any integrated driving factors influencing CSR communication in China? Through the

analysis of the above problems, it is of certain practical significance to further understand the behavioral characteristics of corporate social responsibility communication in different regions of China, improve the effectiveness of their communication strategies, and guide them to carry out social responsibility campaigns.

The structure of this paper is as follows: the second part reviews the existing research literature on CSR communication; the third part is the research design, including samples, data sources, methods, and measurement system; the fourth part analyzes the current situation, existing problems and root causes of CSR in Chinese enterprises from the perspective of corporate communication; the fifth part is the data statistical analysis results under the background of regional differences; and the sixth part consists of a discussion of the results, policy suggestions, and the prospect of future research.

## 2. Theoretical Background

### 2.1. Research on the Concept and Communication of Corporate Social Responsibility

There are many different expressions of the definition of corporate social responsibility in the existing literature. For example, corporate social responsibility is defined as “a voluntary action taken by an enterprise in dealing with its relationship with stakeholders under the influence of social and environmental factors in business activities [20]”. For another example, corporate social responsibility refers to “ensuring that corporate stakeholders obtain their own interests in a sustainable and balanced way through various business behaviors and social activities, so as to realize the corporate responsibility goal of protecting social resources and improving social welfare” [4]. Additionally, a similar concept of ESG has attracted more and more attention. While developing the economy, enterprises should also pay attention to ecological and environmental protection, social responsibility, and the optimization of corporate governance [16]. No matter which definition is adopted, CSR is regarded as a comprehensive process of enterprise operation and decision-making involving economic, social, and environmental factors within the scope of stakeholders.

Although there is no consensus on the definition of corporate social responsibility in academic circles, there is a consensus on the potential positive effects of corporate social responsibility [21–23]. CSR can be a source of competitive advantage for enterprises. Taking social responsibility as a corporate strategy can improve corporate image and competitiveness [24].

The behavior of corporate communication of social responsibility basically represents the situation of fulfilling social responsibility. Although the communication itself may not fully reflect the true situation of the enterprise’s fulfillment of social responsibility, the process of communication can reflect the enterprise’s view to express its image and intention to bear social responsibility to the outside world. The fundamental purpose of corporate social responsibility communication is to enhance corporate legitimacy, enhance corporate image, and get support from stakeholder groups [13,25]. Therefore, this method realizes the dissemination of social responsibility information as a business means to enhance corporate image [7]. This comprehensive and effective means can help enterprises strengthen their relationship with stakeholders and achieve the purpose of improving their image [26–28]. Some enterprises neglect to take advantage of this way and opportunity, while their management, who lacks the understanding of the importance of this way, are not wise.

Different countries, regions, and companies have certain differences in the content, degree, and effect of CSR communication [29,30]. Ali et al. (2017) found that CSR reports in developing and developed countries are driven by different determinants based on a recent analysis of CSR literature [31]. Bondi and Yu (2019) conducted a cross-cultural analysis of Chinese, Italian, and American CSR reports. The comparative analysis shows that companies from different cultural backgrounds present different preferences in selecting and representing the various sources. The Italian and American CSR reports present more voices from managers, while the Chinese CSR reports show a clearer preference for voices from employees and clients [18]. Alon et al. (2010) compare Brazil, Russia, India, and

China (bric), which are the four emerging market economy countries and found that due to history and culture, economic development, social, environmental factors, such as the degree of national enterprises to fulfill social responsibility and content showed a certain difference. Although China has a strong economic development momentum, the situation of corporate communication of social responsibility is slightly backward compared with other countries [32].

## 2.2. Progress of Research on CSR Communication in China and Its Evaluation

Some research focuses on CSR reporting, e.g., the analysis of the content of China's sustainability report [33], a summary of the requirements of CSR reporting in China [30], and identifying whether the CSR reports are symbolic or substantive [34], exploring of the main drivers of CSR and CSR reporting of large Chinese listed companies [33], comparing of the form and content of CSR reports between Chinese multinational corporations and their Western counterparts [35], evaluating the quality of CSR reports through a comparative analysis of Chinese state-owned and private real estate companies [36], and so on.

Table 1 summarizes the main research results of domestic and foreign scholars on CSR in China. These China-specific studies mainly focus on government regulation, economic freedom, market orientation, ownership structure, and business corruption [37,38]. From Table 1, it is easy to find that due to the lack of understanding of the Chinese context by foreign scholars, their studies have certain limitations, mainly in terms of the lack of explanation of CSR motivation of Chinese enterprises, the failure to make a clear distinction between various stakeholders and CSR relationships [39] and the collection and organization of data are still debatable. As shown in Table 1, only two pieces of literature simultaneously deal with Chinese CSR on the basis of stakeholder theory motivation and content of CSR fulfillment by enterprises, etc.; some scholars' studies focus on certain specific stakeholders and ignore other stakeholder groups; some are too small in sample and do not have generalization. For example, Ewing and Windisch's study has only 22 subjects [40]; some scholars have discussed distinguished CSR determination aspects [41–44]; some other scholars even ignore the sample of China in their study [45].

**Table 1.** Research progress of domestic and foreign scholars on CSR in China.

Author	Analysis Methods	Country	Total Sample Size of the Study	Of Which the Number of Chinese Samples	CSR Motivation	CSR Content	CSR and Stakeholder Relationship
Wu and Habek (2021) [17]	Comparative Analysis	China	2008–2019	A share stocks	No	No	No
Parsa et al. (2020) [33]	Deep Interview	China	11	11	Yes	Yes	Yes
Li et al. (2019) [37]	Content Analysis	China	34,000 projects	839 companies	Environment and society	No	No
Bondi and Yu (2019) [18]	Content Analysis	Chinese, Italian, and American	60	60	No	No	No
Kuo et al. (2011) [38]	Content Analysis	China	529	529	No	Yes	Focus on environment
Baughn, et al. (2007) [39]	Executive Officer Investigation	104 countries (15 Asian countries, with Mainland China and Hong Kong studied separately)	8729	254	Factors that determine CSR	Yes	No
Ewing and Windisch (2007) [40]	In-depth Interviews	China	22	22	Yes	Yes	Yes
Lübcke et al. (2007) [41]	In-depth Interview and Case Studies	Germany, Korea, China	56	6	No	Yes	Focus on Employees

Table 1. Cont.

Author	Analysis Methods	Country	Total Sample Size of the Study	Of Which the Number of Chinese Samples	CSR Motivation	CSR Content	CSR and Stakeholder Relationship
Luo (2006) [42]	Questionnaire Survey	Europe, USA, Asia and other countries	126	0	Yes	Yes	No
Qu-jun (2007) [43]	Questionnaire Survey	China	130	130	Yes	No	No
Qu (2007) [44]	Questionnaire Survey	China	143	143	Factors that determine CSR	No	No
Chapple and Moon (2005) [45]	Website Analysis	India, Indonesia, Malaysia, Philippines, Korea, Singapore, Thailand	350	0	Factors that determine CSR	Yes	No

### 2.3. Institutional Factors Impact on CSR Communication in China

Campbell (2009) discussed in detail the influence mechanism of institutional environment on CSR, pointing out that informal institutional factors such as formal institutional environment and social traditional culture all have an impact on CSR actions [46]. Based on the previous study, there is an interesting phenomenon that the figure of local conditions and government can be seen frequently. For example, how the risk of governmental monitoring affects the extent to which CSR reports are symbolic or substantive [34], whether economy-enhancing pressure is a key driving factor in shaping CSR and its reporting [33], how companies respond to CSR reports in the face of conflicting requirements from the central government and local governments [42], how the Chinese firms and government prioritized sustainable development issues [47], and so on. This phenomenon confirms the conclusion that formal institutional factors have indeed played an essential role in the development of CSR reporting [48,49].

Moreover, Jin (2017) pointed out that exploring informal systems such as culture may play a more important role in China, based on a transitional economy with imperfect institutions and inefficient law enforcement [50]. Confucianism is a major school that influences corporate culture. When a corporate culture has the function of playing an incentive role, the company will actively participate in social responsibility activities [46]. Zheng (2013) pointed out that the Confucian philosophy represented by Confucius and Mencius is the only solution to enterprise management [15]. Thus, Confucian culture as an informal institutional factor plays a very important role in modern Chinese enterprises that are willing and able to uphold reasonable business ethics [51].

### 2.4. Regional Factors Impact on CSR Communication in China

China is a vast country, and enterprises in different regions are affected by local policies and regulations, law enforcement, market order, competition, bureaucracy, economic development, human customs, social habits, and other factors. Different living environments and development conditions result in different behavioral characteristics of enterprises in the east, central, and western regions to fulfill their social responsibility. The type and characteristics of the reported CSR projects were distinctive in regions and specific to different economic conditions [37]. Regions with lower economic conditions are not yet motivated to implement CSR projects, unlike regions with higher economic conditions [37]. For example, the eastern coastal region is more economically developed, and entrepreneurs are more up-to-date in their ideology, so they may be ahead of enterprises in other regions in terms of time and amount of donations in the face of major natural disasters, while in the western region, where law enforcement is relatively weak, some enterprises have a fluke mentality, i.e., once they are out of the sight of the government, they may take some actions

to seek improper benefits, such as defaulting on wages, tax evasion, illegal pollution, etc., thus harming the legitimate rights and interests of stakeholders [52].

In summary, the existing papers on CSR reporting are either based on the overall situation but earlier in time [30,43,44] or based on a relatively short time [16,34,42] or a specific subject or industry [33,35,36] or uncompleted consideration of formal and informal institutional factors [48,49,51] or insufficient distinguish among different regions in China [37]. In order to make up for the shortcomings of the above studies, this paper considers both the institutional and regional factors which have an impact on CSR communication in China.

### 3. Research Design

#### 3.1. Data Source

In this paper, 266 mainland enterprises in China are selected as the research sample according to the 2020 Forbes Global Enterprise 2000 ranking. Among them, there are 147 enterprises in the eastern region, 54 enterprises in the central region, and 25 enterprises in the western region. Most of these enterprises belong to large conglomerates and are representatives of the regions. The above approach is taken from the literature of [29,45]. According to Chapple and Moon (2005), it makes sense to focus on these companies because they tend to be the pioneers of CSR in society and also the largest, most international, and best performers in CSR. It is because of their publicly traded characteristics that they face more responsibility for the regulation and dissemination of CSR [45].

#### 3.2. Research Methods

With the consideration of being responsible to stakeholders, websites, annual reports, and social responsibility reports reflect important information about the fulfillment of corporate social responsibility [53]. This paper adopts a content analysis method to examine the characteristics, similarities, and differences of CSR communication among enterprises in the eastern, central, and western regions of China based on the collection, summarization, and statistics of information about CSR communication in the websites, annual reports, and social responsibility reports of sample enterprises in 2020, using cross-tabulation, one-way ANOVA, and Chi-square test. The information on each enterprise's social responsibility communication was obtained from the enterprise's website, annual reports, and social responsibility reports for the fiscal year 2019.

#### 3.3. Content Measurement of CSR Communication

Drawing on the research results of Maignan and Ralston (2002), who divided CSR into three categories: motivation of CSR, content of CSR, and application of stakeholders in CSR [29], this paper divides the content measurement of CSR communication into three major categories: motivation, characteristics, and relationship with stakeholders of CSR communication. Motivation can be divided into four categories: value-driven, ethical-driven, financial performance-driven, and political-driven [52]. Swanson (1995) defines ethical-driven as the conscious and voluntary fulfillment of social responsibility by a company out of moral and ethical awareness and independent of the external environment and social pressure [54]. The value drive is part of the corporate culture and is an extension of its core values. Financial performance is driven by a utilitarian perspective that sees social responsibility as a means to achieve financial performance indicators such as profit, return on investment, or sales volume. This view assumes that social responsibility and financial performance are closely related. The political drive, on the other hand, suggests that companies want to build political relationships with governments through the fulfillment of social responsibility and alleviate pressure from various stakeholder groups, including governments.

The characteristics of CSR include the responsibility to engage in the following activities: (1) economic responsibility, i.e., enterprises are always organizations that seek to maximize profits, shareholders' equity, and corporate value; (2) charitable responsibility, i.e., enterprises actively participate in various charitable activities such as public donations

with charitable purposes; (3) legal responsibility, i.e., enterprises should unconditionally comply with the law and be law-abiding; (4) moral responsibility, i.e., enterprises comply with moral codes and ethical guidelines; (5) political responsibility, i.e., enterprises try to establish connections with the government and seek government support and protection; (6) environmental responsibility, i.e., enterprises take measures to reduce the negative effects of production behavior on the environment.

Referring to Clarkson's (1995) classification, stakeholders are distinguished into the following six groups [55]: (1) shareholders, i.e., the company's commitment to stakeholder-wide corporate governance and disclosure of relevant information to shareholders; (2) community, i.e., the company's concern for the culture, education, life, residential safety, and environmental conditions of the residents of the community in which it is located; (3) employees, i.e., enterprises ensure that all employees have the same rights and protect their health and safety; (4) consumers, i.e., enterprises care about the quality of consumers when using their products or services; (5) suppliers, i.e., enterprises treat all suppliers equally and ensure that their rights are not violated; (6) government, i.e., enterprises pay taxes and create jobs in accordance with the law and assist the government in promoting regional economic development. Table 2 summarizes the 22 content measures of CSR in China (which include 4 motives, 6 characteristics, and 12 stakeholder-related entries). It should be noted that the above 22 measures are not mutually exclusive and may overlap in some cases.

**Table 2.** Content measurement of CSR communication in Chinese companies.

Catalog	CSR Evaluation Indicators	Specifications
	<b>Motivation for CSR communication</b>	
	Value Driven	Part of the corporate culture, an extension of its core values
	Ethical Driven	Companies have a moral and ethical consciousness and fulfill social responsibility
	Financial performance driven	Considering social responsibility as a means to achieve financial performance targets from a utilitarian perspective
	Politically driven	Alleviating pressure from various stakeholders, including the government, by fulfilling social responsibility
	<b>CSR Communication Content</b>	
	Financial Responsibility	Organizations that seek to maximize profits, shareholders' equity and corporate value
	Charitable Responsibility	Enterprises should actively participate in various charitable acts with the purpose of charity
	Legal Responsibility	Enterprises should unconditionally comply with the law and be law-abiding "corporate citizens"
	Moral Responsibility	Businesses adhere to ethical and moral codes
	Political Responsibility	Companies seek to establish relationships with governments and seek their support and protection
	Environmental Responsibility	Businesses take measures to reduce the negative impact of their production practices on the environment
	<b>CSR Communication and Stakeholder Relationship</b>	
Shareholder		Corporate commitment to stakeholder-wide corporate governance and disclosure of relevant information to shareholders
Community	Culture	Corporate support for organizational culture and corresponding activities
	Education	Corporate support equal access to education and promote actions that improve the quality of education
	Life	Corporate is committed to improving the quality of life of people in the community and being part of the community
	Housing Safety	The company cares about the safety of people living in the community during its production process

Table 2. Cont.

Catalog	CSR Evaluation Indicators	Specifications
Employees	Environmental Protection	Companies demonstrate concern for the natural environment in their areas
	Security	Companies care about the safety of consumers when using their products or services
	Equal Rights	The company guarantees equal opportunities for promotion and retirement to employees regardless of race, gender, age, etc.
	Health and Safety	The company cares about the safety of employees' lives and property during production operations
Consumers	Quality of products/services	The company is committed to providing high quality products and services to consumers
Suppliers		The company treats all suppliers equally and ensure that their rights are not violated.
Government		The company pays taxes, create jobs, and promote regional economic development

#### 4. Analysis of CSR Characteristics of Chinese Companies' Communication

##### 4.1. Motivations of Companies for CSR Dissemination

Among the companies with stated motivations for CSR implementation, the majority (174) of the motivations for CSR implementation fall into the value-driven category. A total of 110 companies declare that CSR implementation is oriented towards corporate ethical driven, 82 companies consider CSR as a tool to improve the company's financial performance, and 74 companies believe that by implementing CSR they can build political connections and alleviate pressure from the government (see Table 3).

Table 3. Motivation of companies to perform CSR.

Motivation of CSR	Number	Percentage of
Value-driven	174	65%
Ethical driven	110	41%
Financial performance driven	82	31%
Politically driven	74	28%

Note: 115 of these companies mentioned at least two motives in their CSR motivation.

In the analysis of Chinese companies' motivations for fulfilling CSR, value-driven dominated all three motivations for CSR, much more than ethical and financial performance-driven. This finding is consistent with the findings of Matten and Moon (2004) and Ewing and Windisch (2007) [40,56]. This is due to the influence of traditional Confucian philosophical values, which make the fulfillment of CSR relatively subtle in Chinese companies compared to European and American companies. The development of corporate social responsibility in China today is a typical response to global business ethics issues, among which "people-oriented" and "moral-oriented" are considered to be the local Confucian culture rooted in China.

##### 4.2. Content of CSR Dissemination by Companies

The analysis shows that the content regarding the fulfillment of CSR varies from one company to another, and there is no fixed pattern to speak of. About 91% of the companies in the sample expressed their environmental responsibility, which is strongly related to the public's environmental awareness and the government's emphasis on environmental protection in recent years. In addition, 73% said they have supported charitable causes. Among the many philanthropic projects, Chinese companies mainly focus on education projects, poverty alleviation projects, disaster relief projects, and disease prevention programs. Of all the components of CSR fulfillment by Chinese companies, 59% of CSR communications include corporate economic responsibility goals, and 53% of companies link their CSR

practices to legal responsibilities. Ethical responsibility and political responsibility appear to be less important in Chinese companies' CSR practices, accounting for only 28% and 15% of the total, respectively (see Table 4).

**Table 4.** CSR content of corporate communication.

Content of CSR	Number	Percentage of
Economic responsibility	83	59%
Philanthropic responsibility	34	73%
Legal responsibility	3	53%
Ethical responsibility	62	28%
Political responsibility	14	15%
Environmental responsibility	44	91%

The above analysis shows that engaging in environmental protection and supporting various charitable causes are more common in corporate CSR practices in China, which is largely consistent with Gerson's (2007) findings that CSR is mainly distributed in three areas in China [57]: (1) environmental protection; (2) public welfare donations; and (3) various charitable causes such as education and healthcare. The results of the study indicate that most companies have recognized the impact of their business practices on society and have actively fulfilled their public welfare donation behaviors for major natural disasters. Meanwhile, awareness of pollution issues is rapidly increasing among Chinese companies, and more and more companies are aware of the importance of protecting the environment. In practice, however, there is still a lack of motivation and impure motives, and a few companies have "greenwashing" behavior, but the actual effect is yet to be tested, as they aim to build political connections and relieve stakeholders' pressure.

#### 4.3. Application of Stakeholders in Corporate CSR Communication

Stakeholder management is a common practice among companies in Western countries, but it is still in its infancy in China. As shown in Table 5, the most frequently mentioned stakeholders in the process of CSR practice in Chinese companies are shareholders (about 80%). Similarly, in the early stages of corporate development in the U.S. and Western Europe, the starting point for consideration of issues was focused on shareholders as an important and influential group. The subject of this paper is the firm, where raising capital from domestic and international markets for future expansion is an important goal for investors. So it is understandable that shareholders are the most important stakeholder group that deserves the attention of Chinese companies. As required by the SEC, companies must disclose all information about the company as required by shareholders, so the dissemination of corporate CSR practices must also be primarily aimed at attracting the trust of foreign and domestic investors, i.e., shareholders.

**Table 5.** Stakeholders issues in CSR communication.

Stakeholder Classification	Number	Percentage of
<b>Community</b>		
Culture	53	20%
Education	77	29%
Quality of life	61	23%
Residential safety	45	17%
Environmental Protection	205	77%
<b>Consumer</b>		
Quality of products/services	72	27%
Safety	85	32%

Table 5. Cont.

Stakeholder Classification	Number	Percentage of
<b>Employees</b>		
Equal Opportunity	77	29%
Health and Safety	51	19%
<b>Shareholders</b>	213	80%
<b>Suppliers</b>	69	26%
<b>Government</b>	117	44%

The second most frequently mentioned stakeholder in CSR communication by companies in China is the community, which, in addition to the continuing widespread attention to environmental issues, involves 29% of companies supporting education and 23% engaged in improving the living standards of community residents. Only 17% of the sample companies were involved in the environment and safety of residents in their communities. The data shows that 77 companies state that they abide by the principle of equal labor rights in hiring, and 51 companies mention protecting the health and safety of their employees. This shows that the issue of workers' rights is still in the early stage of development in China. Although the new labor law was passed and came into effect in 2008, the lack of strong enforcement has led to weak government supervision and ineffective protection of workers' rights and interests.

The analysis shows that consumers and suppliers are the stakeholders that receive the least attention in corporate CSR communication. Only 27% of the sample companies mentioned product and service quality issues, while only 26% of the companies mentioned supplier issues. This clearly indicates a lack of attention to product quality and production safety issues in Chinese companies. This is also the direct cause of the previous toy quality incidents, the Sanlu milk powder incident, and a series of other incidents. Thus, it seems that Chinese enterprises generally lack attention to the complete value chain, and there are relatively large defects in the upstream and downstream value chains. Happily, 44% of companies have been able to realize the important role they play in creating jobs, paying taxes according to the law, and promoting regional economic development and urban modernization.

The above analysis shows that stakeholder-based CSR is generally low among Chinese companies and varies significantly across factors. Chinese companies pay more attention to shareholders, community environmental protection, and government relations and less attention to employees, consumers, and suppliers. Companies often need to engage in relationships with various stakeholders in order to maintain business growth. For example, externally oriented companies are required to take care of all stakeholder groups, such as shareholders, communities, customers, suppliers, government, etc., as much as possible. Internally oriented companies manage relationships around various functions, such as human resource management, customer relationship management, marketing, and financial management. In conclusion, stakeholder-based CSR needs to play a greater role in CSR practice in Chinese companies.

## 5. Analysis of Regional Differences in CSR in Chinese Companies' Communication

### 5.1. Preliminary Analysis Results

First, all enterprises in the sample have disseminated CSR through their websites, annual reports, and social responsibility reports, which indicates that CSR has been widely implemented and disseminated in large enterprises in China. The specific behaviors of CSR dissemination by enterprises were statistically analyzed according to three categories: motivation, characteristics, and relationship with stakeholders (the number of sample items that disseminate at least half of the content of this category was counted). The total sample was 266 enterprises, including 147 in the eastern sample, 74 in the central sample, and 45 in the western sample (as shown in Table 6).

**Table 6.** Preliminary statistics on the dissemination of social responsibility.

	Eastern Sample (n = 147)	Central Sample (n = 74)	Western Sample (n = 45)	Total (n = 266)
1. Propagation of at least two motives (%)	69 (47)	36 (49)	10 (22)	115 (43)
2. Dissemination of at least three characteristics (%)	119 (81)	55 (74)	32 (71)	206 (77)
3. Dissemination of at least six relationships with stakeholders (%)	116 (79)	53 (71)	30 (67)	199 (75)

The preliminary statistical results of the content analysis show that there are significant differences in the behavior of enterprises in different regions in spreading social responsibility. When comparing the motivation of spreading social responsibility, the degree of motivation of spreading is higher among enterprises in the central region (49% of the central sample). In contrast, the degree of enterprises in the eastern region is higher in terms of the characteristics of communicating social responsibility and handling relationships with stakeholders (81% and 79% of the eastern sample, respectively), and the above three statistical results are higher than those of enterprises in the western region sample (22%, 71% and 67% of the western sample, respectively). Overall, the extent of social responsibility dissemination by enterprises in the western region is lower than those in the eastern and central regions.

Finally, by adopting a one-way ANOVA analysis of variance (ANOVA) to compare the mean values of the 22 content measures of corporate communication of social responsibility in the east, central, and western regions. The average content measure of communication for the total sample was 15.4, with 17.5 for the eastern sample, 13.9 for the central sample, and 11.7 for the western sample. According to Tukey's (1953) rule of significance judgment [58], a two-by-two comparison of means between the eastern, central, and western regions reveals that there is a significant group difference between the western sample and the eastern sample and between the western sample and the central sample, which is significant at the 0.05 level of significance. The difference between the eastern sample and the central sample is not significant (as shown in Table 7). Thus, both the content analysis observations and the ANOVA test indicate that the degree of social responsibility dissemination by enterprises in the western region is lower and significantly lower than that of enterprises in the total sample and other regional samples. The difference between the degree of social responsibility disseminated by enterprises in the eastern region and those in the central region is not significant.

**Table 7.** Analysis of variance and post hoc test.

Mean Values of the Degree of Spread by Region					
F-Statistic	p-Value	Eastern Sample Mean	Central Sample Mean	Western Sample Mean	Overall Sample Mean
10.6	0.00 *	17.5	13.9	11.7	15.4
Sample differences across regions Mean difference (I-J)					
Group (I)	Group (J)	Difference between groups (I-J)		Standard error	p-Value
Eastern region	Central region	2.9		1.7	0.31
Eastern region	Western region	8.0		1.5	0.00 *
Central region	Western region	5.1		1.4	0.00 *

Note: \* indicates significant at 5% level of significance.

## 5.2. Motivation Differences

According to the statistical results of motivation differences (as shown in Table 8), the most common motivation for sample enterprises to disseminate social responsibility is value driven (97 in total), followed by moral driven (70 in total), financial performance driven (45 in total), and political driven (40 in total). In terms of value driven, 62 (42%) in the eastern sample and 8 (33%) in the western sample spread this motivation. Another

significant difference was political motivation, with 11 (42%) in the western sample and only 18 (12%) in the eastern sample spreading this motivation.

**Table 8.** Motivation difference statistics and Chi-square test.

The Motivation to Spread CSR	The Eastern Samples (n = 147)	The Central Sample (n = 74)	The Western Samples (n = 45)	The Total Sample (n = 226)	The Chi-Square Statistic	p-Value
1. Value driven (%)	106 (72)	44 (60)	24 (53)	174 (65)	11.3	0.00 *
2. Moral driven (%)	59 (40)	33 (45)	18 (39)	110 (41)	3.1	0.21
3. Financial performance driven (%)	43 (29)	23 (31)	16 (35)	82 (31)	2.8	0.30
4. Politically driven (%)	32 (22)	23 (31)	19 (42)	74 (28)	17.0	0.00 *

Note: \* indicates significant at the 5% level of significance.

Overall, there are obvious differences in the motivations of CSR communication in different regions, with value driven dominating all four motivations (43% of the total sample). This finding is consistent with the conclusions of Matten and Moon (2004) and Ewing and Windisch (2007) [40,56]. This is because, under the influence of Confucian traditional values, Chinese enterprises are more implicit in fulfilling social responsibilities than western enterprises, and they are more willing to convey to the public their willingness to undertake social responsibilities voluntarily [59]. There are more obvious differences in value-driven and politically driven enterprises in the eastern, central, and western regions. The motivation of corporate social responsibility communication in the East and Middle region is similar, and its communication is more driven by ethics and value. Enterprises in the western region prefer the political drive to establish relations with government departments, which is obviously different from enterprises in the eastern and central regions. The reasons are closely related to the underdeveloped economy of the region, the high degree of government intervention, and the strong willingness of enterprises to establish and utilize political resources.

### 5.3. Differences in Characteristics

It can be predicted that enterprises in different regions carry out social responsibility practices in different directions, which will make their dissemination of social responsibility reflect different characteristics. As shown in Table 9, the results of characteristic difference statistics and the Chi-square test confirm this hypothesis. The enterprises in the sample spread their social responsibility most frequently: environmental responsibility (85% of the total sample) and charitable responsibility (75% of the total sample), followed by legal responsibility, economic responsibility, moral responsibility, and political responsibility. In the eastern and central regions, the main communication characteristics of enterprises are charitable responsibility, legal responsibility, and economic responsibility. Although enterprises in the western region prefer to communicate charitable responsibility, their political responsibility characteristics are obviously stronger than those in the eastern and central regions. Among all the characteristics, there is no significant difference in the communication characteristics of the sample enterprises in the eastern, central, and western regions, which reflects the commonality of the enterprises in different regions in the communication of charitable responsibility, moral responsibility, and environmental responsibility.

**Table 9.** Statistics of characteristic differences and Chi-square test.

The Characteristics to Spread CSR	The Eastern Samples (n = 147)	The Central Sample (n = 74)	The Western Samples (n = 45)	The Total Sample (n = 226)	The Chi-Square Statistic	p-Value
1. Economic responsibility (%)	68 (46)	33 (44)	15 (33)	116 (44)	5.1	0.00 *
2. Charity responsibility (%)	115 (78)	53 (71)	32 (71)	200 (75)	3.8	0.17
3. The legal responsibility (%)	93 (63)	39 (53)	17 (38)	149 (56)	17.0	0.00 *
4. Moral responsibility (%)	54 (37)	26 (35)	15 (33)	95 (36)	2.3	0.42
5. Political responsibility (%)	18 (12)	16 (21)	19 (42)	53 (20)	21.0	0.00 *
6. Environmental responsibility (%)	129 (88)	60 (81)	36 (81)	225 (85)	3.8	0.17

Note: \* indicates significant at the 5% level of significance.

#### 5.4. Differences in the Relationship with Stakeholders

According to the statistical results in the relationship with stakeholders, enterprises in different regions spread different social responsibilities in the process of dealing with the relationship with stakeholders (as shown in Table 10). The stakeholders with the most frequency of CSR communication of the sample enterprises are shareholders (75% of the total sample), and the least are suppliers and government (20% of the total sample) [60]. Among the stakeholder groups, only shareholders and suppliers are not significantly different in the social responsibility of enterprise communication with stakeholder relations in the eastern, central, and western regions, and the percentage results indicate that shareholders are the most considered stakeholder group when Chinese enterprise communicate their social responsibility, while suppliers and government are less considered. The enterprises in the east and central regions emphasize more on the relationship with shareholders and consumers, while the enterprises in the western region prefer to establish a relationship with the government in addition to the consideration of shareholders and consumers and are more likely to ignore the relationship with the community and employees, which is a certain gap compared with the enterprises in the eastern and central regions [61].

**Table 10.** Difference statistics and chi-square test of stakeholders' issues.

Relationships with Stakeholders	The Eastern Samples ( <i>n</i> = 147)	The Central Sample ( <i>n</i> = 74)	The Western Samples ( <i>n</i> = 45)	The Total Sample ( <i>n</i> = 226)	The Chi-Square Statistic	<i>p</i> -Value
1. Shareholders	116 (79)	53 (71)	30 (67)	199 (75)	3.1	0.22
2. Community	68 (46)	26 (35)	13 (29)	107 (40)	16.9	0.00 *
3. Employees	62 (42)	33 (44)	11 (25)	106 (40)	13.8	0.00 *
4. Consumers	97 (66)	41 (56)	21 (46)	159 (60)	5.3	0.00 *
5. Suppliers	28 (19)	16 (21)	8 (17)	52 (20)	2.9	0.27
6. Government	18 (12)	16 (21)	19 (42)	53 (20)	18.0	0.00 *

Note: \* indicates significant at the 5% level of significance.

## 6. Conclusions

### 6.1. The Discussion of Results

The contribution of this paper lies in the application of a widely used research method to the study of CSR of Chinese enterprises in an attempt to establish a new benchmark for future comparative analysis. This paper uses the method of descriptive statistical analysis, through the behavioral characteristics of corporate communication of social responsibility in China and the differences of corporate communication of social responsibility in different regions, around the motivation of corporate communication of CSR, the characteristics of CSR communication and stakeholders in the application of CSR and other issues to discuss. The results show that Chinese enterprises have begun to communicate their good image of social responsibility to the outside world through the dissemination of social responsibility. All Chinese enterprises in the sample use this method to carry out social responsibility communication behavior, which shows that large enterprise groups have achieved considerable popularity in spreading the image of "corporate citizen". After summarizing the measures of CSR content by classifying motivation, characteristics, and relationship with stakeholders, it is found that the enterprises spread at least half of the items in the latter two categories are more than 70%, which fully indicates that the degree of CSR communication of Chinese enterprises is stronger than before.

Through the specific analysis of the behavior characteristics of communication, we can get the general characteristics of Chinese enterprises' communication of social responsibility: (1) they prefer to show to the outside world their voluntary behavior rather than out of utilitarian consideration, and not just to improve the financial performance of enterprises. This idea is not only derived from the Confucian tradition that the Chinese corporate communication of social responsibility is relatively implicit, but also, to some extent, covers up the utilitarian and profit-making nature of financial performance driven; (2) The environmental responsibility and charitable responsibility spread by enterprises are the most extensive, indicating that enterprises gradually realize the importance of resource and

environmental protection and sustainable development. More and more attention has been paid to philanthropy, especially public donation, but the long-term nature and effectiveness of public donation are still problems worth pondering. (3) Enterprises pay more attention to the relationship with shareholders, which on the one hand, reflects the objective needs of enterprises to rely on equity capital for financing, but also reflects the realistic requirements of enterprises to comply with relevant disclosure laws and regulations, and reflects the general characteristics of legal liability. However, enterprises should not neglect to maintain good relations with other stakeholders, especially consumers and suppliers, so as to avoid the lack of overall consideration of consumers and suppliers and the lack of grasp of the upstream and downstream of the value chain, which may lead to frequent product quality incidents and production accidents affecting future sales.

In general, enterprises in the eastern and central regions show some similarities in the behavioral characteristics of social responsibility dissemination, while they are obviously different from those in the western region. (1) From the perspective of the motivation to disseminate social responsibility, enterprises in the eastern and central regions are more value-driven and ethically driven, while enterprises in the western region prefer the political drive to establish relations with government departments. (2) From the perspective of the characteristics of communication, although enterprises in the western region also show a preference for environmental responsibility and charitable responsibility, their political responsibility characteristics are obviously stronger than those in the eastern and central regions. (3) In addition, this result is still outstanding between communication and the relationship between stakeholders. In addition to emphasizing the interests of shareholders and consumers, enterprises in the western region also pay more attention to the relationship with the government and tend to ignore the relationship with employees and communities. All these are closely related to the underdeveloped economy of the regions where western enterprises are located, the high degree of government intervention, and the strong willingness of enterprises to establish and utilize political resources.

### *6.2. The Policy Implications*

To sum up, although, from the perspective of the current situation of corporate social responsibility communication in China, corporate social responsibility implementation has made great progress compared with the past, there are still problems, such as the incomplete implementation of CSR, unbalanced communication of CSR, and lack of integrity and pertinence.

Based on the content and results discussed above, there may be mainly two channels for further policy promotions and regulations. One is the implementation of formal institutional impact on corporate communication of CSR in China, for instance, political connection motives, slow marketization processing behavior, and more government intervention in certain corporations and areas which influence CSR activities and communication in China. Moreover, the government can also attempt to explore and utilize more of the informal institution function as well, such as individual moral cultivation of management and corporate ethics culture under Confucian tradition and the cultural background in China. We summarize and encourage these policy implications into institutional factors channel.

In particular, enterprises in different regions are affected by the degree of local economic development, social development environment, and government intervention, which leads to obvious differences in geographical and political attributes of enterprises in different regions in communicating social responsibility. Therefore, for the enterprises in the eastern developed regions that continue to go abroad, it is necessary to improve the level of social responsibility according to international standards to meet the needs of enterprise globalization. For example, Declaration on International Investment and Multinational Enterprises OECD (2011) is an important corporate responsibility document promoted worldwide. At present, China is not a member of the countries to join the OECD. However, it is a very good way to improve Chinese enterprises' construction of social responsibility

and strengthen the exchanges and cooperation with other international countries following the OECD guidelines. Chinese multinational enterprises' "going out" strategy will face more and more severe tests of sustainable development, so it is appropriate to plan in advance and formulate countermeasures as soon as possible. For the western region, the government should adopt policies and regulations, strengthen law enforcement, standardize market order, increase the degree of competition, change bureaucracy, and a series of measures to minimize the intervention of the enterprise, as much as possible in order to provide a fair and open environment, adjust measures to local conditions, eliminate the unbalanced regional development, and finally realize the coordinated development of CSR movement. We summarize and encourage these policy implications into regional factors channel.

### 6.3. Limitations and Future Challenges

This paper is limited to focusing mainly on large enterprises and using the CSR information disseminated to the outside world by themselves. This will lead to the following problems: these limited large enterprises are forced to disclose this information due to the requirements of regulatory authorities and public opinion. As globalization deepens, Chinese companies are becoming more integrated into global supply chains. Focusing only on these large enterprises cannot necessarily reflect the whole situation of CSR in the industry, nor can it reflect the whole situation of CSR implementation by enterprises in the whole society. Future research should be expanded to the CSR practices of small and medium-sized enterprises, especially those of small and medium-sized private enterprises.

ESG is rightly indicated as the newest direction for non-financial reporting. ESG information disclosure situation of Chinese enterprises continues to improve. Because the disclosure proportion of different types of enterprises varies significantly, the disclosure situation of different ESG indicators varies greatly, and the ESG information disclosure of enterprises still has great room for improvement. It is expected that future research on ESG will refer to this comparable research. This will certainly enrich the connotation and extension of CSR in China and thus provide more support for multi-dimensional data analysis and multi-scenario practice.

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